Virginia Retirement System – OPEB Plans

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

Valuation Date: June 30, 2023
Measurement Date: June 30, 2024
Reporting Date: June 30, 2025

800.521.0498 | P: 248.799.9000 | www.grsconsulting.com

February 13, 2025

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

Dear Board Members:

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

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

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

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

This report complements the actuarial valuation report provided to the Board and should be considered in conjunction with that report. Please see the actuarial valuation reports as of June 30, 2023 for additional discussion of the nature of actuarial calculations and more information related to participant data, economic, demographic, health care trend and morbidity assumptions, and benefit provisions.

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

Board of Trustees
Virginia Retirement System
February 13, 2025

Valuation results are developed through the use of multiple models.

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

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

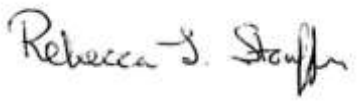
Future actuarial measurements may differ significantly from the current measurements presented in this report due to such factors as the following: plan experience differing from that anticipated by the economic or demographic assumptions; changes in economic or demographic assumptions; increases or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

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

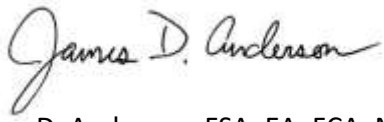
Board of Trustees
Virginia Retirement System
February 13, 2025

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

Respectfully submitted,
Gabriel, Roeder, Smith & Company

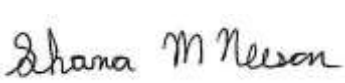


Rebecca L. Stouffer, ASA, FCA, MAAA



James D. Anderson, FSA, EA, FCA, MAAA

Kurt Dosson, ASA, FCA, MAAA



Shana M. Neeson, ASA, FCA, MAAA

Michael D. Kosciuk, FSA, EA, FCA, MAAA

RLS/JDA/KD/SMN/MDK:ah

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SECTION A

EXECUTIVE SUMMARY

Executive Summary

		Group Life Insurance Program
Actuarial Valuation Date		June 30, 2023
Measurement Date of the Net OPEB Liability		June 30, 2024
Reporting Date		June 30, 2025
Single Discount Rate (SDR):		
Long-Term Expected Rate of Return		6.75%
Municipal Bond Index Rate at Prior Measurement Date[1]		3.86%
Municipal Bond Index Rate at Measurement Date[1]		3.97%
Fiscal year in which Plan's Fiduciary Net Position is projected to be depleted from future benefit payments for current members		N/A
Single Discount Rate at Prior Measurement Date		6.75%
Single Discount Rate at Measurement Date		6.75%
Net OPEB Liability/(Asset)		
Total OPEB Liability (TOL)	$	4,196,054,553
Plan Fiduciary Net Position (PFNP)		3,080,132,480
Net OPEB Liability/(Asset) (NOL = TOL - PFNP)	$	1,115,922,073
PFNP as a percentage of TOL (=PFNP/TOL)		73.41%
Total OPEB Expense/(Income)	$	27,942,233
Deferred Outflows of Resources	$	182,367,336
Deferred Inflows of Resources	$	176,621,583

[1] *Source: Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-year Municipal GO AA Index" as of June 30, 2023 (for the Prior Measurement Date) and as of June 28, 2024 (for the Measurement Date). In describing this index, Fidelity notes that the Municipal Curves are constructed using option-adjusted analytics of a diverse population of over 10,000 tax-exempt securities. The municipal bond rate is used as the discount rate in years where assets are not projected to be sufficient to meet benefit payments.*

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

Executive Summary

	Health Insurance Credit					
	State Employees	Teachers	Political Subdivisions	Constitutional Officers	Social Service Employees	Registrars
Actuarial Valuation Date	June 30, 2023	June 30, 2023	June 30, 2023	June 30, 2023	June 30, 2023	June 30, 2023
Measurement Date of the Net OPEB Liability	June 30, 2024	June 30, 2024	June 30, 2024	June 30, 2024	June 30, 2024	June 30, 2024
Reporting Date	June 30, 2025	June 30, 2025	June 30, 2025	June 30, 2025	June 30, 2025	June 30, 2025
Single Discount Rate (SDR):						
Long-Term Expected Rate of Return	6.75%	6.75%	6.75%	6.75%	6.75%	6.75%
Municipal Bond Index Rate at Prior Measurement Date[1]	3.86%	3.86%	3.86%	3.86%	3.86%	3.86%
Municipal Bond Index Rate at Measurement Date[1]	3.97%	3.97%	3.97%	3.97%	3.97%	3.97%
Fiscal year in which Plan's Fiduciary Net Position is projected to be depleted from future benefit payments for current members	N/A	N/A	N/A	N/A	N/A	N/A
Single Discount Rate at Prior Measurement Date	6.75%	6.75%	6.75%	6.75%	6.75%	6.75%
Single Discount Rate at Measurement Date[2]	6.75%	6.75%	6.75%	6.75%	6.75%	6.75%
Net OPEB Liability/(Asset)						
Total OPEB Liability (TOL)	$ 1,094,072,471	$ 1,478,105,364	$ 75,800,159	$ 41,016,771	$ 15,268,734	$ 576,317
Plan Fiduciary Net Position (PFNP)	384,819,384	322,457,356	47,097,666	14,168,338	6,523,171	327,142
Net OPEB Liability/(Asset) (NOL = TOL - PFNP)	$ 709,253,087	$ 1,155,648,008	$ 28,702,493	$ 26,848,433	$ 8,745,563	$ 249,175
PFNP as a percentage of TOL (=PFNP/TOL)	35.17%	21.82%	62.13%	34.54%	42.72%	56.76%
Total OPEB Expense/(Income)	$ 58,830,923	$ 88,032,584	$ (129,842)	$ 2,511,852	$ 736,028	$ 1,816
Deferred Outflows of Resources	$ 11,425,516	$ 19,908,481	$ 5,119,586	$ 708,109	$ 346,937	$ 5,430
Deferred Inflows of Resources	$ 58,494,437	$ 58,862,522	$ 14,256,052	$ 2,289,695	$ 592,438	$ 63,777

[1] *Source: Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-year Municipal GO AA Index" as of June 30, 2023 (for the Prior Measurement Date) and as of June 28, 2024 (for the Measurement Date). In describing this index, Fidelity notes that the Municipal Curves are constructed using option-adjusted analytics of a diverse population of over 10,000 tax-exempt securities. The municipal bond rate is used as the discount rate in years where assets are not projected to be sufficient to meet benefit payments.*

[2] *For select Political Subdivisions, the calculation of the actuarially determined employer contribution rate, for funding OPEB benefits, includes an "Additional Funding Contribution" component determined under GASB crossover methodology. This allows the use of the long-term expected rate of return as the Single Discount Rate, unless otherwise noted. The Single Discount Rate for one Political Subdivision – Lee County School Board (55552) – was the municipal bond index rate.*

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

Executive Summary

	Virginia Sickness and Disability Program	Virginia Local Disability - Teachers	Virginia Local Disability - Political Subdivisions	Line of Duty Act
Actuarial Valuation Date	June 30, 2023	June 30, 2023	June 30, 2023	June 30, 2023
Measurement Date of the Net OPEB Liability	June 30, 2024	June 30, 2024	June 30, 2024	June 30, 2024
Reporting Date	June 30, 2025	June 30, 2025	June 30, 2025	June 30, 2025
Single Discount Rate (SDR):				
Long-Term Expected Rate of Return	6.75%	6.75%	6.75%	6.75%
Municipal Bond Index Rate at Prior Measurement Date[1]	3.86%	3.86%	3.86%	3.86%
Municipal Bond Index Rate at Measurement Date[1]	3.97%	3.97%	3.97%	3.97%
Fiscal year in which Plan's Fiduciary Net Position is projected to be depleted from future benefit payments for current members	N/A	N/A	N/A	N/A
Single Discount Rate at Prior Measurement Date	6.75%	6.75%	6.75%	3.86%
Single Discount Rate at Measurement Date	6.75%	6.75%	6.75%	3.97%
Net OPEB Liability/(Asset)				
Total OPEB Liability (TOL)	$ 339,007,297	$ 12,740,894	$ 12,229,994	$ 398,395,334
Plan Fiduciary Net Position (PFNP)	692,870,835	13,636,813	15,837,447	4,840,570
Net OPEB Liability/(Asset) (NOL = TOL - PFNP)	$ (353,863,538)	$ (895,919)	$ (3,607,453)	$ 393,554,764
PFNP as a percentage of TOL (=PFNP/TOL)	204.38%	107.03%	129.50%	1.22%
Total OPEB Expense/(Income)	$ 5,586,660	$ 3,935,293	$ 4,892,567	$ 49,285,996
Deferred Outflows of Resources	$ 16,286,469	$ 2,983,018	$ 428,623	$ 86,241,333
Deferred Inflows of Resources	$ 56,947,356	$ 392,316	$ 1,170,209	$ 176,698,331

[1] *Source: Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-year Municipal GO AA Index" as of June 30, 2023 (for the Prior Measurement Date) and as of June 28, 2024 (for the Measurement Date). In describing this index, Fidelity notes that the Municipal Curves are constructed using option-adjusted analytics of a diverse population of over 10,000 tax-exempt securities. The municipal bond rate is used as the discount rate in years where assets are not projected to be sufficient to meet benefit payments.*

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

Discussion

Accounting Standard

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

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

Financial Statements

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

Paragraph 105 of GASB Statement No. 75 states, "Contributions to the OPEB plan from the employer subsequent to the measurement date of the collective net OPEB liability and before the end of the employer's reporting period (excluding amounts associated with the employer from non-employer contributing entities that are not in a special funding situation) should be reported as a deferred outflow of resources related to OPEB." The information contained in this report does not incorporate any employer contributions made subsequent to the measurement date of June 30, 2024.

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

Limitation of Project Scope

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

Notes to Financial Statements

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

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

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

Required Supplementary Information

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

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

These tables may be built prospectively as the information becomes available

Timing and Frequency of the Actuarial Valuation

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

The total OPEB liability shown in this report is based on an actuarial valuation performed as of June 30, 2023 and a measurement date of June 30, 2024.

Single Discount Rate

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

For the purpose of this valuation, the expected rate of return on OPEB plan investments is 6.75%; the municipal bond rate is 3.97% (based on the daily rate closest to but not later than the measurement date of the Fidelity "20-Year Municipal GO AA Index"); and the resulting single discount rate is 6.75%, except as noted in the Executive Summary.

Future Uncertainty or Risk

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

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

SECTION B

REQUIRED SUPPLEMENTARY INFORMATION

Schedule of Changes in Net OPEB Liability/(Asset)

Group Life Insurance Program

	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) – (b)
Balances at June 30, 2023	$3,907,052,043	$2,707,738,599	$1,199,313,444
Changes for the year:			
Service Cost	85,358,131		85,358,131
Interest	263,496,981		263,496,981
Change in Benefit Terms	0		0
Difference Between Expected and Actual Experience	117,649,796		117,649,796
Changes in Assumptions	0		0
Contributions - Employer		139,355,095	(139,355,095)
Contributions - Special Employer		0	0
Contributions - Employee[1]		131,141,998	(131,141,998)
Non-Employer Contributing Entities		0	0
Net Investment Income		282,779,033	(282,779,033)
Benefit Payments[1], Including Refunds of Contributions	(177,502,398)	(177,502,398)	0
Administrative Expense		(1,180,481)	1,180,481
Other Changes	0	(2,199,366)	2,199,366
Net changes	289,002,510	372,393,881	(83,391,371)
Balances at June 30, 2024	$4,196,054,553	$3,080,132,480	$1,115,922,073

TOL Roll Forward	Actual	Actual Before Assumption Change	Expected
(a) TOL as of June 30, 2023	$4,017,262,625	$4,017,262,625	$3,907,052,043
(b) Entry Age Normal Cost for June 30, 2023-June 30, 2024	85,358,131	85,358,131	85,358,131
(c) Actual Benefit Payments[1]	177,502,398	177,502,398	177,502,398
(d) TOL as of June 30, 2024 = [(a+b) * (1+i^2)]-[c * (1+i/2)]	$4,196,054,553	$4,196,054,553	$4,078,404,757
(e) Changes in Assumptions		$0	
(f) Difference Between Actual and Expected Experience			$117,649,796

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

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

Schedule of Changes in Net OPEB Liability/(Asset)

Health Insurance Credit – State Employees

	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) – (b)
Balances at June 30, 2023	$1,102,219,864	$280,598,561	$821,621,303
Changes for the year:			
Service Cost	20,232,605		20,232,605
Interest	73,134,125		73,134,125
Change in Benefit Terms	0		0
Difference Between Expected and Actual Experience	(23,546,214)		(23,546,214)
Changes in Assumptions	0		0
Contributions - Employer		102,236,429	(102,236,429)
Contributions - Special Employer		52,800,000	(52,800,000)
Contributions - Employee		0	0
Net Investment Income		27,631,018	(27,631,018)
Benefit Payments, Including Refunds of Contributions	(77,967,909)	(77,967,909)	0
Administrative Expense		(443,504)	443,504
Other Changes	0	(35,211)	35,211
Net Changes	(8,147,393)	104,220,823	(112,368,216)
Balances at June 30, 2024	$1,094,072,471	$384,819,384	$709,253,087

TOL Roll Forward	Actual	Actual Before Assumption Change	Expected
(a) TOL as of June 30, 2023	$1,080,162,521	$1,080,162,521	$1,102,219,864
(b) Entry Age Normal Cost for June 30, 2023-June 30, 2024	20,232,605	20,232,605	20,232,605
(c) Actual Benefit Payments	77,967,909	77,967,909	77,967,909
(d) Change in Benefit Terms	0	0	0
(e) TOL as of June 30, 2024 = [(a+b) * (1+i[1])]-[c * (1+i/2)] + (d)	$1,094,072,471	$1,094,072,471	$1,117,618,685
(f) Changes in Assumptions		$0	
(g) Difference Between Actual and Expected Experience			($23,546,214)

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

Schedule of Changes in Net OPEB Liability/(Asset)

Health Insurance Credit – Teachers

	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) – (b)
Balances at June 30, 2023	$1,475,471,416	$264,054,015	$1,211,417,401
Changes for the year:			
Service Cost	18,141,156		18,141,156
Interest	97,525,329		97,525,329
Change in Benefit Terms	0		0
Difference Between Expected and Actual Experience	(15,446,773)		(15,446,773)
Changes in Assumptions	0		0
Contributions - Employer		130,581,567	(130,581,567)
Contributions - Non-Employer		0	0
Contributions - Employee		0	0
Net Investment Income		25,776,584	(25,776,584)
Benefit Payments, Including Refunds of Contributions	(97,585,764)	(97,585,764)	0
Administrative Expense		(364,721)	364,721
Other Changes	0	(4,325)	4,325
Net Changes	2,633,948	58,403,341	(55,769,393)
Balances at June 30, 2024	$1,478,105,364	$322,457,356	$1,155,648,008

TOL Roll Forward	Actual	Actual Before Assumption Change	Expected
(a) TOL as of June 30, 2023	$1,461,001,371	$1,461,001,371	$1,475,471,416
(b) Entry Age Normal Cost for June 30, 2023-June 30, 2024	18,141,156	18,141,156	18,141,156
(c) Actual Benefit Payments	97,585,764	97,585,764	97,585,764
(d) Change in Benefit Terms	0	0	0
(e) TOL as of June 30, 2024 = [(a+b) * (1+i[1])]-[c * (1+i/2)] + (d)	$1,478,105,364	$1,478,105,364	$1,493,552,137
(f) Changes in Assumptions		$0	
(g) Difference Between Actual and Expected Experience			($15,446,773)

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

Schedule of Changes in Net OPEB Liability/(Asset)

Health Insurance Credit – Political Subdivisions

	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) – (b)
Balances at June 30, 2023	$77,344,282	$40,057,228	$37,287,054
Changes for the year:			
Service Cost	1,153,182		1,153,182
Interest	5,131,836		5,131,836
Change in Benefit Terms[1]	227,991		227,991
Difference Between Expected and Actual Experience	(3,586,317)		(3,586,317)
Changes in Assumptions	(5,645)		(5,645)
Contributions - Employer		7,599,740	(7,599,740)
Contributions - Special Employer		0	0
Contributions - Employee		0	0
Net Investment Income		3,963,661	(3,963,661)
Benefit Payments, Including Refunds of Contributions	(4,465,170)	(4,465,170)	0
Administrative Expense		(56,204)	56,204
Other Changes	0	(1,589)	1,589
Net Changes	(1,544,123)	7,040,438	(8,584,561)
Balances at June 30, 2024	$75,800,159	$47,097,666	$28,702,493

TOL Roll Forward	Actual	Actual Before Assumption Change	Expected
(a) TOL as of June 30, 2023	$73,979,005	$73,984,919	$77,344,282
(b) Entry Age Normal Cost for June 30, 2023-June 30, 2024	1,153,072	1,153,182	1,153,182
(c) Actual Benefit Payments	4,465,170	4,465,170	4,465,170
(d) Change in Benefit Terms[1]	227,991	227,991	227,991
(e) TOL as of June 30, 2024 = [(a+b) * (1+i^2)]-[c * (1+i/2)] + (d)	$75,800,159	$75,805,804	$79,392,121
(f) Changes in Assumptions		($5,645)	
(g) Difference Between Actual and Expected Experience			($3,586,317)

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

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

Schedule of Changes in Net OPEB Liability/(Asset)

Health Insurance Credit – Constitutional Officers

	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) – (b)
Balances at June 30, 2023	$40,001,267	$9,767,353	$30,233,914
Changes for the year:			
Service Cost	757,869		757,869
Interest	2,679,521		2,679,521
Change in Benefit Terms	0		0
Difference Between Expected and Actual Experience	(296,820)		(296,820)
Changes in Assumptions	0		0
Contributions - Employer		3,487,568	(3,487,568)
Contributions - Special Employer		1,576,017	(1,576,017)
Contributions - Employee		0	0
Net Investment Income		1,488,280	(1,488,280)
Benefit Payments, Including Refunds of Contributions	(2,125,066)	(2,125,066)	0
Administrative Expense		(23,888)	23,888
Other Changes	0	(1,926)	1,926
Net Changes	1,015,504	4,400,985	(3,385,481)
Balances at June 30, 2024	$41,016,771	$14,168,338	$26,848,433

TOL Roll Forward	Actual	Actual Before Assumption Change	Expected
(a) TOL as of June 30, 2023	$39,723,216	$39,723,216	$40,001,267
(b) Entry Age Normal Cost for June 30, 2023-June 30, 2024	757,869	757,869	757,869
(c) Actual Benefit Payments	2,125,066	2,125,066	2,125,066
(d) Change in Benefit Terms	0	0	0
(e) TOL as of June 30, 2024 = $[(a+b) * (1+i^{1})]-[c * (1+i/2)] + (d)$	$41,016,771	$41,016,771	$41,313,591
(f) Changes in Assumptions		$0	
(g) Difference Between Actual and Expected Experience			($296,820)

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

Schedule of Changes in Net OPEB Liability/(Asset)

Health Insurance Credit – Social Service Employees

	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) – (b)
Balances at June 30, 2023	$14,973,019	$5,144,586	$9,828,433
Changes for the year:			
Service Cost	180,206		180,206
Interest	986,661		986,661
Change in Benefit Terms	0		0
Difference Between Expected and Actual Experience	200,894		200,894
Changes in Assumptions	0		0
Contributions - Employer		1,386,198	(1,386,198)
Contributions - Special Employer		723,983	(723,983)
Contributions - Employee		0	0
Net Investment Income		346,452	(346,452)
Benefit Payments, Including Refunds of Contributions	(1,072,046)	(1,072,046)	0
Administrative Expense		(5,561)	5,561
Other Changes	0	(441)	441
Net Changes	295,715	1,378,585	(1,082,870)
Balances at June 30, 2024	$15,268,734	$6,523,171	$8,745,563

TOL Roll Forward	Actual	Actual Before Assumption Change	Expected
(a) TOL as of June 30, 2023	$15,161,210	$15,161,210	$14,973,019
(b) Entry Age Normal Cost for June 30, 2023-June 30, 2024	180,206	180,206	180,206
(c) Actual Benefit Payments	1,072,046	1,072,046	1,072,046
(d) Change in Benefit Terms	0	0	0
(e) TOL as of June 30, 2024 = $[(a+b) * (1+i^{1})]-[c * (1+i/2)] + (d)$	$15,268,734	$15,268,734	$15,067,840
(f) Changes in Assumptions		$0	
(g) Difference Between Actual and Expected Experience			$200,894

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

Schedule of Changes in Net OPEB Liability/(Asset)

Health Insurance Credit – Registrars

	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) – (b)
Balances at June 30, 2023	$558,239	$256,112	$302,127
Changes for the year:			
Service Cost	12,585		12,585
Interest	37,303		37,303
Change in Benefit Terms	0		0
Difference Between Expected and Actual Experience	4,566		4,566
Changes in Assumptions	0		0
Contributions - Employer		70,020	(70,020)
Contributions - Special Employer		0	0
Contributions - Employee		0	0
Net Investment Income		38,045	(38,045)
Benefit Payments, Including Refunds of Contributions	(36,376)	(36,376)	0
Administrative Expense		(611)	611
Other Changes	0	(48)	48
Net Changes	18,078	71,030	(52,952)
Balances at June 30, 2024	$576,317	$327,142	$249,175

TOL Roll Forward	Actual	Actual Before Assumption Change	Expected
(a) TOL as of June 30, 2023	$562,516	$562,516	$558,239
(b) Entry Age Normal Cost for June 30, 2023-June 30, 2024	12,585	12,585	12,585
(c) Actual Benefit Payments	36,376	36,376	36,376
(d) Change in Benefit Terms	0	0	0
(e) TOL as of June 30, 2024 = $[(a+b) * (1+i^{1})]-[c * (1+i/2)] + (d)$	$576,317	$576,317	$571,751
(f) Changes in Assumptions		$0	
(g) Difference Between Actual and Expected Experience			$4,566

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

Schedule of Changes in Net OPEB Liability/(Asset)

Virginia Sickness and Disability Program

	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) – (b)
Balances at June 30, 2023	$318,900,552	$634,778,750	($315,878,198)
Changes for the year:			
Service Cost	37,700,903		37,700,903
Interest	23,034,620		23,034,620
Change in Benefit Terms	0		0
Difference Between Expected and Actual Experience	(9,933,118)		(9,933,118)
Changes in Assumptions	0		0
Contributions - Employer		34,657,494	(34,657,494)
Contributions - Special Employer		0	0
Contributions - Employee		0	0
Net Investment Income		61,089,599	(61,089,599)
Benefit Payments, Including Refunds of Contributions	(30,695,660)	(30,695,660)	0
Third-Party Administrator Charges		(7,707,968)	7,707,968
Administrative Expense		(470,406)	470,406
Other Changes	0	1,219,026	(1,219,026)
Net Changes	20,106,745	58,092,085	(37,985,340)
Balances at June 30, 2024	$339,007,297	$692,870,835	($353,863,538)

TOL Roll Forward	Actual	Actual Before Assumption Change	Expected
(a) TOL as of June 30, 2023	$309,595,524	$309,595,524	$318,900,552
(b) Entry Age Normal Cost for June 30, 2023-June 30, 2024	37,700,903	37,700,903	37,700,903
(c) Actual Benefit Payments	30,695,660	30,695,660	30,695,660
(d) TOL as of June 30, 2024 = [(a+b) * (1+i[1])]-[c * (1+i/2)]	$339,007,297	$339,007,297	$348,940,415
(e) Changes in Assumptions		$0	
(f) Difference Between Actual and Expected Experience			($9,933,118)

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

Schedule of Changes in Net OPEB Liability/(Asset)

Virginia Local Disability Program – Teachers

	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) – (b)
Balances at June 30, 2023	$10,671,744	$10,007,821	$663,923
Changes for the year:			
Service Cost	2,291,313		2,291,313
Interest	834,602		834,602
Change in Benefit Terms	0		0
Difference Between Expected and Actual Experience	140,389		140,389
Changes in Assumptions	0		0
Contributions - Employer		5,153,849	(5,153,849)
Contributions - Special Employer		0	0
Contributions - Employee		0	0
Net Investment Income		1,018,552	(1,018,552)
Benefit Payments, Including Refunds of Contributions	(1,197,154)	(1,197,154)	0
Third-Party Administrator Charges		(1,250,157)	1,250,157
Administrative Expense		(96,098)	96,098
Other Changes	0	0	0
Net Changes	2,069,150	3,628,992	(1,559,842)
Balances at June 30, 2024	$12,740,894	$13,636,813	($895,919)

TOL Roll Forward	Actual	Actual Before Assumption Change	Expected
(a) TOL as of June 30, 2023	$10,803,256	$10,803,256	$10,671,744
(b) Entry Age Normal Cost for June 30, 2023-June 30, 2024	2,291,313	2,291,313	2,291,313
(c) Actual Benefit Payments	1,197,154	1,197,154	1,197,154
(d) TOL as of June 30, 2024 = $[(a+b) * (1+i^{1})]-[c * (1+i/2)]$	$12,740,894	$12,740,894	$12,600,505
(e) Changes in Assumptions		$0	
(f) Difference Between Actual and Expected Experience			$140,389

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

Schedule of Changes in Net OPEB Liability/(Asset)

Virginia Local Disability Program – Political Subdivisions

	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) – (b)
Balances at June 30, 2023	$9,524,510	$11,133,507	($1,608,997)
Changes for the year:			
Service Cost	3,311,609		3,311,609
Interest	814,066		814,066
Change in Benefit Terms	0		0
Difference Between Expected and Actual Experience	131,574		131,574
Changes in Assumptions	0		0
Contributions - Employer		6,680,477	(6,680,477)
Contributions - Special Employer		0	0
Contributions - Employee		0	0
Net Investment Income		1,320,259	(1,320,259)
Benefit Payments, Including Refunds of Contributions	(1,551,765)	(1,551,765)	0
Third-Party Administrator Charges		(1,620,468)	1,620,468
Administrative Expense		(124,563)	124,563
Other Changes	0	0	0
Net Changes	2,705,484	4,703,940	(1,998,456)
Balances at June 30, 2024	$12,229,994	$15,837,447	($3,607,453)

TOL Roll Forward	Actual	Actual Before Assumption Change	Expected
(a) TOL as of June 30, 2023	$9,647,764	$9,647,764	$9,524,510
(b) Entry Age Normal Cost for June 30, 2023-June 30, 2024	3,311,609	3,311,609	3,311,609
(c) Actual Benefit Payments	1,551,765	1,551,765	1,551,765
(d) TOL as of June 30, 2024 = [(a+b) * (1+i[1])]-[c * (1+i/2)]	$12,229,994	$12,229,994	$12,098,420
(e) Changes in Assumptions		$0	
(f) Difference Between Actual and Expected Experience			$131,574

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

Schedule of Changes in Net OPEB Liability/(Asset)

Line of Duty Act

	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) – (b)
Balances at June 30, 2023	$406,210,648	$5,311,456	$400,899,192
Changes for the year:			
Service Cost	35,588,569		35,588,569
Interest	16,745,080		16,745,080
Change in Benefit Terms	3,466,610		3,466,610
Difference Between Expected and Actual Experience	(35,895,970)		(35,895,970)
Changes in Assumptions	(11,741,919)		(11,741,919)
Contributions - Employer		15,073,974	(15,073,974)
Contributions - Special Employer		0	0
Contributions - Employee		0	0
Net Investment Income		1,201,628	(1,201,628)
Benefit Payments, Including Refunds of Contributions	(15,977,684)	(15,977,684)	0
Third-Party Administrator Charges		0	0
Administrative Expense		(1,013,304)	1,013,304
Other Changes	0	244,500	(244,500)
Net Changes	(7,815,314)	(470,886)	(7,344,428)
Balances at June 30, 2024	$398,395,334	$4,840,570	$393,554,764

TOL Roll Forward	Actual	Actual Before Assumption Change	Expected
(a) TOL as of June 30, 2023	$364,708,938	$374,672,112	$406,210,648
(b) Entry Age Normal Cost for June 30, 2023-June 30, 2024	34,146,669	35,902,995	35,588,569
(c) Actual Benefit Payments	15,977,684	15,977,684	15,977,684
(d) Change in Benefit Terms	0	0	3,466,610
(e) TOL as of June 30, 2024 = [(a+b) * (1+i[1])]-[c * (1+i/2)] + (d)	$398,395,334	$410,137,253	$446,033,224
(f) Changes in Assumptions		($11,741,919)	
(g) Difference Between Actual and Expected Experience			($35,895,971)

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

Detail of Deferred (Inflows) and Outflows of Resources

Group Life Insurance Program

Year		(Gain)/Loss	Recognition Period (Years)	Increase/(Decrease) in OPEB Expense Year Ending Measurement Date June 30						
				2024	2025	2026	2027	2028	2029	Thereafter
2017-2018	Experience	$88,052,000	6.38	$5,244,470	$0	$0	$0	$0	$0	$0
2018-2019	Experience	56,736,661	6.33	8,963,138	2,957,833	0	0	0	0	0
2018-2019	Assumptions	122,011,161	6.33	19,275,065	6,360,771	0	0	0	0	0
2019-2020	Experience	25,708,476	6.23	4,126,561	4,126,561	949,110	0	0	0	0
2019-2020	Investment	84,609,417	5.00	16,921,885	0	0	0	0	0	0
2020-2021	Experience	63,188,745	5.99	10,549,039	10,549,039	10,443,550	0	0	0	0
2020-2021	Assumptions	(166,464,185)	5.99	(27,790,348)	(27,790,348)	(27,512,445)	0	0	0	0
2020-2021	Investment	(408,704,057)	5.00	(81,740,811)	(81,740,813)	0	0	0	0	0
2021-2022	Experience	(54,699,414)	5.98	(9,147,059)	(9,147,059)	(9,147,059)	(8,964,119)	0	0	0
2021-2022	Investment	170,147,749	5.00	34,029,550	34,029,550	34,029,549	0	0	0	0
2022-2023	Experience	74,372,335	5.95	12,499,552	12,499,552	12,499,552	12,499,552	11,874,575	0	0
2022-2023	Investment	(4,655,164)	5.00	(931,033)	(931,033)	(931,033)	(931,032)	0	0	0
2023-2024	Experience	117,649,796	5.87	20,042,555	20,042,555	20,042,555	20,042,555	20,042,555	17,437,021	0
2023-2024	Investment	(96,982,176)	5.00	(19,396,435)	(19,396,435)	(19,396,435)	(19,396,435)	(19,396,436)	0	0
				($7,353,871)	($48,439,827)	$20,977,344	$3,250,521	$12,520,694	$17,437,021	$0

Detail of Deferred (Inflows) and Outflows of Resources

Group Life Insurance Program

Year		Losses (a)	(Gains) (b)	Amounts Recognized in OPEB Expense Through Reporting Date June 30, 2025 (c)	Deferred Outflows of Resources (a) or (a) – (c)	Deferred Inflows of Resources (b) or (b) – (c)
2017-2018	Experience	$88,052,000	$0	$88,052,000	$0	$0
2018-2019	Experience	56,736,661	0	53,778,828	2,957,833	0
2018-2019	Assumptions	122,011,161	0	115,650,390	6,360,771	0
2019-2020	Experience	25,708,476	0	20,632,805	5,075,671	0
2019-2020	Investment	84,609,417	0	84,609,417	0	0
2020-2021	Experience	63,188,745	0	42,196,156	20,992,589	0
2020-2021	Assumptions	0	(166,464,185)	(111,161,392)	0	(55,302,793)
2020-2021	Investment	0	(408,704,057)	(326,963,244)	0	(81,740,813)
2021-2022	Experience	0	(54,699,414)	(27,441,177)	0	(27,258,237)
2021-2022	Investment	170,147,749	0	102,088,650	68,059,099	0
2022-2023	Experience	74,372,335	0	24,999,104	49,373,231	0
2022-2023	Investment	0	(4,655,164)	(1,862,066)	0	(2,793,098)
2023-2024	Experience	117,649,796	0	20,042,555	97,607,241	0
2023-2024	Investment	0	(96,982,176)	(19,396,435)	0	(77,585,741)

Detail of Deferred (Inflows) and Outflows of Resources

Health Insurance Credit – State Employees

Year		(Gain)/Loss	Recognition Period (Years)	Increase/(Decrease) in OPEB Expense Year Ending Measurement Date June 30						
				2024	2025	2026	2027	2028	2029	Thereafter
2017-2018	Experience	$745,000	6.16	$19,352	$0	$0	$0	$0	$0	$0
2018-2019	Experience	(13,401,382)	6.13	(2,186,196)	(284,206)	0	0	0	0	0
2018-2019	Assumptions	22,699,292	6.13	3,702,984	481,388	0	0	0	0	0
2019-2020	Experience	(5,702,621)	5.97	(955,213)	(926,556)	0	0	0	0	0
2019-2020	Investment	5,652,148	5.00	1,130,428	0	0	0	0	0	0
2020-2021	Experience	(20,218,965)	6.03	(3,353,062)	(3,353,062)	(3,353,062)	(100,593)	0	0	0
2020-2021	Assumptions	12,326,117	6.03	2,044,132	2,044,132	2,044,132	61,325	0	0	0
2020-2021	Investment	(24,717,418)	5.00	(4,943,484)	(4,943,482)	0	0	0	0	0
2021-2022	Experience	(34,169,027)	6.03	(5,666,505)	(5,666,505)	(5,666,505)	(5,666,505)	(169,997)	0	0
2021-2022	Assumptions	13,521,805	6.03	2,242,422	2,242,422	2,242,422	2,242,422	67,273	0	0
2021-2022	Investment	14,964,953	5.00	2,992,991	2,992,991	2,992,989	0	0	0	0
2022-2023	Experience	(18,608,721)	5.36	(3,471,776)	(3,471,776)	(3,471,776)	(3,471,776)	(1,249,841)	0	0
2022-2023	Investment	2,402,328	5.00	480,466	480,466	480,466	480,464	0	0	0
2023-2024	Experience	(23,546,214)	5.47	(4,304,610)	(4,304,610)	(4,304,610)	(4,304,610)	(4,304,610)	(2,023,164)	0
2023-2024	Investment	(6,105,709)	5.00	(1,221,142)	(1,221,142)	(1,221,142)	(1,221,142)	(1,221,141)	0	0
				($13,489,213)	($15,929,940)	($10,257,086)	($11,980,415)	($6,878,316)	($2,023,164)	$0

Detail of Deferred (Inflows) and Outflows of Resources

Health Insurance Credit – State Employees

Year		Losses (a)	(Gains) (b)	Amounts Recognized in OPEB Expense Through Reporting Date June 30, 2025 (c)	Deferred Outflows of Resources (a) or (a) – (c)	Deferred Inflows of Resources (b) or (b) – (c)
2017-2018	Experience	$745,000	$0	$745,000	$0	$0
2018-2019	Experience	0	(13,401,382)	(13,117,176)	0	(284,206)
2018-2019	Assumptions	22,699,292	0	22,217,904	481,388	0
2019-2020	Experience	0	(5,702,621)	(4,776,065)	0	(926,556)
2019-2020	Investment	5,652,148	0	5,652,148	0	0
2020-2021	Experience	0	(20,218,965)	(13,412,248)	0	(6,806,717)
2020-2021	Assumptions	12,326,117	0	8,176,528	4,149,589	0
2020-2021	Investment	0	(24,717,418)	(19,773,936)	0	(4,943,482)
2021-2022	Experience	0	(34,169,027)	(16,999,515)	0	(17,169,512)
2021-2022	Assumptions	13,521,805	0	6,727,266	6,794,539	0
2021-2022	Investment	14,964,953	0	8,978,973	5,985,980	0
2022-2023	Experience	0	(18,608,721)	(6,943,552)	0	(11,665,169)
2022-2023	Investment	2,402,328	0	960,932	1,441,396	0
2023-2024	Experience	0	(23,546,214)	(4,304,610)	0	(19,241,604)
2023-2024	Investment	0	(6,105,709)	(1,221,142)	0	(4,884,567)

Detail of Deferred (Inflows) and Outflows of Resources

Health Insurance Credit – Teachers

Year		(Gain)/Loss	Recognition Period (Years)	Increase/(Decrease) in OPEB Expense Year Ending Measurement Date June 30						
				2024	2025	2026	2027	2028	2029	Thereafter
2016-2017	Assumptions	($15,003,000)	7.62	($1,220,733)	$0	$0	$0	$0	$0	$0
2017-2018	Experience	(7,255,000)	7.56	(959,675)	(537,417)	0	0	0	0	0
2018-2019	Experience	(2,398,442)	7.51	(319,367)	(319,367)	(162,874)	0	0	0	0
2018-2019	Assumptions	35,149,048	7.51	4,680,299	4,680,299	2,386,955	0	0	0	0
2019-2020	Experience	(13,054,307)	7.38	(1,768,876)	(1,768,876)	(1,768,876)	(672,175)	0	0	0
2019-2020	Investment	6,850,742	5.00	1,370,150	0	0	0	0	0	0
2020-2021	Experience	(9,325,473)	7.17	(1,300,624)	(1,300,624)	(1,300,624)	(1,300,624)	(221,105)	0	0
2020-2021	Assumptions	15,791,501	7.17	2,202,441	2,202,441	2,202,441	2,202,441	374,414	0	0
2020-2021	Investment	(26,921,568)	5.00	(5,384,314)	(5,384,312)	0	0	0	0	0
2021-2022	Experience	(38,198,432)	7.16	(5,334,977)	(5,334,977)	(5,334,977)	(5,334,977)	(5,334,977)	(853,593)	0
2021-2022	Assumptions	10,085,086	7.16	1,408,532	1,408,532	1,408,532	1,408,532	1,408,532	225,362	0
2021-2022	Investment	14,994,730	5.00	2,998,946	2,998,946	2,998,946	0	0	0	0
2022-2023	Experience	(14,161,362)	6.84	(2,070,375)	(2,070,375)	(2,070,375)	(2,070,375)	(2,070,375)	(1,739,112)	0
2022-2023	Investment	1,261,945	5.00	252,389	252,389	252,389	252,389	0	0	0
2023-2024	Experience	(15,446,773)	6.83	(2,261,607)	(2,261,607)	(2,261,607)	(2,261,607)	(2,261,607)	(2,261,607)	(1,877,131)
2023-2024	Investment	(6,851,785)	5.00	(1,370,357)	(1,370,357)	(1,370,357)	(1,370,357)	(1,370,357)	0	0
				($9,078,148)	($8,805,305)	($5,020,427)	($9,146,753)	($9,475,475)	($4,628,950)	($1,877,131)

Detail of Deferred (Inflows) and Outflows of Resources

Health Insurance Credit – Teachers

Year		Losses (a)	(Gains) (b)	Amounts Recognized in OPEB Expense Through Reporting Date June 30, 2025 (c)	Deferred Outflows of Resources (a) or (a) – (c)	Deferred Inflows of Resources (b) or (b) – (c)
2016-2017	Assumptions	$0	($15,003,000)	($15,003,000)	$0	$0
2017-2018	Experience	0	(7,255,000)	(6,717,583)	0	(537,417)
2018-2019	Experience	0	(2,398,442)	(1,916,201)	0	(482,241)
2018-2019	Assumptions	35,149,048	0	28,081,794	7,067,254	0
2019-2020	Experience	0	(13,054,307)	(8,844,380)	0	(4,209,927)
2019-2020	Investment	6,850,742	0	6,850,742	0	0
2020-2021	Experience	0	(9,325,473)	(5,202,496)	0	(4,122,977)
2020-2021	Assumptions	15,791,501	0	8,809,764	6,981,737	0
2020-2021	Investment	0	(26,921,568)	(21,537,256)	0	(5,384,312)
2021-2022	Experience	0	(38,198,432)	(16,004,931)	0	(22,193,501)
2021-2022	Assumptions	10,085,086	0	4,225,596	5,859,490	0
2021-2022	Investment	14,994,730	0	8,996,838	5,997,892	0
2022-2023	Experience	0	(14,161,362)	(4,140,750)	0	(10,020,612)
2022-2023	Investment	1,261,945	0	504,778	757,167	0
2023-2024	Experience	0	(15,446,773)	(2,261,607)	0	(13,185,166)
2023-2024	Investment	0	(6,851,785)	(1,370,357)	0	(5,481,428)

Detail of Deferred (Inflows) and Outflows of Resources

Health Insurance Credit – Constitutional Officers

Year		(Gain)/Loss	Recognition Period (Years)	Increase/(Decrease) in OPEB Expense Year Ending Measurement Date June 30 2024	2025	2026	2027	2028	2029	Thereafter
2017-2018	Experience	$569,000	6.82	$68,390	$0	$0	$0	$0	$0	$0
2018-2019	Experience	97,193	6.77	14,356	11,057	0	0	0	0	0
2018-2019	Assumptions	758,619	6.77	112,056	86,283	0	0	0	0	0
2019-2020	Experience	223,354	6.77	32,992	32,992	25,402	0	0	0	0
2019-2020	Investment	233,116	5.00	46,624	0	0	0	0	0	0
2020-2021	Experience	(240,934)	7.42	(32,471)	(32,471)	(32,471)	(32,471)	(13,637)	0	0
2020-2021	Assumptions	566,721	7.42	76,377	76,377	76,377	76,377	32,082	0	0
2020-2021	Investment	(588,101)	5.00	(117,620)	(117,621)	0	0	0	0	0
2021-2022	Experience	(1,239,739)	7.34	(168,902)	(168,902)	(168,902)	(168,902)	(168,902)	(57,425)	0
2021-2022	Assumptions	492,426	7.34	67,088	67,088	67,088	67,088	67,088	22,810	0
2021-2022	Investment	510,149	5.00	102,030	102,030	102,029	0	0	0	0
2022-2023	Experience	(727,807)	5.83	(124,838)	(124,838)	(124,838)	(124,838)	(103,617)	0	0
2022-2023	Investment	(370,316)	5.00	(74,063)	(74,063)	(74,063)	(74,064)	0	0	0
2023-2024	Experience	(296,820)	5.98	(49,635)	(49,635)	(49,635)	(49,635)	(49,635)	(48,645)	0
2023-2024	Investment	(730,680)	5.00	(146,136)	(146,136)	(146,136)	(146,136)	(146,136)	0	0
				($193,752)	($337,839)	($325,149)	($452,581)	($382,757)	($83,260)	$0

Detail of Deferred (Inflows) and Outflows of Resources

Health Insurance Credit – Constitutional Officers

Year		Losses (a)	(Gains) (b)	Amounts Recognized in OPEB Expense Through Reporting Date June 30, 2025 (c)	Deferred Outflows of Resources (a) or (a) – (c)	Deferred Inflows of Resources (b) or (b) – (c)
2017-2018	Experience	$569,000	$0	$569,000	$0	$0
2018-2019	Experience	97,193	0	86,136	11,057	0
2018-2019	Assumptions	758,619	0	672,336	86,283	0
2019-2020	Experience	223,354	0	164,960	58,394	0
2019-2020	Investment	233,116	0	233,116	0	0
2020-2021	Experience	0	(240,934)	(129,884)	0	(111,050)
2020-2021	Assumptions	566,721	0	305,508	261,213	0
2020-2021	Investment	0	(588,101)	(470,480)	0	(117,621)
2021-2022	Experience	0	(1,239,739)	(506,706)	0	(733,033)
2021-2022	Assumptions	492,426	0	201,264	291,162	0
2021-2022	Investment	510,149	0	306,090	204,059	0
2022-2023	Experience	0	(727,807)	(249,676)	0	(478,131)
2022-2023	Investment	0	(370,316)	(148,126)	0	(222,190)
2023-2024	Experience	0	(296,820)	(49,635)	0	(247,185)
2023-2024	Investment	0	(730,680)	(146,136)	0	(584,544)

Detail of Deferred (Inflows) and Outflows of Resources

Health Insurance Credit – Social Service Employees

Year		(Gain)/Loss	Recognition Period (Years)	Increase/(Decrease) in OPEB Expense Year Ending Measurement Date June 30						
				2024	2025	2026	2027	2028	2029	Thereafter
2018-2019	Experience	($26,017)	5.88	($3,892)	$0	$0	$0	$0	$0	$0
2018-2019	Assumptions	326,486	5.88	48,861	0	0	0	0	0	0
2019-2020	Experience	(106,162)	5.93	(17,903)	(16,647)	0	0	0	0	0
2019-2020	Investment	107,714	5.00	21,542	0	0	0	0	0	0
2020-2021	Experience	(254,162)	5.66	(44,905)	(44,905)	(29,637)	0	0	0	0
2020-2021	Assumptions	229,270	5.66	40,507	40,507	26,735	0	0	0	0
2020-2021	Investment	(202,187)	5.00	(40,437)	(40,439)	0	0	0	0	0
2021-2022	Experience	(523,783)	5.63	(93,034)	(93,034)	(93,034)	(58,613)	0	0	0
2021-2022	Assumptions	275,667	5.63	48,964	48,964	48,964	30,847	0	0	0
2021-2022	Investment	169,420	5.00	33,884	33,884	33,884	0	0	0	0
2022-2023	Experience	(15,014)	3.97	(3,782)	(3,782)	(3,668)	0	0	0	0
2022-2023	Investment	(508,269)	5.00	(101,654)	(101,654)	(101,654)	(101,653)	0	0	0
2023-2024	Experience	200,894	4.02	49,974	49,974	49,974	49,974	998	0	0
2023-2024	Investment	35,642	5.00	7,128	7,128	7,128	7,128	7,130	0	0
				($54,747)	($120,004)	($61,308)	($72,317)	$8,128	$0	$0

Detail of Deferred (Inflows) and Outflows of Resources

Health Insurance Credit – Social Service Employees

Year		Losses (a)	(Gains) (b)	Amounts Recognized in OPEB Expense Through Reporting Date June 30, 2025 (c)	Deferred Outflows of Resources (a) or (a) – (c)	Deferred Inflows of Resources (b) or (b) – (c)
2018-2019	Experience	$0	($26,017)	($26,017)	$0	$0
2018-2019	Assumptions	326,486	0	326,486	0	0
2019-2020	Experience	0	(106,162)	(89,515)	0	(16,647)
2019-2020	Investment	107,714	0	107,714	0	0
2020-2021	Experience	0	(254,162)	(179,620)	0	(74,542)
2020-2021	Assumptions	229,270	0	162,028	67,242	0
2020-2021	Investment	0	(202,187)	(161,748)	0	(40,439)
2021-2022	Experience	0	(523,783)	(279,102)	0	(244,681)
2021-2022	Assumptions	275,667	0	146,892	128,775	0
2021-2022	Investment	169,420	0	101,652	67,768	0
2022-2023	Experience	0	(15,014)	(7,564)	0	(7,450)
2022-2023	Investment	0	(508,269)	(203,308)	0	(304,961)
2023-2024	Experience	200,894	0	49,974	150,920	0
2023-2024	Investment	35,642	0	7,128	28,514	0

Detail of Deferred (Inflows) and Outflows of Resources

Health Insurance Credit – Registrars

Year		(Gain)/Loss	Recognition Period (Years)	Increase/(Decrease) in OPEB Expense Year Ending Measurement Date June 30						
				2024	2025	2026	2027	2028	2029	Thereafter
2018-2019	Experience	($21,616)	5.28	($1,146)	$0	$0	$0	$0	$0	$0
2018-2019	Assumptions	12,295	5.28	650	0	0	0	0	0	0
2019-2020	Experience	(44,053)	5.42	(8,128)	(3,413)	0	0	0	0	0
2019-2020	Investment	4,982	5.00	998	0	0	0	0	0	0
2020-2021	Experience	(21,114)	5.39	(3,917)	(3,917)	(1,529)	0	0	0	0
2020-2021	Assumptions	7,019	5.39	1,302	1,302	509	0	0	0	0
2020-2021	Investment	(14,989)	5.00	(2,998)	(2,997)	0	0	0	0	0
2021-2022	Experience	(16,059)	5.35	(3,002)	(3,002)	(3,002)	(1,049)	0	0	0
2021-2022	Assumptions	(53,816)	5.35	(10,059)	(10,059)	(10,059)	(3,521)	0	0	0
2021-2022	Investment	13,720	5.00	2,744	2,744	2,744	0	0	0	0
2022-2023	Experience	(8,544)	4.79	(1,784)	(1,784)	(1,784)	(1,408)	0	0	0
2022-2023	Investment	(10,042)	5.00	(2,008)	(2,008)	(2,008)	(2,010)	0	0	0
2023-2024	Experience	4,566	4.82	947	947	947	947	778	0	0
2023-2024	Investment	(19,644)	5.00	(3,929)	(3,929)	(3,929)	(3,929)	(3,928)	0	0
				($30,330)	($26,116)	($18,111)	($10,970)	($3,150)	$0	$0

Detail of Deferred (Inflows) and Outflows of Resources

Health Insurance Credit – Registrars

Year		Losses (a)	(Gains) (b)	Amounts Recognized in OPEB Expense Through Reporting Date June 30, 2025 (c)	Deferred Outflows of Resources (a) or (a) – (c)	Deferred Inflows of Resources (b) or (b) – (c)
2018-2019	Experience	$0	($21,616)	($21,616)	$0	$0
2018-2019	Assumptions	12,295	0	12,295	0	0
2019-2020	Experience	0	(44,053)	(40,640)	0	(3,413)
2019-2020	Investment	4,982	0	4,982	0	0
2020-2021	Experience	0	(21,114)	(15,668)	0	(5,446)
2020-2021	Assumptions	7,019	0	5,208	1,811	0
2020-2021	Investment	0	(14,989)	(11,992)	0	(2,997)
2021-2022	Experience	0	(16,059)	(9,006)	0	(7,053)
2021-2022	Assumptions	0	(53,816)	(30,177)	0	(23,639)
2021-2022	Investment	13,720	0	8,232	5,488	0
2022-2023	Experience	0	(8,544)	(3,568)	0	(4,976)
2022-2023	Investment	0	(10,042)	(4,016)	0	(6,026)
2023-2024	Experience	4,566	0	947	3,619	0
2023-2024	Investment	0	(19,644)	(3,929)	0	(15,715)

Detail of Deferred (Inflows) and Outflows of Resources

Virginia Sickness and Disability Program

Year		(Gain)/Loss	Recognition Period (Years)	Increase/(Decrease) in OPEB Expense Year Ending Measurement Date June 30						
				2024	2025	2026	2027	2028	2029	Thereafter
2016-2017	Assumptions	($17,511,000)	8.29	($2,112,249)	($612,552)	$0	$0	$0	$0	$0
2017-2018	Experience	(11,237,000)	6.73	(1,218,888)	0	0	0	0	0	0
2018-2019	Experience	29,488,518	6.75	4,368,669	3,276,504	0	0	0	0	0
2018-2019	Assumptions	4,180,133	6.75	619,279	464,459	0	0	0	0	0
2019-2020	Experience	(46,473,031)	6.73	(6,905,354)	(6,905,354)	(5,040,907)	0	0	0	0
2019-2020	Investment	23,259,120	5.00	4,651,824	0	0	0	0	0	0
2020-2021	Experience	(22,057,392)	6.52	(3,383,036)	(3,383,036)	(3,383,036)	(1,759,176)	0	0	0
2020-2021	Assumptions	(1,386,754)	6.52	(212,692)	(212,692)	(212,692)	(110,602)	0	0	0
2020-2021	Investment	(98,609,411)	5.00	(19,721,882)	(19,721,883)	0	0	0	0	0
2021-2022	Experience	20,273,746	7.87	2,576,080	2,576,080	2,576,080	2,576,080	2,576,080	2,241,186	0
2021-2022	Investment	41,523,398	5.00	8,304,680	8,304,680	8,304,678	0	0	0	0
2022-2023	Experience	(13,167,723)	7.82	(1,683,852)	(1,683,852)	(1,683,852)	(1,683,852)	(1,683,852)	(1,683,852)	(1,380,759)
2022-2023	Investment	1,521,453	5.00	304,291	304,291	304,291	304,289	0	0	0
2023-2024	Experience	(9,933,118)	7.76	(1,280,041)	(1,280,041)	(1,280,041)	(1,280,041)	(1,280,041)	(1,280,041)	(2,252,872)
2023-2024	Investment	(18,343,199)	5.00	(3,668,640)	(3,668,640)	(3,668,640)	(3,668,640)	(3,668,639)	0	0
				($19,361,811)	($22,542,036)	($4,084,119)	($5,621,942)	($4,056,452)	($722,707)	($3,633,631)

Detail of Deferred (Inflows) and Outflows of Resources

Virginia Sickness and Disability Program

Year		Losses (a)	(Gains) (b)	Amounts Recognized in OPEB Expense Through Reporting Date June 30, 2025 (c)	Deferred Outflows of Resources (a) or (a) – (c)	Deferred Inflows of Resources (b) or (b) – (c)
2016-2017	Assumptions	0	(17,511,000)	(16,898,448)	0	(612,552)
2017-2018	Experience	0	(11,237,000)	(11,237,000)	0	0
2018-2019	Experience	29,488,518	0	26,212,014	3,276,504	0
2018-2019	Assumptions	4,180,133	0	3,715,674	464,459	0
2019-2020	Experience	0	(46,473,031)	(34,526,770)	0	(11,946,261)
2019-2020	Investment	23,259,120	0	23,259,120	0	0
2020-2021	Experience	0	(22,057,392)	(13,532,144)	0	(8,525,248)
2020-2021	Assumptions	0	(1,386,754)	(850,768)	0	(535,986)
2020-2021	Investment	0	(98,609,411)	(78,887,528)	0	(19,721,883)
2021-2022	Experience	20,273,746	0	7,728,240	12,545,506	0
2021-2022	Investment	41,523,398	0	24,914,040	16,609,358	0
2022-2023	Experience	0	(13,167,723)	(3,367,704)	0	(9,800,019)
2022-2023	Investment	1,521,453	0	608,582	912,871	0
2023-2024	Experience	0	(9,933,118)	(1,280,041)	0	(8,653,077)
2023-2024	Investment	0	(18,343,199)	(3,668,640)	0	(14,674,559)

Detail of Deferred (Inflows) and Outflows of Resources

Virginial Local Disability Program – Teachers

Year		(Gain)/Loss	Recognition Period (Years)	Increase/(Decrease) in OPEB Expense Year Ending Measurement Date June 30						
				2024	2025	2026	2027	2028	2029	Thereafter
2016-2017	Assumptions	$53,000	15.90	$3,322	$3,322	$3,322	$3,322	$3,322	$3,322	$9,637
2017-2018	Experience	(66,000)	10.37	(6,355)	(6,355)	(6,355)	(6,355)	(2,354)	0	0
2018-2019	Experience	(18,739)	10.53	(1,780)	(1,780)	(1,780)	(1,780)	(1,780)	(939)	0
2018-2019	Assumptions	62,309	10.53	5,917	5,917	5,917	5,917	5,917	3,139	0
2019-2020	Experience	406,500	14.92	27,245	27,245	27,245	27,245	27,245	27,245	134,050
2019-2020	Investment	107,600	5.00	21,520	0	0	0	0	0	0
2020-2021	Experience	(379,306)	9.04	(41,959)	(41,959)	(41,959)	(41,959)	(41,959)	(41,959)	(1,675)
2020-2021	Assumptions	338,818	9.04	37,480	37,480	37,480	37,480	37,480	37,480	1,498
2020-2021	Investment	(779,344)	5.00	(155,869)	(155,868)	0	0	0	0	0
2021-2022	Experience	1,102,381	10.90	101,136	101,136	101,136	101,136	101,136	101,136	293,293
2021-2022	Investment	492,788	5.00	98,558	98,558	98,556	0	0	0	0
2022-2023	Experience	1,888,139	10.98	171,962	171,962	171,962	171,962	171,962	171,962	684,405
2022-2023	Investment	18,872	5.00	3,774	3,774	3,774	3,776	0	0	0
2023-2024	Experience	140,389	10.98	12,786	12,786	12,786	12,786	12,786	12,786	63,673
2023-2024	Investment	(254,922)	5.00	(50,984)	(50,984)	(50,984)	(50,984)	(50,986)	0	0
				$226,753	$205,234	$361,100	$262,546	$262,769	$314,172	$1,184,881

Detail of Deferred (Inflows) and Outflows of Resources

Virginial Local Disability Program – Teachers

Year		Losses (a)	(Gains) (b)	Amounts Recognized in OPEB Expense Through Reporting Date June 30, 2025 (c)	Deferred Outflows of Resources (a) or (a) – (c)	Deferred Inflows of Resources (b) or (b) – (c)
2016-2017	Assumptions	$53,000	$0	26,753	$26,247	$0
2017-2018	Experience	0	(66,000)	(44,581)	0	(21,419)
2018-2019	Experience	0	(18,739)	(10,680)	0	(8,059)
2018-2019	Assumptions	62,309	0	35,502	26,807	0
2019-2020	Experience	406,500	0	136,225	270,275	0
2019-2020	Investment	107,600	0	107,600	0	0
2020-2021	Experience	0	(379,306)	(167,836)	0	(211,470)
2020-2021	Assumptions	338,818	0	149,920	188,898	0
2020-2021	Investment	0	(779,344)	(623,476)	0	(155,868)
2021-2022	Experience	1,102,381	0	303,408	798,973	0
2021-2022	Investment	492,788	0	295,674	197,114	0
2022-2023	Experience	1,888,139	0	343,924	1,544,215	0
2022-2023	Investment	18,872	0	7,548	11,324	0
2023-2024	Experience	140,389	0	12,786	127,603	0
2023-2024	Investment	0	(254,922)	(50,984)	0	(203,938)

Detail of Deferred (Inflows) and Outflows of Resources

Virginial Local Disability Program – Political Subdivisions

Year		(Gain)/Loss	Recognition Period (Years)	Increase/(Decrease) in OPEB Expense Year Ending Measurement Date June 30						
				2024	2025	2026	2027	2028	2029	Thereafter
2016-2017	Assumptions	($110,000)	10.13	($10,873)	($10,873)	($10,873)	($1,417)	$0	$0	$0
2018-2019	Experience	1,223,461	5.90	186,631	0	0	0	0	0	0
2018-2019	Assumptions	69,905	5.90	10,665	0	0	0	0	0	0
2019-2020	Experience	(1,250,879)	10.00	(125,088)	(125,088)	(125,088)	(125,088)	(125,088)	(125,087)	0
2019-2020	Investment	127,547	5.00	25,511	0	0	0	0	0	0
2020-2021	Experience	(603,261)	5.15	(117,138)	(117,138)	(17,571)	0	0	0	0
2020-2021	Assumptions	(271,438)	5.15	(52,706)	(52,706)	(7,908)	0	0	0	0
2020-2021	Investment	(802,974)	5.00	(160,595)	(160,594)	0	0	0	0	0
2021-2022	Experience	517,474	6.10	84,832	84,832	84,832	84,832	8,482	0	0
2021-2022	Investment	535,116	5.00	107,023	107,023	107,024	0	0	0	0
2022-2023	Experience	83,425	6.06	13,767	13,767	13,767	13,767	13,767	823	0
2022-2023	Investment	(26,833)	5.00	(5,367)	(5,367)	(5,367)	(5,365)	0	0	0
2023-2024	Experience	131,574	6.03	21,820	21,820	21,820	21,820	21,820	21,820	654
2023-2024	Investment	(454,548)	5.00	(90,910)	(90,910)	(90,910)	(90,910)	(90,908)	0	0
				($112,428)	($335,234)	($30,274)	($102,361)	($171,927)	($102,444)	$654

Detail of Deferred (Inflows) and Outflows of Resources

Virginial Local Disability Program – Political Subdivisions

Year		Losses (a)	(Gains) (b)	Amounts Recognized in OPEB Expense Through Reporting Date June 30, 2025 (c)	Deferred Outflows of Resources (a) or (a) – (c)	Deferred Inflows of Resources (b) or (b) – (c)
2016-2017	Assumptions	$0	($110,000)	(86,837)	$0	($23,163)
2018-2019	Experience	1,223,461	0	1,223,461	0	0
2018-2019	Assumptions	69,905	0	69,905	0	0
2019-2020	Experience	0	(1,250,879)	(625,440)	0	(625,439)
2019-2020	Investment	127,547	0	127,547	0	0
2020-2021	Experience	0	(603,261)	(468,552)	0	(134,709)
2020-2021	Assumptions	0	(271,438)	(210,824)	0	(60,614)
2020-2021	Investment	0	(802,974)	(642,380)	0	(160,594)
2021-2022	Experience	517,474	0	254,496	262,978	0
2021-2022	Investment	535,116	0	321,069	214,047	0
2022-2023	Experience	83,425	0	27,534	55,891	0
2022-2023	Investment	0	(26,833)	(10,734)	0	(16,099)
2023-2024	Experience	131,574	0	21,820	109,754	0
2023-2024	Investment	0	(454,548)	(90,910)	0	(363,638)

Detail of Deferred (Inflows) and Outflows of Resources

Line of Duty Act

Year		(Gain)/Loss	Recognition Period (Years)	Increase/(Decrease) in OPEB Expense Year Ending Measurement Date June 30						
				2024	2025	2026	2027	2028	2029	Thereafter
2016-2017	Assumptions	($30,500,000)	9.10	($3,351,697)	($3,351,697)	($335,171)	$0	$0	$0	$0
2017-2018	Experience	51,048,000	8.45	6,041,176	6,041,176	2,718,528	0	0	0	0
2017-2018	Assumptions	(13,962,000)	8.45	(1,652,295)	(1,652,295)	(743,532)	0	0	0	0
2018-2019	Experience	14,833,681	8.99	1,650,020	1,650,020	1,650,020	1,633,521	0	0	0
2018-2019	Assumptions	18,941,530	8.99	2,106,955	2,106,955	2,106,955	2,085,889	0	0	0
2019-2020	Experience	(64,121,505)	9.13	(7,023,166)	(7,023,166)	(7,023,166)	(7,023,166)	(7,023,166)	(913,011)	0
2019-2020	Assumptions	109,371,833	9.13	11,979,390	11,979,390	11,979,390	11,979,390	11,979,390	1,557,323	0
2019-2020	Investment	(183,856)	5.00	(36,772)	0	0	0	0	0	0
2020-2021	Experience	(18,370,991)	10.96	(1,676,185)	(1,676,185)	(1,676,185)	(1,676,185)	(1,676,185)	(1,676,185)	(3,285,326)
2020-2021	Assumptions	26,413,266	10.96	2,409,970	2,409,970	2,409,970	2,409,970	2,409,970	2,409,970	4,723,536
2020-2021	Investment	(2,821,071)	5.00	(564,214)	(564,215)	0	0	0	0	0
2021-2022	Experience	(14,082,976)	9.91	(1,421,087)	(1,421,087)	(1,421,087)	(1,421,087)	(1,421,087)	(1,421,087)	(2,714,280)
2021-2022	Assumptions	(85,924,528)	9.91	(8,670,487)	(8,670,487)	(8,670,487)	(8,670,487)	(8,670,487)	(8,670,487)	(16,560,632)
2021-2022	Investment	227,879	5.00	45,576	45,576	45,575	0	0	0	0
2022-2023	Experience	(16,526,247)	10.02	(1,649,326)	(1,649,326)	(1,649,326)	(1,649,326)	(1,649,326)	(1,649,326)	(4,980,965)
2022-2023	Assumptions	(3,329,612)	10.02	(332,297)	(332,297)	(332,297)	(332,297)	(332,297)	(332,297)	(1,003,533)
2022-2023	Investment	(180,453)	5.00	(36,091)	(36,091)	(36,091)	(36,089)	0	0	0
2023-2024	Experience	(35,895,970)	10.31	(3,481,665)	(3,481,665)	(3,481,665)	(3,481,665)	(3,481,665)	(3,481,665)	(15,005,980)
2023-2024	Assumptions	(11,741,919)	10.31	(1,138,886)	(1,138,886)	(1,138,886)	(1,138,886)	(1,138,886)	(1,138,886)	(4,908,603)
2023-2024	Investment	(899,552)	5.00	(179,910)	(179,910)	(179,910)	(179,910)	(179,912)	0	0
				($6,980,991)	($6,944,220)	($5,777,365)	($7,500,328)	($11,183,651)	($15,315,651)	($43,735,783)

Detail of Deferred (Inflows) and Outflows of Resources

Line of Duty Act

Year		Losses (a)	(Gains) (b)	Amounts Recognized in OPEB Expense Through Reporting Date June 30, 2025 (c)	Deferred Outflows of Resources (a) or (a) – (c)	Deferred Inflows of Resources (b) or (b) – (c)
2016-2017	Assumptions	$0	($30,500,000)	($26,813,132)	$0	($3,686,868)
2017-2018	Experience	51,048,000	0	42,288,296	8,759,704	0
2017-2018	Assumptions	0	(13,962,000)	(11,566,173)	0	(2,395,827)
2018-2019	Experience	14,833,681	0	9,900,120	4,933,561	0
2018-2019	Assumptions	18,941,530	0	12,641,731	6,299,799	0
2019-2020	Experience	0	(64,121,505)	(35,115,830)	0	(29,005,675)
2019-2020	Assumptions	109,371,833	0	59,896,950	49,474,883	0
2019-2020	Investment	0	(183,856)	(183,856)	0	0
2020-2021	Experience	0	(18,370,991)	(6,704,740)	0	(11,666,251)
2020-2021	Assumptions	26,413,266	0	9,639,880	16,773,386	0
2020-2021	Investment	0	(2,821,071)	(2,256,856)	0	(564,215)
2021-2022	Experience	0	(14,082,976)	(4,263,261)	0	(9,819,715)
2021-2022	Assumptions	0	(85,924,528)	(26,011,461)	0	(59,913,067)
2021-2022	Investment	227,879	0	136,728	91,151	0
2022-2023	Experience	0	(16,526,247)	(3,298,652)	0	(13,227,595)
2022-2023	Assumptions	0	(3,329,612)	(664,594)	0	(2,665,018)
2022-2023	Investment	0	(180,453)	(72,182)	0	(108,271)
2023-2024	Experience	0	(35,895,970)	(3,481,665)	0	(32,414,305)
2023-2024	Assumptions	0	(11,741,919)	(1,138,886)	0	(10,603,033)
2023-2024	Investment	0	(899,552)	(179,910)	0	(719,642)

Summary of Deferred Inflows and Outflows of Resources

	Group Life Insurance		Health Insurance Credit - State Employees		Health Insurance Credit - Teachers		Health Insurance Credit - Political Subdivisions	
	Deferred Outflow of Resources	Deferred Inflows of Resources	Deferred Outflow of Resources	Deferred Inflows of Resources	Deferred Outflow of Resources	Deferred Inflows of Resources	Deferred Outflow of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$176,006,565	$ 27,258,237	$ -	$ 56,093,764	$ -	$ 54,751,841	$ 1,832,559	$ 13,037,499
Assumption Changes	6,360,771	55,302,793	11,425,516	-	19,908,481	-	3,287,027	367,324
Net Difference between projected and actual earnings on OPEB plan investments	-	94,060,553	-	2,400,673	-	4,110,681	-	851,229
Employer contributions subsequent to the Measurement Date[1]	-	-	-	-	-	-	-	-
Total	$182,367,336	$176,621,583	$ 11,425,516	$ 58,494,437	$ 19,908,481	$ 58,862,522	$ 5,119,586	$ 14,256,052

	Health Insurance Credit - Constitutional Officers		Health Insurance Credit - Social Service Employees		Health Insurance Credit - Registrars		Virginia Sickness and Disability Program	
	Deferred Outflow of Resources	Deferred Inflows of Resources	Deferred Outflow of Resources	Deferred Inflows of Resources	Deferred Outflow of Resources	Deferred Inflows of Resources	Deferred Outflow of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 69,451	$ 1,569,399	$ 150,920	$ 343,320	$ 3,619	$ 20,888	$ 15,822,010	$ 38,924,605
Assumption Changes	638,658	-	196,017	-	1,811	23,639	464,459	1,148,538
Net Difference between projected and actual earnings on OPEB plan investments	-	720,296	-	249,118	-	19,250	-	16,874,213
Employer contributions subsequent to the Measurement Date[1]	-	-	-	-	-	-	-	-
Total	$ 708,109	$ 2,289,695	$ 346,937	$ 592,438	$ 5,430	$ 63,777	$ 16,286,469	$ 56,947,356

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

Summary of Deferred Inflows and Outflows of Resources

	Virginia Local Disability - Teachers		Virginia Local Disability - Political Subdivisions		Line of Duty Act	
	Deferred Outflow of Resources	Deferred Inflows of Resources	Deferred Outflow of Resources	Deferred Inflows of Resources	Deferred Outflow of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 2,741,066	$ 240,948	$ 428,623	$ 760,148	$ 13,693,265	$ 96,133,541
Assumption Changes	241,952	-	0	83,777	72,548,068	79,263,813
Net Difference between projected and actual earnings on OPEB plan investments	-	151,368	-	326,284	-	1,300,977
Employer contributions subsequent to the Measurement Date[1]	-	-	-	-	-	-
Total	$ 2,983,018	$ 392,316	$ 428,623	$ 1,170,209	$ 86,241,333	$176,698,331

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

Amortization of Deferred (Inflows) and Outflows of Resources

Reporting Date Ending June 30:	Group Life Insurance Program	Health Insurance Credit - State Employees	Health Insurance Credit - Teachers	Health Insurance Credit - Political Subdivisions	Health Insurance Credit - Constitutional Officers	Health Insurance Credit - Social Service Employees	Health Insurance Credit - Registrars	Virginia Sickness and Disability Program	Virginia Local Disability - Teachers	Virginia Local Disability - Political Subdivisions	Line of Duty Act
2026	$ (48,439,827)	$(15,929,940)	$ (8,805,305)	$ (4,194,073)	$ (337,839)	$ (120,004)	$ (26,116)	$(22,542,036)	$ 205,234	$ (335,234)	$ (6,944,220)
2027	20,977,344	(10,257,086)	(5,020,427)	(3,055,876)	(325,149)	(61,308)	(18,111)	(4,084,119)	361,100	(30,274)	(5,777,365)
2028	3,250,521	(11,980,415)	(9,146,753)	(1,438,269)	(452,581)	(72,317)	(10,970)	(5,621,942)	262,546	(102,361)	(7,500,328)
2029	12,520,694	(6,878,316)	(9,475,475)	(427,234)	(382,757)	8,128	(3,150)	(4,056,452)	262,769	(171,927)	(11,183,651)
2030	17,437,021	(2,023,164)	(4,628,950)	14,158	(83,260)	0	0	(722,707)	314,172	(102,444)	(15,315,651)
Thereafter	0	0	(1,877,131)	(35,172)	0	0	0	(3,633,631)	1,184,881	654	(43,735,783)
Total	$ 5,745,753	$(47,068,921)	$(38,954,041)	$ (9,136,466)	$ (1,581,586)	$ (245,501)	$ (58,347)	$(40,660,887)	$ 2,590,702	$ (741,586)	$(90,456,998)

Notes to Schedule of Contributions

Valuation Date:

Notes	Actuarially determined contribution amounts for fiscal year 2024 are calculated based upon the results of the June 30, 2021 actuarial valuations.

Methods and Assumptions Used to Determine Contribution Amounts for the Fiscal Year Ending June 30, 2024:

Actuarial Cost Method	Entry-Age Normal
Amortization Method	All Other Plans: Level Percentage of Payroll, Closed Line of Duty Act: Level Percentage of Payroll, Open
Remaining Amortization Period	All Other Plans: 13-22 years Line of Duty Act: 30 years
Asset Valuation Method	Group Life, Health Insurance Credit for State and Teachers, VSDP, VLDP: 5-year moving average Line of Duty Act, Health Insurance Credit for Political Subdivisions, Social Service Employees, Constitutional Officers, and Registrars: Market Value
Inflation	2.50%
Payroll Growth	3.00%
Salary Increases	State Employees - 3.50% to 5.35% Teachers - 3.50% to 5.95% State Police - 3.50% to 4.75% Judicial - 4.00% Virginia Law Officers - 3.50% to 4.75% Political Subdivisions - Non-Hazardous Duty - 3.50% to 5.35% Hazardous Duty - 3.50% to 4.75%
Investment Rate of Return	6.75%, net of investment expenses
Retirement Age	Experience-based tables of rates that are specific to the type of eligibility condition.
Mortality	A version of the PUB-2010 Mortality Tables (amount weighted) with fully generational mortality improvements projected using 75% of the MP-2020 projection scale.
Healthcare Cost Trend Rate (Applies Only to Line of Duty Act)	
Medical Trend (Non-Medicare)	7.00% - 4.75%
Medical Trend (Medicare Primary)	5.25% - 4.75%
Medicare Part B Trend	6.971% - 4.75%
Year of Ultimate Trend Rate (Non-Medicare)	Fiscal Year Ended 2030
Year of Ultimate Trend Rate (Medicare Primary)	Fiscal Year Ended 2024
Year of Ultimate Trend Rate (Medicare Part B)	Fiscal Year Ended 2031
Other Information	TOL calculations are based on the assumptions and methods found in the 2023 Appendix on the VRS website.

SECTION C

NOTES TO FINANCIAL STATEMENTS

Summary of Membership Counts and AERSL

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

Category	Group Life Insurance
a. Active Members	369,044
b. Inactive Members	227,538
c. Total	596,582
d. Average Remaining Service Lives	9.49
Average Expected Remaining Service Lives = [(a. x d.) / c.]	5.87

	Health Insurance Credit				
Category	State Employees	Teachers	Constitutional Officers	Social Service Employees	Registrars
a. Active Members	111,811	153,109	13,859	6,338	296
b. Inactive Members	72,397	86,310	8,580	5,555	129
c. Total	184,208	239,419	22,439	11,893	425
d. Average Remaining Service Lives	9.02	10.68	9.68	7.55	6.92
Average Expected Remaining Service Lives = [(a. x d.) / c.]	5.47	6.83	5.98	4.02	4.82

Summary of Membership Counts and AERSL

Category	Virginia Sickness and Disability Program	Virginia Local Disability Program - Teachers	Virginia Local Disability Program - Political Subdivisions	Line of Duty Act
a. Active Members[1]	80,500	17,843	14,775	18,161
b. Inactive Members	6,142	38	100	1,293
c. Total	86,642	17,881	14,875	19,454
d. Average Remaining Service Lives	8.36	11.00	6.07	11.04
Average Expected Remaining Service Lives = [(a. x d.) / c.]	7.76	10.98	6.03	10.31

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

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

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

Investment Earnings (Gain)/Loss as of June 30, 2024

	Group Life Insurance	Health Insurance Credit - State Employees	Health Insurance Credit - Teachers	Health Insurance Credit - Political Subdivisions	Health Insurance Credit - Constitutional Officers
1. Long Term Expected Rate of Investment Return	6.75%	6.75%	6.75%	6.75%	6.75%
2. Beginning of Year (BOY) Plan Fiduciary Net Position (PFNP)	$ 2,707,738,599	$ 280,598,561	$ 264,054,015	$ 40,057,228	$ 9,767,353
3. End of Year PFNP	3,080,132,480	384,819,384	322,457,356	47,097,666	14,168,338
4. Expected return on BOY for Plan Year (1. x 2.)	182,772,355	18,940,403	17,823,646	2,703,863	659,296
5. External cash flow					
Contributions - Employer	139,355,095	102,236,429	130,581,567	7,599,740	3,487,568
Contributions - Special Employer	0	52,800,000	0	0	1,576,017
Contributions - Non-Employer	0	0	0	0	0
Contributions - Employee	131,141,998	0	0	0	0
Benefit Payments, Including Refunds of Contributions	(177,502,398)	(77,967,909)	(97,585,764)	(4,465,170)	(2,125,066)
Administrative Expense	(1,180,481)	(443,504)	(364,721)	(56,204)	(23,888)
Other	(2,199,366)	(35,211)	(4,325)	(1,589)	(1,926)
Total External Cash Flow	89,614,848	76,589,805	32,626,757	3,076,777	2,912,705
6. Expected return on External Cash Flow (1. x 0.5 x 5.)	3,024,501	2,584,906	1,101,153	103,841	98,304
7. Projected Earnings for Plan Year (4. + 6.)	185,796,856	21,525,309	18,924,799	2,807,704	757,600
8. Net Investment Income (3. - 2. - 5.)	282,779,033	27,631,018	25,776,584	3,963,661	1,488,280
9. Investment Earnings (Gain)/Loss (7. - 8.)	($96,982,177)	($6,105,709)	($6,851,785)	($1,155,957)	($730,680)

Investment Earnings (Gain)/Loss
as of June 30, 2024

	Health Insurance Credit - Social Service Employees	Health Insurance Credit - Registrars	Virginia Sickness and Disability Program	Virginia Local Disability Program - Teachers	Virginia Local Disability Program - Political Subdivisions	Line of Duty Act
1. Long Term Expected Rate of Investment Return	6.75%	6.75%	6.75%	6.75%	6.75%	6.75%
2. Beginning of Year (BOY) Plan Fiduciary Net Position (PFNP)	$ 5,144,586	$ 256,112	$ 634,778,750	$ 10,007,821	$ 11,133,507	$ 5,311,456
3. End of Year PFNP	6,523,171	327,142	692,870,835	13,636,813	15,837,447	4,840,570
4. Expected return on BOY for Plan Year (1. x 2.)	347,260	17,288	42,847,566	675,528	751,512	358,523
5. External cash flow						
Contributions - Employer	1,386,198	70,020	34,657,494	5,153,849	6,680,477	15,073,974
Contributions - Special Employer	723,983	0	0	0	0	0
Contributions - Non-Employer	0	0	0	0	0	0
Contributions - Employee	0	0	0	0	0	0
Benefit Payments, Including Refunds of Contributions	(1,072,046)	(36,376)	(30,695,660)	(1,197,154)	(1,551,765)	(15,977,684)
Administrative Expense	(5,561)	(611)	(8,178,374)	(1,346,255)	(1,745,031)	(1,013,304)
Other	(441)	(48)	1,219,026	0	0	244,500
Total External Cash Flow	1,032,133	32,985	(2,997,514)	2,610,440	3,383,681	(1,672,514)
6. Expected return on External Cash Flow (1. x 0.5 x 5.)	34,834	1,113	(101,166)	88,102	114,199	(56,446)
7. Projected Earnings for Plan Year (4. + 6.)	382,094	18,401	42,746,400	763,630	865,711	302,077
8. Net Investment Income (3. - 2. - 5.)	346,452	38,045	61,089,599	1,018,552	1,320,259	1,201,628
9. Investment Earnings (Gain)/Loss (7. - 8.)	$35,642	($19,644)	($18,343,199)	($254,922)	($454,548)	($899,551)

OPEB Expense/(Income)
for the year ending June 30, 2024

	Group Life Insurance	Health Insurance Credit - State Employees	Health Insurance Credit - Teachers	Health Insurance Credit - Political Subdivisions	Health Insurance Credit - Constitutional Officers
1. Service Cost	$85,358,131	$20,232,605	$18,141,156	$1,153,182	$757,869
2. Interest on the Total OPEB Liability	263,496,981	73,134,125	97,525,329	5,131,836	2,679,521
3. Current-Period Benefit Changes	0	0	0	227,991	0
4. Expensed Portion of Current-Period Difference Between Expected and Actual Experience in the Total OPEB Liability	20,042,555	(4,304,610)	(2,261,607)	(830,934)	(49,635)
5. Expensed Portion of Current-Period Change of Assumptions	0	0	0	(2,487)	0
6. Member Contributions (made negative for addition)	(131,141,998)	0	0	0	0
7. Projected Earnings on Plan Investments (made negative for addition)	(185,796,857)	(21,525,309)	(18,924,799)	(2,807,699)	(757,600)
8. Expensed Portion of Current-Period Differences Between Projected and Actual Earnings on Plan Investments	(19,396,435)	(1,221,142)	(1,370,357)	(231,186)	(146,136)
9. OPEB Plan Administrative Expense	1,180,481	443,504	364,721	56,204	23,888
10. Other	2,199,366	35,211	4,325	1,589	1,926
11. Scheduled Recognition of Prior Deferred Outflows of Resources	60,657,825	8,008,890	8,291,272	3,565,138	371,259
12. Scheduled Recognition of Prior Deferred (Inflows) of Resources	(68,657,816)	(15,972,351)	(13,737,456)	(6,393,476)	(369,240)
13. OPEB Expense/(Income)	$27,942,233	$58,830,923	$88,032,584	($129,842)	$2,511,852

OPEB Expense/(Income)
for the Year Ending June 30, 2024

	Health Insurance Credit - Social Service Employees	Health Insurance Credit - Registrars	Virginia Sickness and Disability Program	Virginia Local Disability Program - Teachers	Virginia Local Disability Program - Political Subdivisions	Line of Duty Act
1. Service Cost	$180,206	$12,585	$37,700,903	$2,291,313	$3,311,609	$35,588,569
2. Interest on the Total OPEB Liability	986,661	37,303	23,034,620	834,602	814,066	16,745,080
3. Current-Period Benefit Changes	0	0	0	0	0	3,466,610
4. Expensed Portion of Current-Period Difference Between Expected and Actual Experience in the Total OPEB Liability	49,974	947	(1,280,041)	12,786	21,820	(3,481,665)
5. Expensed Portion of Current-Period Change of Assumptions	0	0	0	0	0	(1,138,886)
6. Member Contributions (made negative for addition)	0	0	0	0	0	0
7. Projected Earnings on Plan Investments (made negative for addition)	(382,094)	(18,401)	(42,746,400)	(763,630)	(865,711)	(302,076)
8. Expensed Portion of Current-Period Differences Between Projected and Actual Earnings on Plan Investments	7,128	(3,929)	(3,668,640)	(50,984)	(90,910)	(179,910)
9. OPEB Plan Administrative Expense	5,561	611	8,178,374	1,346,255	1,745,031	1,013,304
10. Other	441	48	(1,219,026)	0	0	(244,500)
11. Scheduled Recognition of Prior Deferred Outflows of Resources	138,332	1,952	7,564,028	347,062	295,895	24,187,511
12. Scheduled Recognition of Prior Deferred (Inflows) of Resources	(250,181)	(29,300)	(21,977,158)	(82,111)	(339,233)	(26,368,041)
13. OPEB Expense/(Income)	$736,028	$1,816	$5,586,660	$3,935,293	$4,892,567	$49,285,996

Long-Term Expected Return on Plan Assets

For each major asset class that is included in the OPEB plan's target asset allocation as of June 30, 2024, these best estimates of the 20-year forward looking geometric nominal rates of return were provided by the VRS Investment Staff, and are summarized in the following table:

Asset Allocation

Asset Class	Target Allocation	Long-Term Expected Rate of Return
Public Equity	33.0%	6.7%
Private Equity	16.0%	8.7%
Real Assets	14.0%	7.3%
Credit Strategies	14.0%	8.1%
Diversifying Strategies	4.0%	5.8%
Private Investment Partnerships	2.0%	8.0%
Exposure Management Portfolio	0.0%	7.0%
Fixed Income	16.0%	4.8%
Cash	2.0%	3.0%
Leverage	-1.0%	3.5%
Total	100.0%	
Currency Return Addition		0.1%
Total Fund Expected Rate of Return		7.04%

Single Discount Rate

Aside from the Political Subdivision Plan(s) and Line of Duty Act denoted in the executive summary, a single discount rate of 6.75% was used to measure the total OPEB liability. This Single Discount Rate was based on the expected rate of return on OPEB plan investments of 6.75% and a long-term bond rate of 3.97%. The projection of cash flows (provided under separate cover) used to determine this single discount rate were based on the assumption that employer contributions will be made in amounts equal to the actuarially determined contribution. Based on these assumptions, the OPEB Plan's Fiduciary Net Position was projected to be available to make all projected future benefit payments of current Plan members. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

Sensitivity of Net OPEB Liability

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

- A Single Discount Rate of 6.75%, as well as what the VRS' Net OPEB Liability would be if it were calculated using a Single Discount Rate that is one percent lower or one percent higher; and
- A health care trend rate that is one percent lower or one percent higher.

To the Single Discount Rate Assumption

Results as of June 30, 2024

Net OPEB Liability	1% Decrease 5.75%	Current Single Discount Rate Assumption 6.75%	1% Increase 7.75%
Group Life Insurance Program	$ 1,735,403,750	$ 1,115,922,073	$ 615,462,309
Health Insurance Credit - State Employees	813,040,273	709,253,087	620,167,726
Health Insurance Credit - Teachers	1,314,260,080	1,155,648,008	1,021,209,768
Health Insurance Credit - Political Subdivisions[1]	36,803,594	28,702,493	21,828,081
Health Insurance Credit - Constitutional Officers	31,335,934	26,848,433	23,061,766
Health Insurance Credit - Social Service Employees	10,321,614	8,745,563	7,411,435
Health Insurance Credit - Registrars	306,666	249,175	200,067
Virginia Sickness and Disability Program	(329,554,337)	(353,863,538)	(375,392,192)
Virginia Local Disability Program - Teachers	544,530	(895,919)	(2,152,253)
Virginia Local Disability Program - Political Subdivisions	(2,623,329)	(3,607,453)	(4,473,509)
Line of Duty Act[1]	436,286,022	393,554,764	356,810,628

[1] *Select Political Subdivision Plan(s) and the Line of Duty Act use the municipal bond rate for accounting disclosures. The sensitivity for the select plans is computed at one percent +/- the municipal bond rate disclosed in the executive summary for the current measurement date.*

To the Health Care Cost Trend Rate Assumption

Results as of June 30, 2024

Net OPEB Liability	1% Decrease	Current Health Care Cost Trend Rate Assumption	1% Increase
Line of Duty Act	$ 335,256,371	$ 393,554,764	$ 465,087,687

SECTION D

OTHER DISCLOSURES

Other Disclosures

This report complements the actuarial valuation reports prepared as of June 30, 2023, and information herein should be considered along with the information from these separate reports, especially for additional discussions of the nature of actuarial calculations and for more information related to:

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

Assumption Rationale	Assumptions are based upon a four-year Experience Review for the period ending June 30, 2020, as adopted by the Board of Trustees at its April 20, 2021 meeting.
Asset Method	The market value of assets is used for GASB Statement No. 75 purposes.
Roll-Forward Disclosure	The total OPEB liabilities shown in this report are based on an actuarial valuation as of June 30, 2023 and a measurement date of June 30, 2024. The roll-forward procedure increases the June 30, 2023 actuarial accrued liability with normal cost and interest and decreases it with actual benefit payments and interest.
Changes in Benefit Terms	Related to the LODA Benefit, House Bills 321 and 1433 that increases the death benefit from presumptive causes from $25,000 to $75,000 and expands the definition of dependent children to include adopted children. There were no other significant changes in plan benefits or eligibility conditions since the prior valuation.
Changes in Methods	On October 19, 2023, the VRS Board adopted a change to the VRS Funding Policy Statement which generally reset the amortization period to 20 years for the total unfunded accrued liability as of June 30, 2023. Any political subdivision unfunded liabilities which were originally amortized over 10 years, associated with the implementation of coverage or enhancement of coverage, were not reset as part of the October 19, 2023 change. These changes were first reflected in the June 30, 2023 valuation which determined computed employer contribution rates for June 30, 2025 and June 30, 2026.

SECTION E

GLOSSARY OF TERMS

Glossary of Terms

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

Glossary of Terms

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

Glossary of Terms

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

Glossary of Terms

Normal Cost

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

Other Postemployment Benefits (OPEB)

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

Real Rate of Return

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

Service Cost

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

Total OPEB Expense

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

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

Total OPEB Liability (TOL)

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

Unfunded Actuarial Accrued Liability (UAAL)

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

Valuation Assets

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

SECTION F

APPENDIX

Group Life Insurance Program
Appendix 1 - Proportionate Share of Contributions

Employer Code	Employer	2023 Total Employer Contributions	Total Employer Allocation Percentage	2024 Regular Employer Contributions	2024 Employer Allocation Percentage	2024 Special Employer Contributions[2]	2024 Non Employer Contributing Entities Contributions[2]	2024 Total Employer Contributions
11111	Supreme Court - Judges	$ 9,018	0.00657%	$ 8,960	0.00646%	$ 0	$ 0	$ 8,960
11113	Circuit Courts - Judges	191,192	0.13921%	187,595	0.13530%	0	0	187,595
11114	General District Courts - Judges	128,927	0.09387%	126,886	0.09151%	0	0	126,886
11115	Juvenile and Domestic Relations District Courts - Judges	135,512	0.09866%	132,955	0.09589%	0	0	132,955
11125	Virginia Court of Appeals - Judges	20,247	0.01474%	19,629	0.01416%	0	0	19,629
11171	State Corporation Commission - Commissioners	1,739	0.00127%	1,723	0.00124%	0	0	1,723
11191	VA Worker's Compensation Comm. - Commissioners	3,496	0.00255%	3,447	0.00249%	0	0	3,447
21156	Department of State Police - Troopers	918,921	0.66906%	917,580	0.66178%	0	0	917,580
30100	Senate	41,970	0.03056%	42,019	0.03031%	0	0	42,019
30101	House of Delegates	71,987	0.05241%	69,471	0.05010%	0	0	69,471
30103	Magistrate System	133,126	0.09693%	135,071	0.09742%	0	0	135,071
30107	Division of Legislative Services	38,522	0.02805%	37,927	0.02735%	0	0	37,927
30109	Division of Legislative Automated Systems	12,732	0.00927%	13,513	0.00974%	0	0	13,513
30110	Joint Legislative Audit and Review Commission	18,496	0.01347%	18,868	0.01361%	0	0	18,868
30111	Supreme Court	129,832	0.09453%	133,323	0.09615%	0	0	133,323
30112	Judicial Inquiry and Review Commission	2,538	0.00185%	2,446	0.00176%	0	0	2,446
30114	General District Courts	226,319	0.16478%	233,548	0.16844%	0	0	233,548
30115	Juvenile and Domestic Relations District Courts	136,936	0.09970%	141,372	0.10196%	0	0	141,372
30116	Combined District Courts	41,869	0.03048%	42,392	0.03057%	0	0	42,392
30117	Virginia State Bar	39,703	0.02891%	39,503	0.02849%	0	0	39,503
30119	Office of the Lieutenant Governor	1,379	0.00101%	1,346	0.00097%	0	0	1,346
30121	Office of the Governor	35,467	0.02582%	35,166	0.02536%	0	0	35,166
30122	Department of Planning and Budget	26,538	0.01932%	27,402	0.01976%	0	0	27,402
30123	Department of Military Affairs	102,624	0.07472%	101,713	0.07336%	0	0	101,713
30125	Virginia Court of Appeals	41,385	0.03013%	41,850	0.03018%	0	0	41,850
30127	Department of Emergency Management	75,649	0.05508%	78,838	0.05686%	0	0	78,838
30128	Virginia Veterans Care Center	62,993	0.04587%	70,420	0.05079%	0	0	70,420
30129	Department of Human Resource Management	53,671	0.03908%	55,750	0.04021%	0	0	55,750
30132	Virginia Department of Elections	31,598	0.02301%	31,204	0.02251%	0	0	31,204
30133	Auditor of Public Accounts	56,560	0.04118%	54,884	0.03958%	0	0	54,884
30136	Virginia Information Technologies Agency (VITA)	151,660	0.11042%	180,611	0.13026%	0	0	180,611
30140	Department of Criminal Justice Services	67,383	0.04906%	69,691	0.05026%	0	0	69,691
30141	Office of the Attorney General and Department of Law	240,542	0.17514%	263,501	0.19004%	0	0	263,501
30143	Office of the Attorney General - Division of Debt Collection	7,980	0.00581%	8,621	0.00622%	0	0	8,621
30146	Science Museum of Virginia	22,987	0.01674%	23,827	0.01718%	0	0	23,827
30147	Office of the State Inspector General	20,402	0.01485%	19,397	0.01399%	0	0	19,397
30148	Virginia Commission for the Arts	2,404	0.00175%	2,356	0.00170%	0	0	2,356
30151	Department of Accounts	72,837	0.05303%	70,161	0.05060%	0	0	70,161
30152	Department of the Treasury	50,699	0.03691%	51,993	0.03750%	0	0	51,993
30154	Department of Motor Vehicles	584,374	0.42548%	565,711	0.40801%	0	0	565,711
30156	Department of State Police	272,904	0.19870%	271,445	0.19577%	0	0	271,445
30157	Compensation Board	6,187	0.00450%	5,695	0.00411%	0	0	5,695
30160	Virginia Criminal Sentencing Commission	4,279	0.00311%	5,142	0.00371%	0	0	5,142
30161	Department of Taxation	307,312	0.22375%	312,766	0.22557%	0	0	312,766
30162	Department of Accounts - Transfer Payments (CHRF)	823	0.00060%	1,274	0.00092%	0	0	1,274
30164	Virginia Management Fellows Administration	4,258	0.00310%	4,002	0.00288%	0	0	4,002
30165	Department of Housing and Community Development	64,956	0.04729%	65,853	0.04749%	0	0	65,853
30166	Secretary of the Commonwealth	11,514	0.00838%	8,156	0.00588%	0	0	8,156
30171	State Corporation Commission	327,743	0.23863%	338,702	0.24428%	0	0	338,702
30172	Virginia State Lottery	171,534	0.12489%	174,463	0.12583%	0	0	174,463
30174	Virginia College Savings Plan	72,401	0.05271%	76,625	0.05527%	0	0	76,625
30180	Secretary of Administration	12,177	0.00887%	16,440	0.01186%	0	0	16,440
30181	Department of Labor and Industry	59,959	0.04366%	61,797	0.04457%	0	0	61,797
30182	Virginia Employment Commission	323,196	0.23532%	262,572	0.18937%	0	0	262,572
30183	Secretary of Natural and Historic Resources	3,158	0.00230%	3,014	0.00217%	0	0	3,014
30184	Secretary Of Technology	0	0.00000%	0	0.00000%	0	0	0
30185	Secretary of Education	3,348	0.00244%	3,853	0.00278%	0	0	3,853
30186	Secretary of Transportation	4,938	0.00360%	4,520	0.00326%	0	0	4,520
30187	Secretary of Public Safety	4,138	0.00301%	6,059	0.00437%	0	0	6,059
30188	Secretary of Health and Human Resources	3,425	0.00249%	3,616	0.00261%	0	0	3,616
30190	Secretary of Finance	4,050	0.00295%	2,831	0.00204%	0	0	2,831
30191	Virginia Workers' Compensation Commission	120,302	0.08759%	121,506	0.08763%	0	0	121,506
30192	Secretary of Commerce and Trade	6,069	0.00442%	4,526	0.00326%	0	0	4,526
30193	Secretary of Agriculture and Forestry	2,290	0.00167%	2,263	0.00163%	0	0	2,263
30194	Department of General Services	235,710	0.17162%	244,475	0.17632%	0	0	244,475
30195	Secretary of Labor	3,373	0.00246%	2,799	0.00202%	0	0	2,799
30199	Department of Conservation and Recreation	176,562	0.12855%	178,181	0.12851%	0	0	178,181
30200	Office of Children's Services	7,310	0.00532%	7,379	0.00532%	0	0	7,379
30201	Department of Education - Central Office Operations	237,747	0.17310%	247,050	0.17818%	0	0	247,050
30202	The Library of Virginia	50,674	0.03689%	49,663	0.03582%	0	0	49,663
30203	Woodrow Wilson Rehabilitation Center	56,373	0.04104%	58,977	0.04254%	0	0	58,977
30204	The College of William and Mary	1,046,169	0.76171%	1,064,597	0.76781%	0	0	1,064,597
30206	Mcv Hospitals Authority	0	0.00000%	0	0.00000%	0	0	0
30207	University of Virginia - Academic Division	2,169,993	1.57996%	2,210,899	1.59456%	0	0	2,210,899
30208	Virginia Polytechnic Institute and State University	4,192,882	3.05271%	4,293,889	3.09690%	0	0	4,293,889
30209	University of Virginia Medical Center	182,443	0.13284%	172,559	0.12445%	0	0	172,559
30211	Virginia Military Institute	226,840	0.16516%	227,613	0.16416%	0	0	227,613
30212	Virginia State University	291,924	0.21255%	331,900	0.23938%	0	0	331,900
30213	Norfolk State University	347,643	0.25312%	352,187	0.25401%	0	0	352,187
30214	Longwood University	275,620	0.20068%	270,540	0.19512%	0	0	270,540

Group Life Insurance Program
Appendix 1 - Proportionate Share of Contributions

Employer Code	Employer	2023 Total Employer Contributions	Total Employer Allocation Percentage	2024 Regular Employer Contributions	2024 Employer Allocation Percentage	2024 Special Employer Contributions[2]	2024 Non Employer Contributing Entities Contributions[2]	2024 Total Employer Contributions
30215	University of Mary Washington	259,416	0.18888%	253,738	0.18300%	0	0	253,738
30216	James Madison University	1,268,882	0.92386%	1,277,554	0.92140%	0	0	1,277,554
30217	Radford University	494,001	0.35968%	476,891	0.34395%	0	0	476,891
30218	Virginia School for Deaf and Blind	38,652	0.02814%	37,968	0.02738%	0	0	37,968
30221	Old Dominion University	1,117,436	0.81360%	1,160,960	0.83731%	0	0	1,160,960
30222	Department of Professional and Occupational Regulation	67,333	0.04903%	66,725	0.04812%	0	0	66,725
30223	Department of Health Professions	118,937	0.08660%	121,404	0.08756%	0	0	121,404
30226	Board of Accountancy	5,679	0.00413%	5,360	0.00387%	0	0	5,360
30233	Board of Bar Examiners	3,612	0.00263%	3,508	0.00253%	0	0	3,508
30234	Cooperative Extension and Agricultural Research Service	28,197	0.02053%	33,967	0.02450%	0	0	33,967
30236	Virginia Commonwealth University	3,259,362	2.37312%	3,324,151	2.39746%	0	0	3,324,151
30238	Virginia Museum of Fine Arts	90,803	0.06611%	94,082	0.06786%	0	0	94,082
30239	Frontier Culture Museum of Virginia	9,047	0.00659%	9,838	0.00710%	0	0	9,838
30241	Richard Bland College	44,011	0.03204%	45,065	0.03250%	0	0	45,065
30242	Christopher Newport University	385,352	0.28057%	386,716	0.27891%	0	0	386,716
30245	State Council of Higher Education for Virginia	28,170	0.02051%	29,007	0.02092%	0	0	29,007
30246	University of Virginia's College at Wise	55,593	0.04048%	58,956	0.04252%	0	0	58,956
30247	George Mason University	2,646,247	1.92672%	2,662,447	1.92023%	0	0	2,662,447
30261	Virginia Community College System - Central Office Operations	120,549	0.08777%	124,264	0.08962%	0	0	124,264
30262	Department of Rehabilitative Services	333,807	0.24304%	367,881	0.26532%	0	0	367,881
30263	Virginia Rehabilitation Center for the Blind and Vision Impaired	6,757	0.00492%	6,599	0.00476%	0	0	6,599
30268	Virginia Institute of Marine Science	137,998	0.10048%	145,604	0.10501%	0	0	145,604
30270	Virginia Community College System - Shared Services	33,641	0.02449%	34,488	0.02487%	0	0	34,488
30275	New River Community College	50,076	0.03646%	48,777	0.03518%	0	0	48,777
30276	Southside Virginia Community College	52,261	0.03805%	54,326	0.03918%	0	0	54,326
30277	Paul D Camp Community College	22,266	0.01621%	22,956	0.01656%	0	0	22,956
30278	Rappahannock Community College	44,800	0.03262%	46,252	0.03336%	0	0	46,252
30279	Danville Community College	45,515	0.03314%	44,540	0.03212%	0	0	44,540
30280	Northern Virginia Community College	697,793	0.50806%	688,416	0.49650%	0	0	688,416
30282	Piedmont Virginia Community College	72,936	0.05310%	73,433	0.05296%	0	0	73,433
30283	J Sargeant Reynolds Community College	124,947	0.09097%	123,379	0.08899%	0	0	123,379
30284	Eastern Shore Community College	16,911	0.01231%	16,786	0.01211%	0	0	16,786
30285	Patrick Henry Community College	68,177	0.04964%	69,832	0.05036%	0	0	69,832
30286	Virginia Western Community College	89,186	0.06494%	91,242	0.06581%	0	0	91,242
30287	Mountain Gateway Community College	22,888	0.01667%	23,324	0.01682%	0	0	23,324
30288	Wytheville Community College	34,883	0.02540%	34,529	0.02490%	0	0	34,529
30290	Brightpoint Community College	107,801	0.07849%	108,358	0.07815%	0	0	108,358
30291	Blue Ridge Community College	70,572	0.05138%	69,233	0.04993%	0	0	69,233
30292	Central Virginia Community College	59,180	0.04309%	57,106	0.04119%	0	0	57,106
30293	Virginia Peninsula Community College	86,252	0.06280%	89,921	0.06485%	0	0	89,921
30294	Southwest Virginia Community College	53,706	0.03910%	53,937	0.03890%	0	0	53,937
30295	Tidewater Community College	274,036	0.19952%	256,184	0.18477%	0	0	256,184
30296	Virginia Highlands Community College	36,378	0.02649%	36,992	0.02668%	0	0	36,992
30297	Germanna Community College	114,532	0.08339%	118,676	0.08559%	0	0	118,676
30298	Laurel Ridge Community College	82,367	0.05997%	83,419	0.06016%	0	0	83,419
30299	Mountain Empire Community College	45,488	0.03312%	44,730	0.03226%	0	0	44,730
30301	Department of Agriculture and Consumer Services	169,136	0.12315%	175,361	0.12647%	0	0	175,361
30310	Virginia Economic Development Partnership	98,849	0.07197%	111,077	0.08011%	0	0	111,077
30320	Virginia Tourism Authority	36,032	0.02624%	36,536	0.02635%	0	0	36,536
30330	Virginia - Israel Advisory Board	704	0.00051%	721	0.00052%	0	0	721
30350	Department of Small Business and Supplier Diversity	22,226	0.01618%	21,829	0.01574%	0	0	21,829
30400	Jamestown-Yorktown Commemoration	2,771	0.00202%	0	0.00000%	0	0	0
30402	Marine Resources Commission	27,442	0.01998%	28,048	0.02023%	0	0	28,048
30403	Department of Wildlife Resources	105,484	0.07680%	107,673	0.07766%	0	0	107,673
30405	Virginia Racing Commission	2,662	0.00194%	3,485	0.00251%	0	0	3,485
30407	Virginia Port Authority	1,015	0.00074%	994	0.00072%	0	0	994
30409	Department of Energy	76,878	0.05597%	81,239	0.05859%	0	0	81,239
30411	Department of Forestry	74,466	0.05422%	78,528	0.05663%	0	0	78,528
30413	Commission on Virginia Alcohol Safety Action Program	3,411	0.00248%	3,612	0.00261%	0	0	3,612
30417	Gunston Hall	1,770	0.00129%	2,192	0.00158%	0	0	2,192
30423	Department of Historic Resources	19,203	0.01398%	19,159	0.01382%	0	0	19,159
30425	Jamestown - Yorktown Foundation	48,263	0.03514%	48,342	0.03486%	0	0	48,342
30440	Department of Environmental Quality	351,602	0.25600%	364,562	0.26293%	0	0	364,562
30454	Office of Commonwealth Preparedness	5,463	0.00398%	3,765	0.00271%	0	0	3,765
30501	Va Dept Of Transportation	3,039,097	2.21274%	3,091,521	2.22969%	0	0	3,091,521
30505	Department of Rail and Public Transportation	36,045	0.02624%	35,646	0.02571%	0	0	35,646
30506	Motor Vehicle Dealer Board	8,327	0.00606%	7,929	0.00572%	0	0	7,929
30510	Va Dept Of Transportation Central Office	0	0.00000%	0	0.00000%	0	0	0
30511	Va Dept Of Transportation Bristol	0	0.00000%	0	0.00000%	0	0	0
30512	Va Dept Of Transportation Salem	0	0.00000%	0	0.00000%	0	0	0
30513	Va Dept Of Transportation Lynchburg	0	0.00000%	0	0.00000%	0	0	0
30514	Va Dept Of Transportation Richmond	0	0.00000%	0	0.00000%	0	0	0
30515	Va Dept Of Transportation Hampton Roads	0	0.00000%	0	0.00000%	0	0	0
30516	Va Dept Of Transportation Fredericksburg	0	0.00000%	0	0.00000%	0	0	0
30517	Va Dept Of Transportation Culpeper	0	0.00000%	0	0.00000%	0	0	0
30518	Va Dept Of Transportation Staunton	0	0.00000%	0	0.00000%	0	0	0
30519	Va Dept Of Transportation Nova	0	0.00000%	0	0.00000%	0	0	0
30601	Department of Health	1,145,401	0.83396%	1,130,988	0.81570%	0	0	1,130,988
30602	Department of Medical Assistance Services	268,160	0.19525%	268,388	0.19357%	0	0	268,388
30606	Virginia Board for People With Disabilities	3,942	0.00287%	4,019	0.00290%	0	0	4,019

Group Life Insurance Program
Appendix 1 - Proportionate Share of Contributions

Employer Code	Employer	2023 Total Employer Contributions	Total Employer Allocation Percentage	2024 Regular Employer Contributions	2024 Employer Allocation Percentage	2024 Special Employer Contributions[2]	2024 Non Employer Contributing Entities Contributions[2]	2024 Total Employer Contributions
30701	Department of Corrections - Central Administration	175,548	0.12782%	193,379	0.13947%	0	0	193,379
30702	Department for the Blind and Vision Impaired	49,699	0.03618%	55,697	0.04017%	0	0	55,697
30703	Central State Hospital	241,172	0.17560%	250,908	0.18096%	0	0	250,908
30704	Eastern State Hospital	201,538	0.14674%	209,512	0.15110%	0	0	209,512
30705	Southwestern Virginia Mental Health Institute	183,160	0.13336%	178,359	0.12864%	0	0	178,359
30706	Western State Hospital	220,181	0.16031%	228,179	0.16457%	0	0	228,179
30707	Central Virginia Training Center	256	0.00019%	253	0.00018%	0	0	253
30708	Commonwealth Center for Children and Adolescents	37,271	0.02714%	39,363	0.02839%	0	0	39,363
30711	Virginia Correctional Enterprises	49,592	0.03611%	49,877	0.03597%	0	0	49,877
30716	Virginia Correctional Center for Women	32,855	0.02392%	35,901	0.02589%	0	0	35,901
30718	Bland Correctional Center	24,598	0.01791%	24,821	0.01790%	0	0	24,821
30720	Department of Behavioral Health & Developmental Services	264,650	0.19269%	286,738	0.20680%	0	0	286,738
30723	Southeastern Virginia Training Center	82,848	0.06032%	82,649	0.05961%	0	0	82,649
30724	Catawba Hospital	98,527	0.07174%	101,653	0.07332%	0	0	101,653
30725	Northern Va Training Center	0	0.00000%	0	0.00000%	0	0	0
30728	Northern Virginia Mental Health Institute	150,003	0.10922%	161,173	0.11624%	0	0	161,173
30729	Piedmont Geriatric Hospital	96,920	0.07057%	99,864	0.07203%	0	0	99,864
30733	Sussex I Correctional Center	0	0.00000%	0	0.00000%	0	0	0
30734	Sussex Ii Correctional Center	0	0.00000%	0	0.00000%	0	0	0
30735	Wallen Ridge Correctional Center	36,296	0.02643%	35,124	0.02533%	0	0	35,124
30737	St Brides Correctional Center	27,137	0.01976%	29,417	0.02122%	0	0	29,417
30738	Southwestern Va Training Ctr	0	0.00000%	0	0.00000%	0	0	0
30739	Southern Virginia Mental Health Institute	53,632	0.03905%	57,807	0.04169%	0	0	57,807
30741	Red Onion Correctional Center	34,982	0.02547%	35,741	0.02578%	0	0	35,741
30742	Department of Corrections - Academy For Staff Development	52,240	0.03804%	54,432	0.03926%	0	0	54,432
30743	Fluvanna Women's Correctional Center	52,278	0.03806%	53,897	0.03887%	0	0	53,897
30745	Nottoway Correctional Center	35,287	0.02569%	36,748	0.02650%	0	0	36,748
30747	Marion Correctional Treatment Center	30,513	0.02222%	30,580	0.02206%	0	0	30,580
30748	Hiram W Davis Medical Center	62,594	0.04557%	63,791	0.04601%	0	0	63,791
30749	Buckingham Correctional Center	28,159	0.02050%	29,501	0.02128%	0	0	29,501
30751	Department for the Deaf and Hard-of-Hearing	3,597	0.00262%	3,402	0.00245%	0	0	3,402
30752	State Farm Correctional Complex	31,987	0.02329%	45,579	0.03287%	0	0	45,579
30753	Deerfield Correctional Center	33,386	0.02431%	43,824	0.03161%	0	0	43,824
30754	Augusta Correctional Center	18,799	0.01369%	26,200	0.01890%	0	0	26,200
30756	Department of Corrections - Division of Institutions	202,801	0.14766%	219,873	0.15858%	0	0	219,873
30757	Western Region Correctional Field Units	9,083	0.00661%	8,844	0.00638%	0	0	8,844
30761	Eastern Reg Corr Field Unit	14,489	0.01055%	15,350	0.01107%	0	0	15,350
30765	Department of Social Services	594,145	0.43259%	617,139	0.44510%	0	0	617,139
30766	Virginia Parole Board	4,726	0.00344%	5,331	0.00384%	0	0	5,331
30767	Adult Community Service	80,236	0.05842%	85,805	0.06189%	0	0	85,805
30768	Keen Mountain Correctional Center	25,700	0.01871%	26,005	0.01875%	0	0	26,005
30769	Greensville Correctional Center	56,264	0.04097%	79,152	0.05709%	0	0	79,152
30770	Dillwyn Correctional Center	31,121	0.02266%	31,925	0.02302%	0	0	31,925
30771	Indian Creek Correctional Center	20,737	0.01510%	22,475	0.01621%	0	0	22,475
30772	Haynesville Correctional Center	35,050	0.02552%	33,908	0.02445%	0	0	33,908
30773	Coffeewood Correctional Center	22,690	0.01652%	29,141	0.02102%	0	0	29,141
30774	Lunenburg Correctional Center	22,776	0.01658%	28,219	0.02035%	0	0	28,219
30775	Pocahontas State Correctional Center	29,110	0.02119%	28,884	0.02083%	0	0	28,884
30776	Green Rock Correctional Center	31,254	0.02276%	31,707	0.02287%	0	0	31,707
30777	Department of Juvenile Justice	431,737	0.31434%	460,844	0.33237%	0	0	460,844
30778	Department of Forensic Science	157,904	0.11497%	158,501	0.11431%	0	0	158,501
30779	Sussex State Prison Complex	49,179	0.03581%	43,782	0.03158%	0	0	43,782
30785	River North Correctional Center	28,838	0.02100%	29,971	0.02162%	0	0	29,971
30794	Virginia Center for Behavioral Rehabilitation	148,855	0.10838%	162,276	0.11704%	0	0	162,276
30840	Virginia Housing Commission	715	0.00052%	1,369	0.00099%	0	0	1,369
30841	Department of Aviation	17,273	0.01258%	17,841	0.01287%	0	0	17,841
30848	Indigent Defense Commission	247,795	0.18042%	267,620	0.19301%	0	0	267,620
30851	Tobacco Indemnification & Revitalization Commission	5,715	0.00416%	5,296	0.00382%	0	0	5,296
30852	Virginia Foundation For Healthy Youth	7,565	0.00551%	7,391	0.00533%	0	0	7,391
30856	Virginia Opioid Abatement Authority	1,364	0.00099%	3,967	0.00286%	0	0	3,967
30882	Behavioral Health Commission	1,867	0.00136%	1,793	0.00129%	0	0	1,793
30883	Virginia American Revolution 250 Commission	0	0.00000%	4,514	0.00326%	0	0	4,514
30902	Puller Veterans Care Center	2,278	0.00166%	5,446	0.00393%	0	0	5,446
30903	Jones & Cabacoy Veterans Care Center	7,310	0.00532%	21,203	0.01529%	0	0	21,203
30912	Department of Veterans Services	92,081	0.06704%	101,891	0.07349%	0	0	101,891
30913	Veterans Services Foundation	576	0.00042%	496	0.00036%	0	0	496
30922	Sitter-Barfoot Veterans Care Center	79,484	0.05787%	79,000	0.05698%	0	0	79,000
30937	Southern Virginia Higher Education Center	15,929	0.01160%	16,737	0.01207%	0	0	16,737
30938	New College Institute	5,098	0.00371%	5,640	0.00407%	0	0	5,640
30942	Virginia Museum of Natural History	9,972	0.00726%	10,101	0.00729%	0	0	10,101
30948	Southwest Virginia Higher Education Center	7,437	0.00541%	7,115	0.00513%	0	0	7,115
30957	Commonwealth's Attorneys' Services Council	3,245	0.00236%	3,200	0.00231%	0	0	3,200
30960	Department of Fire Programs	27,496	0.02002%	29,616	0.02136%	0	0	29,616
30961	Division of Capitol Police	5,628	0.00410%	5,888	0.00425%	0	0	5,888
30977	Virginia Cannabis Control Authority	4,592	0.00334%	10,009	0.00722%	0	0	10,009
30999	Department of Alcoholic Beverage Control	469,297	0.34169%	463,885	0.33457%	0	0	463,885
33010	Virginia Outdoors Foundation	17,836	0.01299%	17,643	0.01272%	0	0	17,643
35106	Arlington County Health Department	440	0.00032%	428	0.00031%	0	0	428
35129	Fairfax County Health Department	7,138	0.00520%	4,737	0.00342%	0	0	4,737
35522	Virginia Passenger Rail Authority	35,654	0.02596%	42,369	0.03056%	0	0	42,369

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35885	Fort Monroe Federal Area Development Authority	10,365	0.00755%	10,140	0.00731%	0	0	10,140
40100	Accomack County School Board	180,096	0.13113%	169,881	0.12252%	0	0	169,881
40101	Albemarle County Schools	714,413	0.52016%	738,078	0.53232%	0	0	738,078
40102	Alleghany County School Board	105,521	0.07683%	104,909	0.07566%	0	0	104,909
40103	Amelia County School Board	58,837	0.04284%	58,122	0.04192%	0	0	58,122
40104	Amherst County School Board	164,002	0.11941%	159,900	0.11532%	0	0	159,900
40105	Appomattox County School Board	81,873	0.05961%	82,882	0.05978%	0	0	82,882
40106	Arlington Public Schools	2,159,986	1.57267%	2,110,691	1.52228%	0	0	2,110,691
40107	Augusta County School Board	411,549	0.29965%	404,612	0.29181%	0	0	404,612
40108	Bath County School Board	28,624	0.02084%	27,950	0.02016%	0	0	27,950
40109	Bedford County School Board	343,916	0.25040%	333,778	0.24073%	0	0	333,778
40110	Bland County School Board	24,005	0.01748%	24,342	0.01755%	0	0	24,342
40111	Botetourt County Schools	179,601	0.13077%	178,681	0.12887%	0	0	178,681
40112	Brunswick County Public Schools	51,495	0.03749%	46,651	0.03365%	0	0	46,651
40113	Buchanan County School Board	83,970	0.06114%	79,921	0.05764%	0	0	79,921
40114	Buckingham County School Board	78,138	0.05689%	76,067	0.05486%	0	0	76,067
40115	Campbell County School Board	282,385	0.20560%	276,185	0.19919%	0	0	276,185
40116	Caroline County School Board	150,604	0.10965%	147,016	0.10603%	0	0	147,016
40117	Carroll County School Board	138,785	0.10105%	135,966	0.09806%	0	0	135,966
40118	Charles City County School Board	24,410	0.01777%	27,021	0.01949%	0	0	27,021
40119	Charlotte County School Board	118,441	0.08624%	100,591	0.07255%	0	0	100,591
40120	Chesterfield County School Board	2,386,269	1.73743%	2,427,285	1.75062%	0	0	2,427,285
40121	Clarke County School Board	84,134	0.06126%	83,298	0.06008%	0	0	83,298
40122	Craig County School Board	23,625	0.01720%	22,316	0.01610%	0	0	22,316
40123	Culpeper County School Board	308,711	0.22477%	319,928	0.23074%	0	0	319,928
40124	Cumberland County School Board	56,226	0.04094%	54,669	0.03943%	0	0	54,669
40125	Dickenson County School Board	66,354	0.04831%	65,359	0.04714%	0	0	65,359
40126	Dinwiddie County School Board	167,407	0.12189%	163,822	0.11815%	0	0	163,822
40128	Essex County Public Schools	51,763	0.03769%	43,382	0.03129%	0	0	43,382
40129	Fairfax County School Board	10,261,489	7.47127%	10,177,887	7.34058%	0	0	10,177,887
40130	Fauquier County School Board	507,138	0.36924%	481,085	0.34697%	0	0	481,085
40131	Floyd County School Board	69,782	0.05081%	67,098	0.04839%	0	0	67,098
40132	Fluvanna County Public Schools	157,801	0.11489%	162,055	0.11688%	0	0	162,055
40133	Franklin County Public Schools	262,420	0.19107%	259,557	0.18720%	0	0	259,557
40134	Frederick County School Board	623,333	0.45384%	623,086	0.44939%	0	0	623,086
40135	Giles County Schools	90,061	0.06557%	90,068	0.06496%	0	0	90,068
40136	Gloucester County School Board	217,354	0.15825%	215,821	0.15565%	0	0	215,821
40137	Goochland County School Board	111,193	0.08096%	108,110	0.07797%	0	0	108,110
40138	Grayson County School Board	65,141	0.04743%	66,437	0.04792%	0	0	66,437
40139	Greene County Public Schools	121,932	0.08878%	114,800	0.08280%	0	0	114,800
40140	Greensville County School Board	87,841	0.06396%	86,255	0.06221%	0	0	86,255
40141	Halifax County School Board	189,084	0.13767%	187,669	0.13535%	0	0	187,669
40142	Hanover County School Board	706,383	0.51431%	699,871	0.50477%	0	0	699,871
40143	Henrico County School Board	1,936,951	1.41028%	1,985,428	1.43194%	0	0	1,985,428
40144	Henry County Public Schools	261,924	0.19071%	253,426	0.18278%	0	0	253,426
40145	Highland County Public Schools	11,791	0.00859%	11,675	0.00842%	0	0	11,675
40146	Isle of Wight County Schools	220,595	0.16061%	217,071	0.15656%	0	0	217,071
40148	King George County School Board	169,595	0.12348%	174,018	0.12551%	0	0	174,018
40149	King & Queen County School Board	34,328	0.02499%	32,565	0.02349%	0	0	32,565
40150	King William County School Board	73,598	0.05359%	68,420	0.04935%	0	0	68,420
40151	Lancaster County Public Schools	40,769	0.02969%	40,208	0.02900%	0	0	40,208
40152	Lee County School Board	119,331	0.08688%	116,422	0.08397%	0	0	116,422
40153	Loudoun County School Board	4,871,185	3.54667%	4,865,880	3.50940%	0	0	4,865,880
40154	Louisa County Public Schools	223,917	0.16303%	220,183	0.15880%	0	0	220,183
40155	Lunenburg County School Board	62,274	0.04534%	59,613	0.04299%	0	0	59,613
40156	Madison County School Board	68,188	0.04965%	63,066	0.04548%	0	0	63,066
40157	Mathews County School Board	46,557	0.03390%	42,169	0.03041%	0	0	42,169
40158	Mecklenburg County School Board	158,171	0.11516%	150,864	0.10881%	0	0	150,864
40159	Middlesex County School Board	60,972	0.04439%	59,625	0.04300%	0	0	59,625
40160	Montgomery County School Board	396,071	0.28838%	378,302	0.27284%	0	0	378,302
40162	Nelson County Public Schools	74,119	0.05396%	72,297	0.05214%	0	0	72,297
40163	New Kent County School Board	126,782	0.09231%	128,474	0.09266%	0	0	128,474
40165	Northampton County Schools	57,595	0.04194%	60,238	0.04345%	0	0	60,238
40166	Northumberland County School Board	59,670	0.04344%	58,073	0.04188%	0	0	58,073
40167	Nottoway County School Board	68,971	0.05022%	67,324	0.04855%	0	0	67,324
40168	Orange County Public Schools	183,799	0.13382%	183,520	0.13236%	0	0	183,520
40169	Page County Public Schools	127,161	0.09258%	124,582	0.08985%	0	0	124,582
40170	Patrick County School Board	85,931	0.06257%	84,719	0.06110%	0	0	84,719
40171	Pittsylvania County School Board	299,821	0.21830%	285,524	0.20593%	0	0	285,524
40172	Powhatan County School Board	163,329	0.11892%	156,398	0.11280%	0	0	156,398
40173	Prince Edward County School Board	65,842	0.04794%	63,979	0.04614%	0	0	63,979
40174	Prince George County School Board	219,320	0.15969%	206,389	0.14885%	0	0	206,389
40176	Prince William County School Board	4,208,991	3.06454%	4,214,967	3.03994%	0	0	4,214,967
40177	Pulaski County School Board	154,526	0.11251%	146,666	0.10578%	0	0	146,666
40178	Rappahannock County School Board	41,479	0.03020%	37,480	0.02703%	0	0	37,480
40179	Richmond County School Board	49,841	0.03629%	47,398	0.03418%	0	0	47,398
40180	Roanoke County School Board	544,042	0.39611%	542,294	0.39112%	0	0	542,294
40181	Rockbridge County School Board	110,408	0.08039%	107,410	0.07747%	0	0	107,410
40182	Rockingham County School Board	484,270	0.35259%	481,908	0.34756%	0	0	481,908
40183	Russell County School Board	117,211	0.08534%	113,231	0.08166%	0	0	113,231

Group Life Insurance Program
Appendix 1 - Proportionate Share of Contributions

Employer Code	Employer	2023 Total Employer Contributions	Total Employer Allocation Percentage	2024 Regular Employer Contributions	2024 Employer Allocation Percentage	2024 Special Employer Contributions[2]	2024 Non Employer Contributing Entities Contributions[2]	2024 Total Employer Contributions
40184	Scott County School Board	140,832	0.10254%	144,983	0.10457%	0	0	144,983
40185	Shenandoah County School Board	243,691	0.17743%	232,758	0.16787%	0	0	232,758
40186	Smyth County School Board	152,454	0.11100%	147,379	0.10629%	0	0	147,379
40187	Southampton County School Board	86,672	0.06311%	77,339	0.05578%	0	0	77,339
40188	Spotsylvania County School Board	895,569	0.65206%	903,735	0.65180%	0	0	903,735
40189	Stafford County School Board	1,255,221	0.91392%	1,265,532	0.91273%	0	0	1,265,532
40190	Surry County Schools	46,391	0.03378%	43,374	0.03128%	0	0	43,374
40191	Sussex County School Board	50,814	0.03700%	50,044	0.03609%	0	0	50,044
40192	Tazewell County Schools	169,105	0.12312%	168,342	0.12141%	0	0	168,342
40193	Warren County School Board	217,319	0.15823%	216,207	0.15593%	0	0	216,207
40195	Washington County School Board	234,457	0.17071%	234,462	0.16910%	0	0	234,462
40196	Westmoreland County School Board	64,015	0.04661%	68,042	0.04907%	0	0	68,042
40197	Wise County School Board	203,183	0.14794%	202,474	0.14603%	0	0	202,474
40198	Wythe County School Board	144,717	0.10537%	145,304	0.10480%	0	0	145,304
40199	York County School Board	474,596	0.34555%	487,514	0.35161%	0	0	487,514
40200	Alexandria City School Board	1,031,447	0.75099%	1,025,499	0.73962%	0	0	1,025,499
40201	Bristol City School Board	87,957	0.06404%	84,923	0.06125%	0	0	84,923
40202	Buena Vista City Schools	32,726	0.02383%	31,677	0.02285%	0	0	31,677
40203	Charlottesville Public Schools	257,950	0.18781%	257,886	0.18599%	0	0	257,886
40205	Danville City Schools	249,641	0.18176%	263,759	0.19023%	0	0	263,759
40206	Fredericksburg City Schools	169,036	0.12307%	162,575	0.11725%	0	0	162,575
40207	Hampton City Schools	762,827	0.55541%	777,229	0.56056%	0	0	777,229
40208	Harrisonburg City School Board	313,837	0.22850%	313,736	0.22628%	0	0	313,736
40209	Hopewell City School Board	186,002	0.13543%	173,612	0.12521%	0	0	173,612
40210	Lynchburg Public Schools	364,708	0.26554%	372,846	0.26890%	0	0	372,846
40211	Newport News Public Schools	1,094,971	0.79724%	1,103,551	0.79591%	0	0	1,103,551
40212	Norfolk Public Schools	1,315,610	0.95789%	1,293,482	0.93289%	0	0	1,293,482
40213	Petersburg City Schools	172,641	0.12570%	165,956	0.11969%	0	0	165,956
40214	Portsmouth School Board	506,004	0.36842%	476,007	0.34331%	0	0	476,007
40215	Radford City School Board	61,159	0.04453%	61,769	0.04455%	0	0	61,769
40216	Richmond Public Schools	1,230,884	0.89620%	1,216,287	0.87722%	0	0	1,216,287
40217	Roanoke City School Board	647,234	0.47125%	637,263	0.45961%	0	0	637,263
40219	Staunton City Schools	123,028	0.08957%	124,172	0.08955%	0	0	124,172
40220	Suffolk City School Board	538,386	0.39200%	542,703	0.39141%	0	0	542,703
40222	Winchester Public Schools	212,375	0.15463%	213,728	0.15415%	0	0	213,728
40223	Martinsville City Schools	73,214	0.05331%	75,365	0.05435%	0	0	75,365
40224	Falls Church Public Schools	187,165	0.13627%	183,355	0.13224%	0	0	183,355
40225	Colonial Heights City Schools	131,463	0.09572%	132,108	0.09528%	0	0	132,108
40230	Covington City School Board	0	0.00000%	0	0.00000%	0	0	0
40231	Fairfax City School Board	575	0.00042%	405	0.00029%	0	0	405
40232	Franklin City Public Schools	47,870	0.03485%	48,968	0.03532%	0	0	48,968
40233	Chesapeake Public Schools	1,750,633	1.27462%	1,739,648	1.25468%	0	0	1,739,648
40234	Virginia Beach City School Board	2,708,691	1.97218%	2,749,670	1.98313%	0	0	2,749,670
40236	Manassas Park City Schools	155,910	0.11352%	158,588	0.11438%	0	0	158,588
40306	Town of West Point School Board	36,148	0.02632%	34,992	0.02524%	0	0	34,992
40307	Lexington City School Board	21,685	0.01579%	20,920	0.01509%	0	0	20,920
40308	Waynesboro Public Schools	138,858	0.10110%	134,977	0.09735%	0	0	134,977
40309	Town of Colonial Beach Schools	28,038	0.02042%	28,123	0.02028%	0	0	28,123
40313	Galax City Schools	52,842	0.03848%	51,925	0.03745%	0	0	51,925
40314	Norton City Schools	28,680	0.02088%	27,116	0.01956%	0	0	27,116
40332	Manassas City Schools	397,320	0.28929%	395,473	0.28522%	0	0	395,473
40335	City of Salem Schools	162,899	0.11861%	158,508	0.11432%	0	0	158,508
40402	Williamsburg-James City County School Board	498,511	0.36296%	492,051	0.35488%	0	0	492,051
40403	Poquoson City Public Schools	73,207	0.05330%	72,224	0.05209%	0	0	72,224
40410	Valley Vocational Technical Center	13,626	0.00992%	13,926	0.01005%	0	0	13,926
40412	Charlottesville/Albemarle Vo-Tech Center	10,319	0.00751%	6,383	0.00460%	0	0	6,383
40414	Jackson River Technical Ctr	0	0.00000%	0	0.00000%	0	0	0
40415	New Horizons Technical Center	60,498	0.04405%	58,875	0.04246%	0	0	58,875
40416	Northern Neck Regional Vocational Center	6,109	0.00445%	5,636	0.00407%	0	0	5,636
40417	Rowanty Vocational Technical Center	5,857	0.00426%	6,080	0.00438%	0	0	6,080
40418	Amelia-Nottoway Vocational Center	2,282	0.00166%	2,739	0.00198%	0	0	2,739
40421	Northern Neck Regional Special Education Program	4,286	0.00312%	4,490	0.00324%	0	0	4,490
40423	Maggie Walker Governor's School for Govt & Intl Studies	30,028	0.02186%	29,595	0.02134%	0	0	29,595
40424	Appomattox Region Governor's School	14,760	0.01075%	14,069	0.01015%	0	0	14,069
40425	Bridging Communities Regional Career and Tech Center	3,793	0.00276%	3,680	0.00265%	0	0	3,680
55100	Accomack County	84,442	0.06148%	89,043	0.06422%	0	0	89,043
55101	Albemarle County	351,229	0.25573%	379,580	0.27376%	0	0	379,580
55102	Alleghany County	53,787	0.03916%	54,191	0.03908%	0	0	54,191
55103	Amelia County	32,637	0.02376%	33,812	0.02439%	0	0	33,812
55104	Amherst County	69,005	0.05024%	78,158	0.05637%	0	0	78,158
55105	Appomattox County	30,306	0.02207%	29,002	0.02092%	0	0	29,002
55107	Augusta County	164,791	0.11998%	165,464	0.11934%	0	0	165,464
55108	Bath County	19,119	0.01392%	19,182	0.01383%	0	0	19,182
55109	Bedford County	146,752	0.10685%	148,311	0.10697%	0	0	148,311
55110	Bland County	18,463	0.01344%	18,412	0.01328%	0	0	18,412
55111	Botetourt County	95,874	0.06981%	100,037	0.07215%	0	0	100,037
55112	Brunswick County	42,796	0.03116%	42,799	0.03087%	0	0	42,799
55113	Buchanan County	73,346	0.05340%	78,150	0.05636%	0	0	78,150
55114	Buckingham County	36,774	0.02677%	35,947	0.02593%	0	0	35,947
55115	Campbell County	103,838	0.07560%	103,478	0.07463%	0	0	103,478

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55116	Caroline County	90,863	0.06616%	99,369	0.07167%	0	0	99,369
55117	Carroll County	51,614	0.03758%	50,904	0.03671%	0	0	50,904
55118	Charles City County	30,050	0.02188%	33,842	0.02441%	0	0	33,842
55119	Charlotte County	31,079	0.02263%	31,551	0.02276%	0	0	31,551
55120	Chesterfield County	1,531,507	1.11508%	1,548,722	1.11698%	0	0	1,548,722
55121	Clarke County	36,510	0.02658%	36,934	0.02664%	0	0	36,934
55122	Craig County	13,733	0.01000%	13,789	0.00995%	0	0	13,789
55123	Culpeper County	137,496	0.10011%	138,956	0.10022%	0	0	138,956
55124	Cumberland County	24,677	0.01797%	24,634	0.01777%	0	0	24,634
55126	Dinwiddie County	75,219	0.05477%	74,533	0.05376%	0	0	74,533
55128	Essex County	29,682	0.02161%	28,252	0.02038%	0	0	28,252
55130	Fauquier County	291,840	0.21249%	288,799	0.20829%	0	0	288,799
55131	Floyd County	34,255	0.02494%	35,959	0.02593%	0	0	35,959
55132	Fluvanna County	57,323	0.04174%	63,224	0.04560%	0	0	63,224
55133	Franklin County	117,076	0.08524%	117,172	0.08451%	0	0	117,172
55134	Frederick County	308,822	0.22485%	308,331	0.22238%	0	0	308,331
55135	Giles County	41,870	0.03048%	42,149	0.03040%	0	0	42,149
55136	Gloucester County	114,249	0.08318%	113,932	0.08217%	0	0	113,932
55137	Goochland County	105,225	0.07661%	112,777	0.08134%	0	0	112,777
55138	Grayson County	35,354	0.02574%	36,839	0.02657%	0	0	36,839
55139	Greene County	43,595	0.03174%	54,051	0.03898%	0	0	54,051
55140	Greensville County	35,098	0.02555%	34,567	0.02493%	0	0	34,567
55141	Halifax County	62,392	0.04543%	61,681	0.04449%	0	0	61,681
55142	Hanover County	456,535	0.33240%	463,159	0.33404%	0	0	463,159
55143	Henrico County	1,819,379	1.32468%	1,860,955	1.34217%	0	0	1,860,955
55144	Henry County	141,500	0.10303%	141,239	0.10187%	0	0	141,239
55145	Highland County	9,993	0.00728%	11,574	0.00835%	0	0	11,574
55146	Isle of Wight County	107,285	0.07811%	108,437	0.07821%	0	0	108,437
55147	James City County	274,336	0.19974%	273,760	0.19744%	0	0	273,760
55148	King George County	92,483	0.06734%	87,035	0.06277%	0	0	87,035
55149	King and Queen County	24,137	0.01757%	24,707	0.01782%	0	0	24,707
55150	King William County	37,541	0.02733%	37,178	0.02681%	0	0	37,178
55151	Lancaster County	35,710	0.02600%	35,889	0.02588%	0	0	35,889
55152	Lee County	37,028	0.02696%	37,382	0.02696%	0	0	37,382
55153	Loudoun County	1,918,940	1.39717%	1,984,095	1.43098%	0	0	1,984,095
55154	Louisa County	105,484	0.07680%	106,472	0.07679%	0	0	106,472
55155	Lunenburg County	17,854	0.01300%	17,898	0.01291%	0	0	17,898
55156	Madison County	38,461	0.02800%	37,821	0.02728%	0	0	37,821
55157	Mathews County	23,642	0.01721%	23,713	0.01710%	0	0	23,713
55158	Mecklenburg County	69,968	0.05094%	76,029	0.05484%	0	0	76,029
55159	Middlesex County	24,065	0.01752%	24,610	0.01775%	0	0	24,610
55160	Montgomery County	137,629	0.10021%	139,876	0.10088%	0	0	139,876
55162	Nelson County	30,295	0.02206%	32,333	0.02332%	0	0	32,333
55163	New Kent County	81,046	0.05901%	82,426	0.05945%	0	0	82,426
55165	Northampton County	64,269	0.04679%	66,908	0.04826%	0	0	66,908
55166	Northumberland County	33,026	0.02405%	33,985	0.02451%	0	0	33,985
55167	Nottoway County	25,905	0.01886%	27,441	0.01979%	0	0	27,441
55168	Orange County	91,485	0.06661%	93,082	0.06713%	0	0	93,082
55169	Page County	58,198	0.04237%	58,869	0.04246%	0	0	58,869
55170	Patrick County	44,425	0.03235%	44,743	0.03227%	0	0	44,743
55171	Pittsylvania County	114,305	0.08322%	112,589	0.08120%	0	0	112,589
55172	Powhatan County	69,557	0.05064%	76,188	0.05495%	0	0	76,188
55173	Prince Edward County	38,197	0.02781%	36,799	0.02654%	0	0	36,799
55174	Prince George County	100,950	0.07350%	105,143	0.07583%	0	0	105,143
55176	Prince William County	2,059,934	1.49982%	2,181,797	1.57357%	0	0	2,181,797
55177	Pulaski County	100,947	0.07350%	102,956	0.07425%	0	0	102,956
55178	Rappahannock County	22,503	0.01638%	22,508	0.01623%	0	0	22,508
55179	Richmond County	24,219	0.01763%	24,356	0.01757%	0	0	24,356
55180	Roanoke County	352,673	0.25678%	373,952	0.26970%	0	0	373,952
55181	Rockbridge County	56,068	0.04082%	57,343	0.04136%	0	0	57,343
55182	Rockingham County	211,713	0.15415%	219,424	0.15825%	0	0	219,424
55183	Russell County	41,660	0.03033%	43,394	0.03130%	0	0	43,394
55184	Scott County	46,397	0.03378%	48,135	0.03472%	0	0	48,135
55185	Shenandoah County	109,685	0.07986%	109,042	0.07864%	0	0	109,042
55186	Smyth County	59,135	0.04306%	61,158	0.04411%	0	0	61,158
55187	Southampton County	54,855	0.03994%	54,773	0.03950%	0	0	54,773
55188	Spotsylvania County	434,845	0.31661%	453,543	0.32711%	0	0	453,543
55189	Stafford County	455,315	0.33151%	473,646	0.34161%	0	0	473,646
55190	Surry County	31,973	0.02328%	32,071	0.02313%	0	0	32,071
55191	Sussex County	35,277	0.02568%	36,802	0.02654%	0	0	36,802
55192	Tazewell County	82,312	0.05993%	83,086	0.05992%	0	0	83,086
55193	Warren County	90,389	0.06581%	91,036	0.06566%	0	0	91,036
55195	Washington County	81,192	0.05912%	83,127	0.05995%	0	0	83,127
55196	Westmoreland County	50,780	0.03697%	50,638	0.03652%	0	0	50,638
55197	Wise County	82,766	0.06026%	83,975	0.06056%	0	0	83,975
55198	Wythe County	52,466	0.03820%	56,223	0.04055%	0	0	56,223
55199	York County	292,297	0.21282%	296,463	0.21382%	0	0	296,463
55201	City of Bristol	87,138	0.06344%	89,396	0.06448%	0	0	89,396
55202	City of Buena Vista	23,612	0.01719%	23,293	0.01680%	0	0	23,293
55203	Town of St. Paul	5,708	0.00416%	5,289	0.00381%	0	0	5,289

Group Life Insurance Program
Appendix 1 - Proportionate Share of Contributions

Employer Code	Employer	2023 Total Employer Contributions	Total Employer Allocation Percentage	2024 Regular Employer Contributions	2024 Employer Allocation Percentage	2024 Special Employer Contributions[2]	2024 Non Employer Contributing Entities Contributions[2]	2024 Total Employer Contributions
55204	Town of Clifton Forge	7,838	0.00571%	7,693	0.00555%	0	0	7,693
55206	City of Fredericksburg	180,680	0.13155%	188,872	0.13622%	0	0	188,872
55207	City of Hampton	586,376	0.42694%	582,100	0.41983%	0	0	582,100
55208	City of Harrisonburg	217,138	0.15810%	235,726	0.17001%	0	0	235,726
55209	City of Hopewell	120,256	0.08756%	122,116	0.08807%	0	0	122,116
55210	City of Lynchburg	393,072	0.28619%	397,723	0.28685%	0	0	397,723
55211	Town of Crewe	6,303	0.00459%	6,489	0.00468%	0	0	6,489
55212	City of Norfolk	515,953	0.37566%	626,348	0.45174%	0	0	626,348
55213	City of Petersburg	164,502	0.11977%	154,221	0.11123%	0	0	154,221
55214	City of Portsmouth	473,263	0.34458%	517,471	0.37321%	0	0	517,471
55215	City of Radford	80,220	0.05841%	78,815	0.05684%	0	0	78,815
55216	City of Richmond	152,209	0.11082%	318,336	0.22959%	0	0	318,336
55217	City of Roanoke	57,039	0.04153%	57,517	0.04148%	0	0	57,517
55218	Town of Craigsville	1,337	0.00097%	1,151	0.00083%	0	0	1,151
55219	City of Staunton	99,371	0.07235%	102,381	0.07384%	0	0	102,381
55220	City of Suffolk	464,498	0.33820%	463,254	0.33411%	0	0	463,254
55221	City of Williamsburg	74,476	0.05423%	80,813	0.05829%	0	0	80,813
55222	City of Winchester	196,948	0.14340%	200,968	0.14494%	0	0	200,968
55223	City of Martinsville	97,392	0.07091%	95,695	0.06902%	0	0	95,695
55224	City of Falls Church	8,916	0.00649%	9,251	0.00667%	0	0	9,251
55225	City of Colonial Heights	89,447	0.06513%	91,254	0.06581%	0	0	91,254
55226	Town of Front Royal	47,359	0.03448%	50,102	0.03613%	0	0	50,102
55229	Town of Chilhowie	6,674	0.00486%	6,782	0.00489%	0	0	6,782
55230	City of Covington	22,219	0.01618%	23,613	0.01703%	0	0	23,613
55231	Town of Floyd	1,624	0.00118%	1,511	0.00109%	0	0	1,511
55232	City of Franklin	54,868	0.03995%	56,733	0.04092%	0	0	56,733
55233	City of Chesapeake	1,201,017	0.87445%	1,182,667	0.85297%	0	0	1,182,667
55234	City of Virginia Beach	2,248,986	1.63747%	2,246,901	1.62048%	0	0	2,246,901
55235	City of Norton	25,172	0.01833%	25,697	0.01853%	0	0	25,697
55236	City of Manassas Park	79,988	0.05824%	85,428	0.06161%	0	0	85,428
55239	Town of Grottoes	6,524	0.00475%	6,791	0.00490%	0	0	6,791
55240	Town of Onley	1,574	0.00115%	2,125	0.00153%	0	0	2,125
55241	Town of West Point	13,243	0.00964%	13,727	0.00990%	0	0	13,727
55242	Town of South Hill	22,532	0.01641%	21,928	0.01582%	0	0	21,928
55245	Town of Scottsville	1,786	0.00130%	1,191	0.00086%	0	0	1,191
55246	Town of Burkeville	790	0.00058%	801	0.00058%	0	0	801
55247	Town of Madison	581	0.00042%	354	0.00026%	0	0	354
55250	Town of Rich Creek	1,506	0.00110%	1,713	0.00124%	0	0	1,713
55252	Town of Windsor	4,658	0.00339%	4,733	0.00341%	0	0	4,733
55254	Town of Stephens City	3,257	0.00237%	3,807	0.00275%	0	0	3,807
55256	Town Of Mineral (New for FY24)	0	0.00000%	1,546	0.00112%	0	0	1,546
55257	Town of Lebanon	11,876	0.00865%	10,674	0.00770%	0	0	10,674
55258	City of Newport News	626,751	0.45633%	650,832	0.46940%	0	0	650,832
55260	Town of Haymarket	4,493	0.00327%	4,868	0.00351%	0	0	4,868
55261	Town of Lovettsville	3,170	0.00231%	3,531	0.00255%	0	0	3,531
55263	Town of Buchanan (New for FY24)	0	0.00000%	999	0.00072%	0	0	999
55264	Town of Eastville	1,724	0.00126%	2,493	0.00180%	0	0	2,493
55267	Town of Glade Spring	1,769	0.00129%	1,963	0.00142%	0	0	1,963
55300	Town of Abingdon	25,899	0.01886%	28,165	0.02031%	0	0	28,165
55301	Town of Dumfries	15,056	0.01096%	16,869	0.01217%	0	0	16,869
55302	Town of Iron Gate	305	0.00022%	158	0.00011%	0	0	158
55303	Town of Montross	592	0.00043%	532	0.00038%	0	0	532
55304	Town of South Boston	21,876	0.01593%	21,145	0.01525%	0	0	21,145
55305	Town of Gretna	3,496	0.00255%	3,630	0.00262%	0	0	3,630
55306	Town of Remington	1,405	0.00102%	1,288	0.00093%	0	0	1,288
55307	City of Lexington	34,881	0.02540%	35,326	0.02548%	0	0	35,326
55308	City of Waynesboro	89,848	0.06542%	92,524	0.06673%	0	0	92,524
55309	Town of Colonial Beach	16,478	0.01200%	14,871	0.01073%	0	0	14,871
55310	Town of Smithfield	20,621	0.01501%	20,263	0.01461%	0	0	20,263
55311	Town of Brookneal	1,605	0.00117%	1,186	0.00085%	0	0	1,186
55312	Town of Hamilton	840	0.00061%	778	0.00056%	0	0	778
55313	City of Galax	44,945	0.03272%	44,858	0.03235%	0	0	44,858
55314	Town of Jonesville	1,698	0.00124%	1,555	0.00112%	0	0	1,555
55315	Town of Wytheville	52,574	0.03828%	52,813	0.03809%	0	0	52,813
55317	Town of Vienna	87,118	0.06343%	84,762	0.06113%	0	0	84,762
55318	Town of Vinton	21,699	0.01580%	22,632	0.01632%	0	0	22,632
55319	City of Emporia	34,937	0.02544%	34,725	0.02505%	0	0	34,725
55320	Town of Culpeper	74,481	0.05423%	74,103	0.05344%	0	0	74,103
55321	Town of Woodstock	18,426	0.01342%	18,055	0.01302%	0	0	18,055
55322	Town of Glasgow	1,098	0.00080%	1,079	0.00078%	0	0	1,079
55323	Town of Marion	23,604	0.01719%	24,973	0.01801%	0	0	24,973
55324	Town of Altavista	16,850	0.01227%	16,341	0.01179%	0	0	16,341
55325	Town of Herndon	115,458	0.08406%	118,264	0.08529%	0	0	118,264
55326	Town of Pearisburg	9,205	0.00670%	9,352	0.00675%	0	0	9,352
55329	Town of Leesburg	186,611	0.13587%	198,105	0.14288%	0	0	198,105
55330	Town of Chatham	2,234	0.00163%	2,302	0.00166%	0	0	2,302
55331	Town of Bowling Green	3,048	0.00222%	2,208	0.00159%	0	0	2,208
55332	City of Manassas	217,408	0.15829%	228,261	0.16463%	0	0	228,261
55334	Town of Boydton	2,280	0.00166%	2,249	0.00162%	0	0	2,249
55335	City of Salem	160,787	0.11707%	169,856	0.12251%	0	0	169,856

Group Life Insurance Program
Appendix 1 - Proportionate Share of Contributions

Employer Code	Employer	2023 Total Employer Contributions	Total Employer Allocation Percentage	2024 Regular Employer Contributions	2024 Employer Allocation Percentage	2024 Special Employer Contributions[2]	2024 Non Employer Contributing Entities Contributions[2]	2024 Total Employer Contributions
55336	Town of McKenney	528	0.00038%	539	0.00039%	0	0	539
55338	Town of Quantico	595	0.00043%	584	0.00042%	0	0	584
55339	Town of Halifax	2,536	0.00185%	2,743	0.00198%	0	0	2,743
55340	Town of Blacksburg	93,920	0.06838%	101,010	0.07285%	0	0	101,010
55341	Town of Chincoteague	13,656	0.00994%	14,596	0.01053%	0	0	14,596
55342	Town of Lawrenceville	7,402	0.00539%	6,689	0.00482%	0	0	6,689
55343	Town of Amherst	6,748	0.00491%	6,982	0.00504%	0	0	6,982
55344	Town of Stanley	4,431	0.00323%	4,183	0.00302%	0	0	4,183
55345	Town of Hillsville	11,415	0.00831%	11,571	0.00834%	0	0	11,571
55346	Town of Elkton	8,148	0.00593%	8,767	0.00632%	0	0	8,767
55347	Town of Bridgewater	14,946	0.01088%	14,748	0.01064%	0	0	14,748
55348	Town of Purcellville	39,608	0.02884%	37,925	0.02735%	0	0	37,925
55349	Town of Timberville	4,649	0.00338%	4,770	0.00344%	0	0	4,770
55350	Town of Wise	15,117	0.01101%	15,247	0.01100%	0	0	15,247
55351	Town of New Market	6,534	0.00476%	6,081	0.00439%	0	0	6,081
55353	Town of Rocky Mount	20,841	0.01518%	21,825	0.01574%	0	0	21,825
55355	Town of Luray	13,968	0.01017%	12,782	0.00922%	0	0	12,782
55357	Town of Strasburg	18,250	0.01329%	18,441	0.01330%	0	0	18,441
55358	Town Of Appomattox	5,589	0.00407%	5,552	0.00401%	0	0	5,552
55359	Town of Clarksville	6,672	0.00486%	6,611	0.00477%	0	0	6,611
55360	Town of Dublin	8,129	0.00592%	8,098	0.00584%	0	0	8,098
55361	Town of Middleburg	7,220	0.00526%	6,490	0.00468%	0	0	6,490
55363	Town of Chase City	7,129	0.00519%	7,025	0.00507%	0	0	7,025
55364	Town of Bedford	28,700	0.02090%	28,335	0.02044%	0	0	28,335
55365	City of Poquoson	44,456	0.03237%	44,694	0.03224%	0	0	44,694
55366	Town of Ashland	23,552	0.01715%	23,684	0.01708%	0	0	23,684
55367	Town of Broadway	8,001	0.00583%	8,893	0.00641%	0	0	8,893
55368	Town of Berryville	10,873	0.00792%	10,524	0.00759%	0	0	10,524
55370	Town of Urbanna	659	0.00048%	755	0.00054%	0	0	755
55371	Town of Bluefield	17,760	0.01293%	17,996	0.01298%	0	0	17,996
55372	Town of Weber City	882	0.00064%	1,198	0.00086%	0	0	1,198
55374	Town of Hurt	1,322	0.00096%	1,272	0.00092%	0	0	1,272
55376	Town of Coeburn	5,349	0.00389%	5,015	0.00362%	0	0	5,015
55377	Town of Dayton	5,195	0.00378%	5,676	0.00409%	0	0	5,676
55378	Town of Courtland	712	0.00052%	725	0.00052%	0	0	725
55379	Town of Cape Charles	9,875	0.00719%	9,574	0.00691%	0	0	9,574
55381	Town of Warsaw	5,049	0.00368%	4,891	0.00353%	0	0	4,891
55382	Town of Grundy	3,372	0.00246%	3,559	0.00257%	0	0	3,559
55383	Town of Warrenton	45,455	0.03310%	49,053	0.03538%	0	0	49,053
55384	Town of Louisa	3,141	0.00229%	2,680	0.00193%	0	0	2,680
55385	Town of Kenbridge	3,594	0.00262%	3,538	0.00255%	0	0	3,538
55386	Town of Mt. Jackson	6,098	0.00444%	6,247	0.00451%	0	0	6,247
55387	Town of Pulaski	26,714	0.01945%	26,733	0.01928%	0	0	26,733
55389	Town of Pembroke	1,616	0.00118%	2,070	0.00149%	0	0	2,070
55390	Town of Parksley	1,340	0.00098%	1,201	0.00087%	0	0	1,201
55391	Town of Onancock	3,116	0.00227%	3,195	0.00230%	0	0	3,195
55392	Town of Victoria	3,971	0.00289%	3,797	0.00274%	0	0	3,797
55393	Town of Shenandoah	5,761	0.00420%	5,445	0.00393%	0	0	5,445
55395	Town of Round Hill	6,296	0.00458%	5,573	0.00402%	0	0	5,573
55396	Town of Kilmarnock	6,995	0.00509%	7,762	0.00560%	0	0	7,762
55397	Town of Orange	14,979	0.01091%	14,627	0.01055%	0	0	14,627
55399	Town of Blackstone	17,980	0.01309%	17,419	0.01256%	0	0	17,419
55401	Southeastern Virginia Public Service Authority	36,754	0.02676%	38,299	0.02762%	0	0	38,299
55402	Pittsylvania Co Svc Auth	0	0.00000%	0	0.00000%	0	0	0
55403	Rappahannock Area Youth Services & Group Home Commission	3,887	0.00283%	3,667	0.00265%	0	0	3,667
55404	Appomattox Regional Library	4,750	0.00346%	4,650	0.00335%	0	0	4,650
55405	Staunton Redevelopment & Housing Authority	3,100	0.00226%	2,659	0.00192%	0	0	2,659
55408	Alleghany Highlands Regional Library, Inc.	636	0.00046%	405	0.00029%	0	0	405
55409	Southside Regional Juvenile Group Home Commission	712	0.00052%	537	0.00039%	0	0	537
55411	Hampton Roads Sanitation District	343,812	0.25033%	356,826	0.25735%	0	0	356,826
55412	Peninsula Airport Commission	15,548	0.01132%	11,754	0.00848%	0	0	11,754
55413	Richmond Redevelopment & Housing Authority	54,598	0.03975%	65,784	0.04745%	0	0	65,784
55415	Chesapeake Redevelopment & Housing Authority	14,534	0.01058%	14,641	0.01056%	0	0	14,641
55417	Norfolk Airport Authority	81,778	0.05954%	82,013	0.05915%	0	0	82,013
55418	Charlottesville Redevelopment & Housing Authority	5,144	0.00375%	4,720	0.00340%	0	0	4,720
55419	Hampton Redevelopment & Housing Authority	16,532	0.01204%	14,245	0.01027%	0	0	14,245
55420	Loudoun County Sanitation Authority	171,560	0.12491%	168,295	0.12138%	0	0	168,295
55421	Danville Redevelopment & Housing Authority	9,683	0.00705%	9,860	0.00711%	0	0	9,860
55422	NRV Regional Water Authority	8,978	0.00654%	9,679	0.00698%	0	0	9,679
55423	Northern Virginia Juvenile Detention Center	16,540	0.01204%	18,919	0.01365%	0	0	18,919
55425	Colonial Behavioral Health	56,378	0.04105%	56,011	0.04040%	0	0	56,011
55426	Blacksburg-VPI Sanitation Authority	5,706	0.00415%	5,918	0.00427%	0	0	5,918
55427	Potomac River Fisheries Commission	1,749	0.00127%	1,540	0.00111%	0	0	1,540
55428	Chesapeake Bay Bridge & Tunnel District	52,760	0.03841%	54,638	0.03941%	0	0	54,638
55429	Alexandria Redevelopment & Housing Authority	27,031	0.01968%	26,167	0.01887%	0	0	26,167
55430	Albemarle County Service Authority	33,124	0.02412%	32,349	0.02333%	0	0	32,349
55431	Franklin Redevelopment & Housing Authority	1,125	0.00082%	1,385	0.00100%	0	0	1,385
55432	Bristol Redevelopment & Housing Authority	6,920	0.00504%	7,738	0.00558%	0	0	7,738
55433	Norfolk Redevelopment & Housing Authority	67,138	0.04888%	68,887	0.04968%	0	0	68,887
55435	Richmond Metropolitan Authority	18,828	0.01371%	18,787	0.01355%	0	0	18,787

Group Life Insurance Program
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Employer Code	Employer	2023 Total Employer Contributions	Total Employer Allocation Percentage	2024 Regular Employer Contributions	2024 Employer Allocation Percentage	2024 Special Employer Contributions[2]	2024 Non Employer Contributing Entities Contributions[2]	2024 Total Employer Contributions
55436	Riverside Regional Jail	73,433	0.05347%	78,825	0.05685%	0	0	78,825
55439	Rappahannock-Rapidan Planning District Commission	2,790	0.00203%	3,093	0.00223%	0	0	3,093
55440	Shenandoah Valley Juvenile Detention Center	16,980	0.01236%	16,184	0.01167%	0	0	16,184
55443	Bedford Public Library	4,560	0.00332%	4,756	0.00343%	0	0	4,756
55445	Chesterfield County Health Center Commission	41,264	0.03004%	46,652	0.03365%	0	0	46,652
55446	Washington County Service Authority	24,231	0.01764%	24,787	0.01788%	0	0	24,787
55447	Rappahannock Area Community Services Board	142,975	0.10410%	157,559	0.11363%	0	0	157,559
55449	Hampton Roads Planning District Commission	22,280	0.01622%	22,125	0.01596%	0	0	22,125
55450	Meherrin Regional Library	1,495	0.00109%	1,549	0.00112%	0	0	1,549
55453	Rockbridge Area Community Services Board	22,757	0.01657%	23,881	0.01722%	0	0	23,881
55454	Greensville/Emporia Department of Social Services	6,637	0.00483%	6,199	0.00447%	0	0	6,199
55455	James City Service Authority	34,416	0.02506%	34,670	0.02500%	0	0	34,670
55456	Accomack-Northampton Planning District Commission	4,823	0.00351%	4,841	0.00349%	0	0	4,841
55457	Harrisonburg/Rockingham Sewer Authority	11,149	0.00812%	11,177	0.00806%	0	0	11,177
55458	Wytheville Redevelopment & Housing Authority	3,235	0.00236%	3,491	0.00252%	0	0	3,491
55459	Waynesboro Redevelopment and Housing Authority	5,297	0.00386%	4,819	0.00348%	0	0	4,819
55460	Region Ten Community Services Board	124,462	0.09062%	127,745	0.09213%	0	0	127,745
55462	LENOWISCO Planning District Commission	1,781	0.00130%	1,712	0.00124%	0	0	1,712
55465	Rivanna Water & Sewer Authority	41,198	0.03000%	42,123	0.03038%	0	0	42,123
55466	Appomattox River Water Authority	10,731	0.00781%	10,577	0.00763%	0	0	10,577
55467	Campbell County Utilities and Service Authority	9,168	0.00668%	9,211	0.00664%	0	0	9,211
55469	Eastern Shore Community Services Board	28,997	0.02111%	30,721	0.02216%	0	0	30,721
55470	ANCHOR Commission	1,473	0.00107%	1,616	0.00117%	0	0	1,616
55471	Horizon Behavioral Health	132,512	0.09648%	133,764	0.09647%	0	0	133,764
55472	District 19 Community Services Board	55,007	0.04005%	52,784	0.03807%	0	0	52,784
55473	Hampton Roads Transit	127,312	0.09269%	135,112	0.09745%	0	0	135,112
55474	Upper Occoquan Sewage Authority	91,953	0.06695%	94,843	0.06840%	0	0	94,843
55475	New River Valley Juvenile Detention Home	4,761	0.00347%	4,570	0.00329%	0	0	4,570
55477	Frederick County Sanitation Authority	30,244	0.02202%	32,266	0.02327%	0	0	32,266
55479	Cumberland Mountain Community Services	71,552	0.05210%	74,771	0.05393%	0	0	74,771
55482	Middle Peninsula/Northern Neck Public Service Authority	69,812	0.05083%	69,612	0.05021%	0	0	69,612
55483	Rockbridge County Public Service Authority	2,640	0.00192%	2,427	0.00175%	0	0	2,427
55484	Danville-Pittsylvania Community Services	71,017	0.05171%	72,096	0.05200%	0	0	72,096
55485	Crater Youth Care Commission	7,684	0.00560%	7,568	0.00546%	0	0	7,568
55486	Hampton Roads Workforce Council	29,819	0.02171%	36,636	0.02642%	0	0	36,636
55487	Capital Regional Airport Commission	51,195	0.03727%	54,016	0.03896%	0	0	54,016
55488	Northwestern Community Services Board	56,985	0.04149%	65,593	0.04731%	0	0	65,593
55489	Harrisonburg-Rockingham Community Services Board	52,731	0.03839%	53,052	0.03826%	0	0	53,052
55491	Middle Peninsula Regional Security Center	22,760	0.01657%	22,787	0.01644%	0	0	22,787
55492	Northern Neck Planning District Commission	2,200	0.00160%	2,596	0.00187%	0	0	2,596
55493	Planning District One Community Services Board	2,074	0.00151%	2,036	0.00147%	0	0	2,036
55494	Rockbridge Area Social Services Board	7,342	0.00535%	7,582	0.00547%	0	0	7,582
55495	Dinwiddie County Water Authority	4,350	0.00317%	4,699	0.00339%	0	0	4,699
55496	Rappahannock Rapidan Community Services	83,807	0.06102%	85,102	0.06138%	0	0	85,102
55498	Valley Community Services Board	58,844	0.04284%	64,922	0.04682%	0	0	64,922
55499	Eastern Shore Public Library	2,364	0.00172%	2,483	0.00179%	0	0	2,483
55500	Alexandria City Public Schools	50,054	0.03644%	48,371	0.03489%	0	0	48,371
55501	Albemarle County Public Schools	70,588	0.05139%	74,646	0.05384%	0	0	74,646
55502	Alleghany Highlands Public Schools	14,285	0.01040%	14,439	0.01041%	0	0	14,439
55503	Charlottesville City Public Schools	13,401	0.00976%	12,892	0.00930%	0	0	12,892
55504	Amherst County Public Schools	17,552	0.01278%	17,753	0.01280%	0	0	17,753
55505	Appomattox County Public Schools	5,001	0.00364%	4,826	0.00348%	0	0	4,826
55506	Arlington County Public Schools	168,896	0.12297%	188,159	0.13570%	0	0	188,159
55507	Augusta County Public Schools	21,920	0.01596%	21,360	0.01541%	0	0	21,360
55508	Bath County Public Schools	4,357	0.00317%	3,713	0.00268%	0	0	3,713
55509	Bedford County Public Schools	34,582	0.02518%	39,774	0.02868%	0	0	39,774
55510	Bland County Public Schools	2,887	0.00210%	3,134	0.00226%	0	0	3,134
55511	Botetourt County Public Schools	20,198	0.01471%	20,641	0.01489%	0	0	20,641
55512	Norfolk Public Schools	108,663	0.07912%	118,208	0.08525%	0	0	118,208
55513	Petersburg City Public Schools	20,774	0.01513%	20,846	0.01503%	0	0	20,846
55514	Buckingham County Public Schools	5,349	0.00389%	6,014	0.00434%	0	0	6,014
55515	Radford City Public Schools	2,335	0.00170%	2,044	0.00147%	0	0	2,044
55516	Caroline County Public Schools	11,484	0.00836%	11,305	0.00815%	0	0	11,305
55517	Carroll County Public Schools	12,444	0.00906%	12,429	0.00896%	0	0	12,429
55518	Charles City County Public Schools	1,991	0.00145%	2,133	0.00154%	0	0	2,133
55519	Charlotte County Public Schools	3,605	0.00263%	3,495	0.00252%	0	0	3,495
55520	Chesterfield County Public Schools	157,840	0.11492%	170,009	0.12261%	0	0	170,009
55521	Clarke County Public Schools	3,066	0.00223%	5,930	0.00428%	0	0	5,930
55522	Winchester City Public Schools	19,179	0.01396%	17,910	0.01292%	0	0	17,910
55523	Culpeper County Public Schools	32,011	0.02331%	34,561	0.02493%	0	0	34,561
55524	Cumberland County Public Schools	4,258	0.00310%	4,338	0.00313%	0	0	4,338
55525	Dickenson County Public Schools	8,418	0.00613%	8,251	0.00595%	0	0	8,251
55526	Dinwiddie County Public Schools	12,696	0.00924%	12,094	0.00872%	0	0	12,094
55528	Essex County Public Schools	4,763	0.00347%	4,495	0.00324%	0	0	4,495
55530	Covington City Public Schools	0	0.00000%	0	0.00000%	0	0	0
55531	Floyd County Public Schools	10,648	0.00775%	10,371	0.00748%	0	0	10,371
55532	Fluvanna County Public Schools	14,060	0.01024%	15,450	0.01114%	0	0	15,450
55533	Chesapeake City Public Schools	147,953	0.10772%	135,991	0.09808%	0	0	135,991
55534	Virginia Beach City Public Schools	337,662	0.24585%	347,166	0.25039%	0	0	347,166
55535	Giles County Public Schools	4,310	0.00314%	4,136	0.00298%	0	0	4,136

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Employer Code	Employer	2023 Total Employer Contributions	Total Employer Allocation Percentage	2024 Regular Employer Contributions	2024 Employer Allocation Percentage	2024 Special Employer Contributions[2]	2024 Non Employer Contributing Entities Contributions[2]	2024 Total Employer Contributions
55536	Gloucester County Public Schools	24,717	0.01800%	26,145	0.01886%	0	0	26,145
55537	Goochland County Public Schools	8,167	0.00595%	8,154	0.00588%	0	0	8,154
55538	Grayson County Public Schools	6,206	0.00452%	6,604	0.00476%	0	0	6,604
55539	Greene County Public Schools	11,891	0.00866%	11,238	0.00811%	0	0	11,238
55540	Greensville County Public Schools	5,694	0.00415%	6,037	0.00436%	0	0	6,037
55541	Halifax County Public Schools	12,172	0.00886%	11,297	0.00815%	0	0	11,297
55542	Hanover County Public Schools	33,803	0.02461%	50,933	0.03673%	0	0	50,933
55543	Henrico County Public Schools	3,863	0.00281%	3,839	0.00277%	0	0	3,839
55544	Henry County Public Schools	22,467	0.01636%	21,260	0.01533%	0	0	21,260
55545	Highland County Public Schools	1,383	0.00101%	1,357	0.00098%	0	0	1,357
55546	Isle of Wight County Public Schools	12,745	0.00928%	12,241	0.00883%	0	0	12,241
55548	King George County Public Schools	20,210	0.01471%	20,122	0.01451%	0	0	20,122
55549	King and Queen County Public Schools	4,826	0.00351%	4,398	0.00317%	0	0	4,398
55550	King William County Public Schools	8,992	0.00655%	8,559	0.00617%	0	0	8,559
55551	Lancaster County Public Schools	4,851	0.00353%	5,011	0.00361%	0	0	5,011
55552	Lee County Public Schools	14,558	0.01060%	13,491	0.00973%	0	0	13,491
55553	Loudoun County Public Schools	531,613	0.38706%	516,727	0.37268%	0	0	516,727
55554	Louisa County Public Schools	29,333	0.02136%	28,739	0.02073%	0	0	28,739
55555	Lunenburg County Public Schools	4,164	0.00303%	4,542	0.00328%	0	0	4,542
55556	Madison County Public Schools	6,150	0.00448%	5,964	0.00430%	0	0	5,964
55557	Mathews County Public Schools	5,562	0.00405%	4,845	0.00349%	0	0	4,845
55558	Mecklenburg County Public Schools	10,789	0.00786%	9,856	0.00711%	0	0	9,856
55559	Middlesex County Public Schools	3,622	0.00264%	3,768	0.00272%	0	0	3,768
55560	Montgomery County Public Schools	28,945	0.02107%	29,391	0.02120%	0	0	29,391
55562	Nelson County Public Schools	9,526	0.00694%	9,053	0.00653%	0	0	9,053
55563	New Kent County Public Schools	9,478	0.00690%	9,644	0.00696%	0	0	9,644
55565	Northampton County Public Schools	5,877	0.00428%	5,822	0.00420%	0	0	5,822
55566	Northumberland County Public Schools	3,080	0.00224%	4,179	0.00301%	0	0	4,179
55567	Nottoway County Public Schools	6,631	0.00483%	6,599	0.00476%	0	0	6,599
55568	Orange County Public Schools	22,456	0.01635%	23,827	0.01718%	0	0	23,827
55569	Page County Public Schools	12,491	0.00909%	12,169	0.00878%	0	0	12,169
55570	Patrick County Public Schools	13,682	0.00996%	13,612	0.00982%	0	0	13,612
55571	Pittsylvania County Public Schools	21,202	0.01544%	20,536	0.01481%	0	0	20,536
55572	Powhatan County Public Schools	12,962	0.00944%	12,460	0.00899%	0	0	12,460
55573	Prince Edward County Public Schools	4,605	0.00335%	4,968	0.00358%	0	0	4,968
55574	Prince George County Public Schools	31,974	0.02328%	31,403	0.02265%	0	0	31,403
55576	Prince William County Public Schools	399,774	0.29107%	400,042	0.28852%	0	0	400,042
55577	Pulaski County Public Schools	16,435	0.01197%	16,157	0.01165%	0	0	16,157
55578	Rappahannock County Public Schools	5,082	0.00370%	5,204	0.00375%	0	0	5,204
55579	Richmond County Public Schools	548	0.00040%	533	0.00038%	0	0	533
55580	Roanoke County Public Schools	21,339	0.01554%	24,611	0.01775%	0	0	24,611
55581	Rockbridge County Public Schools	7,213	0.00525%	6,875	0.00496%	0	0	6,875
55582	Rockingham County Public Schools	54,571	0.03973%	54,518	0.03932%	0	0	54,518
55583	Russell County Public Schools	15,072	0.01097%	14,913	0.01076%	0	0	14,913
55584	Scott County Public Schools	16,232	0.01182%	16,794	0.01211%	0	0	16,794
55585	Shenandoah County Public Schools	25,950	0.01889%	25,528	0.01841%	0	0	25,528
55586	Smyth County Public Schools	14,646	0.01066%	14,225	0.01026%	0	0	14,225
55587	Southampton County Public Schools	5,918	0.00431%	5,946	0.00429%	0	0	5,946
55588	Spotsylvania County Public Schools	67,260	0.04897%	64,925	0.04682%	0	0	64,925
55589	Stafford County Public Schools	83,470	0.06077%	77,904	0.05619%	0	0	77,904
55590	Surry County Public Schools	6,339	0.00461%	6,039	0.00436%	0	0	6,039
55591	Sussex County School Board	7,006	0.00510%	7,367	0.00531%	0	0	7,367
55592	Tazewell County Public Schools	24,184	0.01761%	23,766	0.01714%	0	0	23,766
55593	Warren County Public Schools	10,420	0.00759%	10,148	0.00732%	0	0	10,148
55595	Washington County Public Schools	17,795	0.01296%	18,804	0.01356%	0	0	18,804
55596	Westmoreland County Public Schools	3,994	0.00291%	3,646	0.00263%	0	0	3,646
55597	Wise County Public Schools	10,993	0.00800%	10,905	0.00786%	0	0	10,905
55598	Wythe County Public Schools	9,539	0.00695%	9,055	0.00653%	0	0	9,055
55599	York County Public Schools	40,404	0.02942%	39,294	0.02834%	0	0	39,294
55600	Accomack County Public Schools	19,702	0.01434%	19,392	0.01399%	0	0	19,392
55601	Bristol VA Public Schools	8,210	0.00598%	7,786	0.00562%	0	0	7,786
55602	Buena Vista City Public Schools	2,825	0.00206%	2,941	0.00212%	0	0	2,941
55603	Amelia County Public Schools	4,633	0.00337%	4,509	0.00325%	0	0	4,509
55605	Danville City Public Schools	23,931	0.01742%	26,208	0.01890%	0	0	26,208
55606	Franklin City Public Schools	4,264	0.00310%	4,257	0.00307%	0	0	4,257
55608	Harrisonburg City Public Schools	18,375	0.01338%	17,687	0.01276%	0	0	17,687
55609	Hopewell City Public Schools	15,834	0.01153%	17,059	0.01230%	0	0	17,059
55610	Lynchburg City Public Schools	27,664	0.02014%	27,464	0.01981%	0	0	27,464
55611	Fauquier County Public Schools	57,193	0.04164%	56,744	0.04093%	0	0	56,744
55612	Brunswick County Public Schools	6,550	0.00477%	6,783	0.00489%	0	0	6,783
55614	Portsmouth City Public Schools	45,783	0.03333%	47,268	0.03409%	0	0	47,268
55615	Campbell County Public Schools	24,426	0.01778%	24,468	0.01765%	0	0	24,468
55616	Richmond Public Schools	83,510	0.06080%	75,911	0.05475%	0	0	75,911
55617	Roanoke City Schools	38,956	0.02836%	40,233	0.02902%	0	0	40,233
55619	Staunton City Public Schools	9,068	0.00660%	9,199	0.00663%	0	0	9,199
55620	Suffolk City Public Schools	58,139	0.04233%	59,056	0.04259%	0	0	59,056
55622	Craig County Public Schools	1,903	0.00139%	1,951	0.00141%	0	0	1,951
55623	Martinsville City Public Schools	3,120	0.00227%	3,345	0.00241%	0	0	3,345
55624	Appomattox Regional Governor's School	698	0.00051%	542	0.00039%	0	0	542
55625	Colonial Heights City Public Schools	11,181	0.00814%	11,260	0.00812%	0	0	11,260

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55632	Manassas City Public Schools	25,093	0.01827%	29,666	0.02140%	0	0	29,666
55633	Franklin County Public Schools	36,414	0.02651%	36,762	0.02651%	0	0	36,762
55634	Frederick County Public Schools	62,285	0.04535%	64,976	0.04686%	0	0	64,976
55635	Salem City Public Schools	9,750	0.00710%	9,877	0.00712%	0	0	9,877
55636	Manassas Park City Public Schools	8,762	0.00638%	9,588	0.00691%	0	0	9,588
55637	Newport News Public Schools	105,472	0.07679%	104,812	0.07559%	0	0	104,812
55638	Town of West Point Public Schools	2,061	0.00150%	3,047	0.00220%	0	0	3,047
55708	Waynesboro City Public Schools	8,164	0.00594%	8,369	0.00604%	0	0	8,369
55710	Valley Vocational-Technical Center	593	0.00043%	560	0.00041%	0	0	560
55711	New Horizons Technical Center	2,009	0.00146%	1,993	0.00144%	0	0	1,993
55713	Galax City Public Schools	4,939	0.00360%	4,878	0.00352%	0	0	4,878
55714	Norton City Public Schools	2,648	0.00193%	2,779	0.00200%	0	0	2,779
55802	Williamsburg-James City County Public Schools	36,358	0.02647%	37,705	0.02719%	0	0	37,705
55803	Poquoson City Public Schools	3,651	0.00266%	3,650	0.00263%	0	0	3,650
55806	Fredericksburg City Public Schools	12,422	0.00905%	12,319	0.00889%	0	0	12,319
55807	Hampton City Public Schools	31,322	0.02281%	35,032	0.02527%	0	0	35,032
55813	Buchanan County Public Schools	14,719	0.01072%	14,355	0.01035%	0	0	14,355
55814	Jackson River Technical Ctr	0	0.00000%	0	0.00000%	0	0	0
55815	Northern Neck Regional Vocational Center	247	0.00018%	253	0.00018%	0	0	253
55854	Orange County Broadband Authority	5,429	0.00395%	5,617	0.00405%	0	0	5,617
55856	Blue Ridge Resource Authority	2,278	0.00166%	2,135	0.00154%	0	0	2,135
55858	Peumansend Creek Regional Jail Authority	26,059	0.01897%	22,914	0.01653%	0	0	22,914
55859	Williamsburg Area Transit Authority	12,364	0.00900%	14,869	0.01072%	0	0	14,869
55860	Middle Peninsula Juvenile Detention Commission	14,231	0.01036%	13,083	0.00943%	0	0	13,083
55862	Crater Criminal Justice Training Academy	1,656	0.00121%	1,688	0.00122%	0	0	1,688
55863	Central Shenandoah Criminal Justice Training Academy	2,587	0.00188%	2,505	0.00181%	0	0	2,505
55864	New River Valley Emergency Comm Regional Authority	11,280	0.00821%	11,035	0.00796%	0	0	11,035
55865	Maury Service Authority	6,748	0.00491%	7,089	0.00511%	0	0	7,089
55866	Hampton Roads Transportation Accountability Commission	2,747	0.00200%	3,341	0.00241%	0	0	3,341
55867	Pamunkey Regional Library	10,005	0.00728%	9,613	0.00693%	0	0	9,613
55868	Northern Virginia Transportation Authority	11,223	0.00817%	11,435	0.00825%	0	0	11,435
55869	RSW Regional Jail Authority	30,214	0.02200%	31,732	0.02289%	0	0	31,732
55870	Bedford Regional Water Authority	24,550	0.01787%	25,242	0.01821%	0	0	25,242
55871	Portsmouth Redevelopment and Housing Authority	17,434	0.01269%	15,588	0.01124%	0	0	15,588
55872	Southwest Regional Recreation Authority	4,486	0.00327%	3,522	0.00254%	0	0	3,522
55874	Meherrin River Regional Jail Authority	26,959	0.01963%	28,627	0.02065%	0	0	28,627
55875	Woodway Water Authority	1,502	0.00109%	1,429	0.00103%	0	0	1,429
55876	Bristol Virginia Utilities Authority (BVU)	23,925	0.01742%	23,396	0.01687%	0	0	23,396
55878	Mount Rogers Community Services Board	164,439	0.11973%	173,310	0.12500%	0	0	173,310
55879	Lonesome Pine Soil & Water Conservation District	318	0.00023%	310	0.00022%	0	0	310
55880	Big Sandy Soil & Water & Conservation District	367	0.00027%	456	0.00033%	0	0	456
55881	Central Virginia Planning District Commission	9,534	0.00694%	8,791	0.00634%	0	0	8,791
55882	Middle Peninsula Planning District Commission	1,961	0.00143%	2,446	0.00177%	0	0	2,446
55883	Western Virginia Regional Jail Authority	51,925	0.03781%	50,810	0.03665%	0	0	50,810
55884	Halifax Service Authority	7,844	0.00571%	7,223	0.00521%	0	0	7,223
55886	Russell County Public Service Authority	4,877	0.00355%	4,678	0.00337%	0	0	4,678
55887	Piedmont Community Services Board	87,720	0.06387%	90,689	0.06541%	0	0	90,689
55888	Blue Ridge Behavioral Health Care	99,341	0.07233%	103,816	0.07487%	0	0	103,816
55890	Middle River Regional Jail Authority	50,040	0.03643%	50,959	0.03675%	0	0	50,959
55892	Big Stone Gap Redevelopment and Housing Authority	1,741	0.00127%	1,689	0.00122%	0	0	1,689
55893	Eastern Shore Soil and Water Conservation District	1,361	0.00099%	1,371	0.00099%	0	0	1,371
55895	Town of Gordonsville	4,512	0.00329%	4,179	0.00301%	0	0	4,179
55896	Virginia Resources Authority	8,684	0.00632%	8,577	0.00619%	0	0	8,577
55897	Prince William County Services Authority	176,932	0.12882%	172,700	0.12455%	0	0	172,700
55898	Western Virginia Water Authority	83,022	0.06045%	84,788	0.06115%	0	0	84,788
55899	Shenandoah Valley Regional Airport Commission	4,604	0.00335%	4,581	0.00330%	0	0	4,581
55900	Alleghany Highlands Community Services Board	22,521	0.01640%	23,656	0.01706%	0	0	23,656
55901	Brunswick Industrial Development Authority	1,192	0.00087%	806	0.00058%	0	0	806
55904	Appalachian Juvenile Commission	13,252	0.00965%	14,138	0.01020%	0	0	14,138
55905	Goochland-Powhatan Community Services Board	22,046	0.01605%	26,046	0.01879%	0	0	26,046
55906	Suffolk Redevelopment and Housing Authority	6,070	0.00442%	5,662	0.00408%	0	0	5,662
55908	Lee County Redevelopment and Housing Authority	2,086	0.00152%	2,080	0.00150%	0	0	2,080
55909	Henry County Public Service Authority	16,840	0.01226%	17,253	0.01244%	0	0	17,253
55910	Southside Planning District Commission	3,230	0.00235%	3,277	0.00236%	0	0	3,277
55911	Economic Development Authority Of Henrico Co, Va	5,655	0.00412%	6,782	0.00489%	0	0	6,782
55912	Augusta County Public Service Authority	39,720	0.02892%	40,685	0.02934%	0	0	40,685
55914	Rappahannock Juvenile Center	25,013	0.01821%	26,996	0.01947%	0	0	26,996
55915	Cumberland Plateau Regional Housing Authority	3,966	0.00289%	3,808	0.00275%	0	0	3,808
55918	Amherst County Service Authority	8,393	0.00611%	7,491	0.00540%	0	0	7,491
55919	Pepper's Ferry Regional Wastewater Treatment Authority	7,948	0.00579%	8,101	0.00584%	0	0	8,101
55920	Rappahannock Regional Jail Authority	93,303	0.06793%	89,520	0.06456%	0	0	89,520
55921	Thomas Jefferson Planning District Commission	4,362	0.00318%	4,708	0.00339%	0	0	4,708
55922	Piedmont Regional Jail	24,544	0.01787%	24,488	0.01766%	0	0	24,488
55923	Nelson County Services Authority	6,154	0.00448%	5,954	0.00429%	0	0	5,954
55924	Coeburn-Norton-Wise Regional Water	3,403	0.00248%	3,269	0.00236%	0	0	3,269
55925	Fauquier County Water & Sanitation Authority	21,231	0.01546%	20,354	0.01468%	0	0	20,354
55926	Scott County Soil & Water Conservation District	904	0.00066%	986	0.00071%	0	0	986
55927	New River Resource Authority	7,847	0.00571%	8,437	0.00608%	0	0	8,437
55928	Scott County Water & Sewage Authority	7,774	0.00566%	8,290	0.00598%	0	0	8,290
55929	Greensville County Water & Sewer Authority	8,271	0.00602%	7,954	0.00574%	0	0	7,954

Group Life Insurance Program
Appendix 1 - Proportionate Share of Contributions

Employer Code	Employer	2023 Total Employer Contributions	Total Employer Allocation Percentage	2024 Regular Employer Contributions	2024 Employer Allocation Percentage	2024 Special Employer Contributions[2]	2024 Non Employer Contributing Entities Contributions[2]	2024 Total Employer Contributions
55930	Petersburg Redevelopment & Housing Authority	8,504	0.00619%	8,308	0.00599%	0	0	8,308
55931	Central Rappahannock Regional Library	30,322	0.02208%	29,290	0.02112%	0	0	29,290
55932	Virginia Coalfield Economic Development Authority	2,120	0.00154%	2,077	0.00150%	0	0	2,077
55933	Central Virginia Regional Jail	41,189	0.02999%	39,086	0.02819%	0	0	39,086
55934	Thomas Jefferson Soil & Water Conservation District	3,747	0.00273%	5,069	0.00366%	0	0	5,069
55937	Wythe-Grayson Regional Library	1,992	0.00145%	1,907	0.00137%	0	0	1,907
55938	Colonial Soil & Water Conservation District	1,965	0.00143%	2,518	0.00182%	0	0	2,518
55939	Rivanna Solid Waste Authority	7,132	0.00519%	7,893	0.00569%	0	0	7,893
55940	Monacan Soil & Water Conservation District	1,569	0.00114%	1,301	0.00094%	0	0	1,301
55942	Tri-county/city Soil And Water Conservation Dist.	899	0.00065%	1,126	0.00081%	0	0	1,126
55944	Central Virginia Waste Management Authority	3,594	0.00262%	4,020	0.00290%	0	0	4,020
55945	Lonesome Pine Regional Library	4,244	0.00309%	4,109	0.00296%	0	0	4,109
55946	Virginia Peninsulas Public Service Authority	10,377	0.00755%	10,490	0.00757%	0	0	10,490
55947	Tidewater Youth Services Commission	10,685	0.00778%	13,740	0.00991%	0	0	13,740
55948	Virginia Highlands Airport Commission	1,932	0.00141%	1,922	0.00139%	0	0	1,922
55949	Western Tidewater Regional Jail	40,080	0.02918%	39,023	0.02814%	0	0	39,023
55950	Scott County Redevelopment & Housing Authority	2,155	0.00157%	2,146	0.00155%	0	0	2,146
55951	Handley Regional Library	4,658	0.00339%	4,969	0.00358%	0	0	4,969
55952	Northern Neck Regional Jail	27,314	0.01989%	26,614	0.01919%	0	0	26,614
55953	Montgomery Regional Solid Waste Authority	3,836	0.00279%	3,887	0.00280%	0	0	3,887
55954	Potomac & Rappahannock Transportation Commission	63,720	0.04639%	64,270	0.04635%	0	0	64,270
55955	Giles County Public Service Authority	4,527	0.00330%	4,379	0.00316%	0	0	4,379
55956	South Central Wastewater Authority	11,531	0.00840%	10,754	0.00776%	0	0	10,754
55957	Wise County Redevelopment and Housing Authority	3,748	0.00273%	3,659	0.00264%	0	0	3,659
55958	Prince William Soil & Water Conservation District	947	0.00069%	960	0.00069%	0	0	960
55959	Hampton Roads Regional Jail Authority	45,969	0.03347%	31,393	0.02264%	0	0	31,393
55960	Castlewood Water And Sewage Authority	0	0.00000%	0	0.00000%	0	0	0
55961	Pamunkey Regional Jail	37,473	0.02728%	38,352	0.02766%	0	0	38,352
55962	Charlottesville - Albemarle Airport Authority	18,241	0.01328%	16,635	0.01200%	0	0	16,635
55963	Virginia Peninsula Regional Jail	25,784	0.01877%	26,787	0.01932%	0	0	26,787
55964	Virginia Biotechnology Research Parternship Authority	4,336	0.00316%	4,077	0.00294%	0	0	4,077
55966	Blue Ridge Regional Jail Authority	86,855	0.06324%	91,080	0.06569%	0	0	91,080
55967	Massanutten Regional Library	4,658	0.00339%	5,003	0.00361%	0	0	5,003
55968	Albemarle-Charlottesville Regional Jail	44,578	0.03246%	45,628	0.03291%	0	0	45,628
55969	Culpeper Soil & Water Conservation District	3,877	0.00282%	3,619	0.00261%	0	0	3,619
55970	New River Valley Regional Jail	49,199	0.03582%	51,546	0.03718%	0	0	51,546
55971	Sussex Service Authority	5,797	0.00422%	5,741	0.00414%	0	0	5,741
55974	Peaks of Otter Soil & Water Conservation District	304	0.00022%	426	0.00031%	0	0	426
55975	New River Soil & Water Conservation District	868	0.00063%	867	0.00062%	0	0	867
55977	Southside Regional Jail	13,776	0.01003%	14,856	0.01071%	0	0	14,856
55978	Evergreen Soil & Water Conservation District	744	0.00054%	662	0.00048%	0	0	662
55979	Roanoke Higher Education Authority	7,245	0.00527%	7,048	0.00508%	0	0	7,048
55981	John Marshall Soil & Water Conservation District	1,946	0.00142%	1,980	0.00143%	0	0	1,980
55982	Daniel Boone Soil & Water Conservation District	999	0.00073%	1,019	0.00074%	0	0	1,019
55983	Southside Community Services Board	46,385	0.03377%	48,066	0.03467%	0	0	48,066
55984	Northern Shenandoah Valley Regional Commission	4,338	0.00316%	4,838	0.00349%	0	0	4,838
55985	Tazewell Soil & Water Conservation District	726	0.00053%	647	0.00047%	0	0	647
55988	Henricopolis Soil & Water Conservation District	1,007	0.00073%	937	0.00067%	0	0	937
55989	Piedmont Regional Juvenile Detention Center	3,435	0.00250%	4,011	0.00289%	0	0	4,011
55990	Roanoke River Service Authority	2,578	0.00188%	2,534	0.00183%	0	0	2,534
55991	Lee County Public Service Authority	4,831	0.00352%	4,542	0.00328%	0	0	4,542
55992	Blue Ridge Juvenile Detention Center	11,974	0.00872%	12,696	0.00916%	0	0	12,696
55994	Wise County Public Service Authority	10,270	0.00748%	9,791	0.00706%	0	0	9,791
55995	Holston River Soil and Water Conservation District	1,156	0.00084%	1,179	0.00085%	0	0	1,179
55998	Southwest Virginia Regional Jail Authority	113,289	0.08248%	109,566	0.07902%	0	0	109,566
55999	Clinch Valley Soil & Water Conservation District	970	0.00071%	1,003	0.00072%	0	0	1,003
59212	City of Norfolk - Insurance Only Employees	894,593	0.65135%	783,305	0.56494%	0	0	783,305
59214	City of Portsmouth - Insurance Only Employees	4,453	0.00324%	2,757	0.00199%	0	0	2,757
59216	City of Richmond - Insurance Only Employees	1,299,090	0.94586%	1,226,041	0.88425%	0	0	1,226,041
59217	City of Roanoke - Insurance Only Employees	469,504	0.34184%	481,257	0.34710%	0	0	481,257
59617	Roanoke City Schools - Insurance Only Employees	9,213	0.00671%	8,282	0.00597%	0	0	8,282
70156	Department of State Police	2,053	0.00150%	1,295	0.00094%	0	0	1,295
70203	Woodrow Wilson Rehabilitation Center	1,481	0.00108%	1,333	0.00096%	0	0	1,333
70204	The College of William and Mary	9,032	0.00658%	9,282	0.00669%	0	0	9,282
70207	University of Virginia - Academic Division	25,748	0.01875%	27,355	0.01973%	0	0	27,355
70208	Virginia Polytechnic Institute and State University	17,535	0.01277%	17,767	0.01281%	0	0	17,767
70211	Virginia Military Institute	3,298	0.00240%	3,912	0.00282%	0	0	3,912
70212	Virginia State University	7,821	0.00569%	7,567	0.00546%	0	0	7,567
70213	Norfolk State University	8,282	0.00603%	9,234	0.00666%	0	0	9,234
70214	Longwood University	3,840	0.00280%	3,832	0.00276%	0	0	3,832
70215	University of Mary Washington	5,495	0.00400%	5,402	0.00390%	0	0	5,402
70216	James Madison University	9,761	0.00711%	10,239	0.00739%	0	0	10,239
70217	Radford University	5,868	0.00427%	4,862	0.00351%	0	0	4,862
70221	Old Dominion University	15,267	0.01112%	15,890	0.01146%	0	0	15,890
70236	Virginia Commonwealth University	36,769	0.02677%	34,345	0.02477%	0	0	34,345
70241	Richard Bland College	1,439	0.00105%	1,273	0.00092%	0	0	1,273
70242	Christopher Newport University	7,784	0.00567%	8,786	0.00634%	0	0	8,786
70246	University of Virginia's College at Wise	2,438	0.00178%	2,644	0.00191%	0	0	2,644
70247	George Mason University	20,024	0.01458%	21,910	0.01580%	0	0	21,910
70280	Northern Virginia Community College	18,845	0.01372%	18,214	0.01314%	0	0	18,214

Group Life Insurance Program
Appendix 1 - Proportionate Share of Contributions

Employer Code	Employer	2023 Total Employer Contributions	Total Employer Allocation Percentage	2024 Regular Employer Contributions	2024 Employer Allocation Percentage	2024 Special Employer Contributions[2]	2024 Non Employer Contributing Entities Contributions[2]	2024 Total Employer Contributions
70282	Piedmont Virginia Community College	1,007	0.00073%	1,163	0.00084%	0	0	1,163
70283	J Sargeant Reynolds Community College	2,721	0.00198%	2,544	0.00183%	0	0	2,544
70286	Virginia Western Community College	2,418	0.00176%	2,137	0.00154%	0	0	2,137
70288	Wytheville Community College	146	0.00011%	344	0.00025%	0	0	344
70291	Blue Ridge Community College	304	0.00022%	209	0.00015%	0	0	209
70292	Central Virginia Community College	1,681	0.00122%	1,641	0.00118%	0	0	1,641
70293	Virginia Peninsula Community College	1,349	0.00098%	1,387	0.00100%	0	0	1,387
70294	Southwest Virginia Community College	679	0.00049%	1,122	0.00081%	0	0	1,122
70296	Virginia Highlands Community College	665	0.00048%	672	0.00049%	0	0	672
70297	Germanna Community College	995	0.00073%	987	0.00071%	0	0	987
70298	Laurel Ridge Community College	1,270	0.00092%	1,537	0.00111%	0	0	1,537
70299	Mountain Empire Community College	687	0.00050%	810	0.00058%	0	0	810
70402	Marine Resources Commission	22,549	0.01642%	22,848	0.01648%	0	0	22,848
70403	Department of Wildlife Resources	60,287	0.04389%	60,929	0.04394%	0	0	60,929
70716	Virginia Correctional Center for Women	46,900	0.03415%	57,864	0.04173%	0	0	57,864
70718	Bland Correctional Center	51,321	0.03737%	49,332	0.03558%	0	0	49,332
70733	Sussex I Correctional Center	0	0.00000%	0	0.00000%	0	0	0
70734	Sussex Ii Correctional Center	0	0.00000%	0	0.00000%	0	0	0
70735	Wallen Ridge Correctional Center	92,349	0.06724%	90,642	0.06537%	0	0	90,642
70737	St Brides Correctional Center	39,504	0.02876%	44,278	0.03193%	0	0	44,278
70741	Red Onion Correctional Center	91,948	0.06695%	89,322	0.06442%	0	0	89,322
70743	Fluvanna Women's Correctional Center	39,614	0.02884%	43,126	0.03110%	0	0	43,126
70745	Nottoway Correctional Center	61,329	0.04465%	61,592	0.04442%	0	0	61,592
70747	Marion Correctional Treatment Center	43,410	0.03161%	40,854	0.02947%	0	0	40,854
70749	Buckingham Correctional Center	53,852	0.03921%	49,625	0.03579%	0	0	49,625
70752	State Farm Correctional Complex	94,036	0.06847%	101,605	0.07328%	0	0	101,605
70753	Deerfield Correctional Center	72,115	0.05251%	67,428	0.04863%	0	0	67,428
70754	Augusta Correctional Center	30,841	0.02246%	26,883	0.01939%	0	0	26,883
70756	Department of Corrections - Division of Institutions	16,078	0.01171%	18,045	0.01302%	0	0	18,045
70757	Western Region Correctional Field Units	30,008	0.02185%	28,048	0.02023%	0	0	28,048
70761	Eastern Reg Corr Field Unit	26,543	0.01933%	26,833	0.01935%	0	0	26,833
70767	Adult Community Service	329,707	0.24006%	322,036	0.23226%	0	0	322,036
70768	Keen Mountain Correctional Center	55,384	0.04033%	55,802	0.04025%	0	0	55,802
70769	Greensville Correctional Center	97,625	0.07108%	89,541	0.06458%	0	0	89,541
70770	Dillwyn Correctional Center	53,317	0.03882%	57,319	0.04134%	0	0	57,319
70771	Indian Creek Correctional Center	41,187	0.02999%	38,453	0.02773%	0	0	38,453
70772	Haynesville Correctional Center	53,121	0.03868%	56,895	0.04104%	0	0	56,895
70773	Coffeewood Correctional Center	35,998	0.02621%	39,663	0.02861%	0	0	39,663
70774	Lunenburg Correctional Center	43,480	0.03166%	45,948	0.03314%	0	0	45,948
70775	Pocahontas State Correctional Center	52,344	0.03811%	49,598	0.03577%	0	0	49,598
70776	Green Rock Correctional Center	48,808	0.03554%	49,754	0.03588%	0	0	49,754
70777	Department of Juvenile Justice	45,497	0.03313%	42,207	0.03044%	0	0	42,207
70779	Sussex State Prison Complex	88,748	0.06462%	73,040	0.05268%	0	0	73,040
70785	River North Correctional Center	58,046	0.04226%	61,231	0.04416%	0	0	61,231
70961	Division of Capitol Police	23,365	0.01701%	22,774	0.01643%	0	0	22,774
70999	Department of Alcoholic Beverage Control	46,160	0.03361%	51,389	0.03706%	0	0	51,389
	Total for VRS Group Life Insurance Program[1]	$ 137,345,084	100.00000%	$ 138,652,852	100.00000%	$ 0	$ 0	$ 138,652,852

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

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

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

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
	VRS Group Life Insurance Program Total[1]	**176,006,556**	**0**	**6,360,766**	**67,901,992**	**250,269,314**	**27,258,234**	**94,060,553**	**55,302,804**	**68,735,724**	**245,357,315**	**27,942,240**	**(191,498)**	**27,750,742**
	Employer Allocation													
11111	Supreme Court - Judges	11,370	0	411	2,858	14,639	1,761	6,076	3,573	6,874	18,284	1,805	(2,136)	(331)
11113	Circuit Courts - Judges	238,137	0	8,606	11,643	258,386	36,880	127,264	74,825	72,711	311,680	37,806	(17,886)	19,920
11114	General District Courts - Judges	161,064	0	5,821	11,770	178,655	24,944	86,075	50,608	55,771	217,398	25,570	(10,549)	15,021
11115	Juvenile and Domestic Relations District Courts - Judges	168,773	0	6,099	29,258	204,130	26,138	90,195	53,030	62,978	232,341	26,794	(4,352)	22,442
11125	Virginia Court of Appeals - Judges	24,923	0	901	40,886	66,710	3,860	13,319	7,831	9,762	34,772	3,957	8,571	12,528
11171	State Corporation Commission - Commissioners	2,182	0	79	2,125	4,386	338	1,166	686	11,280	13,470	346	(3,077)	(2,731)
11191	VA Worker's Compensation Comm. - Commissioners	4,383	0	158	296	4,837	679	2,342	1,377	1,638	6,036	696	(293)	403
21156	Department of State Police - Troopers	1,164,776	0	42,094	364,184	1,571,054	180,390	622,474	365,983	186,320	1,355,167	184,916	59,554	244,470
30100	Senate	53,348	0	1,928	6,850	62,126	8,262	28,510	16,762	30,114	83,648	8,469	(6,638)	1,831
30101	House of Delegates	88,179	0	3,187	8,741	100,107	13,656	47,124	27,707	71,848	160,335	13,999	(13,924)	75
30103	Magistrate System	171,466	0	6,197	74,426	252,089	26,555	91,634	53,876	44,624	216,689	27,221	(7,648)	19,573
30107	Division of Legislative Services	48,138	0	1,740	5,775	55,653	7,455	25,726	15,125	16,131	64,437	7,642	(6,767)	875
30109	Division of Legislative Automated Systems	17,143	0	620	14,018	31,781	2,655	9,161	5,386	1,214	18,416	2,722	3,124	5,846
30110	Joint Legislative Audit and Review Commission	23,954	0	866	5,950	30,770	3,710	12,802	7,527	5,704	29,743	3,803	1,472	5,275
30111	Supreme Court	169,230	0	6,116	30,732	206,078	26,209	90,439	53,174	24,455	194,277	26,866	(3,826)	23,040
30112	Judicial Inquiry and Review Commission	3,098	0	112	1,080	4,290	480	1,655	973	2,679	5,787	492	(384)	108
30114	General District Courts	296,465	0	10,714	80,660	387,839	45,914	158,436	93,152	27,366	324,868	47,066	4,665	51,731
30115	Juvenile and Domestic Relations District Courts	179,456	0	6,485	55,297	241,238	27,792	95,904	56,387	21,811	201,894	28,490	4,608	33,098
30116	Combined District Courts	53,805	0	1,944	17,729	73,478	8,333	28,754	16,906	16,010	70,003	8,542	(10,094)	(1,552)
30117	Virginia State Bar	50,144	0	1,812	991	52,947	7,766	26,798	15,756	33,039	83,359	7,961	(13,267)	(5,306)
30119	Office of the Lieutenant Governor	1,707	0	62	1,200	2,969	264	912	536	1,488	3,200	271	(261)	10
30121	Office of the Governor	44,635	0	1,613	52,127	98,375	6,913	23,854	14,025	9,034	53,826	7,086	20,196	27,282
30122	Department of Planning and Budget	34,779	0	1,257	8,872	44,908	5,386	18,586	10,928	7,478	42,378	5,521	(1,201)	4,320
30123	Department of Military Affairs	129,118	0	4,666	28,554	162,338	19,997	69,003	40,570	14,663	144,233	20,498	8,869	29,367
30125	Virginia Court of Appeals	53,119	0	1,920	83,189	138,228	8,227	28,387	16,690	4,210	57,514	8,433	23,670	32,103
30127	Department of Emergency Management	100,077	0	3,617	97,103	200,797	15,499	53,483	31,445	8,214	108,641	15,888	28,276	44,164
30128	Virginia Veterans Care Center	89,394	0	3,231	74,476	167,101	13,844	47,773	28,088	12,038	101,743	14,192	17,068	31,260
30129	Department of Human Resource Management	70,772	0	2,558	14,901	88,231	10,961	37,822	22,237	23,523	94,543	11,236	628	11,864
30132	Virginia Department of Elections	39,619	0	1,432	41,362	82,413	6,136	21,173	12,449	5,262	45,020	6,290	20,606	26,896
30133	Auditor of Public Accounts	69,663	0	2,518	15,355	87,536	10,789	37,229	21,889	45,576	115,483	11,060	(12,883)	(1,823)
30136	Virginia Information Technologies Agency (VITA)	229,266	0	8,286	271,473	509,025	35,507	122,523	72,037	2,919	232,986	36,398	58,644	95,042
30140	Department of Criminal Justice Services	88,461	0	3,197	94,482	186,140	13,700	47,275	27,795	565	89,335	14,044	36,959	51,003
30141	Office of the Attorney General and Department of Law	334,483	0	12,088	377,639	724,210	51,802	178,753	105,097	6,936	342,588	53,101	77,709	130,810
30143	Office of the Attorney General - Division of Debt Collection	10,948	0	396	6,200	17,544	1,695	5,851	3,440	9,438	20,424	1,738	(3,097)	(1,359)
30146	Science Museum of Virginia	30,238	0	1,093	12,428	43,759	4,683	16,160	9,501	11,798	42,142	4,800	(3,377)	1,423
30147	Office of the State Inspector General	24,623	0	890	5,776	31,289	3,813	13,159	7,737	19,228	43,937	3,909	(1,799)	2,110
30148	Virginia Commission for the Arts	2,992	0	108	3,349	6,449	463	1,599	940	2,802	5,804	475	330	805
30151	Department of Accounts	89,059	0	3,219	13,773	106,051	13,793	47,595	27,983	78,266	167,637	14,139	(14,292)	(153)
30152	Department of the Treasury	66,002	0	2,385	12,919	81,306	10,222	35,273	20,739	17,904	84,138	10,478	2,527	13,005
30154	Department of Motor Vehicles	718,124	0	25,953	15,965	760,042	111,216	383,776	225,641	458,381	1,179,014	114,007	(131,263)	(17,256)
30156	Department of State Police	344,568	0	12,452	155,937	512,957	53,363	184,142	108,266	86,062	431,833	54,703	38,314	93,017
30157	Compensation Board	7,234	0	261	1,574	9,069	1,120	3,866	2,273	7,072	14,331	1,148	(922)	226
30160	Virginia Criminal Sentencing Commission	6,530	0	236	6,981	13,747	1,011	3,490	2,052	1,464	8,017	1,037	1,137	2,174
30161	Department of Taxation	397,018	0	14,348	39,362	450,728	61,486	212,172	124,747	107,172	505,577	63,029	(43,575)	19,454
30162	Department of Accounts - Transfer Payments (CHRF)	1,619	0	59	3,456	5,134	251	865	509	95	1,720	257	714	971
30164	Virginia Management Fellows Administration	5,069	0	183	12,620	17,872	785	2,709	1,593	8,966	14,053	805	5,768	6,573
30165	Department of Housing and Community Development	83,586	0	3,021	94,721	181,328	12,945	44,669	26,263	695	84,572	13,270	36,539	49,809
30166	Secretary of the Commonwealth	10,349	0	374	28,041	38,764	1,603	5,531	3,252	25,615	36,001	1,643	3,711	5,354

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

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
30171	State Corporation Commission	429,949	0	15,538	87,267	532,754	66,586	229,771	135,094	46,278	477,729	68,257	(12,251)	56,006
30172	Virginia State Lottery	221,469	0	8,004	147,493	376,966	34,299	118,356	69,588	1,050	223,293	35,160	61,157	96,317
30174	Virginia College Savings Plan	97,279	0	3,516	80,361	181,156	15,066	51,987	30,566	455	98,074	15,444	34,836	50,280
30180	Secretary of Administration	20,874	0	754	58,780	80,408	3,233	11,156	6,559	1,086	22,034	3,314	16,763	20,077
30181	Department of Labor and Industry	78,446	0	2,835	38,715	119,996	12,149	41,923	24,648	14,032	92,752	12,454	6,588	19,042
30182	Virginia Employment Commission	333,304	0	12,045	551,456	896,805	51,619	178,122	104,727	674,174	1,008,642	52,914	53,990	106,904
30183	Secretary of Natural and Historic Resources	3,819	0	138	625	4,582	592	2,041	1,200	2,206	6,039	606	(440)	166
30184	Secretary Of Technology	0	0	0	0	0	0	0	0	3,087	3,087	0	(3,701)	(3,701)
30185	Secretary of Education	4,893	0	177	8,038	13,108	758	2,615	1,537	3,448	8,358	777	(36)	741
30186	Secretary of Transportation	5,738	0	207	11,773	17,718	889	3,066	1,803	4,384	10,142	911	2	913
30187	Secretary of Public Safety	7,691	0	278	16,691	24,660	1,191	4,110	2,417	3,327	11,045	1,221	1,816	3,037
30188	Secretary of Health and Human Resources	4,594	0	166	7,514	12,274	711	2,455	1,443	2,717	7,326	729	477	1,206
30190	Secretary of Finance	3,591	0	130	3,739	7,460	556	1,919	1,128	9,240	12,843	570	309	879
30191	Virginia Workers' Compensation Commission	154,235	0	5,574	6,109	165,918	23,886	82,425	48,462	31,489	186,262	24,486	(14,702)	9,784
30192	Secretary of Commerce and Trade	5,738	0	207	18,194	24,139	889	3,066	1,803	18,470	24,228	911	2,220	3,131
30193	Secretary of Agriculture and Forestry	2,869	0	104	2,858	5,831	444	1,533	901	3,446	6,324	455	(259)	196
30194	Department of General Services	310,335	0	11,215	64,017	385,567	48,062	165,848	97,510	79,471	390,891	49,268	(7,603)	41,665
30195	Secretary of Labor	3,555	0	128	17,398	21,081	551	1,900	1,117	4,566	8,134	564	4,896	5,460
30199	Department of Conservation and Recreation	226,186	0	8,174	70,807	305,167	35,030	120,877	71,070	11,518	238,495	35,909	14,903	50,812
30200	Office of Children's Services	9,364	0	338	3,185	12,887	1,450	5,004	2,942	1,122	10,518	1,487	418	1,905
30201	Department of Education - Central Office Operations	313,608	0	11,334	458,601	783,543	48,569	167,597	98,539	3,184	317,889	49,787	156,492	206,279
30202	The Library of Virginia	63,046	0	2,278	20,936	86,260	9,764	33,692	19,809	11,356	74,621	10,009	3,707	13,716
30203	Woodrow Wilson Rehabilitation Center	74,873	0	2,706	15,202	92,781	11,596	40,013	23,526	102,152	177,287	11,887	(60,259)	(48,372)
30204	The College of William and Mary	1,351,396	0	48,839	61,822	1,462,057	209,291	722,206	424,620	284,686	1,640,803	214,543	(128,399)	86,144
30206	Mcv Hospitals Authority	0	0	0	0	0	0	0	0	0	0	0	0	0
30207	University of Virginia - Academic Division	2,806,530	0	101,426	276,715	3,184,671	434,649	1,499,852	881,836	606,544	3,422,881	445,556	(31,294)	414,262
30208	Virginia Polytechnic Institute and State University	5,450,747	0	196,987	871,104	6,518,838	844,160	2,912,961	1,712,672	25,655	5,495,448	865,343	444,961	1,310,304
30209	University of Virginia Medical Center	219,040	0	7,916	0	226,956	33,923	117,058	68,824	301,837	521,642	34,774	(142,916)	(108,142)
30211	Virginia Military Institute	288,932	0	10,442	29,395	328,769	44,747	154,410	90,785	29,233	319,175	45,870	10,602	56,472
30212	Virginia State University	421,325	0	15,226	415,890	852,441	65,251	225,162	132,384	84,848	507,645	66,888	39,810	106,698
30213	Norfolk State University	447,074	0	16,157	23,064	486,295	69,239	238,923	140,475	68,021	516,658	70,976	(20,502)	50,474
30214	Longwood University	343,424	0	12,411	21,480	377,315	53,186	183,531	107,907	293,050	637,674	54,521	(103,144)	(48,623)
30215	University of Mary Washington	322,092	0	11,640	0	333,732	49,883	172,131	101,204	248,241	571,459	51,134	(107,468)	(56,334)
30216	James Madison University	1,621,724	0	58,608	36,426	1,716,758	251,157	866,674	509,560	411,413	2,038,804	257,460	(81,047)	176,413
30217	Radford University	605,375	0	21,878	102,505	729,758	93,755	323,521	190,214	588,345	1,195,835	96,107	(116,560)	(20,453)
30218	Virginia School for Deaf and Blind	48,191	0	1,742	914	50,847	7,463	25,754	15,142	22,225	70,584	7,651	(6,463)	1,188
30221	Old Dominion University	1,473,721	0	53,259	252,812	1,779,792	228,236	787,578	463,056	289,234	1,768,104	233,963	(58,878)	175,085
30222	Department of Professional and Occupational Regulation	84,694	0	3,061	2,263	90,018	13,117	45,262	26,612	31,902	116,893	13,446	(14,218)	(772)
30223	Department of Health Professions	154,111	0	5,569	66,223	225,903	23,867	82,359	48,423	727	155,376	24,466	34,852	59,318
30226	Board of Accountancy	6,811	0	246	3,020	10,077	1,055	3,640	2,140	5,083	11,918	1,081	(442)	639
30233	Board of Bar Examiners	4,453	0	161	780	5,394	690	2,380	1,399	3,021	7,490	707	(1,435)	(728)
30234	Cooperative Extension and Agricultural Research Service	43,122	0	1,558	47,403	92,083	6,678	23,045	13,549	34,014	77,286	6,846	4,396	11,242
30236	Virginia Commonwealth University	4,219,687	0	152,497	663,588	5,035,772	653,505	2,255,064	1,325,862	268,513	4,502,944	669,904	214,416	884,320
30238	Virginia Museum of Fine Arts	119,438	0	4,316	47,475	171,229	18,497	63,829	37,528	4,288	124,142	18,962	22,498	41,460
30239	Frontier Culture Museum of Virginia	12,496	0	452	8,947	21,895	1,935	6,678	3,926	2,913	15,452	1,984	644	2,628
30241	Richard Bland College	57,202	0	2,067	20,978	80,247	8,859	30,570	17,973	19,981	77,383	9,081	(11,672)	(2,591)
30242	Christopher Newport University	490,900	0	17,741	9,170	517,811	76,026	262,344	154,245	68,347	560,962	77,934	1,164	79,098
30245	State Council of Higher Education for Virginia	36,821	0	1,331	18,949	57,101	5,702	19,677	11,569	6,044	42,992	5,846	4,791	10,637
30246	University of Virginia's College at Wise	74,838	0	2,705	42,561	120,104	11,590	39,995	23,515	45,876	120,976	11,881	(11,429)	452
30247	George Mason University	3,379,731	0	122,141	1,322,357	4,824,229	523,421	1,806,179	1,061,941	81,763	3,473,304	536,555	585,673	1,122,228

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

		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
30261	Virginia Community College System - Central Office Operations	157,737	0	5,701	54,195	217,633	24,429	84,297	49,562	74,060	232,348	25,042	(22,950)	2,092
30262	Department of Rehabilitative Services	466,981	0	16,876	331,746	815,603	72,322	249,561	146,729	92,378	560,990	74,136	2,276	76,412
30263	Virginia Rehabilitation Center for the Blind and Vision Impaired	8,378	0	303	1,408	10,089	1,297	4,477	2,632	9,450	17,856	1,330	(3,818)	(2,488)
30268	Virginia Institute of Marine Science	184,824	0	6,679	46,661	238,164	28,624	98,773	58,073	47,332	232,802	29,342	(15,240)	14,102
30270	Virginia Community College System - Shared Services	43,773	0	1,582	24,843	70,198	6,779	23,393	13,754	5,255	49,181	6,949	39,110	46,059
30275	New River Community College	61,919	0	2,238	5,845	70,002	9,589	33,091	19,456	33,827	95,963	9,830	(13,971)	(4,141)
30276	Southside Virginia Community College	68,959	0	2,492	12,368	83,819	10,680	36,853	21,668	30,463	99,664	10,948	(23,218)	(12,270)
30277	Paul D Camp Community College	29,147	0	1,053	4,323	34,523	4,514	15,576	9,158	11,469	40,717	4,627	(3,463)	1,164
30278	Rappahannock Community College	58,716	0	2,122	29,463	90,301	9,093	31,379	18,449	18,365	77,286	9,322	4,842	14,164
30279	Danville Community College	56,533	0	2,043	21,764	80,340	8,755	30,212	17,763	36,189	92,919	8,975	(18,582)	(9,607)
30280	Northern Virginia Community College	873,873	0	31,581	12,751	918,205	135,337	467,011	274,578	605,780	1,482,706	138,733	(225,343)	(86,610)
30282	Piedmont Virginia Community College	93,213	0	3,369	10,629	107,211	14,436	49,814	29,288	47,723	141,261	14,798	(14,684)	114
30283	J Sargeant Reynolds Community College	156,628	0	5,660	0	162,288	24,257	83,704	49,214	137,375	294,550	24,866	(90,085)	(65,219)
30284	Eastern Shore Community College	21,314	0	770	7,819	29,903	3,301	11,391	6,697	15,243	36,632	3,384	(6,497)	(3,113)
30285	Patrick Henry Community College	88,637	0	3,203	17,869	109,709	13,727	47,369	27,850	15,633	104,579	14,072	79	14,151
30286	Virginia Western Community College	115,830	0	4,186	17,480	137,496	17,939	61,901	36,395	30,748	146,983	18,389	(18,718)	(329)
30287	Mountain Gateway Community College	29,604	0	1,070	9,711	40,385	4,585	15,821	9,302	5,694	35,402	4,700	(5,108)	(408)
30288	Wytheville Community College	43,826	0	1,584	15,911	61,321	6,787	23,421	13,770	35,314	79,292	6,958	(17,221)	(10,263)
30290	Brightpoint Community College	137,549	0	4,971	9,361	151,881	21,302	73,508	43,219	19,490	157,519	21,837	(12,042)	9,795
30291	Blue Ridge Community College	87,880	0	3,176	17,928	108,984	13,610	46,964	27,613	20,845	109,032	13,952	(3,618)	10,334
30292	Central Virginia Community College	72,497	0	2,620	25,063	100,180	11,228	38,744	22,779	27,963	100,714	11,509	1,921	13,430
30293	Virginia Peninsula Community College	114,140	0	4,125	20,777	139,042	17,677	60,998	35,864	202,912	317,451	18,121	(122,356)	(104,235)
30294	Southwest Virginia Community College	68,467	0	2,474	49,930	120,871	10,603	36,590	21,513	3,551	72,257	10,870	14,018	24,888
30295	Tidewater Community College	325,207	0	11,753	0	336,960	50,365	173,796	102,183	412,858	739,202	51,629	(253,874)	(202,245)
30296	Virginia Highlands Community College	46,959	0	1,697	8,757	57,413	7,272	25,095	14,755	19,337	66,459	7,455	(13,023)	(5,568)
30297	Germanna Community College	150,644	0	5,444	145,850	301,938	23,330	80,506	47,334	2,136	153,306	23,916	38,254	62,170
30298	Laurel Ridge Community College	105,886	0	3,827	8,851	118,564	16,399	56,587	33,270	14,849	121,105	16,810	(10,817)	5,993
30299	Mountain Empire Community College	56,780	0	2,052	7,967	66,799	8,794	30,344	17,841	10,615	67,594	9,014	(276)	8,738
30301	Department of Agriculture and Consumer Services	222,596	0	8,044	57,812	288,452	34,473	118,958	69,941	21,941	245,313	35,339	(3,676)	31,663
30310	Virginia Economic Development Partnership	140,999	0	5,096	220,023	366,118	21,837	75,352	44,303	1,178	142,670	22,385	76,288	98,673
30320	Virginia Tourism Authority	46,378	0	1,676	3,390	51,444	7,183	24,785	14,572	7,337	53,877	7,363	2,445	9,808
30330	Virginia - Israel Advisory Board	915	0	33	566	1,514	142	489	288	38	957	145	542	687
30350	Department of Small Business and Supplier Diversity	27,703	0	1,001	22,300	51,004	4,290	14,805	8,705	7,770	35,570	4,398	8,008	12,406
30400	Jamestown-Yorktown Commemoration	0	0	0	17,289	17,289	0	0	0	37,350	37,350	0	(7,490)	(7,490)
30402	Marine Resources Commission	35,606	0	1,287	2,722	39,615	5,514	19,028	11,188	6,722	42,452	5,653	(1,463)	4,190
30403	Department of Wildlife Resources	136,687	0	4,940	11,393	153,020	21,169	73,047	42,948	29,408	166,572	21,700	(19,539)	2,161
30405	Virginia Racing Commission	4,418	0	160	9,438	14,016	684	2,361	1,388	38	4,471	701	2,987	3,688
30407	Virginia Port Authority	1,267	0	46	781	2,094	196	677	398	5,729	7,000	201	(2,312)	(2,111)
30409	Department of Energy	103,122	0	3,727	31,577	138,426	15,971	55,110	32,402	33,096	136,579	16,371	(20,539)	(4,168)
30411	Department of Forestry	99,673	0	3,602	28,651	131,926	15,436	53,266	31,318	29,201	129,221	15,824	(10,807)	5,017
30413	Commission on Virginia Alcohol Safety Action Program	4,594	0	166	1,318	6,078	711	2,455	1,443	3,765	8,374	729	(1,442)	(713)
30417	Gunston Hall	2,781	0	101	5,132	8,014	431	1,486	874	1,234	4,025	441	392	833
30423	Department of Historic Resources	24,324	0	879	11,961	37,164	3,767	12,999	7,643	8,878	33,287	3,862	1,673	5,535
30425	Jamestown - Yorktown Foundation	61,356	0	2,217	7,378	70,951	9,502	32,790	19,279	9,802	71,373	9,741	(1,389)	8,352
30440	Department of Environmental Quality	462,774	0	16,724	74,914	554,412	71,670	247,313	145,408	25,741	490,132	73,469	(8,595)	64,874
30454	Office of Commonwealth Preparedness	4,770	0	172	4,751	9,693	739	2,549	1,499	13,271	18,058	757	(1,249)	(492)
30501	Va Dept Of Transportation	3,924,401	0	141,825	15,814,907	19,881,133	607,774	2,097,259	1,233,081	90,529	4,028,643	623,025	5,262,164	5,885,189
30505	Department of Rail and Public Transportation	45,251	0	1,635	24,183	71,069	7,008	24,183	14,218	23,053	68,462	7,184	2,754	9,938
30506	Motor Vehicle Dealer Board	10,068	0	364	86	10,518	1,559	5,380	3,163	6,477	16,579	1,598	(2,760)	(1,162)
30510	Va Dept Of Transportation Central Office	0	0	0	37,541	37,541	0	0	0	3,976,990	3,976,990	0	(1,342,401)	(1,342,401)

Group Life Insurance Program
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Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
30511	Va Dept Of Transportation Bristol	0	0	0	0	0	0	0	0	1,149,329	1,149,329	0	(393,115)	(393,115)
30512	Va Dept Of Transportation Salem	0	0	0	3,840	3,840	0	0	0	1,406,952	1,406,952	0	(491,962)	(491,962)
30513	Va Dept Of Transportation Lynchburg	0	0	0	4,862	4,862	0	0	0	1,038,460	1,038,460	0	(355,466)	(355,466)
30514	Va Dept Of Transportation Richmond	0	0	0	590	590	0	0	0	1,577,204	1,577,204	0	(555,632)	(555,632)
30515	Va Dept Of Transportation Hampton Roads	0	0	0	0	0	0	0	0	1,625,010	1,625,010	0	(562,325)	(562,325)
30516	Va Dept Of Transportation Fredericksburg	0	0	0	0	0	0	0	0	998,109	998,109	0	(343,532)	(343,532)
30517	Va Dept Of Transportation Culpeper	0	0	0	3,733	3,733	0	0	0	946,901	946,901	0	(318,053)	(318,053)
30518	Va Dept Of Transportation Staunton	0	0	0	0	0	0	0	0	1,168,767	1,168,767	0	(407,066)	(407,066)
30519	Va Dept Of Transportation Nova	0	0	0	2,259	2,259	0	0	0	2,001,114	2,001,114	0	(690,448)	(690,448)
30601	Department of Health	1,435,686	0	51,885	8,193	1,495,764	222,345	767,252	451,105	572,998	2,013,700	227,925	(186,186)	41,739
30602	Department of Medical Assistance Services	340,696	0	12,313	230,309	583,318	52,764	182,073	107,050	123,778	465,665	54,088	83,226	137,314
30606	Virginia Board for People With Disabilities	5,104	0	184	1,052	6,340	790	2,728	1,604	2,335	7,457	810	(90)	720
30701	Department of Corrections - Central Administration	245,476	0	8,871	212,149	466,496	38,017	131,186	77,131	1,134	247,468	38,971	71,395	110,366
30702	Department for the Blind and Vision Impaired	70,702	0	2,555	41,776	115,033	10,950	37,784	22,215	12,843	83,792	11,224	(2,992)	8,232
30703	Central State Hospital	318,501	0	11,510	127,099	457,110	49,327	170,212	100,076	97,364	416,979	50,564	9,836	60,400
30704	Eastern State Hospital	265,946	0	9,611	97,074	372,631	41,187	142,125	83,563	84,417	351,292	42,221	(23,516)	18,705
30705	Southwestern Virginia Mental Health Institute	226,415	0	8,182	189,699	424,296	35,065	120,999	71,142	64,200	291,406	35,945	41,530	77,475
30706	Western State Hospital	289,654	0	10,468	82,385	382,507	44,859	154,795	91,012	44,922	335,588	45,985	6,519	52,504
30707	Central Virginia Training Center	317	0	11	4	332	49	169	100	306,348	306,666	50	(282,904)	(282,854)
30708	Commonwealth Center for Children and Adolescents	49,968	0	1,806	19,031	70,805	7,739	26,704	15,700	67,694	117,837	7,933	(810)	7,123
30711	Virginia Correctional Enterprises	63,310	0	2,288	0	65,598	9,805	33,834	19,892	71,523	135,054	10,051	(33,706)	(23,655)
30716	Virginia Correctional Center for Women	45,568	0	1,647	37,155	84,370	7,057	24,352	14,318	39,312	85,039	7,234	(1,413)	5,821
30718	Bland Correctional Center	31,505	0	1,139	2,205	34,849	4,879	16,837	9,899	725	32,340	5,002	467	5,469
30720	Department of Behavioral Health & Developmental Services	363,982	0	13,154	284,280	661,416	56,370	194,517	114,366	1,683	366,936	57,785	116,185	173,970
30723	Southeastern Virginia Training Center	104,918	0	3,792	67,854	176,564	16,249	56,069	32,966	24,526	129,810	16,656	11,583	28,239
30724	Catawba Hospital	129,048	0	4,664	81,339	215,051	19,986	68,965	40,548	1,294	130,793	20,487	26,662	47,149
30725	Northern Va Training Center	0	0	0	0	0	0	0	0	135	135	0	(14,740)	(14,740)
30728	Northern Virginia Mental Health Institute	204,590	0	7,394	166,921	378,905	31,685	109,336	64,284	25,734	231,039	32,480	64,561	97,041
30729	Piedmont Geriatric Hospital	126,778	0	4,582	75,480	206,840	19,634	67,752	39,835	58,103	185,324	20,127	171	20,298
30733	Sussex I Correctional Center	0	0	0	3,309	3,309	0	0	0	100,759	100,759	0	(38,083)	(38,083)
30734	Sussex Ii Correctional Center	0	0	0	3,209	3,209	0	0	0	88,451	88,451	0	(36,148)	(36,148)
30735	Wallen Ridge Correctional Center	44,582	0	1,611	21,591	67,784	6,905	23,826	14,008	11,902	56,641	7,078	5,408	12,486
30737	St Brides Correctional Center	37,349	0	1,350	25,530	64,229	5,784	19,960	11,735	8,381	45,860	5,929	(1,613)	4,316
30738	Southwestern Va Training Ctr	0	0	0	0	0	0	0	0	77,779	77,779	0	(122,148)	(122,148)
30739	Southern Virginia Mental Health Institute	73,377	0	2,652	51,291	127,320	11,364	39,214	23,056	54,254	127,888	11,649	(3,342)	8,307
30741	Red Onion Correctional Center	45,374	0	1,640	17,732	64,746	7,027	24,249	14,257	488	46,021	7,204	7,784	14,988
30742	Department of Corrections - Academy For Staff Development	69,100	0	2,497	67,370	138,967	10,702	36,928	21,712	1,122	70,464	10,970	21,810	32,780
30743	Fluvanna Women's Correctional Center	68,414	0	2,472	50,508	121,394	10,595	36,561	21,496	26,130	94,782	10,861	43,783	54,644
30745	Nottoway Correctional Center	46,642	0	1,686	13,880	62,208	7,223	24,926	14,655	38,539	85,343	7,405	(6,512)	893
30747	Marion Correctional Treatment Center	38,827	0	1,403	11,846	52,076	6,013	20,750	12,200	3,247	42,210	6,164	7,844	14,008
30748	Hiram W Davis Medical Center	80,981	0	2,927	44,152	128,060	12,542	43,277	25,445	6,307	87,571	12,856	15,232	28,088
30749	Buckingham Correctional Center	37,454	0	1,354	13,238	52,046	5,801	20,016	11,768	8,805	46,390	5,946	(1,940)	4,006
30751	Department for the Deaf and Hard-of-Hearing	4,312	0	156	2,993	7,461	668	2,304	1,355	4,902	9,229	685	(1,142)	(457)
30752	State Farm Correctional Complex	57,853	0	2,091	106,249	166,193	8,960	30,918	18,178	36,755	94,811	9,185	1,471	10,656
30753	Deerfield Correctional Center	55,636	0	2,011	74,105	131,752	8,616	29,733	17,481	22,548	78,378	8,833	2,832	11,665
30754	Augusta Correctional Center	33,265	0	1,202	53,540	88,007	5,152	17,777	10,452	15,202	48,583	5,281	4,646	9,927
30756	Department of Corrections - Division of Institutions	279,111	0	10,087	172,829	462,027	43,226	149,161	87,699	2,543	282,629	44,311	48,884	93,195
30757	Western Region Correctional Field Units	11,229	0	406	4,501	16,136	1,739	6,001	3,528	2,384	13,652	1,783	1,999	3,782
30761	Eastern Reg Corr Field Unit	19,484	0	704	17,182	37,370	3,017	10,413	6,122	5,760	25,312	3,093	992	4,085
30765	Department of Social Services	783,405	0	28,312	154,184	965,901	121,326	418,664	246,153	462,316	1,248,459	124,371	(136,452)	(12,081)

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

		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
30766	Virginia Parole Board	6,759	0	244	13,914	20,917	1,047	3,612	2,124	9,692	16,475	1,073	(199)	874
30767	Adult Community Service	108,930	0	3,937	62,298	175,165	16,870	58,214	34,227	8,800	118,111	17,293	14,065	31,358
30768	Keen Mountain Correctional Center	33,001	0	1,193	9,053	43,247	5,111	17,636	10,369	4,592	37,708	5,239	539	5,778
30769	Greensville Correctional Center	100,482	0	3,631	163,373	267,486	15,562	53,699	31,572	48,189	149,022	15,952	13,218	29,170
30770	Dillwyn Correctional Center	40,517	0	1,464	5,467	47,448	6,275	21,653	12,731	5,764	46,423	6,432	(2,816)	3,616
30771	Indian Creek Correctional Center	28,531	0	1,031	15,854	45,416	4,419	15,247	8,965	7,195	35,826	4,529	522	5,051
30772	Haynesville Correctional Center	43,034	0	1,555	9,966	54,555	6,665	22,998	13,522	23,604	66,789	6,832	(5,722)	1,110
30773	Coffeewood Correctional Center	36,997	0	1,337	48,429	86,763	5,730	19,772	11,625	15,878	53,005	5,873	3,937	9,810
30774	Lunenburg Correctional Center	35,817	0	1,294	40,744	77,855	5,547	19,141	11,254	8,553	44,495	5,686	5,102	10,788
30775	Pocahontas State Correctional Center	36,662	0	1,325	21,206	59,193	5,678	19,593	11,520	11,799	48,590	5,820	4,641	10,461
30776	Green Rock Correctional Center	40,253	0	1,455	12,192	53,900	6,234	21,512	12,648	6,100	46,494	6,390	1,571	7,961
30777	Department of Juvenile Justice	584,993	0	21,141	330,487	936,621	90,598	312,629	183,810	148,673	735,710	92,872	(3,335)	89,537
30778	Department of Forensic Science	201,193	0	7,271	10,398	218,862	31,159	107,521	63,217	38,997	240,894	31,941	2,236	34,177
30779	Sussex State Prison Complex	55,583	0	2,009	260,256	317,848	8,608	29,704	17,465	43,147	98,924	8,824	74,920	83,744
30785	River North Correctional Center	38,053	0	1,375	20,667	60,095	5,893	20,336	11,956	14,019	52,204	6,041	(206)	5,835
30794	Virginia Center for Behavioral Rehabilitation	205,998	0	7,445	262,693	476,136	31,903	110,088	64,726	50,196	256,913	32,704	80,471	113,175
30840	Virginia Housing Commission	1,742	0	63	9,267	11,072	270	931	547	9	1,757	277	2,116	2,393
30841	Department of Aviation	22,652	0	819	4,051	27,522	3,508	12,106	7,117	5,963	28,694	3,596	(824)	2,772
30848	Indigent Defense Commission	339,710	0	12,277	268,555	620,542	52,611	181,546	106,740	6,403	347,300	53,931	63,947	117,878
30851	Tobacco Indemnification & Revitalization Commission	6,723	0	243	0	6,966	1,041	3,593	2,113	11,666	18,413	1,067	(3,483)	(2,416)
30852	Virginia Foundation For Healthy Youth	9,381	0	339	343	10,063	1,453	5,013	2,948	4,987	14,401	1,489	(1,675)	(186)
30856	Virginia Opioid Abatement Authority	5,034	0	182	27,528	32,744	780	2,690	1,582	16	5,068	799	6,060	6,859
30882	Behavioral Health Commission	2,270	0	82	11,407	13,759	352	1,213	713	717	2,995	360	2,874	3,234
30883	Virginia American Revolution 250 Commission	5,738	0	207	33,040	38,985	889	3,066	1,803	24	5,782	911	6,779	7,690
30902	Puller Veterans Care Center	6,917	0	250	37,383	44,550	1,071	3,697	2,173	30	6,971	1,098	8,358	9,456
30903	Jones & Cabacoy Veterans Care Center	26,911	0	973	147,123	175,007	4,168	14,382	8,456	92	27,098	4,272	32,393	36,665
30912	Department of Veterans Services	129,347	0	4,675	150,054	284,076	20,032	69,125	40,642	2,996	132,795	20,535	59,093	79,628
30913	Veterans Services Foundation	634	0	23	928	1,585	98	339	199	2,096	2,732	101	332	433
30922	Sitter-Barfoot Veterans Care Center	100,289	0	3,624	0	103,913	15,532	53,596	31,512	60,403	161,043	15,921	(24,712)	(8,791)
30937	Southern Virginia Higher Education Center	21,244	0	768	19,102	41,114	3,290	11,353	6,675	5,509	26,827	3,373	2,350	5,723
30938	New College Institute	7,163	0	259	9,535	16,957	1,109	3,828	2,251	10,938	18,126	1,137	1,376	2,513
30942	Virginia Museum of Natural History	12,831	0	464	4,989	18,284	1,987	6,857	4,032	3,140	16,016	2,037	(2,260)	(223)
30948	Southwest Virginia Higher Education Center	9,029	0	326	3,689	13,044	1,398	4,825	2,837	6,404	15,464	1,433	(2,566)	(1,133)
30957	Commonwealth's Attorneys' Services Council	4,066	0	147	508	4,721	630	2,173	1,277	934	5,014	645	325	970
30960	Department of Fire Programs	37,595	0	1,359	18,197	57,151	5,822	20,091	11,813	5,922	43,648	5,968	3,122	9,090
30961	Division of Capitol Police	7,480	0	270	12,471	20,221	1,158	3,998	2,350	788	8,294	1,188	4,069	5,257
30977	Virginia Cannabis Control Authority	12,708	0	459	67,558	80,725	1,968	6,791	3,993	46	12,798	2,017	15,462	17,479
30999	Department of Alcoholic Beverage Control	588,865	0	21,281	626,363	1,236,509	91,198	314,698	185,027	74,957	665,880	93,486	225,646	319,132
33010	Virginia Outdoors Foundation	22,388	0	809	16,273	39,470	3,467	11,965	7,035	2,837	25,304	3,554	7,832	11,386
35106	Arlington County Health Department	546	0	20	51	617	85	292	171	262	810	87	(42)	45
35129	Fairfax County Health Department	6,019	0	218	0	6,237	932	3,217	1,891	68,838	74,878	956	(29,827)	(28,871)
35522	Virginia Passenger Rail Authority	53,788	0	1,944	251,809	307,541	8,330	28,745	16,901	231	54,207	8,539	68,444	76,983
35885	Fort Monroe Federal Area Development Authority	12,866	0	465	3,061	16,392	1,993	6,876	4,043	6,337	19,249	2,043	(866)	1,177
40100	Accomack County School Board	215,643	0	7,793	25,284	248,720	33,397	115,243	67,757	189,675	406,072	34,235	(56,930)	(22,695)
40101	Albemarle County Schools	936,918	0	33,860	378,437	1,349,215	145,101	500,703	294,388	50,606	990,798	148,742	115,208	263,950
40102	Alleghany County School Board	133,167	0	4,813	193,403	331,383	20,624	71,166	41,842	71,313	204,945	21,141	34,343	55,484
40103	Amelia County School Board	73,782	0	2,666	9,942	86,390	11,427	39,430	23,183	21,624	95,664	11,713	(8,337)	3,376
40104	Amherst County School Board	202,971	0	7,335	10,089	220,395	31,434	108,471	63,775	70,075	273,755	32,223	(15,646)	16,577
40105	Appomattox County School Board	105,217	0	3,802	25,340	134,359	16,295	56,229	33,060	13,553	119,137	16,704	192	16,896
40106	Arlington Public Schools	2,679,313	0	96,829	435,079	3,211,221	414,947	1,431,865	841,863	942,559	3,631,234	425,359	(146,378)	278,981

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

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
40107	Augusta County School Board	513,605	0	18,561	47,464	579,630	79,542	274,478	161,379	116,408	631,807	81,538	(38,203)	43,335
40108	Bath County School Board	35,483	0	1,282	0	36,765	5,495	18,963	11,149	21,828	57,435	5,633	(10,485)	(4,852)
40109	Bedford County School Board	423,701	0	15,312	1,857	440,870	65,619	226,432	133,130	200,078	625,259	67,265	(50,082)	17,183
40110	Bland County School Board	30,889	0	1,116	5,350	37,355	4,784	16,508	9,706	10,883	41,881	4,904	(5,537)	(633)
40111	Botetourt County Schools	226,820	0	8,197	419	235,436	35,128	121,216	71,269	79,929	307,542	36,009	(32,489)	3,520
40112	Brunswick County Public Schools	59,226	0	2,140	0	61,366	9,172	31,651	18,609	96,727	156,159	9,403	(39,080)	(29,677)
40113	Buchanan County School Board	101,450	0	3,666	0	105,116	15,712	54,217	31,877	85,105	186,911	16,106	(39,948)	(23,842)
40114	Buckingham County School Board	96,557	0	3,490	11,379	111,426	14,954	51,602	30,339	22,104	118,999	15,329	(4,389)	10,940
40115	Campbell County School Board	350,587	0	12,670	23,593	386,850	54,296	187,359	110,158	77,719	429,532	55,658	(5,641)	50,017
40116	Caroline County School Board	186,620	0	6,744	35,916	229,280	28,902	99,732	58,638	65,273	252,545	29,627	(12,454)	17,173
40117	Carroll County School Board	172,592	0	6,237	3,451	182,280	26,729	92,236	54,230	77,554	250,749	27,400	(38,275)	(10,875)
40118	Charles City County School Board	34,304	0	1,240	17,432	52,976	5,313	18,332	10,779	24,314	58,738	5,446	(11,890)	(6,444)
40119	Charlotte County School Board	127,693	0	4,615	606,408	738,716	19,776	68,241	40,122	627,557	755,696	20,272	42,395	62,667
40120	Chesterfield County School Board	3,081,206	0	111,353	1,229,510	4,422,069	477,188	1,646,643	968,142	86,808	3,178,781	489,162	372,429	861,591
40121	Clarke County School Board	105,745	0	3,822	16,552	126,119	16,377	56,512	33,226	39,162	145,277	16,788	(11,844)	4,944
40122	Craig County School Board	28,337	0	1,024	0	29,361	4,389	15,144	8,904	18,331	46,768	4,499	(5,514)	(1,015)
40123	Culpeper County School Board	406,118	0	14,677	61,025	481,820	62,896	217,035	127,606	50,921	458,458	64,474	(11,073)	53,401
40124	Cumberland County School Board	69,399	0	2,508	7,094	79,001	10,748	37,088	21,806	25,805	95,447	11,018	(5,285)	5,733
40125	Dickenson County School Board	82,969	0	2,998	7,376	93,343	12,850	44,340	26,070	21,652	104,912	13,172	(9,765)	3,407
40126	Dinwiddie County School Board	207,952	0	7,515	39,398	254,865	32,206	111,133	65,340	66,002	274,681	33,014	(11,840)	21,174
40128	Essex County Public Schools	55,072	0	1,990	3,829	60,891	8,529	29,432	17,304	81,481	136,746	8,743	(24,201)	(15,458)
40129	Fairfax County School Board	12,919,903	0	466,917	144,663	13,531,483	2,000,913	6,904,590	4,059,546	5,088,283	18,053,332	2,051,122	(995,999)	1,055,123
40130	Fauquier County School Board	610,690	0	22,070	47,192	679,952	94,578	326,362	191,884	351,947	964,771	96,951	(96,554)	397
40131	Floyd County School Board	85,170	0	3,078	696	88,944	13,190	45,516	26,761	62,369	147,836	13,521	(16,309)	(2,788)
40132	Fluvanna County Public Schools	205,716	0	7,434	20,169	233,319	31,859	109,938	64,638	61,708	268,143	32,659	(26,980)	5,679
40133	Franklin County Public Schools	329,484	0	11,907	0	341,391	51,027	176,081	103,527	217,274	547,909	52,308	(89,969)	(37,661)
40134	Frederick County School Board	790,956	0	28,585	24,420	843,961	122,496	422,699	248,525	207,991	1,001,711	125,570	(33,300)	92,270
40135	Giles County Schools	114,334	0	4,132	31,621	150,087	17,707	61,102	35,925	22,731	137,465	18,151	(3,466)	14,685
40136	Gloucester County School Board	273,954	0	9,901	70,193	354,048	42,427	146,405	86,079	96,133	371,044	43,492	(10,116)	33,376
40137	Goochland County School Board	137,232	0	4,959	15,283	157,474	21,253	73,339	43,120	41,390	179,102	21,787	(6,452)	15,335
40138	Grayson County School Board	84,342	0	3,048	19,736	107,126	13,062	45,074	26,501	2,713	87,350	13,390	188	13,578
40139	Greene County Public Schools	145,733	0	5,267	29,230	180,230	22,570	77,882	45,791	85,464	231,707	23,136	(21,955)	1,181
40140	Greensville County School Board	109,494	0	3,957	3,664	117,115	16,957	58,515	34,404	44,817	154,693	17,383	(14,240)	3,143
40141	Halifax County School Board	238,225	0	8,609	43,738	290,572	36,894	127,311	74,852	67,867	306,924	37,820	(26,691)	11,129
40142	Hanover County School Board	888,428	0	32,107	65,924	986,459	137,591	474,789	279,152	236,711	1,128,243	141,044	(77,163)	63,881
40143	Henrico County School Board	2,520,308	0	91,082	406,806	3,018,196	390,322	1,346,891	791,903	395,528	2,924,644	400,116	47,882	447,998
40144	Henry County Public Schools	321,705	0	11,626	18,968	352,299	49,823	171,924	101,082	96,293	419,122	51,073	(27,275)	23,798
40145	Highland County Public Schools	14,820	0	536	100	15,456	2,295	7,920	4,656	8,885	23,756	2,353	(4,349)	(1,996)
40146	Isle of Wight County Schools	275,556	0	9,958	42,180	327,694	42,675	147,261	86,582	60,027	336,545	43,746	1,041	44,787
40148	King George County School Board	220,906	0	7,983	56,223	285,112	34,212	118,055	69,411	13,063	234,741	35,070	7,430	42,500
40149	King & Queen County School Board	41,344	0	1,494	10,072	52,910	6,403	22,095	12,991	17,797	59,286	6,564	(1,536)	5,028
40150	King William County School Board	86,859	0	3,139	422	90,420	13,452	46,419	27,292	105,654	192,817	13,789	(31,741)	(17,952)
40151	Lancaster County Public Schools	51,042	0	1,845	0	52,887	7,905	27,278	16,038	66,745	117,966	8,103	(28,927)	(20,824)
40152	Lee County School Board	147,793	0	5,341	4,669	157,803	22,889	78,983	46,438	93,733	242,043	23,463	(36,274)	(12,811)
40153	Loudoun County School Board	6,176,774	0	223,225	2,326,735	8,726,734	956,601	3,300,961	1,940,796	1,434,585	7,632,943	980,605	1,256,488	2,237,093
40154	Louisa County Public Schools	279,498	0	10,101	77,942	367,541	43,286	149,368	87,821	45,257	325,732	44,372	24,623	68,995
40155	Lunenburg County School Board	75,665	0	2,734	26,893	105,292	11,718	40,437	23,775	28,686	104,616	12,012	4,744	16,756
40156	Madison County School Board	80,048	0	2,893	5,695	88,636	12,397	42,779	25,152	54,781	135,109	12,708	(19,663)	(6,955)
40157	Mathews County School Board	53,524	0	1,934	10,411	65,869	8,289	28,604	16,818	61,896	115,607	8,497	(8,434)	63
40158	Mecklenburg County School Board	191,513	0	6,921	23,105	221,539	29,660	102,347	60,175	124,258	316,440	30,404	(26,006)	4,398

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

		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
40159	Middlesex County School Board	75,683	0	2,735	11,426	89,844	11,721	40,446	23,780	24,433	100,380	12,015	6,482	18,497
40160	Montgomery County School Board	480,216	0	17,355	148,949	646,520	74,371	256,635	150,888	259,078	740,972	76,238	13,104	89,342
40162	Nelson County Public Schools	91,770	0	3,317	0	95,087	14,212	49,043	28,835	49,823	141,913	14,569	(22,066)	(7,497)
40163	New Kent County School Board	163,088	0	5,894	43,481	212,463	25,257	87,157	51,244	1,211	164,869	25,891	14,945	40,836
40165	Northampton County Schools	76,475	0	2,764	15,484	94,723	11,844	40,869	24,029	41,673	118,415	12,141	(14,081)	(1,940)
40166	Northumberland County School Board	73,712	0	2,664	14,290	90,666	11,416	39,393	23,161	19,963	93,933	11,702	(3,129)	8,573
40167	Nottoway County School Board	85,451	0	3,088	0	88,539	13,234	45,666	26,850	56,979	142,729	13,566	(27,176)	(13,610)
40168	Orange County Public Schools	232,962	0	8,419	24,862	266,243	36,079	124,499	73,199	56,275	290,052	36,984	(22,808)	14,176
40169	Page County Public Schools	158,142	0	5,715	20,901	184,758	24,492	84,513	49,690	47,364	206,059	25,106	(19,604)	5,502
40170	Patrick County School Board	107,540	0	3,886	8,115	119,541	16,655	57,471	33,790	30,736	138,652	17,073	(23,106)	(6,033)
40171	Pittsylvania County School Board	362,450	0	13,099	12,992	388,541	56,133	193,699	113,885	178,490	542,207	57,541	(52,981)	4,560
40172	Powhatan County School Board	198,535	0	7,175	12,009	217,719	30,747	106,100	62,382	114,374	313,603	31,519	(29,868)	1,651
40173	Prince Edward County School Board	81,209	0	2,935	0	84,144	12,577	43,400	25,517	98,496	179,990	12,893	(40,254)	(27,361)
40174	Prince George County School Board	261,986	0	9,468	300	271,754	40,574	140,009	82,318	170,509	433,410	41,592	(55,460)	(13,868)
40176	Prince William County School Board	5,350,494	0	193,364	1,353,133	6,896,991	828,634	2,859,384	1,681,172	317,168	5,686,358	849,427	430,744	1,280,171
40177	Pulaski County School Board	186,180	0	6,728	53,421	246,329	28,834	99,497	58,499	86,759	273,589	29,557	(23,799)	5,758
40178	Rappahannock County School Board	47,575	0	1,719	5,389	54,683	7,368	25,425	14,948	33,772	81,513	7,553	(6,709)	844
40179	Richmond County School Board	60,159	0	2,174	11,711	74,044	9,317	32,150	18,902	27,968	88,337	9,551	(1,528)	8,023
40180	Roanoke County School Board	688,397	0	24,878	64,961	778,236	106,612	367,890	216,300	124,987	815,789	109,288	(45,004)	64,284
40181	Rockbridge County School Board	136,352	0	4,928	1,472	142,752	21,117	72,869	42,843	79,971	216,800	21,647	(22,081)	(434)
40182	Rockingham County School Board	611,728	0	22,107	85,030	718,865	94,739	326,917	192,210	78,237	692,103	97,116	(5,295)	91,821
40183	Russell County School Board	143,727	0	5,194	2,371	151,292	22,259	76,810	45,160	115,373	259,602	22,818	(35,138)	(12,320)
40184	Scott County School Board	184,050	0	6,651	27,841	218,542	28,504	98,359	57,830	21,116	205,809	29,219	(5,442)	23,777
40185	Shenandoah County School Board	295,462	0	10,678	6,482	312,622	45,758	157,899	92,837	188,097	484,591	46,907	(35,675)	11,232
40186	Smyth County School Board	187,077	0	6,761	21,093	214,931	28,973	99,977	58,781	93,663	281,394	29,700	(30,060)	(360)
40187	Southampton County School Board	98,176	0	3,548	2,698	104,422	15,205	52,467	30,848	105,994	204,514	15,586	(30,439)	(14,853)
40188	Spotsylvania County School Board	1,147,211	0	41,460	9,229	1,197,900	177,669	613,087	360,464	153,173	1,304,393	182,127	(48,532)	133,595
40189	Stafford County School Board	1,606,465	0	58,057	609,480	2,274,002	248,794	858,519	504,765	19,645	1,631,723	255,037	231,821	486,858
40190	Surry County Schools	55,055	0	1,990	0	57,045	8,526	29,422	17,299	54,982	110,229	8,740	(25,648)	(16,908)
40191	Sussex County School Board	63,521	0	2,296	0	65,817	9,837	33,946	19,959	34,327	98,069	10,084	(12,917)	(2,833)
40192	Tazewell County Schools	213,690	0	7,723	13,338	234,751	33,094	114,199	67,143	45,007	259,443	33,925	(43,325)	(9,400)
40193	Warren County School Board	274,447	0	9,918	58,469	342,834	42,504	146,669	86,234	71,705	347,112	43,570	(1,138)	42,432
40195	Washington County School Board	297,627	0	10,756	590	308,973	46,094	159,056	93,517	95,642	394,309	47,250	(44,685)	2,565
40196	Westmoreland County School Board	86,366	0	3,121	28,804	118,291	13,376	46,156	27,137	26,236	112,905	13,711	(7,980)	5,731
40197	Wise County School Board	257,022	0	9,289	74,492	340,803	39,805	137,357	80,759	63,964	321,885	40,804	13,297	54,101
40198	Wythe County School Board	184,455	0	6,666	11,272	202,393	28,567	98,575	57,957	18,799	203,898	29,283	(14,732)	14,551
40199	York County School Board	618,857	0	22,365	66,289	707,511	95,843	330,726	194,450	118,823	739,842	98,248	(22,429)	75,819
40200	Alexandria City School Board	1,301,780	0	47,046	12,554	1,361,380	201,607	695,691	409,031	514,994	1,821,323	206,666	(136,464)	70,202
40201	Bristol City School Board	107,804	0	3,896	17,852	129,552	16,696	57,612	33,873	47,758	155,939	17,115	(7,913)	9,202
40202	Buena Vista City Schools	40,218	0	1,453	6,550	48,221	6,229	21,493	12,637	29,255	69,614	6,385	(12,152)	(5,767)
40203	Charlottesville Public Schools	327,355	0	11,830	1,498	340,683	50,698	174,943	102,858	155,270	483,769	51,970	(44,193)	7,777
40205	Danville City Schools	334,817	0	12,100	121,510	468,427	51,853	178,931	105,203	22,999	358,986	53,155	52,709	105,864
40206	Fredericksburg City Schools	206,368	0	7,458	46,279	260,105	31,960	110,286	64,843	78,508	285,597	32,762	(12,795)	19,967
40207	Hampton City Schools	986,622	0	35,656	123,894	1,146,172	152,799	527,266	310,005	117,314	1,107,384	156,633	(66,076)	90,557
40208	Harrisonburg City School Board	398,268	0	14,393	110,739	523,400	61,680	212,840	125,139	24,391	424,050	63,228	46,748	109,976
40209	Hopewell City School Board	220,378	0	7,964	66,492	294,834	34,130	117,773	69,245	136,349	357,497	34,986	(15,000)	19,986
40210	Lynchburg Public Schools	473,282	0	17,104	54,126	544,512	73,297	252,929	148,709	96,926	571,861	75,137	(77,872)	(2,735)
40211	Newport News Public Schools	1,400,854	0	50,626	8,546	1,460,026	216,951	748,637	440,160	274,884	1,680,632	222,395	(153,522)	68,873
40212	Norfolk Public Schools	1,641,948	0	59,339	3,092	1,704,379	254,289	877,481	515,914	1,117,625	2,765,309	260,670	(446,827)	(186,157)
40213	Petersburg City Schools	210,662	0	7,613	40,926	259,201	32,625	112,581	66,192	88,001	299,399	33,444	(1,794)	31,650

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

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
40214	Portsmouth School Board	604,248	0	21,837	28,331	654,416	93,580	322,919	189,860	723,187	1,329,546	95,928	(192,272)	(96,344)
40215	Radford City School Board	78,411	0	2,834	20,838	102,083	12,144	41,904	24,637	26,033	104,718	12,448	(5,127)	7,321
40216	Richmond Public Schools	1,543,965	0	55,798	655,093	2,254,856	239,115	825,118	485,127	819,404	2,368,764	245,115	21,167	266,282
40217	Roanoke City School Board	808,944	0	29,235	497,952	1,336,131	125,282	432,312	254,177	170,350	982,121	128,425	72,151	200,576
40219	Staunton City Schools	157,614	0	5,696	23,877	187,187	24,410	84,231	49,524	15,707	173,872	25,022	(5,579)	19,443
40220	Suffolk City School Board	688,907	0	24,897	22,015	735,819	106,691	368,162	216,461	156,309	847,623	109,369	(36,177)	73,192
40222	Winchester Public Schools	271,314	0	9,805	25,202	306,321	42,019	144,994	85,249	10,515	282,777	43,073	(7,642)	35,431
40223	Martinsville City Schools	95,660	0	3,457	10,541	109,658	14,815	51,122	30,057	40,497	136,491	15,187	(18,876)	(3,689)
40224	Falls Church Public Schools	232,751	0	8,411	28,975	270,137	36,046	124,386	73,132	81,304	314,868	36,951	(11,232)	25,719
40225	Colonial Heights City Schools	167,699	0	6,061	1,327	175,087	25,972	89,621	52,693	25,277	193,563	26,623	(12,834)	13,789
40230	Covington City School Board	0	0	0	0	0	0	0	0	192,627	192,627	0	(70,026)	(70,026)
40231	Fairfax City School Board	510	0	18	3	531	79	273	160	1,791	2,303	81	(459)	(378)
40232	Franklin City Public Schools	62,166	0	2,247	42,537	106,950	9,628	33,222	19,533	24,525	86,908	9,869	(9,899)	(30)
40233	Chesapeake Public Schools	2,208,319	0	79,807	375,715	2,663,841	342,004	1,180,159	693,873	212,571	2,428,607	350,586	72,562	423,148
40234	Virginia Beach City School Board	3,490,439	0	126,142	110,976	3,727,557	540,566	1,865,343	1,096,726	1,037,672	4,540,307	554,131	(433,554)	120,577
40236	Manassas Park City Schools	201,316	0	7,275	24,817	233,408	31,178	107,586	63,255	29,149	231,168	31,960	(638)	31,322
40306	Town of West Point School Board	44,424	0	1,605	7,708	53,737	6,880	23,741	13,958	29,035	73,614	7,053	(8,733)	(1,680)
40307	Lexington City School Board	26,559	0	960	4,733	32,252	4,113	14,194	8,345	12,509	39,161	4,216	289	4,505
40308	Waynesboro Public Schools	171,342	0	6,192	89,581	267,115	26,536	91,568	53,837	50,470	222,411	27,202	1,774	28,976
40309	Town of Colonial Beach Schools	35,694	0	1,290	24,886	61,870	5,528	19,075	11,215	8,632	44,450	5,667	1,633	7,300
40313	Galax City Schools	65,914	0	2,382	16,914	85,210	10,208	35,226	20,711	15,796	81,941	10,464	(1,067)	9,397
40314	Norton City Schools	34,427	0	1,244	18,883	54,554	5,332	18,398	10,817	15,156	49,703	5,466	498	5,964
40332	Manassas City Schools	502,006	0	18,142	95,193	615,341	77,746	268,280	157,735	152,077	655,838	79,697	(10,699)	68,998
40335	City of Salem Schools	201,211	0	7,272	36,483	244,966	31,162	107,530	63,222	67,358	269,272	31,944	(8,973)	22,971
40402	Williamsburg-James City County School Board	624,612	0	22,573	75,311	722,496	96,734	333,802	196,259	190,914	817,709	99,161	(25,235)	73,926
40403	Poquoson City Public Schools	91,682	0	3,313	0	94,995	14,199	48,996	28,807	61,194	153,196	14,555	(21,463)	(6,908)
40410	Valley Vocational Technical Center	17,689	0	639	5,401	23,729	2,739	9,453	5,558	4,792	22,542	2,808	(1,056)	1,752
40412	Charlottesville/Albemarle Vo-Tech Center	8,096	0	293	10,070	18,459	1,254	4,327	2,544	29,559	37,684	1,285	(1,807)	(522)
40414	Jackson River Technical Ctr	0	0	0	0	0	0	0	0	21,339	21,339	0	(7,564)	(7,564)
40415	New Horizons Technical Center	74,732	0	2,701	4,960	82,393	11,574	39,938	23,482	32,023	107,017	11,864	(6,933)	4,931
40416	Northern Neck Regional Vocational Center	7,163	0	259	101	7,523	1,109	3,828	2,251	16,800	23,988	1,137	(4,032)	(2,895)
40417	Rowanty Vocational Technical Center	7,709	0	279	4,085	12,073	1,194	4,120	2,422	1,921	9,657	1,224	1,359	2,583
40418	Amelia-Nottoway Vocational Center	3,485	0	126	7,538	11,149	540	1,862	1,095	1,154	4,651	553	1,880	2,433
40421	Northern Neck Regional Special Education Program	5,703	0	206	4,594	10,503	883	3,048	1,792	8,286	14,009	905	(3,498)	(2,593)
40423	Maggie Walker Governor's School for Govt & Intl Studies	37,560	0	1,357	4,565	43,482	5,817	20,073	11,802	13,344	51,036	5,963	(5,453)	510
40424	Appomattox Region Governor's School	17,865	0	646	6,043	24,554	2,767	9,547	5,613	6,171	24,098	2,836	2,792	5,628
40425	Bridging Communities Regional Career and Tech Center	4,664	0	169	4,159	8,992	722	2,493	1,466	3,004	7,685	740	(143)	597
55100	Accomack County	113,031	0	4,085	42,856	159,972	17,505	60,406	35,515	16,306	129,732	17,945	5,365	23,310
55101	Albemarle County	481,836	0	17,413	392,472	891,721	74,622	257,500	151,397	2,220	485,739	76,495	131,051	207,546
55102	Alleghany County	68,783	0	2,486	6,756	78,025	10,653	36,759	21,612	9,704	78,728	10,920	(3,690)	7,230
55103	Amelia County	42,928	0	1,551	17,348	61,827	6,648	22,941	13,488	3,510	46,587	6,815	5,880	12,695
55104	Amherst County	99,215	0	3,586	88,973	191,774	15,365	53,022	31,174	7,726	107,287	15,751	26,057	41,808
55105	Appomattox County	36,821	0	1,331	13,028	51,180	5,702	19,677	11,569	13,459	50,407	5,846	(483)	5,363
55107	Augusta County	210,046	0	7,591	61,082	278,719	32,530	112,252	65,998	14,518	225,298	33,346	20,423	53,769
55108	Bath County	24,342	0	880	1,812	27,034	3,770	13,009	7,648	5,035	29,462	3,864	(175)	3,689
55109	Bedford County	188,274	0	6,804	31,749	226,827	29,158	100,617	59,157	8,252	197,184	29,890	9,255	39,145
55110	Bland County	23,374	0	845	2,728	26,947	3,620	12,491	7,344	3,943	27,398	3,711	1,336	5,047
55111	Botetourt County	126,989	0	4,589	65,863	197,441	19,667	67,865	39,901	597	128,030	20,160	25,408	45,568
55112	Brunswick County	54,333	0	1,964	8,049	64,346	8,415	29,036	17,072	4,133	58,656	8,626	8,896	17,522
55113	Buchanan County	99,197	0	3,585	47,409	150,191	15,363	53,013	31,169	16,774	116,319	15,748	(968)	14,780

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

		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
55114	Buckingham County	45,639	0	1,649	28,911	76,199	7,068	24,390	14,340	8,730	54,528	7,245	9,340	16,585
55115	Campbell County	131,354	0	4,747	15,504	151,605	20,343	70,197	41,272	12,381	144,193	20,853	7,255	28,108
55116	Caroline County	126,144	0	4,559	99,552	230,255	19,536	67,413	39,636	56,876	183,461	20,026	2,551	22,577
55117	Carroll County	64,612	0	2,335	19,162	86,109	10,006	34,530	20,302	32,001	96,839	10,258	(12,376)	(2,118)
55118	Charles City County	42,963	0	1,553	47,675	92,191	6,654	22,960	13,499	201	43,314	6,821	17,554	24,375
55119	Charlotte County	40,059	0	1,448	9,877	51,384	6,204	21,408	12,587	5,648	45,847	6,360	(1,382)	4,978
55120	Chesterfield County	1,965,958	0	71,049	982,185	3,019,192	304,469	1,050,638	617,721	10,196	1,983,024	312,109	269,586	581,695
55121	Clarke County	46,888	0	1,695	4,795	53,378	7,262	25,058	14,733	482	47,535	7,444	3,328	10,772
55122	Craig County	17,513	0	633	7,990	26,136	2,712	9,359	5,503	1,029	18,603	2,780	3,528	6,308
55123	Culpeper County	176,394	0	6,375	21,371	204,140	27,318	94,267	55,424	17,601	194,610	28,004	7,723	35,727
55124	Cumberland County	31,276	0	1,130	9,667	42,073	4,844	16,715	9,827	4,997	36,383	4,965	(246)	4,719
55126	Dinwiddie County	94,621	0	3,420	23,347	121,388	14,654	50,567	29,731	17,761	112,713	15,022	3,917	18,939
55128	Essex County	35,870	0	1,296	14,491	51,657	5,555	19,170	11,271	21,012	57,008	5,695	47	5,742
55130	Fauquier County	366,604	0	13,249	90,563	470,416	56,776	195,919	115,190	44,672	412,557	58,201	45,231	103,432
55131	Floyd County	45,639	0	1,649	17,870	65,158	7,068	24,390	14,340	2,025	47,823	7,245	9,066	16,311
55132	Fluvanna County	80,259	0	2,901	71,037	154,197	12,430	42,892	25,218	375	80,915	12,742	21,031	33,773
55133	Franklin County	148,743	0	5,375	57,207	211,325	23,036	79,491	46,736	13,415	162,678	23,614	22,278	45,892
55134	Frederick County	391,403	0	14,145	43,508	449,056	60,617	209,172	122,982	51,081	443,852	62,138	17,416	79,554
55135	Giles County	53,506	0	1,934	5,196	60,636	8,287	28,594	16,812	10,772	64,465	8,494	(1,837)	6,657
55136	Gloucester County	144,625	0	5,227	29,798	179,650	22,398	77,290	45,442	23,838	168,968	22,960	16,916	39,876
55137	Goochland County	143,164	0	5,174	137,616	285,954	22,172	76,509	44,983	662	144,326	22,728	53,912	76,640
55138	Grayson County	46,765	0	1,690	29,991	78,446	7,243	24,992	14,694	3,788	50,717	7,424	7,030	14,454
55139	Greene County	68,607	0	2,479	99,196	170,282	10,625	36,665	21,557	2,101	70,948	10,892	21,382	32,274
55140	Greensville County	43,878	0	1,586	9,037	54,501	6,795	23,449	13,787	8,575	52,606	6,966	926	7,892
55141	Halifax County	78,305	0	2,830	23,601	104,736	12,127	41,848	24,604	11,185	89,764	12,431	4,378	16,809
55142	Hanover County	587,932	0	21,248	33,383	642,563	91,053	314,200	184,733	53,152	643,138	93,338	6,925	100,263
55143	Henrico County	2,362,307	0	85,372	572,480	3,020,159	365,852	1,262,453	742,257	344,704	2,715,266	375,032	45,542	420,574
55144	Henry County	179,298	0	6,480	124,863	310,641	27,768	95,819	56,337	14,058	193,982	28,465	34,190	62,655
55145	Highland County	14,697	0	531	16,252	31,480	2,276	7,854	4,618	9,006	23,754	2,333	2,375	4,708
55146	Isle of Wight County	137,655	0	4,975	54,984	197,614	21,319	73,565	43,252	2,092	140,228	21,854	16,829	38,683
55147	James City County	347,507	0	12,559	19,497	379,563	53,819	185,713	109,190	63,923	412,645	55,169	(37,204)	17,965
55148	King George County	110,479	0	3,993	54,868	169,340	17,110	59,042	34,714	47,195	158,061	17,539	15,560	33,099
55149	King and Queen County	31,364	0	1,133	27,038	59,535	4,857	16,762	9,855	143	31,617	4,979	11,540	16,519
55150	King William County	47,187	0	1,705	24,286	73,178	7,308	25,218	14,827	5,487	52,840	7,491	15,778	23,269
55151	Lancaster County	45,550	0	1,646	7,849	55,045	7,054	24,343	14,312	2,667	48,376	7,231	625	7,856
55152	Lee County	47,451	0	1,715	13,453	62,619	7,349	25,359	14,910	7,829	55,447	7,533	1,150	8,683
55153	Loudoun County	2,518,619	0	91,021	1,377,665	3,987,305	390,060	1,345,988	791,372	52,768	2,580,188	399,848	810,978	1,210,826
55154	Louisa County	135,155	0	4,884	75,622	215,661	20,932	72,229	42,467	736	136,364	21,457	31,400	52,857
55155	Lunenburg County	22,722	0	821	17,090	40,633	3,519	12,143	7,140	3,559	26,361	3,607	3,440	7,047
55156	Madison County	48,015	0	1,735	15,220	64,970	7,436	25,660	15,087	7,525	55,708	7,623	7,482	15,105
55157	Mathews County	30,097	0	1,088	15,766	46,951	4,661	16,084	9,457	1,252	31,454	4,778	8,765	13,543
55158	Mecklenburg County	96,522	0	3,488	70,674	170,684	14,948	51,583	30,328	449	97,308	15,324	21,595	36,919
55159	Middlesex County	31,241	0	1,129	10,539	42,909	4,838	16,696	9,816	149	31,499	4,960	5,985	10,945
55160	Montgomery County	177,555	0	6,417	50,645	234,617	27,498	94,888	55,789	15,106	193,281	28,188	14,049	42,237
55162	Nelson County	41,045	0	1,483	16,858	59,386	6,357	21,935	12,897	10,693	51,882	6,516	4,038	10,554
55163	New Kent County	104,636	0	3,781	67,273	175,690	16,205	55,919	32,878	497	105,499	16,612	27,667	44,279
55165	Northampton County	84,941	0	3,070	22,864	110,875	13,155	45,394	26,689	12,612	97,850	13,485	10,296	23,781
55166	Northumberland County	43,139	0	1,559	14,885	59,583	6,681	23,054	13,555	6,966	50,256	6,849	5,182	12,031
55167	Nottoway County	34,832	0	1,259	18,246	54,337	5,394	18,615	10,944	2,220	37,173	5,530	2,650	8,180
55168	Orange County	118,153	0	4,270	82,515	204,938	18,298	63,143	37,125	1,594	120,160	18,758	27,542	46,300

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

		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
55169	Page County	74,732	0	2,701	32,978	110,411	11,574	39,938	23,482	917	75,911	11,864	12,029	23,893
55170	Patrick County	56,797	0	2,053	8,728	67,578	8,796	30,353	17,846	6,598	63,593	9,017	2,369	11,386
55171	Pittsylvania County	142,917	0	5,165	55,495	203,577	22,134	76,377	44,906	33,697	177,114	22,689	9,070	31,759
55172	Powhatan County	96,716	0	3,495	97,684	197,895	14,978	51,686	30,389	444	97,497	15,354	28,527	43,881
55173	Prince Edward County	46,712	0	1,688	7,394	55,794	7,234	24,964	14,677	16,125	63,000	7,416	(1,697)	5,719
55174	Prince George County	133,466	0	4,823	70,818	209,107	20,670	71,326	41,936	5,680	139,612	21,189	20,939	42,128
55176	Prince William County	2,769,587	0	100,091	1,242,445	4,112,123	428,927	1,480,109	870,228	344,750	3,124,014	439,691	448,049	887,740
55177	Pulaski County	130,685	0	4,723	64,646	200,054	20,239	69,840	41,062	612	131,753	20,747	25,429	46,176
55178	Rappahannock County	28,566	0	1,032	4,668	34,266	4,424	15,266	8,976	4,910	33,576	4,535	3,066	7,601
55179	Richmond County	30,924	0	1,118	20,618	52,660	4,789	16,526	9,717	2,012	33,044	4,909	5,828	10,737
55180	Roanoke County	474,690	0	17,155	259,151	750,996	73,515	253,681	149,152	34,446	510,794	75,360	36,327	111,687
55181	Rockbridge County	72,796	0	2,631	39,474	114,901	11,274	38,903	22,873	5,643	78,693	11,557	13,278	24,835
55182	Rockingham County	278,530	0	10,066	140,115	428,711	43,136	148,851	87,517	1,305	280,809	44,219	49,816	94,035
55183	Russell County	55,090	0	1,991	11,867	68,948	8,532	29,441	17,310	6,915	62,198	8,746	(1,812)	6,934
55184	Scott County	61,109	0	2,208	39,552	102,869	9,464	32,658	19,201	1,386	62,709	9,702	10,508	20,210
55185	Shenandoah County	138,412	0	5,002	76,766	220,180	21,436	73,969	43,490	13,012	151,907	21,974	25,133	47,107
55186	Smyth County	77,636	0	2,806	41,904	122,346	12,024	41,490	24,394	2,495	80,403	12,325	9,392	21,717
55187	Southampton County	69,523	0	2,513	9,721	81,757	10,767	37,154	21,845	25,880	95,646	11,037	(5,480)	5,557
55188	Spotsylvania County	575,735	0	20,807	334,801	931,343	89,164	307,681	180,901	2,705	580,451	91,402	152,092	243,494
55189	Stafford County	601,256	0	21,729	353,008	975,993	93,117	321,320	188,920	2,816	606,173	95,453	156,809	252,262
55190	Surry County	40,710	0	1,471	10,815	52,996	6,305	21,756	12,792	3,664	44,517	6,463	2,908	9,371
55191	Sussex County	46,712	0	1,688	13,269	61,669	7,234	24,964	14,677	2,391	49,266	7,416	1,184	8,600
55192	Tazewell County	105,463	0	3,811	16,460	125,734	16,333	56,361	33,137	3,931	109,762	16,743	(2,212)	14,531
55193	Warren County	115,566	0	4,176	50,109	169,851	17,898	61,760	36,312	6,237	122,207	18,347	21,574	39,921
55195	Washington County	105,516	0	3,813	30,482	139,811	16,341	56,389	33,154	1,435	107,319	16,751	7,241	23,992
55196	Westmoreland County	64,278	0	2,323	27,799	94,400	9,955	34,351	20,197	15,516	80,019	10,205	9,968	20,173
55197	Wise County	106,590	0	3,852	34,690	145,132	16,508	56,963	33,491	6,872	113,834	16,922	6,539	23,461
55198	Wythe County	71,371	0	2,579	40,801	114,751	11,053	38,142	22,425	1,876	73,496	11,331	9,273	20,604
55199	York County	376,337	0	13,601	67,595	457,533	58,284	201,120	118,248	76,147	453,799	59,746	(998)	58,748
55201	City of Bristol	113,489	0	4,101	14,022	131,612	17,576	60,650	35,659	59,961	173,846	18,017	(24,035)	(6,018)
55202	City of Buena Vista	29,569	0	1,069	661	31,299	4,579	15,802	9,291	6,125	35,797	4,694	(1,767)	2,927
55203	Town of St. Paul	6,706	0	242	2,780	9,728	1,039	3,584	2,107	3,904	10,634	1,065	(192)	873
55204	Town of Clifton Forge	9,768	0	353	2,746	12,867	1,513	5,220	3,069	10,424	20,226	1,551	(4,395)	(2,844)
55206	City of Fredericksburg	239,756	0	8,665	85,270	333,691	37,131	128,129	75,333	13,534	254,127	38,063	20,459	58,522
55207	City of Hampton	738,928	0	26,704	3,829	769,461	114,438	394,894	232,178	242,916	984,426	117,310	(154,616)	(37,306)
55208	City of Harrisonburg	299,229	0	10,814	129,345	439,388	46,342	159,912	94,020	34,038	334,312	47,505	20,692	68,197
55209	City of Hopewell	155,009	0	5,602	5,534	166,145	24,006	82,839	48,705	72,269	227,819	24,609	(23,324)	1,285
55210	City of Lynchburg	504,875	0	18,246	129,245	652,366	78,190	269,813	158,636	57,404	564,043	80,152	(12,001)	68,151
55211	Town of Crewe	8,237	0	298	2,321	10,856	1,276	4,402	2,588	7,586	15,852	1,308	(1,278)	30
55212	City of Norfolk	795,092	0	28,734	2,787,590	3,611,416	123,136	424,909	249,825	23,460	821,330	126,226	673,740	799,966
55213	City of Petersburg	195,772	0	7,075	17,670	220,517	30,319	104,624	61,513	155,068	351,524	31,080	(8,393)	22,687
55214	City of Portsmouth	656,874	0	23,739	318,638	999,251	101,730	351,043	206,396	129,026	788,195	104,283	21,433	125,716
55215	City of Radford	100,042	0	3,615	21,891	125,548	15,494	53,464	31,434	16,385	116,777	15,882	8,039	23,921
55216	City of Richmond	404,093	0	14,604	1,203,712	1,622,409	62,582	215,954	126,970	128,761	534,267	64,153	184,599	248,752
55217	City of Roanoke	73,008	0	2,638	1,891	77,537	11,307	39,016	22,940	36,486	109,749	11,590	(13,694)	(2,104)
55218	Town of Craigsville	1,461	0	53	515	2,029	226	781	459	2,729	4,195	232	(471)	(239)
55219	City of Staunton	129,963	0	4,697	19,589	154,249	20,127	69,454	40,836	19,891	150,308	20,633	1,392	22,025
55220	City of Suffolk	588,056	0	21,252	39,929	649,237	91,072	314,266	184,772	88,634	678,744	93,358	(36,518)	56,840
55221	City of Williamsburg	102,594	0	3,708	52,738	159,040	15,889	54,828	32,236	20,074	123,027	16,288	6,654	22,942
55222	City of Winchester	255,104	0	9,219	98,695	363,018	39,508	136,331	80,156	13,177	269,172	40,499	28,939	69,438

Group Life Insurance Program
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Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
55223	City of Martinsville	121,480	0	4,390	2,731	128,601	18,814	64,921	38,170	20,716	142,621	19,286	(6,068)	13,218
55224	City of Falls Church	11,740	0	424	7,019	19,183	1,818	6,274	3,689	2,983	14,764	1,864	(1,359)	505
55225	City of Colonial Heights	115,830	0	4,186	13,275	133,291	17,939	61,901	36,395	24,860	141,095	18,389	(10,453)	7,936
55226	Town of Front Royal	63,591	0	2,298	19,667	85,556	9,848	33,984	19,981	38,301	102,114	10,096	(9,718)	378
55229	Town of Chilhowie	8,607	0	311	4,540	13,458	1,333	4,600	2,704	2,668	11,305	1,366	1,159	2,525
55230	City of Covington	29,974	0	1,083	9,648	40,705	4,642	16,019	9,418	21,492	51,571	4,759	(7,590)	(2,831)
55231	Town of Floyd	1,918	0	69	1,675	3,662	297	1,025	603	921	2,846	305	556	861
55232	City of Franklin	72,022	0	2,603	57,784	132,409	11,154	38,490	22,630	21,673	93,947	11,434	(452)	10,982
55233	City of Chesapeake	1,501,283	0	54,255	383,384	1,938,922	232,505	802,308	471,716	314,738	1,821,267	238,339	13,483	251,822
55234	City of Virginia Beach	2,852,151	0	103,075	252,301	3,207,527	441,714	1,524,232	896,171	660,623	3,522,740	452,798	(257,136)	195,662
55235	City of Norton	32,614	0	1,179	11,386	45,179	5,051	17,429	10,248	288	33,016	5,178	3,452	8,630
55236	City of Manassas Park	108,438	0	3,919	110,411	222,768	16,794	57,951	34,072	1,648	110,465	17,215	26,944	44,159
55239	Town of Grottoes	8,624	0	312	12,664	21,600	1,336	4,609	2,710	3,262	11,917	1,369	1,358	2,727
55240	Town of Onley	2,693	0	97	8,058	10,848	417	1,439	846	5,320	8,022	428	265	693
55241	Town of West Point	17,425	0	630	16,019	34,074	2,699	9,312	5,475	376	17,862	2,766	4,421	7,187
55242	Town of South Hill	27,844	0	1,006	83,405	112,255	4,312	14,880	8,749	6,126	34,067	4,420	39,068	43,488
55245	Town of Scottsville	1,514	0	55	3,753	5,322	234	809	476	4,767	6,286	240	16	256
55246	Town of Burkeville	1,021	0	37	2,181	3,239	158	546	321	1,107	2,132	162	70	232
55247	Town of Madison	458	0	17	911	1,386	71	245	144	2,027	2,487	73	389	462
55250	Town of Rich Creek	2,182	0	79	2,390	4,651	338	1,166	686	390	2,580	346	2,001	2,347
55252	Town of Windsor	6,002	0	217	2,379	8,598	930	3,207	1,886	1,059	7,082	953	494	1,447
55254	Town of Stephens City	4,840	0	175	8,148	13,163	750	2,587	1,521	1,597	6,455	768	1,144	1,912
55256	Town Of Mineral (New for FY24)	1,971	0	71	11,351	13,393	305	1,053	619	12	1,989	313	2,328	2,641
55257	Town of Lebanon	13,553	0	490	394	14,437	2,099	7,243	4,258	27,184	40,784	2,152	(8,039)	(5,887)
55258	City of Newport News	826,175	0	29,857	662,460	1,518,492	127,950	441,520	259,591	3,867	832,928	131,161	344,080	475,241
55260	Town of Haymarket	6,178	0	223	4,360	10,761	957	3,302	1,941	516	6,716	981	1,259	2,240
55261	Town of Lovettsville	4,488	0	162	3,402	8,052	695	2,399	1,410	4,256	8,760	713	(455)	258
55263	Town of Buchanan (New for FY24)	1,267	0	46	7,298	8,611	196	677	398	4	1,275	201	1,497	1,698
55264	Town of Eastville	3,168	0	114	10,787	14,069	491	1,693	995	1,928	5,107	503	4,241	4,744
55267	Town of Glade Spring	2,499	0	90	12,489	15,078	387	1,336	785	17	2,525	397	3,096	3,493
55300	Town of Abingdon	35,747	0	1,292	14,695	51,734	5,536	19,104	11,232	44,548	80,420	5,675	(19,269)	(13,594)
55301	Town of Dumfries	21,420	0	774	40,268	62,462	3,317	11,447	6,730	1,117	22,611	3,401	12,947	16,348
55302	Town of Iron Gate	194	0	7	25	226	30	103	61	1,391	1,585	31	(269)	(238)
55303	Town of Montross	669	0	24	46	739	104	357	210	965	1,636	106	(172)	(66)
55304	Town of South Boston	26,841	0	970	1,082	28,893	4,157	14,344	8,434	15,111	42,046	4,261	(3,260)	1,001
55305	Town of Gretna	4,611	0	167	1,813	6,591	714	2,464	1,449	276	4,903	732	534	1,266
55306	Town of Remington	1,637	0	59	1,132	2,828	254	875	514	1,211	2,854	260	218	478
55307	City of Lexington	44,846	0	1,621	10,447	56,914	6,945	23,967	14,091	5,357	50,360	7,120	(994)	6,126
55308	City of Waynesboro	117,449	0	4,245	17,717	139,411	18,189	62,767	36,904	35,588	153,448	18,646	(8,434)	10,212
55309	Town of Colonial Beach	18,886	0	683	15,418	34,987	2,925	10,093	5,934	12,973	31,925	2,998	3,424	6,422
55310	Town of Smithfield	25,715	0	929	725	27,369	3,982	13,742	8,080	10,204	36,008	4,082	(1,215)	2,867
55311	Town of Brookneal	1,496	0	54	502	2,052	232	800	470	6,592	8,094	238	(1,464)	(1,226)
55312	Town of Hamilton	986	0	36	285	1,307	153	527	310	3,753	4,743	156	(2,418)	(2,262)
55313	City of Galax	56,938	0	2,058	7,920	66,916	8,818	30,429	17,890	10,836	67,973	9,039	(1,208)	7,831
55314	Town of Jonesville	1,971	0	71	0	2,042	305	1,053	619	5,300	7,277	313	(2,166)	(1,853)
55315	Town of Wytheville	67,041	0	2,423	20,919	90,383	10,383	35,828	21,065	12,392	79,668	10,643	8,134	18,777
55317	Town of Vienna	107,593	0	3,888	11,833	123,314	16,663	57,499	33,807	49,151	157,120	17,081	(9,253)	7,828
55318	Town of Vinton	28,724	0	1,038	17,552	47,314	4,449	15,351	9,025	15,826	44,651	4,560	(9,146)	(4,586)
55319	City of Emporia	44,090	0	1,593	9,744	55,427	6,828	23,562	13,853	8,071	52,314	7,000	365	7,365
55320	Town of Culpeper	94,058	0	3,399	33,974	131,431	14,567	50,266	29,554	13,507	107,894	14,932	7,101	22,033

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

		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
55321	Town of Woodstock	22,916	0	828	298	24,042	3,549	12,247	7,200	14,878	37,874	3,638	(2,976)	662
55322	Town of Glasgow	1,373	0	50	304	1,727	213	734	431	1,811	3,189	218	(419)	(201)
55323	Town of Marion	31,699	0	1,146	15,927	48,772	4,909	16,940	9,960	8,510	40,319	5,032	(187)	4,845
55324	Town of Altavista	20,751	0	750	13,648	35,149	3,214	11,090	6,520	15,458	36,282	3,294	390	3,684
55325	Town of Herndon	150,116	0	5,425	12,857	168,398	23,249	80,224	47,168	29,989	180,630	23,832	(10,739)	13,093
55326	Town of Pearisburg	11,880	0	429	1,974	14,283	1,840	6,349	3,733	3,618	15,540	1,886	(964)	922
55329	Town of Leesburg	251,478	0	9,088	118,720	379,286	38,947	134,394	79,017	1,174	253,532	39,924	42,660	82,584
55330	Town of Chatham	2,922	0	106	2,574	5,602	452	1,561	918	3,827	6,758	464	(3,459)	(2,995)
55331	Town of Bowling Green	2,799	0	101	1,926	4,826	433	1,496	879	10,962	13,770	444	164	608
55332	City of Manassas	289,760	0	10,472	112,893	413,125	44,875	154,852	91,045	43,575	334,347	46,001	10,125	56,126
55334	Town of Boydton	2,851	0	103	4,963	7,917	442	1,524	896	1,037	3,899	453	1,182	1,635
55335	City of Salem	215,626	0	7,793	65,391	288,810	33,394	115,234	67,751	26,972	243,351	34,232	1,272	35,504
55336	Town of McKenney	686	0	25	1,633	2,344	106	367	216	13	702	109	447	556
55338	Town of Quantico	739	0	27	246	1,012	114	395	232	697	1,438	117	(917)	(800)
55339	Town of Halifax	3,485	0	126	2,333	5,944	540	1,862	1,095	869	4,366	553	654	1,207
55340	Town of Blacksburg	128,221	0	4,634	45,544	178,399	19,858	68,523	40,288	75,650	204,319	20,356	(16,015)	4,341
55341	Town of Chincoteague	18,533	0	670	6,529	25,732	2,870	9,905	5,823	8,172	26,770	2,942	100	3,042
55342	Town of Lawrenceville	8,484	0	307	4,520	13,311	1,314	4,534	2,666	7,040	15,554	1,347	(226)	1,121
55343	Town of Amherst	8,871	0	321	3,571	12,763	1,374	4,741	2,787	538	9,440	1,408	1,764	3,172
55344	Town of Stanley	5,315	0	192	1,964	7,471	823	2,841	1,670	4,923	10,257	844	(933)	(89)
55345	Town of Hillsville	14,679	0	530	7,193	22,402	2,273	7,845	4,612	2,329	17,059	2,330	985	3,315
55346	Town of Elkton	11,124	0	402	5,800	17,326	1,723	5,945	3,495	508	11,671	1,766	1,963	3,729
55347	Town of Bridgewater	18,727	0	677	0	19,404	2,900	10,008	5,884	13,491	32,283	2,973	(6,157)	(3,184)
55348	Town of Purcellville	48,138	0	1,740	21,482	71,360	7,455	25,726	15,125	16,461	64,767	7,642	5,986	13,628
55349	Town of Timberville	6,055	0	219	1,382	7,656	938	3,236	1,902	1,175	7,251	961	71	1,032
55350	Town of Wise	19,361	0	700	10,783	30,844	2,998	10,347	6,083	6,104	25,532	3,074	(937)	2,137
55351	Town of New Market	7,727	0	279	3,815	11,821	1,197	4,129	2,428	5,118	12,872	1,227	376	1,603
55353	Town of Rocky Mount	27,703	0	1,001	17,136	45,840	4,290	14,805	8,705	9,920	37,720	4,398	2,061	6,459
55355	Town of Luray	16,228	0	586	368	17,182	2,513	8,672	5,099	11,072	27,356	2,576	(2,251)	325
55357	Town of Strasburg	23,409	0	846	1,775	26,030	3,625	12,510	7,355	13,841	37,331	3,716	(3,928)	(212)
55358	Town Of Appomattox	7,058	0	255	4,066	11,379	1,093	3,772	2,218	644	7,727	1,120	10,030	11,150
55359	Town of Clarksville	8,396	0	303	1,712	10,411	1,300	4,487	2,638	1,909	10,334	1,333	936	2,269
55360	Town of Dublin	10,279	0	371	7,798	18,448	1,592	5,493	3,230	1,268	11,583	1,632	2,067	3,699
55361	Town of Middleburg	8,237	0	298	3,467	12,002	1,276	4,402	2,588	7,866	16,132	1,308	(6)	1,302
55363	Town of Chase City	8,924	0	322	488	9,734	1,382	4,769	2,804	6,749	15,704	1,417	(2,427)	(1,010)
55364	Town of Bedford	35,976	0	1,300	6,871	44,147	5,572	19,226	11,304	10,102	46,204	5,711	280	5,991
55365	City of Poquoson	56,745	0	2,051	3,157	61,953	8,788	30,325	17,830	5,335	62,278	9,009	(1,535)	7,474
55366	Town of Ashland	30,062	0	1,086	6,867	38,015	4,656	16,066	9,446	6,479	36,647	4,773	(1,221)	3,552
55367	Town of Broadway	11,282	0	408	10,497	22,187	1,747	6,029	3,545	54	11,375	1,791	2,697	4,488
55368	Town of Berryville	13,359	0	483	1,762	15,604	2,069	7,139	4,197	6,525	19,930	2,121	(391)	1,730
55370	Town of Urbanna	950	0	34	2,349	3,333	147	508	299	1,612	2,566	151	87	238
55371	Town of Bluefield	22,846	0	826	8,957	32,629	3,538	12,209	7,178	2,858	25,783	3,627	973	4,600
55372	Town of Weber City	1,514	0	55	3,549	5,118	234	809	476	2,604	4,123	240	64	304
55374	Town of Hurt	1,619	0	59	3,127	4,805	251	865	509	1,865	3,490	257	427	684
55376	Town of Coeburn	6,371	0	230	2,787	9,388	987	3,405	2,002	3,481	9,875	1,012	(277)	735
55377	Town of Dayton	7,199	0	260	5,385	12,844	1,115	3,847	2,262	1,867	9,091	1,143	(491)	652
55378	Town of Courtland	915	0	33	3	951	142	489	288	12	931	145	(26)	119
55379	Town of Cape Charles	12,162	0	440	2,847	15,449	1,884	6,500	3,821	5,026	17,231	1,931	(288)	1,643
55381	Town of Warsaw	6,213	0	225	3,099	9,537	962	3,320	1,952	2,048	8,282	986	1,257	2,243
55382	Town of Grundy	4,523	0	163	1,303	5,989	701	2,417	1,421	7,082	11,621	718	(2,519)	(1,801)

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

		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
55383	Town of Warrenton	62,271	0	2,250	39,306	103,827	9,644	33,279	19,566	1,467	63,956	9,886	8,990	18,876
55384	Town of Louisa	3,397	0	123	919	4,439	526	1,815	1,067	11,039	14,447	539	(3,672)	(3,133)
55385	Town of Kenbridge	4,488	0	162	3,081	7,731	695	2,399	1,410	1,331	5,835	713	542	1,255
55386	Town of Mt. Jackson	7,938	0	287	2,586	10,811	1,229	4,242	2,494	1,424	9,389	1,260	1,077	2,337
55387	Town of Pulaski	33,934	0	1,226	3,551	38,711	5,255	18,135	10,662	13,909	47,961	5,387	(6,986)	(1,599)
55389	Town of Pembroke	2,622	0	95	4,201	6,918	406	1,402	824	2,443	5,075	416	630	1,046
55390	Town of Parksley	1,531	0	55	1,911	3,497	237	818	481	2,914	4,450	243	94	337
55391	Town of Onancock	4,048	0	146	587	4,781	627	2,163	1,272	6,570	10,632	643	(1,699)	(1,056)
55392	Town of Victoria	4,823	0	174	3,785	8,782	747	2,577	1,515	2,691	7,530	766	94	860
55393	Town of Shenandoah	6,917	0	250	2,478	9,645	1,071	3,697	2,173	2,778	9,719	1,098	962	2,060
55395	Town of Round Hill	7,075	0	256	6,054	13,385	1,096	3,781	2,223	7,850	14,950	1,123	(697)	426
55396	Town of Kilmarnock	9,856	0	356	12,145	22,357	1,526	5,267	3,097	905	10,795	1,565	2,118	3,683
55397	Town of Orange	18,569	0	671	2,650	21,890	2,876	9,923	5,834	11,764	30,397	2,948	(3,703)	(755)
55399	Town of Blackstone	22,106	0	799	16,254	39,159	3,424	11,814	6,946	5,640	27,824	3,510	4,494	8,004
55401	Southeastern Virginia Public Service Authority	48,613	0	1,757	8,716	59,086	7,529	25,980	15,275	17,250	66,034	7,718	(8,992)	(1,274)
55402	Pittsylvania Co Svc Auth	0	0	0	394	394	0	0	0	10,407	10,407	0	(4,149)	(4,149)
55403	Rappahannock Area Youth Services & Group Home Commission	4,664	0	169	3,615	8,448	722	2,493	1,466	3,654	8,335	740	(452)	288
55404	Appomattox Regional Library	5,896	0	213	640	6,749	913	3,151	1,853	3,623	9,540	936	8	944
55405	Staunton Redevelopment & Housing Authority	3,379	0	122	891	4,392	523	1,806	1,062	3,962	7,353	536	(42)	494
55408	Alleghany Highlands Regional Library, Inc.	510	0	18	172	700	79	273	160	1,986	2,498	81	(349)	(268)
55409	Southside Regional Juvenile Group Home Commission	686	0	25	2	713	106	367	216	2,347	3,036	109	(538)	(429)
55411	Hampton Roads Sanitation District	452,953	0	16,369	93,144	562,466	70,149	242,065	142,322	103,416	557,952	71,909	(11,352)	60,557
55412	Peninsula Airport Commission	14,925	0	539	3,904	19,368	2,311	7,976	4,690	36,815	51,792	2,370	(7,917)	(5,547)
55413	Richmond Redevelopment & Housing Authority	83,515	0	3,018	93,420	179,953	12,934	44,632	26,241	38,637	122,444	13,259	6,797	20,056
55415	Chesapeake Redevelopment & Housing Authority	18,586	0	672	1,931	21,189	2,878	9,933	5,840	1,546	20,197	2,951	(1,300)	1,651
55417	Norfolk Airport Authority	104,108	0	3,762	3,425	111,295	16,123	55,637	32,712	20,680	125,152	16,528	(7,582)	8,946
55418	Charlottesville Redevelopment & Housing Authority	5,984	0	216	12,993	19,193	927	3,198	1,880	8,242	14,247	950	1,158	2,108
55419	Hampton Redevelopment & Housing Authority	18,076	0	653	180	18,909	2,799	9,660	5,680	38,181	56,320	2,870	(11,543)	(8,673)
55420	Loudoun County Sanitation Authority	213,637	0	7,721	51,932	273,290	33,086	114,171	67,127	43,380	257,764	33,916	16,486	50,402
55421	Danville Redevelopment & Housing Authority	12,514	0	452	5,260	18,226	1,938	6,688	3,932	5,076	17,634	1,987	526	2,513
55422	NRV Regional Water Authority	12,285	0	444	7,076	19,805	1,903	6,565	3,860	2,956	15,284	1,950	2,512	4,462
55423	Northern Virginia Juvenile Detention Center	24,025	0	868	16,317	41,210	3,721	12,839	7,549	44,974	69,083	3,814	(23,479)	(19,665)
55425	Colonial Behavioral Health	71,107	0	2,570	0	73,677	11,012	38,000	22,342	43,863	115,217	11,289	(17,446)	(6,157)
55426	Blacksburg-VPI Sanitation Authority	7,515	0	272	1,219	9,006	1,164	4,016	2,361	5,241	12,782	1,193	(1,870)	(677)
55427	Potomac River Fisheries Commission	1,954	0	71	723	2,748	303	1,044	614	3,065	5,026	310	(648)	(338)
55428	Chesapeake Bay Bridge & Tunnel District	69,364	0	2,507	11,410	83,281	10,742	37,069	21,795	20,228	89,834	11,012	(7,284)	3,728
55429	Alexandria Redevelopment & Housing Authority	33,212	0	1,200	343	34,755	5,144	17,749	10,436	36,144	69,473	5,273	(16,847)	(11,574)
55430	Albemarle County Service Authority	41,062	0	1,484	15,852	58,398	6,359	21,944	12,902	8,202	49,407	6,519	6,832	13,351
55431	Franklin Redevelopment & Housing Authority	1,760	0	64	6,177	8,001	273	941	553	8,287	10,054	279	(3,657)	(3,378)
55432	Bristol Redevelopment & Housing Authority	9,821	0	355	5,619	15,795	1,521	5,249	3,086	3,585	13,441	1,559	231	1,790
55433	Norfolk Redevelopment & Housing Authority	87,440	0	3,160	8,108	98,708	13,542	46,729	27,474	148,789	236,534	13,882	(55,266)	(41,384)
55435	Richmond Metropolitan Authority	23,849	0	862	68	24,779	3,693	12,745	7,494	37,539	61,471	3,786	(15,712)	(11,926)
55436	Riverside Regional Jail	100,060	0	3,616	34,515	138,191	15,496	53,473	31,440	98,890	199,299	15,885	(57,552)	(41,667)
55439	Rappahannock-Rapidan Planning District Commission	3,925	0	142	4,657	8,724	608	2,098	1,233	494	4,433	623	857	1,480
55440	Shenandoah Valley Juvenile Detention Center	20,540	0	742	1,444	22,726	3,181	10,977	6,454	31,932	52,544	3,261	(11,154)	(7,893)
55443	Bedford Public Library	6,037	0	218	2,117	8,372	935	3,226	1,897	461	6,519	958	(182)	776
55445	Chesterfield County Health Center Commission	59,226	0	2,140	49,794	111,160	9,172	31,651	18,609	25,273	84,705	9,403	(1,191)	8,212
55446	Washington County Service Authority	31,470	0	1,137	5,182	37,789	4,874	16,818	9,888	11,387	42,967	4,996	(2,728)	2,268
55447	Rappahannock Area Community Services Board	199,996	0	7,228	108,120	315,344	30,974	106,881	62,841	37,984	238,680	31,751	19,925	51,676
55449	Hampton Roads Planning District Commission	28,091	0	1,015	3,551	32,657	4,350	15,012	8,826	10,951	39,139	4,460	(3,077)	1,383

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

		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
55450	Meherrin Regional Library	1,971	0	71	413	2,455	305	1,053	619	2,517	4,494	313	(504)	(191)
55453	Rockbridge Area Community Services Board	30,308	0	1,095	6,587	37,990	4,694	16,197	9,523	19,110	49,524	4,812	(11,903)	(7,091)
55454	Greensville/Emporia Department of Social Services	7,867	0	284	1,721	9,872	1,218	4,205	2,472	12,579	20,474	1,249	(2,440)	(1,191)
55455	James City Service Authority	44,002	0	1,590	19,292	64,884	6,815	23,515	13,826	1,255	45,411	6,986	6,102	13,088
55456	Accomack-Northampton Planning District Commission	6,143	0	222	610	6,975	951	3,283	1,930	1,573	7,737	975	(585)	390
55457	Harrisonburg/Rockingham Sewer Authority	14,186	0	513	1,995	16,694	2,197	7,581	4,457	4,310	18,545	2,252	(417)	1,835
55458	Wytheville Redevelopment & Housing Authority	4,435	0	160	2,203	6,798	687	2,370	1,394	1,448	5,899	704	134	838
55459	Waynesboro Redevelopment and Housing Authority	6,125	0	221	2,794	9,140	949	3,273	1,925	4,290	10,437	972	(1,265)	(293)
55460	Region Ten Community Services Board	162,155	0	5,860	24,357	192,372	25,113	86,658	50,950	124,417	287,138	25,743	(55,256)	(29,513)
55462	LENOWISCO Planning District Commission	2,182	0	79	664	2,925	338	1,166	686	1,641	3,831	346	(664)	(318)
55465	Rivanna Water & Sewer Authority	53,471	0	1,932	27,195	82,598	8,281	28,576	16,801	257	53,915	8,489	11,732	20,221
55466	Appomattox River Water Authority	13,429	0	485	7,517	21,431	2,080	7,177	4,220	6,031	19,508	2,132	(476)	1,656
55467	Campbell County Utilities and Service Authority	11,687	0	422	1,555	13,664	1,810	6,246	3,672	1,543	13,271	1,855	160	2,015
55469	Eastern Shore Community Services Board	39,003	0	1,410	10,823	51,236	6,040	20,844	12,255	31,513	70,652	6,192	(10,772)	(4,580)
55470	ANCHOR Commission	2,059	0	74	2,880	5,013	319	1,101	647	1,820	3,887	327	433	760
55471	Horizon Behavioral Health	169,794	0	6,136	0	175,930	26,296	90,740	53,351	205,948	376,335	26,956	(124,575)	(97,619)
55472	District 19 Community Services Board	67,006	0	2,422	0	69,428	10,377	35,809	21,054	55,233	122,473	10,638	(17,682)	(7,044)
55473	Hampton Roads Transit	171,518	0	6,199	100,850	278,567	26,563	91,662	53,893	11,662	183,780	27,230	9,630	36,860
55474	Upper Occoquan Sewage Authority	120,388	0	4,351	24,839	149,578	18,645	64,337	37,827	39,718	160,527	19,112	(14,316)	4,796
55475	New River Valley Juvenile Detention Home	5,791	0	209	1,274	7,274	897	3,095	1,819	4,096	9,907	919	(1,716)	(797)
55477	Frederick County Sanitation Authority	40,957	0	1,480	30,998	73,435	6,343	21,888	12,869	308	41,408	6,502	10,987	17,489
55479	Cumberland Mountain Community Services	94,920	0	3,430	24,775	123,125	14,700	50,727	29,825	33,786	129,038	15,069	(9,744)	5,325
55482	Middle Peninsula/Northern Neck Public Service Authority	88,373	0	3,194	0	91,567	13,686	47,228	27,768	109,353	198,035	14,030	(50,473)	(36,443)
55483	Rockbridge County Public Service Authority	3,080	0	111	799	3,990	477	1,646	968	3,582	6,673	489	(827)	(338)
55484	Danville-Pittsylvania Community Services	91,523	0	3,308	25,161	119,992	14,174	48,911	28,757	13,494	105,336	14,530	(636)	13,894
55485	Crater Youth Care Commission	9,610	0	347	100	10,057	1,488	5,136	3,020	8,499	18,143	1,526	(3,057)	(1,531)
55486	Hampton Roads Workforce Council	46,501	0	1,681	140,337	188,519	7,202	24,851	14,611	224	46,888	7,382	37,802	45,184
55487	Capital Regional Airport Commission	68,572	0	2,478	45,620	116,670	10,620	36,646	21,546	58,763	127,575	10,886	(14,676)	(3,790)
55488	Northwestern Community Services Board	83,269	0	3,009	84,620	170,898	12,896	44,500	26,164	56,634	140,194	13,219	22,795	36,014
55489	Harrisonburg-Rockingham Community Services Board	67,340	0	2,434	20,255	90,029	10,429	35,988	21,159	1,631	69,207	10,691	11,454	22,145
55491	Middle Peninsula Regional Security Center	28,935	0	1,046	9,283	39,264	4,481	15,464	9,092	1,910	30,947	4,594	3,504	8,098
55492	Northern Neck Planning District Commission	3,291	0	119	3,549	6,959	510	1,759	1,034	1,310	4,613	523	868	1,391
55493	Planning District One Community Services Board	2,587	0	94	1,264	3,945	401	1,383	813	740	3,337	411	358	769
55494	Rockbridge Area Social Services Board	9,628	0	348	5,286	15,262	1,491	5,145	3,025	1,455	11,116	1,528	1,067	2,595
55495	Dinwiddie County Water Authority	5,967	0	216	8,480	14,663	924	3,189	1,875	1,166	7,154	947	1,042	1,989
55496	Rappahannock Rapidan Community Services	108,033	0	3,904	57,611	169,548	16,731	57,734	33,945	2,130	110,540	17,151	15,424	32,575
55498	Valley Community Services Board	82,406	0	2,978	62,403	147,787	12,762	44,039	25,893	67,669	150,363	13,083	(19,864)	(6,781)
55499	Eastern Shore Public Library	3,151	0	114	4,608	7,873	488	1,684	990	131	3,293	500	1,357	1,857
55500	Alexandria City Public Schools	61,409	0	2,219	6,241	69,869	9,510	32,818	19,295	40,946	102,569	9,749	(19,784)	(10,035)
55501	Albemarle County Public Schools	94,762	0	3,425	96,315	194,502	14,676	50,642	29,775	13,261	108,354	15,044	39,322	54,366
55502	Alleghany Highlands Public Schools	18,322	0	662	13,352	32,336	2,838	9,792	5,757	2,877	21,264	2,909	1,195	4,104
55503	Charlottesville City Public Schools	16,369	0	592	168	17,129	2,535	8,748	5,143	10,123	26,549	2,599	(2,974)	(375)
55504	Amherst County Public Schools	22,529	0	814	1,728	25,071	3,489	12,040	7,079	6,243	28,851	3,577	(2,299)	1,278
55505	Appomattox County Public Schools	6,125	0	221	1,770	8,116	949	3,273	1,925	2,272	8,419	972	(481)	491
55506	Arlington County Public Schools	238,841	0	8,632	173,047	420,520	36,989	127,640	75,046	9,530	249,205	37,918	52,817	90,735
55507	Augusta County Public Schools	27,123	0	980	20,033	48,136	4,200	14,495	8,522	5,731	32,948	4,306	3,697	8,003
55508	Bath County Public Schools	4,717	0	170	1,648	6,535	731	2,521	1,482	6,339	11,073	749	(2,048)	(1,299)
55509	Bedford County Public Schools	50,479	0	1,824	39,345	91,648	7,818	26,977	15,861	14,370	65,026	8,014	(2,696)	5,318
55510	Bland County Public Schools	3,978	0	144	10,352	14,474	616	2,126	1,250	3,466	7,458	631	(231)	400
55511	Botetourt County Public Schools	26,207	0	947	17,843	44,997	4,059	14,006	8,235	7,611	33,911	4,161	3,028	7,189

Group Life Insurance Program
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Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
55512	Norfolk Public Schools	150,046	0	5,423	62,696	218,165	23,238	80,187	47,146	68,487	219,058	23,821	(18,016)	5,805
55513	Petersburg City Public Schools	26,454	0	956	22,167	49,577	4,097	14,137	8,312	1,530	28,076	4,200	5,599	9,799
55514	Buckingham County Public Schools	7,639	0	276	4,985	12,900	1,183	4,082	2,400	4,383	12,048	1,213	(418)	795
55515	Radford City Public Schools	2,587	0	94	1,215	3,896	401	1,383	813	3,852	6,449	411	(850)	(439)
55516	Caroline County Public Schools	14,345	0	518	15,246	30,109	2,222	7,666	4,507	5,579	19,974	2,277	1,367	3,644
55517	Carroll County Public Schools	15,770	0	570	0	16,340	2,442	8,428	4,955	9,216	25,041	2,504	(4,961)	(2,457)
55518	Charles City County Public Schools	2,711	0	98	1,604	4,413	420	1,449	852	800	3,521	430	578	1,008
55519	Charlotte County Public Schools	4,435	0	160	150	4,745	687	2,370	1,394	3,968	8,419	704	(2,442)	(1,738)
55520	Chesterfield County Public Schools	215,802	0	7,799	202,917	426,518	33,421	115,328	67,807	36,086	252,642	34,260	80,367	114,627
55521	Clarke County Public Schools	7,533	0	272	20,778	28,583	1,167	4,026	2,367	6,847	14,407	1,196	1,131	2,327
55522	Winchester City Public Schools	22,740	0	822	16,828	40,390	3,522	12,153	7,145	11,926	34,746	3,610	2,292	5,902
55523	Culpeper County Public Schools	43,878	0	1,586	27,205	72,669	6,795	23,449	13,787	9,873	53,904	6,966	2,010	8,976
55524	Cumberland County Public Schools	5,509	0	199	854	6,562	853	2,944	1,731	2,501	8,029	875	(1,190)	(315)
55525	Dickenson County Public Schools	10,472	0	378	42	10,892	1,622	5,597	3,291	6,101	16,611	1,663	(2,082)	(419)
55526	Dinwiddie County Public Schools	15,348	0	555	1,388	17,291	2,377	8,202	4,822	11,818	27,219	2,437	(1,930)	507
55528	Essex County Public Schools	5,703	0	206	6,485	12,394	883	3,048	1,792	4,174	9,897	905	(479)	426
55530	Covington City Public Schools	0	0	0	1,347	1,347	0	0	0	18,851	18,851	0	(4,206)	(4,206)
55531	Floyd County Public Schools	13,165	0	476	295	13,936	2,039	7,036	4,137	6,177	19,389	2,090	(2,035)	55
55532	Fluvanna County Public Schools	19,607	0	709	11,722	32,038	3,037	10,478	6,161	7,171	26,847	3,113	(3,192)	(79)
55533	Chesapeake City Public Schools	172,627	0	6,239	62,100	240,966	26,735	92,255	54,241	147,579	320,810	27,406	(39,358)	(11,952)
55534	Virginia Beach City Public Schools	440,703	0	15,927	218,566	675,196	68,252	235,518	138,473	48,738	490,981	69,965	22,037	92,002
55535	Giles County Public Schools	5,245	0	190	4,688	10,123	812	2,803	1,648	2,381	7,644	833	2,427	3,260
55536	Gloucester County Public Schools	33,195	0	1,200	22,354	56,749	5,141	17,740	10,430	6,916	40,227	5,270	6,076	11,346
55537	Goochland County Public Schools	10,349	0	374	12,811	23,534	1,603	5,531	3,252	1,027	11,413	1,643	4,446	6,089
55538	Grayson County Public Schools	8,378	0	303	4,406	13,087	1,297	4,477	2,632	1,856	10,262	1,330	(1,503)	(173)
55539	Greene County Public Schools	14,274	0	516	5,370	20,160	2,211	7,628	4,485	9,989	24,313	2,266	(2,842)	(576)
55540	Greensville County Public Schools	7,674	0	277	2,786	10,737	1,188	4,101	2,411	5,802	13,502	1,218	(758)	460
55541	Halifax County Public Schools	14,345	0	518	12,862	27,725	2,222	7,666	4,507	10,991	25,386	2,277	(2,367)	(90)
55542	Hanover County Public Schools	64,647	0	2,336	134,006	200,989	10,012	34,548	20,313	18,921	83,794	10,263	17,641	27,904
55543	Henrico County Public Schools	4,875	0	176	571	5,622	755	2,605	1,532	4,488	9,380	774	(2,734)	(1,960)
55544	Henry County Public Schools	26,982	0	975	828	28,785	4,179	14,419	8,478	24,500	51,576	4,284	(8,120)	(3,836)
55545	Highland County Public Schools	1,725	0	62	3	1,790	267	922	542	1,638	3,369	274	(669)	(395)
55546	Isle of Wight County Public Schools	15,541	0	562	16,988	33,091	2,407	8,306	4,883	17,703	33,299	2,467	832	3,299
55548	King George County Public Schools	25,539	0	923	13,900	40,362	3,955	13,648	8,024	4,353	29,980	4,054	2,304	6,358
55549	King and Queen County Public Schools	5,579	0	202	3,627	9,408	864	2,982	1,753	7,676	13,275	886	(1,493)	(607)
55550	King William County Public Schools	10,860	0	392	10,527	21,779	1,682	5,804	3,412	10,172	21,070	1,724	(1,740)	(16)
55551	Lancaster County Public Schools	6,354	0	230	837	7,421	984	3,396	1,996	5,629	12,005	1,009	(2,084)	(1,075)
55552	Lee County Public Schools	17,125	0	619	7,231	24,975	2,652	9,152	5,381	14,589	31,774	2,719	(1,469)	1,250
55553	Loudoun County Public Schools	655,941	0	23,705	465,780	1,145,426	101,586	350,545	206,102	148,852	807,085	104,135	176,699	280,834
55554	Louisa County Public Schools	36,486	0	1,319	28,766	66,571	5,651	19,499	11,464	10,335	46,949	5,792	810	6,602
55555	Lunenburg County Public Schools	5,773	0	209	2,594	8,576	894	3,085	1,814	2,245	8,038	917	(312)	605
55556	Madison County Public Schools	7,568	0	274	4,326	12,168	1,172	4,045	2,378	3,083	10,678	1,202	(151)	1,051
55557	Mathews County Public Schools	6,143	0	222	1,959	8,324	951	3,283	1,930	10,079	16,243	975	(1,498)	(523)
55558	Mecklenburg County Public Schools	12,514	0	452	14,759	27,725	1,938	6,688	3,932	11,202	23,760	1,987	3,212	5,199
55559	Middlesex County Public Schools	4,787	0	173	4,179	9,139	741	2,558	1,504	958	5,761	760	630	1,390
55560	Montgomery County Public Schools	37,313	0	1,348	8,337	46,998	5,779	19,941	11,724	23,614	61,058	5,924	(13,501)	(7,577)
55562	Nelson County Public Schools	11,493	0	415	3,293	15,201	1,780	6,142	3,611	13,361	24,894	1,825	(4,908)	(3,083)
55563	New Kent County Public Schools	12,250	0	443	2,391	15,084	1,897	6,547	3,849	827	13,120	1,945	776	2,721
55565	Northampton County Public Schools	7,392	0	267	1,081	8,740	1,145	3,951	2,323	6,406	13,825	1,174	(2,338)	(1,164)
55566	Northumberland County Public Schools	5,298	0	191	8,509	13,998	820	2,831	1,665	7,402	12,718	841	(2,281)	(1,440)

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55567	Nottoway County Public Schools	8,378	0	303	5,458	14,139	1,297	4,477	2,632	3,209	11,615	1,330	(712)	618
55568	Orange County Public Schools	30,238	0	1,093	21,402	52,733	4,683	16,160	9,501	8,071	38,415	4,800	1,364	6,164
55569	Page County Public Schools	15,453	0	558	5,799	21,810	2,393	8,259	4,856	7,315	22,823	2,453	(2,619)	(166)
55570	Patrick County Public Schools	17,284	0	625	12,162	30,071	2,677	9,237	5,431	3,612	20,957	2,744	812	3,556
55571	Pittsylvania County Public Schools	26,067	0	942	16,344	43,353	4,037	13,930	8,190	11,339	37,496	4,138	(703)	3,435
55572	Powhatan County Public Schools	15,823	0	572	12,836	29,231	2,451	8,456	4,972	12,931	28,810	2,512	(154)	2,358
55573	Prince Edward County Public Schools	6,301	0	228	6,027	12,556	976	3,367	1,980	2,558	8,881	1,000	910	1,910
55574	Prince George County Public Schools	39,865	0	1,441	10,795	52,101	6,174	21,305	12,526	13,614	53,619	6,329	6,346	12,675
55576	Prince William County Public Schools	507,814	0	18,352	44,518	570,684	78,645	271,384	159,560	123,574	633,163	80,619	(43,073)	37,546
55577	Pulaski County Public Schools	20,505	0	741	6,463	27,709	3,176	10,958	6,443	6,177	26,754	3,255	(846)	2,409
55578	Rappahannock County Public Schools	6,600	0	239	2,092	8,931	1,022	3,527	2,074	144	6,767	1,048	500	1,548
55579	Richmond County Public Schools	669	0	24	361	1,054	104	357	210	513	1,184	106	113	219
55580	Roanoke County Public Schools	31,241	0	1,129	33,151	65,521	4,838	16,696	9,816	5,674	37,024	4,960	1,714	6,674
55581	Rockbridge County Public Schools	8,730	0	315	0	9,045	1,352	4,665	2,743	11,542	20,302	1,386	(5,101)	(3,715)
55582	Rockingham County Public Schools	69,206	0	2,501	1,971	73,678	10,718	36,985	21,745	17,218	86,666	10,987	(8,758)	2,229
55583	Russell County Public Schools	18,938	0	684	0	19,622	2,933	10,121	5,951	16,985	35,990	3,007	(7,876)	(4,869)
55584	Scott County Public Schools	21,314	0	770	5,674	27,758	3,301	11,391	6,697	1,637	23,026	3,384	997	4,381
55585	Shenandoah County Public Schools	32,403	0	1,171	13,338	46,912	5,018	17,317	10,181	11,130	43,646	5,144	(2,384)	2,760
55586	Smyth County Public Schools	18,058	0	653	4,235	22,946	2,797	9,651	5,674	7,355	25,477	2,867	(3,575)	(708)
55587	Southampton County Public Schools	7,551	0	273	4,480	12,304	1,169	4,035	2,372	2,054	9,630	1,199	(740)	459
55588	Spotsylvania County Public Schools	82,406	0	2,978	21,737	107,121	12,762	44,039	25,893	41,112	123,806	13,083	(5,962)	7,121
55589	Stafford County Public Schools	98,898	0	3,574	113,264	215,736	15,316	52,853	31,075	54,419	153,663	15,701	25,033	40,734
55590	Surry County Public Schools	7,674	0	277	623	8,574	1,188	4,101	2,411	5,487	13,187	1,218	(1,579)	(361)
55591	Sussex County School Board	9,346	0	338	8,592	18,276	1,447	4,995	2,937	1,177	10,556	1,484	960	2,444
55592	Tazewell County Public Schools	30,168	0	1,090	6,440	37,698	4,672	16,122	9,479	11,616	41,889	4,789	(8,219)	(3,430)
55593	Warren County Public Schools	12,884	0	466	4,677	18,027	1,995	6,885	4,048	12,857	25,785	2,045	(7,883)	(5,838)
55595	Washington County Public Schools	23,866	0	863	8,388	33,117	3,696	12,755	7,499	7,584	31,534	3,789	(1,692)	2,097
55596	Westmoreland County Public Schools	4,629	0	167	49	4,845	717	2,474	1,454	7,883	12,528	735	(2,707)	(1,972)
55597	Wise County Public Schools	13,834	0	500	2,421	16,755	2,142	7,393	4,347	3,423	17,305	2,196	(504)	1,692
55598	Wythe County Public Schools	11,493	0	415	1,262	13,170	1,780	6,142	3,611	6,730	18,263	1,825	(1,344)	481
55599	York County Public Schools	49,880	0	1,803	0	51,683	7,725	26,657	15,673	34,211	84,266	7,919	(14,340)	(6,421)
55600	Accomack County Public Schools	24,623	0	890	8,311	33,824	3,813	13,159	7,737	12,757	37,466	3,909	(4,302)	(393)
55601	Bristol VA Public Schools	9,892	0	357	5,112	15,361	1,532	5,286	3,108	3,704	13,630	1,570	4,336	5,906
55602	Buena Vista City Public Schools	3,731	0	135	3,198	7,064	578	1,994	1,172	601	4,345	592	240	832
55603	Amelia County Public Schools	5,720	0	207	955	6,882	886	3,057	1,797	6,690	12,430	908	(3,333)	(2,425)
55605	Danville City Public Schools	33,265	0	1,202	64,795	99,262	5,152	17,777	10,452	142	33,523	5,281	20,146	25,427
55606	Franklin City Public Schools	5,403	0	195	5,975	11,573	837	2,888	1,698	1,539	6,962	858	2,203	3,061
55608	Harrisonburg City Public Schools	22,458	0	812	15,988	39,258	3,478	12,002	7,057	8,123	30,660	3,565	4,040	7,605
55609	Hopewell City Public Schools	21,649	0	782	12,777	35,208	3,353	11,569	6,802	3,337	25,061	3,437	3,995	7,432
55610	Lynchburg City Public Schools	34,867	0	1,260	7,107	43,234	5,400	18,633	10,955	5,486	40,474	5,535	(1,021)	4,514
55611	Fauquier County Public Schools	72,039	0	2,603	32,608	107,250	11,157	38,499	22,635	20,268	92,559	11,437	2,258	13,695
55612	Brunswick County Public Schools	8,607	0	311	1,816	10,734	1,333	4,600	2,704	6,915	15,552	1,366	(2,660)	(1,294)
55614	Portsmouth City Public Schools	60,001	0	2,168	7,702	69,871	9,292	32,065	18,853	33,507	93,717	9,526	(18,400)	(8,874)
55615	Campbell County Public Schools	31,065	0	1,123	5,058	37,246	4,811	16,602	9,761	1,463	32,637	4,932	1,989	6,921
55616	Richmond Public Schools	96,364	0	3,483	71,148	170,995	14,924	51,498	30,278	71,578	168,278	15,298	1,604	16,902
55617	Roanoke City Schools	51,077	0	1,846	69,274	122,197	7,910	27,296	16,049	2,788	54,043	8,109	23,857	31,966
55619	Staunton City Public Schools	11,669	0	422	6,673	18,764	1,807	6,236	3,667	548	12,258	1,853	1,614	3,467
55620	Suffolk City Public Schools	74,961	0	2,709	51,237	128,907	11,609	40,060	23,553	5,450	80,672	11,901	16,030	27,931
55622	Craig County Public Schools	2,482	0	90	289	2,861	384	1,326	780	774	3,264	394	(654)	(260)
55623	Martinsville City Public Schools	4,242	0	153	4,475	8,870	657	2,267	1,333	2,322	6,579	673	(471)	202

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

		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
55624	Appomattox Regional Governor's School	686	0	25	197	908	106	367	216	1,383	2,072	109	(273)	(164)
55625	Colonial Heights City Public Schools	14,292	0	516	16,432	31,240	2,213	7,638	4,491	2,222	16,564	2,269	2,874	5,143
55632	Manassas City Public Schools	37,665	0	1,361	36,730	75,756	5,833	20,129	11,835	2,313	40,110	5,980	6,190	12,170
55633	Franklin County Public Schools	46,659	0	1,686	0	48,345	7,226	24,935	14,661	13,590	60,412	7,407	(6,204)	1,203
55634	Frederick County Public Schools	82,477	0	2,981	17,507	102,965	12,773	44,077	25,915	22,879	105,644	13,094	1,012	14,106
55635	Salem City Public Schools	12,532	0	453	7,658	20,643	1,941	6,697	3,938	1,178	13,754	1,989	683	2,672
55636	Manassas Park City Public Schools	12,162	0	440	6,388	18,990	1,884	6,500	3,821	5,361	17,566	1,931	(116)	1,815
55637	Newport News Public Schools	133,043	0	4,808	167,845	305,696	20,605	71,100	41,803	13,653	147,161	21,122	62,850	83,972
55638	Town of West Point Public Schools	3,872	0	140	16,201	20,213	600	2,069	1,217	2,789	6,675	615	5,223	5,838
55708	Waynesboro City Public Schools	10,631	0	384	13,159	24,174	1,646	5,681	3,340	50	10,717	1,688	3,701	5,389
55710	Valley Vocational-Technical Center	722	0	26	657	1,405	112	386	227	364	1,089	115	172	287
55711	New Horizons Technical Center	2,534	0	92	241	2,867	393	1,354	796	2,641	5,184	402	(157)	245
55713	Galax City Public Schools	6,195	0	224	6,605	13,024	959	3,311	1,947	1,115	7,332	984	2,062	3,046
55714	Norton City Public Schools	3,520	0	127	5,084	8,731	545	1,881	1,106	15	3,547	559	2,068	2,627
55802	Williamsburg-James City County Public Schools	47,856	0	1,729	8,702	58,287	7,412	25,575	15,037	19,488	67,512	7,597	(3,812)	3,785
55803	Poquoson City Public Schools	4,629	0	167	2,404	7,200	717	2,474	1,454	2,479	7,124	735	(403)	332
55806	Fredericksburg City Public Schools	15,647	0	565	17,132	33,344	2,423	8,362	4,916	2,409	18,110	2,484	4,816	7,300
55807	Hampton City Public Schools	44,477	0	1,607	54,672	100,756	6,888	23,769	13,975	8,093	52,725	7,061	6,230	13,291
55813	Buchanan County Public Schools	18,217	0	658	8,418	27,293	2,821	9,735	5,724	7,008	25,288	2,892	(1,997)	895
55814	Jackson River Technical Ctr	0	0	0	144	144	0	0	0	2,938	2,938	0	(829)	(829)
55815	Northern Neck Regional Vocational Center	317	0	11	4	332	49	169	100	32	350	50	(24)	26
55854	Orange County Broadband Authority	7,128	0	258	30,112	37,498	1,104	3,809	2,240	27	7,180	1,132	9,403	10,535
55856	Blue Ridge Resource Authority	2,711	0	98	9,785	12,594	420	1,449	852	3,412	6,133	430	3,866	4,296
55858	Peumansend Creek Regional Jail Authority	29,094	0	1,051	63,944	94,089	4,506	15,548	9,142	59,791	88,987	4,619	41,814	46,433
55859	Williamsburg Area Transit Authority	18,868	0	682	36,986	56,536	2,922	10,083	5,928	7,727	26,660	2,995	25,949	28,944
55860	Middle Peninsula Juvenile Detention Commission	16,597	0	600	21,620	38,817	2,570	8,870	5,215	16,691	33,346	2,635	23,782	26,417
55862	Crater Criminal Justice Training Academy	2,147	0	78	852	3,077	333	1,148	675	2,428	4,584	341	425	766
55863	Central Shenandoah Criminal Justice Training Academy	3,186	0	115	76	3,377	493	1,702	1,001	2,078	5,274	506	666	1,172
55864	New River Valley Emergency Comm Regional Authority	14,010	0	506	6,321	20,837	2,170	7,487	4,402	11,166	25,225	2,224	(330)	1,894
55865	Maury Service Authority	8,994	0	325	7,227	16,546	1,393	4,806	2,826	2,507	11,532	1,428	3,751	5,179
55866	Hampton Roads Transportation Accountability Commission	4,242	0	153	7,738	12,133	657	2,267	1,333	29	4,286	673	2,458	3,131
55867	Pamunkey Regional Library	12,197	0	441	8,124	20,762	1,889	6,518	3,832	3,880	16,119	1,936	2,288	4,224
55868	Northern Virginia Transportation Authority	14,521	0	525	17,206	32,252	2,249	7,760	4,562	264	14,835	2,305	6,807	9,112
55869	RSW Regional Jail Authority	40,288	0	1,456	16,424	58,168	6,239	21,530	12,659	29,263	69,691	6,396	(2,796)	3,600
55870	Bedford Regional Water Authority	32,051	0	1,158	17,336	50,545	4,964	17,128	10,071	6,733	38,896	5,088	8,593	13,681
55871	Portsmouth Redevelopment and Housing Authority	19,783	0	715	0	20,498	3,064	10,572	6,216	35,796	55,648	3,141	(18,128)	(14,987)
55872	Southwest Regional Recreation Authority	4,471	0	162	6,899	11,532	692	2,389	1,405	8,895	13,381	710	1,837	2,547
55874	Meherrin River Regional Jail Authority	36,345	0	1,313	12,833	50,491	5,629	19,424	11,420	48,865	85,338	5,770	(13,816)	(8,046)
55875	Woodway Water Authority	1,813	0	66	150	2,029	281	969	570	919	2,739	288	(220)	68
55876	Bristol Virginia Utilities Authority (BVU)	29,692	0	1,073	1,558	32,323	4,598	15,868	9,330	40,010	69,806	4,714	(55,618)	(50,904)
55878	Mount Rogers Community Services Board	220,008	0	7,951	73,661	301,620	34,073	117,576	69,128	42,227	263,004	34,928	16,801	51,729
55879	Lonesome Pine Soil & Water Conservation District	387	0	14	95	496	60	207	122	259	648	61	8	69
55880	Big Sandy Soil & Water & Conservation District	581	0	21	2,852	3,454	90	310	182	9	591	92	725	817
55881	Central Virginia Planning District Commission	11,159	0	403	33	11,595	1,728	5,963	3,506	20,573	31,770	1,772	(5,544)	(3,772)
55882	Middle Peninsula Planning District Commission	3,115	0	113	5,899	9,127	482	1,665	979	184	3,310	495	1,212	1,707
55883	Western Virginia Regional Jail Authority	64,506	0	2,331	1,295	68,132	9,990	34,473	20,268	47,156	111,887	10,241	(13,717)	(3,476)
55884	Halifax Service Authority	9,170	0	331	101	9,602	1,420	4,901	2,881	9,644	18,846	1,456	(2,446)	(990)
55886	Russell County Public Service Authority	5,931	0	214	5,325	11,470	919	3,170	1,864	3,451	9,404	942	2,447	3,389
55887	Piedmont Community Services Board	115,126	0	4,161	34,349	153,636	17,830	61,525	36,174	4,532	120,061	18,277	25,974	44,251
55888	Blue Ridge Behavioral Health Care	131,776	0	4,762	56,317	192,855	20,408	70,423	41,405	20,743	152,979	20,920	3,147	24,067

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

		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
55890	Middle River Regional Jail Authority	64,682	0	2,338	23,386	90,406	10,017	34,567	20,324	18,678	83,586	10,269	1,676	11,945
55892	Big Stone Gap Redevelopment and Housing Authority	2,147	0	78	1,474	3,699	333	1,148	675	2,208	4,364	341	3,121	3,462
55893	Eastern Shore Soil and Water Conservation District	1,742	0	63	2,083	3,888	270	931	547	224	1,972	277	187	464
55895	Town of Gordonsville	5,298	0	191	1,062	6,551	820	2,831	1,665	5,697	11,013	841	(1,094)	(253)
55896	Virginia Resources Authority	10,895	0	394	503	11,792	1,687	5,822	3,423	9,460	20,392	1,730	(1,845)	(115)
55897	Prince William County Services Authority	219,216	0	7,922	39,143	266,281	33,950	117,152	68,880	75,697	295,679	34,802	(1,084)	33,718
55898	Western Virginia Water Authority	107,628	0	3,890	61,143	172,661	16,668	57,518	33,818	2,409	110,413	17,087	16,951	34,038
55899	Shenandoah Valley Regional Airport Commission	5,808	0	210	1,241	7,259	900	3,104	1,825	3,043	8,872	922	(269)	653
55900	Alleghany Highlands Community Services Board	30,027	0	1,085	19,040	50,152	4,650	16,047	9,435	2,937	33,069	4,767	2,745	7,512
55901	Brunswick Industrial Development Authority	1,021	0	37	1,315	2,373	158	546	321	3,217	4,242	162	272	434
55904	Appalachian Juvenile Commission	17,953	0	649	11,780	30,382	2,780	9,594	5,641	6,621	24,636	2,850	(271)	2,579
55905	Goochland-Powhatan Community Services Board	33,072	0	1,195	56,140	90,407	5,122	17,674	10,391	330	33,517	5,250	14,162	19,412
55906	Suffolk Redevelopment and Housing Authority	7,181	0	260	0	7,441	1,112	3,838	2,256	13,942	21,148	1,140	(4,722)	(3,582)
55908	Lee County Redevelopment and Housing Authority	2,640	0	95	1,295	4,030	409	1,411	830	2,011	4,661	419	(330)	89
55909	Henry County Public Service Authority	21,895	0	791	4,991	27,677	3,391	11,701	6,880	3,674	25,646	3,476	347	3,823
55910	Southside Planning District Commission	4,154	0	150	1,443	5,747	643	2,220	1,305	2,242	6,410	659	(543)	116
55911	Economic Development Authority Of Henrico Co, Va	8,607	0	311	9,385	18,303	1,333	4,600	2,704	432	9,069	1,366	1,704	3,070
55912	Augusta County Public Service Authority	51,640	0	1,866	17,188	70,694	7,998	27,597	16,226	3,019	54,840	8,198	1,788	9,986
55914	Rappahannock Juvenile Center	34,268	0	1,238	22,345	57,851	5,307	18,314	10,767	12,760	47,148	5,440	3,977	9,417
55915	Cumberland Plateau Regional Housing Authority	4,840	0	175	3,053	8,068	750	2,587	1,521	2,324	7,182	768	(276)	492
55918	Amherst County Service Authority	9,504	0	343	6,308	16,155	1,472	5,079	2,986	7,952	17,489	1,509	431	1,940
55919	Pepper's Ferry Regional Wastewater Treatment Authority	10,279	0	371	2,810	13,460	1,592	5,493	3,230	3,036	13,351	1,632	946	2,578
55920	Rappahannock Regional Jail Authority	113,630	0	4,107	14,609	132,346	17,598	60,725	35,703	70,138	184,164	18,040	(24,253)	(6,213)
55921	Thomas Jefferson Planning District Commission	5,967	0	216	11,318	17,501	924	3,189	1,875	7,905	13,893	947	415	1,362
55922	Piedmont Regional Jail	31,083	0	1,123	4,677	36,883	4,814	16,611	9,766	29,891	61,082	4,935	(18,264)	(13,329)
55923	Nelson County Services Authority	7,551	0	273	694	8,518	1,169	4,035	2,372	3,303	10,879	1,199	(1,414)	(215)
55924	Coeburn-Norton-Wise Regional Water	4,154	0	150	1	4,305	643	2,220	1,305	3,609	7,777	659	(1,435)	(776)
55925	Fauquier County Water & Sanitation Authority	25,838	0	934	6,070	32,842	4,002	13,808	8,118	22,602	48,530	4,102	(2,306)	1,796
55926	Scott County Soil & Water Conservation District	1,250	0	45	1,452	2,747	194	668	393	919	2,174	198	70	268
55927	New River Resource Authority	10,701	0	387	4,458	15,546	1,657	5,719	3,362	1,165	11,903	1,699	1,351	3,050
55928	Scott County Water & Sewage Authority	10,525	0	380	8,703	19,608	1,630	5,625	3,307	2,044	12,606	1,671	3,223	4,894
55929	Greensville County Water & Sewer Authority	10,103	0	365	1,068	11,536	1,565	5,399	3,174	4,465	14,603	1,604	(897)	707
55930	Petersburg Redevelopment & Housing Authority	10,543	0	381	4,968	15,892	1,633	5,634	3,313	4,831	15,411	1,674	(308)	1,366
55931	Central Rappahannock Regional Library	37,173	0	1,343	6,604	45,120	5,757	19,866	11,680	25,441	62,744	5,901	(3,100)	2,801
55932	Virginia Coalfield Economic Development Authority	2,640	0	95	50	2,785	409	1,411	830	1,303	3,953	419	(386)	33
55933	Central Virginia Regional Jail	49,616	0	1,793	12,253	63,662	7,684	26,516	15,590	41,849	91,639	7,877	(7,019)	858
55934	Thomas Jefferson Soil & Water Conservation District	6,442	0	233	17,831	24,506	998	3,443	2,024	1,543	8,008	1,023	3,235	4,258
55937	Wythe-Grayson Regional Library	2,411	0	87	695	3,193	373	1,289	758	981	3,401	383	(36)	347
55938	Colonial Soil & Water Conservation District	3,203	0	116	5,634	8,953	496	1,712	1,007	161	3,376	509	1,848	2,357
55939	Rivanna Solid Waste Authority	10,015	0	362	16,581	26,958	1,551	5,352	3,147	44	10,094	1,590	7,920	9,510
55940	Monacan Soil & Water Conservation District	1,654	0	60	2,083	3,797	256	884	520	2,037	3,697	263	394	657
55942	Tri-county/city Soil And Water Conservation Dist.	1,426	0	52	1,760	3,238	221	762	448	1,805	3,236	226	(223)	3
55944	Central Virginia Waste Management Authority	5,104	0	184	3,215	8,503	790	2,728	1,604	1,691	6,813	810	210	1,020
55945	Lonesome Pine Regional Library	5,210	0	188	148	5,546	807	2,784	1,637	6,040	11,268	827	(3,301)	(2,474)
55946	Virginia Peninsulas Public Service Authority	13,324	0	482	3,723	17,529	2,063	7,120	4,186	4,985	18,354	2,115	(1,272)	843
55947	Tidewater Youth Services Commission	17,442	0	630	21,587	39,659	2,701	9,321	5,481	22,883	40,386	2,769	(7,036)	(4,267)
55948	Virginia Highlands Airport Commission	2,446	0	88	1,700	4,234	379	1,307	769	891	3,346	388	278	666
55949	Western Tidewater Regional Jail	49,528	0	1,790	9,873	61,191	7,670	26,469	15,562	61,841	111,542	7,863	(24,790)	(16,927)
55950	Scott County Redevelopment & Housing Authority	2,728	0	99	1,632	4,459	423	1,458	857	272	3,010	433	278	711
55951	Handley Regional Library	6,301	0	228	4,447	10,976	976	3,367	1,980	3,836	10,159	1,000	886	1,886

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

		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
55952	Northern Neck Regional Jail	33,776	0	1,221	10,571	45,568	5,231	18,050	10,613	7,255	41,149	5,362	3,983	9,345
55953	Montgomery Regional Solid Waste Authority	4,928	0	178	279	5,385	763	2,634	1,548	4,369	9,314	782	(1,915)	(1,133)
55954	Potomac & Rappahannock Transportation Commission	81,579	0	2,948	27,162	111,689	12,634	43,597	25,633	12,372	94,236	12,951	(1,537)	11,414
55955	Giles County Public Service Authority	5,562	0	201	6,218	11,981	861	2,972	1,748	1,453	7,034	883	2,290	3,173
55956	South Central Wastewater Authority	13,658	0	494	607	14,759	2,115	7,299	4,291	9,044	22,749	2,168	(2,880)	(712)
55957	Wise County Redevelopment and Housing Authority	4,647	0	168	142	4,957	720	2,483	1,460	4,898	9,561	738	(1,831)	(1,093)
55958	Prince William Soil & Water Conservation District	1,214	0	44	154	1,412	188	649	382	2,852	4,071	193	(649)	(456)
55959	Hampton Roads Regional Jail Authority	39,848	0	1,440	0	41,288	6,171	21,295	12,521	286,207	326,194	6,326	(92,882)	(86,556)
55960	Castlewood Water And Sewage Authority	0	0	0	0	0	0	0	0	5,036	5,036	0	(3,932)	(3,932)
55961	Pamunkey Regional Jail	48,683	0	1,759	5,983	56,425	7,540	26,017	15,297	14,625	63,479	7,729	(6,929)	800
55962	Charlottesville - Albemarle Airport Authority	21,121	0	763	15,496	37,380	3,271	11,287	6,636	15,334	36,528	3,353	6,373	9,726
55963	Virginia Peninsula Regional Jail	34,004	0	1,229	7,046	42,279	5,266	18,172	10,684	38,059	72,181	5,398	(17,731)	(12,333)
55964	Virginia Biotechnology Research Parternship Authority	5,175	0	187	2,599	7,961	801	2,765	1,626	6,941	12,133	822	197	1,019
55966	Blue Ridge Regional Jail Authority	115,619	0	4,178	24,830	144,627	17,906	61,788	36,328	69,133	185,155	18,355	(31,736)	(13,381)
55967	Massanutten Regional Library	6,354	0	230	2,652	9,236	984	3,396	1,996	4,848	11,224	1,009	(69)	940
55968	Albemarle-Charlottesville Regional Jail	57,924	0	2,093	4,561	64,578	8,971	30,955	18,200	49,161	107,287	9,196	(18,610)	(9,414)
55969	Culpeper Soil & Water Conservation District	4,594	0	166	2,649	7,409	711	2,455	1,443	2,285	6,894	729	155	884
55970	New River Valley Regional Jail	65,439	0	2,365	13,784	81,588	10,135	34,972	20,562	41,685	107,354	10,389	(24,435)	(14,046)
55971	Sussex Service Authority	7,287	0	263	181	7,731	1,128	3,894	2,290	4,439	11,751	1,157	(1,633)	(476)
55974	Peaks of Otter Soil & Water Conservation District	546	0	20	1,050	1,616	85	292	171	7	555	87	24	111
55975	New River Soil & Water Conservation District	1,091	0	39	504	1,634	169	583	343	104	1,199	173	444	617
55977	Southside Regional Jail	18,850	0	681	19,441	38,972	2,919	10,074	5,923	6,597	25,513	2,993	1,350	4,343
55978	Evergreen Soil & Water Conservation District	845	0	31	609	1,485	131	451	265	1,301	2,148	134	(290)	(156)
55979	Roanoke Higher Education Authority	8,941	0	323	5,030	14,294	1,385	4,778	2,809	2,174	11,146	1,419	1,379	2,798
55981	John Marshall Soil & Water Conservation District	2,517	0	91	1,427	4,035	390	1,345	791	1,224	3,750	400	(99)	301
55982	Daniel Boone Soil & Water Conservation District	1,302	0	47	1,091	2,440	202	696	409	702	2,009	207	28	235
55983	Southside Community Services Board	61,021	0	2,205	11,947	75,173	9,450	32,611	19,173	22,158	83,392	9,688	(4,526)	5,162
55984	Northern Shenandoah Valley Regional Commission	6,143	0	222	5,989	12,354	951	3,283	1,930	1,589	7,753	975	1,916	2,891
55985	Tazewell Soil & Water Conservation District	827	0	30	637	1,494	128	442	260	1,767	2,597	131	(299)	(168)
55988	Henricopolis Soil & Water Conservation District	1,179	0	43	675	1,897	183	630	371	631	1,815	187	30	217
55989	Piedmont Regional Juvenile Detention Center	5,087	0	184	3,980	9,251	788	2,718	1,598	4,857	9,961	808	(936)	(128)
55990	Roanoke River Service Authority	3,221	0	116	2,132	5,469	499	1,721	1,012	1,658	4,890	511	776	1,287
55991	Lee County Public Service Authority	5,773	0	209	1,543	7,525	894	3,085	1,814	3,384	9,177	917	690	1,607
55992	Blue Ridge Juvenile Detention Center	16,122	0	583	8,097	24,802	2,497	8,616	5,066	10,548	26,727	2,560	(3,029)	(469)
55994	Wise County Public Service Authority	12,426	0	449	19,701	32,576	1,924	6,641	3,904	5,517	17,986	1,973	4,192	6,165
55995	Holston River Soil and Water Conservation District	1,496	0	54	2,434	3,984	232	800	470	640	2,142	238	2,100	2,338
55998	Southwest Virginia Regional Jail Authority	139,080	0	5,026	61,755	205,861	21,539	74,327	43,700	50,339	189,905	22,080	(5,357)	16,723
55999	Clinch Valley Soil & Water Conservation District	1,267	0	46	1,150	2,463	196	677	398	33	1,304	201	603	804
59212	City of Norfolk - Insurance Only Employees	994,331	0	35,935	1,327	1,031,593	153,993	531,386	312,428	3,449,439	4,447,246	157,857	(1,012,969)	(855,112)
59214	City of Portsmouth - Insurance Only Employees	3,503	0	127	0	3,630	542	1,872	1,101	62,392	65,907	556	(28,437)	(27,881)
59216	City of Richmond - Insurance Only Employees	1,556,338	0	56,245	526,201	2,138,784	241,031	831,730	489,015	997,248	2,559,024	247,079	(158,044)	89,035
59217	City of Roanoke - Insurance Only Employees	610,919	0	22,078	53,309	686,306	94,613	326,484	191,956	188,106	801,159	96,987	(91,524)	5,463
59617	Roanoke City Schools - Insurance Only Employees	10,508	0	380	4,677	15,565	1,627	5,615	3,302	18,055	28,599	1,668	(9,583)	(7,915)
70156	Department of State Police	1,654	0	60	284	1,998	256	884	520	15,726	17,386	263	(5,539)	(5,276)
70203	Woodrow Wilson Rehabilitation Center	1,690	0	61	0	1,751	262	903	531	5,652	7,348	268	(2,331)	(2,063)
70204	The College of William and Mary	11,775	0	426	10,214	22,415	1,824	6,293	3,700	1,831	13,648	1,869	3,497	5,366
70207	University of Virginia - Academic Division	34,726	0	1,255	35,488	71,469	5,378	18,558	10,911	1,299	36,146	5,513	12,767	18,280
70208	Virginia Polytechnic Institute and State University	22,546	0	815	12,779	36,140	3,492	12,049	7,084	2,386	25,011	3,579	993	4,572
70211	Virginia Military Institute	4,963	0	179	4,919	10,061	769	2,653	1,560	2,880	7,862	788	1,092	1,880
70212	Virginia State University	9,610	0	347	8,413	18,370	1,488	5,136	3,020	3,434	13,078	1,526	3,669	5,195

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

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
70213	Norfolk State University	11,722	0	424	27,871	40,017	1,815	6,264	3,683	8,177	19,939	1,861	569	2,430
70214	Longwood University	4,858	0	176	11	5,045	752	2,596	1,526	7,973	12,847	771	(2,853)	(2,082)
70215	University of Mary Washington	6,864	0	248	209	7,321	1,063	3,668	2,157	6,538	13,426	1,090	(1,795)	(705)
70216	James Madison University	13,007	0	470	3,202	16,679	2,014	6,951	4,087	7,766	20,818	2,065	(1,511)	554
70217	Radford University	6,178	0	223	453	6,854	957	3,302	1,941	15,700	21,900	981	(4,100)	(3,119)
70221	Old Dominion University	20,170	0	729	5,004	25,903	3,124	10,779	6,338	3,610	23,851	3,202	(1,051)	2,151
70236	Virginia Commonwealth University	43,597	0	1,576	46,430	91,603	6,752	23,299	13,699	41,300	85,050	6,921	5,831	12,752
70241	Richard Bland College	1,619	0	59	1,682	3,360	251	865	509	2,822	4,447	257	(76)	181
70242	Christopher Newport University	11,159	0	403	15,374	26,936	1,728	5,963	3,506	2,235	13,432	1,772	2,996	4,768
70246	University of Virginia's College at Wise	3,362	0	121	2,692	6,175	521	1,797	1,056	1,804	5,178	534	(247)	287
70247	George Mason University	27,809	0	1,005	30,421	59,235	4,307	14,862	8,738	13,724	41,631	4,415	1,728	6,143
70280	Northern Virginia Community College	23,127	0	836	10,077	34,040	3,582	12,360	7,267	20,796	44,005	3,672	(4,721)	(1,049)
70282	Piedmont Virginia Community College	1,478	0	53	2,120	3,651	229	790	465	1,016	2,500	235	96	331
70283	J Sargeant Reynolds Community College	3,221	0	116	61	3,398	499	1,721	1,012	9,528	12,760	511	(3,061)	(2,550)
70286	Virginia Western Community College	2,711	0	98	394	3,203	420	1,449	852	3,772	6,493	430	(1,280)	(850)
70288	Wytheville Community College	440	0	16	2,373	2,829	68	235	138	7	448	70	530	600
70291	Blue Ridge Community College	264	0	10	1,170	1,444	41	141	83	1,757	2,022	42	(143)	(101)
70292	Central Virginia Community College	2,077	0	75	1,765	3,917	322	1,110	653	1,699	3,784	330	(209)	121
70293	Virginia Peninsula Community College	1,760	0	64	203	2,027	273	941	553	7,718	9,485	279	(3,462)	(3,183)
70294	Southwest Virginia Community College	1,426	0	52	4,915	6,393	221	762	448	4,473	5,904	226	(51)	175
70296	Virginia Highlands Community College	862	0	31	1,664	2,557	134	461	271	229	1,095	137	338	475
70297	Germanna Community College	1,250	0	45	793	2,088	194	668	393	1,108	2,363	198	(541)	(343)
70298	Laurel Ridge Community College	1,954	0	71	3,502	5,527	303	1,044	614	1,965	3,926	310	598	908
70299	Mountain Empire Community College	1,021	0	37	1,494	2,552	158	546	321	430	1,455	162	36	198
70402	Marine Resources Commission	29,006	0	1,048	6,217	36,271	4,492	15,501	9,114	15,818	44,925	4,605	(688)	3,917
70403	Department of Wildlife Resources	77,337	0	2,795	31,624	111,756	11,977	41,330	24,300	31,652	109,259	12,278	(2,451)	9,827
70716	Virginia Correctional Center for Women	73,448	0	2,654	109,212	185,314	11,375	39,251	23,078	43,683	117,387	11,660	20,409	32,069
70718	Bland Correctional Center	62,623	0	2,263	26,348	91,234	9,698	33,467	19,677	22,383	85,225	9,942	(754)	9,188
70733	Sussex I Correctional Center	0	0	0	0	0	0	0	0	353,460	353,460	0	(137,509)	(137,509)
70734	Sussex Ii Correctional Center	0	0	0	7,371	7,371	0	0	0	333,262	333,262	0	(109,978)	(109,978)
70735	Wallen Ridge Correctional Center	115,055	0	4,158	34,387	153,600	17,819	61,487	36,151	28,972	144,429	18,266	(1,690)	16,576
70737	St Brides Correctional Center	56,199	0	2,031	32,127	90,357	8,704	30,034	17,658	41,912	98,308	8,922	(13,421)	(4,499)
70741	Red Onion Correctional Center	113,383	0	4,098	42,959	160,440	17,560	60,594	35,626	45,622	159,402	18,000	(6,117)	11,883
70743	Fluvanna Women's Correctional Center	54,738	0	1,978	22,905	79,621	8,477	29,253	17,199	83,503	138,432	8,690	(31,095)	(22,405)
70745	Nottoway Correctional Center	78,182	0	2,825	13,559	94,566	12,108	41,782	24,566	95,956	174,412	12,412	(30,763)	(18,351)
70747	Marion Correctional Treatment Center	51,869	0	1,875	19,649	73,393	8,033	27,720	16,298	29,625	81,676	8,235	(2,925)	5,310
70749	Buckingham Correctional Center	62,993	0	2,277	8,562	73,832	9,756	33,664	19,793	125,973	189,186	10,001	(39,580)	(29,579)
70752	State Farm Correctional Complex	128,978	0	4,661	64,171	197,810	19,975	68,928	40,526	147,557	276,986	20,476	(49,678)	(29,202)
70753	Deerfield Correctional Center	85,592	0	3,093	76,391	165,076	13,256	45,742	26,894	128,647	214,539	13,588	(36,753)	(23,165)
70754	Augusta Correctional Center	34,128	0	1,233	26,578	61,939	5,285	18,238	10,723	233,670	267,916	5,418	(53,494)	(48,076)
70756	Department of Corrections - Division of Institutions	22,916	0	828	63,434	87,178	3,549	12,247	7,200	2,947	25,943	3,638	24,629	28,267
70757	Western Region Correctional Field Units	35,606	0	1,287	9,336	46,229	5,514	19,028	11,188	20,872	56,602	5,653	(4,713)	940
70761	Eastern Reg Corr Field Unit	34,057	0	1,231	23,067	58,355	5,274	18,201	10,701	21,506	55,682	5,407	(3,705)	1,702
70767	Adult Community Service	408,793	0	14,774	84,810	508,377	63,310	218,465	128,446	148,726	558,947	64,899	(8,935)	55,964
70768	Keen Mountain Correctional Center	70,843	0	2,560	12,189	85,592	10,971	37,859	22,259	14,477	85,566	11,247	(7,581)	3,666
70769	Greensville Correctional Center	113,665	0	4,108	6,870	124,643	17,603	60,744	35,715	361,673	475,735	18,045	(123,607)	(105,562)
70770	Dillwyn Correctional Center	72,761	0	2,630	49,614	125,005	11,269	38,885	22,862	60,557	133,573	11,551	(16,980)	(5,429)
70771	Indian Creek Correctional Center	48,807	0	1,764	13,140	63,711	7,559	26,083	15,335	50,066	99,043	7,748	(10,843)	(3,095)
70772	Haynesville Correctional Center	72,233	0	2,610	30,328	105,171	11,187	38,602	22,696	82,051	154,536	11,467	(28,772)	(17,305)
70773	Coffeewood Correctional Center	50,355	0	1,820	24,323	76,498	7,799	26,911	15,822	79,750	130,282	7,994	(26,614)	(18,620)

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

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
70774	Lunenburg Correctional Center	58,329	0	2,108	20,371	80,808	9,033	31,172	18,327	46,359	104,891	9,260	(16,528)	(7,268)
70775	Pocahontas State Correctional Center	62,958	0	2,275	24,920	90,153	9,750	33,645	19,782	30,381	93,558	9,995	(5,609)	4,386
70776	Green Rock Correctional Center	63,151	0	2,282	48,395	113,828	9,780	33,749	19,843	41,065	104,437	10,026	(4,200)	5,826
70777	Department of Juvenile Justice	53,576	0	1,936	0	55,512	8,297	28,632	16,834	219,287	273,050	8,506	(107,273)	(98,767)
70779	Sussex State Prison Complex	92,720	0	3,351	499,498	595,569	14,360	49,551	29,134	176,057	269,102	14,720	128,842	143,562
70785	River North Correctional Center	77,724	0	2,809	39,610	120,143	12,037	41,537	24,422	35,435	113,431	12,339	(2,583)	9,756
70961	Division of Capitol Police	28,918	0	1,045	7,217	37,180	4,479	15,454	9,086	36,815	65,834	4,591	(5,818)	(1,227)
70999	Department of Alcoholic Beverage Control	65,228	0	2,357	92,887	160,472	10,102	34,859	20,495	11,752	77,208	10,355	13,078	23,433
	Total for VRS Group Life Insurance Program[1]	176,006,556	0	6,360,766	67,901,992	250,269,314	27,258,234	94,060,553	55,302,804	68,735,724	245,357,315	27,942,240	(191,498)	27,750,742

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

Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date						
		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Thereafter
	VRS Group Life Insurance Program Total[1]	**(48,631,350)**	**20,785,864**	**3,059,984**	**12,364,427**	**17,333,068**	**0**	**0**
	Employer Allocation							
11111	Supreme Court - Judges	(4,933)	39	(928)	1,257	920	0	0
11113	Circuit Courts - Judges	(76,064)	14,203	(10,977)	3,172	16,371	0	0
11114	General District Courts - Judges	(51,166)	6,811	(7,174)	1,198	11,589	0	0
11115	Juvenile and Domestic Relations District Courts - Judges	(41,755)	12,157	(9,125)	(1,097)	11,609	0	0
11125	Virginia Court of Appeals - Judges	2,199	14,405	12,343	1,585	1,405	0	0
11171	State Corporation Commission - Commissioners	(2,587)	(1,838)	(2,868)	(1,952)	160	0	0
11191	VA Worker's Compensation Comm. - Commissioners	(1,593)	304	(245)	12	323	0	0
21156	Department of State Police - Troopers	(298,451)	181,834	106,753	124,228	101,524	0	0
30100	Senate	(19,593)	754	(7,187)	(293)	4,796	0	0
30101	House of Delegates	(37,754)	(2,335)	(15,362)	(9,277)	4,501	0	0
30103	Magistrate System	(43,619)	26,337	6,916	27,997	17,769	0	0
30107	Division of Legislative Services	(16,366)	3,896	(256)	465	3,476	0	0
30109	Division of Legislative Automated Systems	(1,486)	5,228	2,999	4,084	2,539	0	0
30110	Joint Legislative Audit and Review Commission	(4,626)	2,477	(389)	950	2,615	0	0
30111	Supreme Court	(46,599)	20,284	1,315	17,198	19,604	0	0
30112	Judicial Inquiry and Review Commission	(1,105)	179	(662)	(52)	141	0	0
30114	General District Courts	(77,540)	45,299	20,467	38,927	35,819	0	0
30115	Juvenile and Domestic Relations District Courts	(46,179)	27,257	11,396	25,102	21,768	0	0
30116	Combined District Courts	(21,040)	6,327	5,689	7,035	5,465	0	0
30117	Virginia State Bar	(22,932)	(2,671)	(7,075)	(1,912)	4,178	0	0
30119	Office of the Lieutenant Governor	(831)	(1)	258	247	94	0	0
30121	Office of the Governor	643	18,490	13,736	8,117	3,564	0	0
30122	Department of Planning and Budget	(10,071)	3,675	2,049	2,655	4,221	0	0
30123	Department of Military Affairs	(25,209)	20,205	4,870	7,991	10,250	0	0
30125	Virginia Court of Appeals	9,814	33,324	25,793	6,461	5,321	0	0
30127	Department of Emergency Management	1,891	47,367	16,041	13,777	13,080	0	0
30128	Virginia Veterans Care Center	(6,064)	22,176	12,139	19,394	17,710	0	0
30129	Department of Human Resource Management	(20,566)	5,217	(2,133)	2,155	9,015	0	0
30132	Virginia Department of Elections	4,527	15,420	8,499	5,950	2,997	0	0
30133	Auditor of Public Accounts	(29,634)	2,674	(1,917)	(3,037)	3,969	0	0
30136	Virginia Information Technologies Agency (VITA)	657	92,061	63,935	60,881	58,503	0	0
30140	Department of Criminal Justice Services	12,299	39,285	22,522	11,815	10,884	0	0
30141	Office of the Attorney General and Department of Law	(1,805)	133,117	94,198	96,196	59,915	0	0
30143	Office of the Attorney General - Division of Debt Collection	(6,440)	(360)	1,081	1,017	1,822	0	0
30146	Science Museum of Virginia	(11,483)	1,533	2,837	4,958	3,772	0	0
30147	Office of the State Inspector General	(9,584)	(571)	(1,657)	(1,705)	869	0	0
30148	Virginia Commission for the Arts	(1,129)	410	323	839	202	0	0
30151	Department of Accounts	(36,605)	(4,215)	(13,816)	(11,320)	4,370	0	0
30152	Department of the Treasury	(17,104)	6,726	(2,276)	2,258	7,566	0	0
30154	Department of Motor Vehicles	(305,083)	(23,152)	(85,935)	(43,888)	39,086	0	0
30156	Department of State Police	(54,799)	82,480	19,329	5,485	28,628	0	0
30157	Compensation Board	(3,021)	(232)	(1,503)	(511)	6	0	0
30160	Virginia Criminal Sentencing Commission	(550)	1,707	1,034	1,811	1,729	0	0
30161	Department of Taxation	(143,208)	21,644	4,783	19,538	42,394	0	0
30162	Department of Accounts - Transfer Payments (CHRF)	268	907	744	758	736	0	0
30164	Virginia Management Fellows Administration	1,581	242	2,096	(203)	104	0	0
30165	Department of Housing and Community Development	13,165	45,586	23,159	6,248	8,597	0	0
30166	Secretary of the Commonwealth	1,544	4,752	2,284	(2,309)	(3,508)	0	0
30171	State Corporation Commission	(118,652)	61,879	23,031	36,196	52,570	0	0
30172	Virginia State Lottery	(2,426)	78,450	32,747	21,391	23,511	0	0
30174	Virginia College Savings Plan	4,575	34,477	13,737	16,079	14,213	0	0
30180	Secretary of Administration	9,279	16,476	12,007	13,143	7,471	0	0
30181	Department of Labor and Industry	(11,288)	19,494	5,240	4,429	9,369	0	0
30182	Virginia Employment Commission	(24,018)	108,364	(25,674)	(120,140)	(50,370)	0	0
30183	Secretary of Natural and Historic Resources	(1,397)	161	(194)	(171)	145	0	0
30184	Secretary Of Technology	(2,611)	(476)	0	0	0	0	0
30185	Secretary of Education	(1,037)	1,476	1,051	2,157	1,102	0	0
30186	Secretary of Transportation	761	3,274	2,189	1,405	(53)	0	0
30187	Secretary of Public Safety	(152)	3,236	3,917	3,394	3,220	0	0
30188	Secretary of Health and Human Resources	(803)	1,180	1,892	2,009	670	0	0
30190	Secretary of Finance	(1,578)	(398)	(784)	(1,332)	(1,292)	0	0
30191	Virginia Workers' Compensation Commission	(51,499)	8,901	(3,827)	10,816	15,263	0	0
30192	Secretary of Commerce and Trade	(2,386)	781	2,417	633	(1,534)	0	0
30193	Secretary of Agriculture and Forestry	(2,007)	236	347	722	207	0	0
30194	Department of General Services	(89,846)	23,312	675	21,461	39,074	0	0
30195	Secretary of Labor	3,918	5,320	4,842	(687)	(444)	0	0
30199	Department of Conservation and Recreation	(49,105)	45,086	24,585	23,906	22,200	0	0
30200	Office of Children's Services	(2,180)	1,635	1,100	891	923	0	0
30201	Department of Education - Central Office Operations	69,428	184,007	129,955	42,186	40,078	0	0
30202	The Library of Virginia	(13,207)	11,578	3,837	5,159	4,271	0	0
30203	Woodrow Wilson Rehabilitation Center	(68,395)	(21,057)	(12,276)	7,136	10,087	0	0
30204	The College of William and Mary	(477,789)	80,650	(11,351)	85,617	144,125	0	0
30206	Mcv Hospitals Authority	0	0	0	0	0	0	0

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

Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date						
		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Thereafter
30207	University of Virginia - Academic Division	(913,130)	143,385	(15,391)	244,113	302,814	0	0
30208	Virginia Polytechnic Institute and State University	(1,199,236)	847,539	267,913	490,389	616,783	0	0
30209	University of Virginia Medical Center	(180,075)	(55,980)	(54,356)	(10,657)	6,381	0	0
30211	Virginia Military Institute	(71,371)	34,485	4,848	14,990	26,642	0	0
30212	Virginia State University	(71,916)	107,363	99,821	119,459	90,070	0	0
30213	Norfolk State University	(139,935)	46,444	(3,750)	21,240	45,640	0	0
30214	Longwood University	(196,762)	(46,966)	(26,437)	(13,948)	23,753	0	0
30215	University of Mary Washington	(187,080)	(42,784)	(29,747)	811	21,074	0	0
30216	James Madison University	(549,874)	66,290	(56,821)	63,109	155,250	0	0
30217	Radford University	(261,366)	(78,793)	(120,593)	(36,458)	31,133	0	0
30218	Virginia School for Deaf and Blind	(18,740)	16	(5,003)	616	3,373	0	0
30221	Old Dominion University	(452,159)	128,794	33,833	113,157	188,062	0	0
30222	Department of Professional and Occupational Regulation	(38,818)	615	204	4,428	6,697	0	0
30223	Department of Health Professions	(13,607)	35,913	14,543	16,763	16,915	0	0
30226	Board of Accountancy	(2,168)	(150)	(98)	375	201	0	0
30233	Board of Bar Examiners	(2,561)	(56)	(29)	294	256	0	0
30234	Cooperative Extension and Agricultural Research Service	(7,588)	6,677	145	4,128	11,434	0	0
30236	Virginia Commonwealth University	(1,035,775)	518,131	189,716	401,137	459,619	0	0
30238	Virginia Museum of Fine Arts	(16,444)	26,782	10,681	11,141	14,927	0	0
30239	Frontier Culture Museum of Virginia	(2,535)	2,040	2,113	2,667	2,157	0	0
30241	Richard Bland College	(19,832)	4,512	6,159	5,559	6,466	0	0
30242	Christopher Newport University	(147,874)	38,911	(4,251)	24,720	45,342	0	0
30245	State Council of Higher Education for Virginia	(7,437)	5,877	4,688	6,607	4,371	0	0
30246	University of Virginia's College at Wise	(26,840)	3,251	(2,535)	14,186	11,066	0	0
30247	George Mason University	(388,755)	804,134	298,374	316,093	321,079	0	0
30261	Virginia Community College System - Central Office Operations	(56,121)	21,063	(1,183)	2,640	18,885	0	0
30262	Department of Rehabilitative Services	(85,961)	127,902	59,663	66,680	86,328	0	0
30263	Virginia Rehabilitation Center for the Blind and Vision Impaired	(5,794)	(769)	(891)	(850)	536	0	0
30268	Virginia Institute of Marine Science	(57,393)	17,569	891	17,889	26,406	0	0
30270	Virginia Community College System - Shared Services	(1,257)	6,959	4,323	5,993	4,999	0	0
30275	New River Community College	(25,950)	1,803	(3,571)	(2,022)	3,780	0	0
30276	Southside Virginia Community College	(34,614)	1,536	2,495	5,902	8,838	0	0
30277	Paul D Camp Community College	(11,180)	1,018	(464)	923	3,508	0	0
30278	Rappahannock Community College	(10,934)	9,589	4,908	2,331	7,120	0	0
30279	Danville Community College	(24,386)	5,860	3,125	(903)	3,725	0	0
30280	Northern Virginia Community College	(423,394)	(78,068)	(109,068)	(19,098)	65,127	0	0
30282	Piedmont Virginia Community College	(39,142)	4,530	(6,060)	(2,305)	8,926	0	0
30283	J Sargeant Reynolds Community College	(101,878)	(16,013)	(20,113)	(6,095)	11,837	0	0
30284	Eastern Shore Community College	(9,758)	983	838	(525)	1,734	0	0
30285	Patrick Henry Community College	(21,091)	11,231	(1,000)	5,955	10,034	0	0
30286	Virginia Western Community College	(42,128)	10,056	3,074	6,531	12,980	0	0
30287	Mountain Gateway Community College	(9,909)	5,636	2,840	3,227	3,189	0	0
30288	Wytheville Community College	(25,597)	(3,891)	4,438	3,663	3,414	0	0
30290	Brightpoint Community College	(42,993)	10,908	2,734	10,786	12,926	0	0
30291	Blue Ridge Community College	(25,623)	10,052	3,481	6,011	6,031	0	0
30292	Central Virginia Community College	(19,980)	7,910	4,640	3,199	3,698	0	0
30293	Virginia Peninsula Community College	(124,821)	(45,913)	(21,959)	(670)	14,955	0	0
30294	Southwest Virginia Community College	1,722	25,123	9,412	5,979	6,378	0	0
30295	Tidewater Community College	(250,893)	(61,772)	(64,875)	(30,024)	5,322	0	0
30296	Virginia Highlands Community College	(21,575)	450	3,434	3,674	4,970	0	0
30297	Germanna Community College	1,050	55,496	36,667	36,597	18,821	0	0
30298	Laurel Ridge Community College	(32,069)	12,980	(522)	6,296	10,774	0	0
30299	Mountain Empire Community College	(15,011)	8,427	(407)	2,158	4,038	0	0
30301	Department of Agriculture and Consumer Services	(59,355)	30,827	15,373	28,359	27,934	0	0
30310	Virginia Economic Development Partnership	32,358	76,861	47,426	38,182	28,621	0	0
30320	Virginia Tourism Authority	(13,707)	4,309	51	2,150	4,765	0	0
30330	Virginia - Israel Advisory Board	95	166	81	107	109	0	0
30350	Department of Small Business and Supplier Diversity	(1,508)	7,558	5,957	1,494	1,935	0	0
30400	Jamestown-Yorktown Commemoration	(9,264)	(6,816)	256	(581)	(3,656)	0	0
30402	Marine Resources Commission	(11,650)	2,536	146	2,169	3,963	0	0
30403	Department of Wildlife Resources	(50,496)	11,945	1,733	8,248	15,018	0	0
30405	Virginia Racing Commission	1,804	3,228	1,467	1,578	1,468	0	0
30407	Virginia Port Authority	(1,815)	(945)	(1,060)	(1,180)	93	0	0
30409	Department of Energy	(38,152)	6,979	4,209	13,908	14,903	0	0
30411	Department of Forestry	(32,755)	8,344	4,435	8,499	14,181	0	0
30413	Commission on Virginia Alcohol Safety Action Program	(2,451)	(309)	(311)	92	683	0	0
30417	Gunston Hall	(191)	990	1,259	1,132	799	0	0
30423	Department of Historic Resources	(4,252)	5,437	838	(251)	2,105	0	0
30425	Jamestown - Yorktown Foundation	(19,062)	5,614	2,516	4,975	5,537	0	0
30440	Department of Environmental Quality	(123,309)	62,044	20,723	46,704	58,119	0	0
30454	Office of Commonwealth Preparedness	(2,091)	(788)	(1,452)	(2,206)	(1,828)	0	0
30501	Va Dept Of Transportation	4,182,106	5,729,894	5,229,666	293,666	417,160	0	0
30505	Department of Rail and Public Transportation	(8,328)	5,646	(2,928)	4,720	3,497	0	0
30506	Motor Vehicle Dealer Board	(4,878)	(538)	(1,041)	22	372	0	0
30510	Va Dept Of Transportation Central Office	(1,324,663)	(1,335,596)	(1,279,190)	0	0	0	0

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

Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date						
		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Thereafter
30511	Va Dept Of Transportation Bristol	(395,113)	(387,492)	(366,724)	0	0	0	0
30512	Va Dept Of Transportation Salem	(474,910)	(471,263)	(456,939)	0	0	0	0
30513	Va Dept Of Transportation Lynchburg	(350,954)	(348,419)	(334,225)	0	0	0	0
30514	Va Dept Of Transportation Richmond	(535,959)	(525,649)	(515,006)	0	0	0	0
30515	Va Dept Of Transportation Hampton Roads	(554,881)	(544,145)	(525,984)	0	0	0	0
30516	Va Dept Of Transportation Fredericksburg	(344,581)	(335,167)	(318,361)	0	0	0	0
30517	Va Dept Of Transportation Culpeper	(318,216)	(314,884)	(310,068)	0	0	0	0
30518	Va Dept Of Transportation Staunton	(397,938)	(391,573)	(379,256)	0	0	0	0
30519	Va Dept Of Transportation Nova	(676,726)	(667,505)	(654,624)	0	0	0	0
30601	Department of Health	(554,865)	20,566	(93,361)	1,402	108,320	0	0
30602	Department of Medical Assistance Services	(15,224)	88,451	18,665	(4,747)	30,508	0	0
30606	Virginia Board for People With Disabilities	(1,605)	418	(450)	(40)	560	0	0
30701	Department of Corrections - Central Administration	(4,269)	82,681	47,483	47,865	45,269	0	0
30702	Department for the Blind and Vision Impaired	(17,984)	14,525	8,573	11,940	14,188	0	0
30703	Central State Hospital	(82,151)	23,161	14,777	43,278	41,067	0	0
30704	Eastern State Hospital	(65,410)	33,670	(9,160)	28,150	34,089	0	0
30705	Southwestern Virginia Mental Health Institute	(17,661)	58,583	32,115	46,098	13,755	0	0
30706	Western State Hospital	(74,972)	34,969	14,071	36,612	36,238	0	0
30707	Central Virginia Training Center	(192,817)	(102,159)	(10,874)	(499)	16	0	0
30708	Commonwealth Center for Children and Adolescents	(28,888)	(15,282)	(11,345)	1,298	7,185	0	0
30711	Virginia Correctional Enterprises	(53,167)	(12,344)	(9,577)	(346)	5,978	0	0
30716	Virginia Correctional Center for Women	(12,012)	6,064	(6,620)	3,848	8,051	0	0
30718	Bland Correctional Center	(8,327)	4,442	1,033	2,275	3,085	0	0
30720	Department of Behavioral Health & Developmental Services	(5,457)	116,493	62,087	59,963	61,393	0	0
30723	Southeastern Virginia Training Center	(16,367)	19,573	14,295	20,203	9,050	0	0
30724	Catawba Hospital	(8,682)	42,572	15,866	18,933	15,569	0	0
30725	Northern Va Training Center	(135)	0	0	0	0	0	0
30728	Northern Virginia Mental Health Institute	(6,000)	50,659	27,029	43,316	32,862	0	0
30729	Piedmont Geriatric Hospital	(33,772)	10,312	5,552	24,297	15,127	0	0
30733	Sussex I Correctional Center	(33,561)	(31,555)	(32,334)	0	0	0	0
30734	Sussex Ii Correctional Center	(30,093)	(29,092)	(26,057)	0	0	0	0
30735	Wallen Ridge Correctional Center	(7,682)	10,093	3,241	3,092	2,400	0	0
30737	St Brides Correctional Center	(8,516)	9,317	3,958	7,288	6,321	0	0
30738	Southwestern Va Training Ctr	(64,302)	(13,084)	(393)	0	0	0	0
30739	Southern Virginia Mental Health Institute	(26,252)	(3,557)	3,067	14,169	12,004	0	0
30741	Red Onion Correctional Center	(5,971)	11,709	3,329	4,626	5,032	0	0
30742	Department of Corrections - Academy For Staff Development	3,064	27,482	15,760	13,184	9,015	0	0
30743	Fluvanna Women's Correctional Center	5,714	12,709	(301)	286	8,203	0	0
30745	Nottoway Correctional Center	(19,341)	(3,082)	(6,822)	48	6,060	0	0
30747	Marion Correctional Treatment Center	(4,937)	9,153	(64)	2,180	3,535	0	0
30748	Hiram W Davis Medical Center	(5,674)	20,398	5,537	11,457	8,772	0	0
30749	Buckingham Correctional Center	(11,639)	3,455	3,592	5,148	5,100	0	0
30751	Department for the Deaf and Hard-of-Hearing	(1,892)	(332)	(194)	532	118	0	0
30752	State Farm Correctional Complex	(7,758)	14,636	16,393	25,069	23,043	0	0
30753	Deerfield Correctional Center	(11,180)	13,550	13,909	18,397	18,697	0	0
30754	Augusta Correctional Center	(3,221)	10,650	7,126	12,156	12,713	0	0
30756	Department of Corrections - Division of Institutions	(31,257)	73,718	39,634	50,044	47,259	0	0
30757	Western Region Correctional Field Units	(1,107)	2,179	287	434	690	0	0
30761	Eastern Reg Corr Field Unit	(4,212)	4,306	4,736	4,368	2,860	0	0
30765	Department of Social Services	(324,177)	(23,041)	(78,256)	43,119	99,797	0	0
30766	Virginia Parole Board	(797)	2,538	2,045	(733)	1,391	0	0
30767	Adult Community Service	(16,542)	26,123	11,467	18,998	17,009	0	0
30768	Keen Mountain Correctional Center	(6,402)	5,935	(205)	2,886	3,324	0	0
30769	Greensville Correctional Center	(10,448)	30,612	24,733	34,489	39,079	0	0
30770	Dillwyn Correctional Center	(12,927)	4,008	1,270	4,032	4,642	0	0
30771	Indian Creek Correctional Center	(6,967)	4,625	1,824	5,291	4,818	0	0
30772	Haynesville Correctional Center	(15,887)	74	(1,332)	2,608	2,303	0	0
30773	Coffeewood Correctional Center	(3,763)	9,839	6,510	9,381	11,791	0	0
30774	Lunenburg Correctional Center	(3,844)	9,281	7,122	10,448	10,352	0	0
30775	Pocahontas State Correctional Center	(5,662)	9,646	(208)	3,868	2,960	0	0
30776	Green Rock Correctional Center	(8,251)	6,297	704	4,493	4,163	0	0
30777	Department of Juvenile Justice	(144,579)	90,544	52,533	112,161	90,252	0	0
30778	Department of Forensic Science	(57,656)	17,228	(5,443)	5,220	18,619	0	0
30779	Sussex State Prison Complex	59,623	81,545	74,491	5,448	(2,182)	0	0
30785	River North Correctional Center	(9,629)	4,933	878	6,837	4,871	0	0
30794	Virginia Center for Behavioral Rehabilitation	12,265	64,741	42,085	64,162	35,968	0	0
30840	Virginia Housing Commission	1,636	2,324	2,148	2,184	1,023	0	0
30841	Department of Aviation	(7,174)	1,577	351	1,320	2,753	0	0
30848	Indigent Defense Commission	(24,101)	113,923	66,786	60,384	56,249	0	0
30851	Tobacco Indemnification & Revitalization Commission	(5,266)	(2,242)	(2,582)	(1,403)	46	0	0
30852	Virginia Foundation For Healthy Youth	(3,925)	112	(950)	(174)	598	0	0
30856	Virginia Opioid Abatement Authority	4,675	6,660	6,153	6,310	3,879	0	0
30882	Behavioral Health Commission	2,249	3,145	2,902	2,369	100	0	0
30883	Virginia American Revolution 250 Commission	5,200	7,463	6,885	7,187	6,468	0	0
30902	Puller Veterans Care Center	6,454	9,182	8,486	8,667	4,789	0	0

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

Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date						
		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Thereafter
30903	Jones & Cabacoy Veterans Care Center	24,987	35,600	32,890	33,728	20,704	0	0
30912	Department of Veterans Services	8,811	48,445	33,890	35,718	24,416	0	0
30913	Veterans Services Foundation	(321)	(63)	(280)	(436)	(46)	0	0
30922	Sitter-Barfoot Veterans Care Center	(48,300)	(3,343)	(11,528)	(2,222)	8,264	0	0
30937	Southern Virginia Higher Education Center	(3,564)	5,568	5,681	3,658	2,943	0	0
30938	New College Institute	(1,388)	1,525	(1,414)	(1,248)	1,356	0	0
30942	Virginia Museum of Natural History	(4,536)	2,167	1,582	1,736	1,319	0	0
30948	Southwest Virginia Higher Education Center	(4,205)	285	668	446	386	0	0
30957	Commonwealth's Attorneys' Services Council	(971)	328	(97)	139	308	0	0
30960	Department of Fire Programs	(7,009)	8,018	1,976	4,388	6,129	0	0
30961	Division of Capitol Police	2,126	4,158	3,405	1,230	1,008	0	0
30977	Virginia Cannabis Control Authority	11,965	16,977	15,678	15,033	8,275	0	0
30999	Department of Alcoholic Beverage Control	49,587	261,798	157,753	56,394	45,097	0	0
33010	Virginia Outdoors Foundation	275	7,483	2,763	1,928	1,717	0	0
35106	Arlington County Health Department	(192)	21	(57)	(3)	38	0	0
35129	Fairfax County Health Department	(25,875)	(19,782)	(13,512)	(6,842)	(2,632)	0	0
35522	Virginia Passenger Rail Authority	53,641	74,839	67,401	43,829	13,624	0	0
35885	Fort Monroe Federal Area Development Authority	(4,540)	1,369	(237)	(279)	831	0	0
40100	Accomack County School Board	(111,020)	(14,871)	(20,464)	(16,644)	5,648	0	0
40101	Albemarle County Schools	(166,593)	192,336	119,304	99,086	114,284	0	0
40102	Alleghany County School Board	3,895	61,539	53,019	(3,015)	10,998	0	0
40103	Amelia County School Board	(21,935)	9,122	(2,975)	916	5,600	0	0
40104	Amherst County School Board	(65,923)	12,523	(11,711)	(835)	12,586	0	0
40105	Appomattox County School Board	(26,634)	18,157	7,304	5,728	10,667	0	0
40106	Arlington Public Schools	(917,170)	176,870	(39,959)	187,623	172,622	0	0
40107	Augusta County School Board	(167,154)	44,474	2,932	31,181	36,390	0	0
40108	Bath County School Board	(17,908)	(1,489)	(3,659)	122	2,264	0	0
40109	Bedford County School Board	(173,081)	1,758	(35,232)	(2,050)	24,216	0	0
40110	Bland County School Board	(10,274)	3,429	(1,042)	192	3,170	0	0
40111	Botetourt County Schools	(90,261)	2,929	(9,816)	6,148	18,895	0	0
40112	Brunswick County Public Schools	(46,787)	(19,856)	(18,845)	(8,182)	(1,123)	0	0
40113	Buchanan County School Board	(58,206)	(10,015)	(15,654)	(1,575)	3,657	0	0
40114	Buckingham County School Board	(27,088)	11,126	(438)	2,992	5,835	0	0
40115	Campbell County School Board	(102,836)	32,827	(4,217)	8,623	22,923	0	0
40116	Caroline County School Board	(60,780)	22,626	(5,386)	8,451	11,824	0	0
40117	Carroll County School Board	(73,520)	1,417	(8,121)	173	11,582	0	0
40118	Charles City County School Board	(16,547)	1,000	(1,200)	4,489	6,495	0	0
40119	Charlotte County School Board	13,036	69,053	48,280	(135,138)	(12,211)	0	0
40120	Chesterfield County School Board	(496,449)	762,465	313,765	336,192	327,316	0	0
40121	Clarke County School Board	(39,624)	4,446	3,773	3,967	8,279	0	0
40122	Craig County School Board	(12,699)	(1,433)	(3,228)	(842)	795	0	0
40123	Culpeper County School Board	(121,995)	44,647	13,552	36,354	50,803	0	0
40124	Cumberland County School Board	(21,689)	4,387	(2,683)	(561)	4,100	0	0
40125	Dickenson County School Board	(27,567)	5,414	474	4,057	6,054	0	0
40126	Dinwiddie County School Board	(62,969)	19,242	5,941	4,261	13,709	0	0
40128	Essex County Public Schools	(34,925)	(8,855)	(15,165)	(10,746)	(6,163)	0	0
40129	Fairfax County School Board	(4,827,280)	154,740	(1,116,753)	231,732	1,035,713	0	0
40130	Fauquier County School Board	(255,024)	(11,826)	(45,381)	7,593	19,818	0	0
40131	Floyd County School Board	(41,930)	(5,022)	(11,455)	(4,490)	4,005	0	0
40132	Fluvanna County Public Schools	(79,325)	9,382	(2,876)	14,133	23,862	0	0
40133	Franklin County Public Schools	(175,327)	(19,384)	(30,007)	(7,239)	25,440	0	0
40134	Frederick County School Board	(266,127)	53,717	(28,963)	13,786	69,837	0	0
40135	Giles County Schools	(32,365)	13,860	6,666	14,303	10,158	0	0
40136	Gloucester County School Board	(84,319)	23,315	14,645	7,086	22,275	0	0
40137	Goochland County School Board	(44,050)	10,999	531	2,792	8,100	0	0
40138	Grayson County School Board	(17,288)	15,580	4,622	7,673	9,190	0	0
40139	Greene County Public Schools	(58,274)	6,512	(679)	(2,562)	3,526	0	0
40140	Greensville County School Board	(45,623)	1,376	(5,870)	4,922	7,617	0	0
40141	Halifax County School Board	(78,873)	27,239	8,784	7,242	19,257	0	0
40142	Hanover County School Board	(303,470)	65,859	(279)	25,891	70,215	0	0
40143	Henrico County School Board	(664,598)	305,047	35,811	129,879	287,416	0	0
40144	Henry County Public Schools	(108,339)	22,156	(8,616)	10,653	17,322	0	0
40145	Highland County Public Schools	(7,504)	(170)	(1,404)	(376)	1,152	0	0
40146	Isle of Wight County Schools	(78,362)	29,031	9,328	11,349	19,802	0	0
40148	King George County School Board	(52,722)	33,105	16,610	27,953	25,426	0	0
40149	King & Queen County School Board	(11,907)	5,308	(624)	(509)	1,357	0	0
40150	King William County School Board	(53,400)	(15,725)	(19,614)	(14,536)	878	0	0
40151	Lancaster County Public Schools	(40,175)	(12,759)	(9,863)	(6,060)	3,778	0	0
40152	Lee County School Board	(69,132)	(9,292)	(11,446)	(3,654)	9,285	0	0
40153	Loudoun County School Board	(790,975)	1,129,391	105,318	109,257	540,801	0	0
40154	Louisa County Public Schools	(53,967)	56,054	8,086	11,768	19,869	0	0
40155	Lunenburg County School Board	(16,733)	8,734	2,141	3,342	3,193	0	0
40156	Madison County School Board	(37,916)	(538)	(5,467)	(2,885)	332	0	0
40157	Mathews County School Board	(21,066)	(6,275)	(12,854)	(8,499)	(1,044)	0	0
40158	Mecklenburg County School Board	(73,991)	(3,809)	(15,826)	(8,639)	7,364	0	0

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

Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date						
		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Thereafter
40159	Middlesex County School Board	(23,445)	4,631	(896)	4,234	4,940	0	0
40160	Montgomery County School Board	(121,414)	48,453	(18,162)	(22,485)	19,156	0	0
40162	Nelson County Public Schools	(45,645)	(2,434)	(5,300)	806	5,746	0	0
40163	New Kent County School Board	(32,262)	30,778	14,258	18,125	16,696	0	0
40165	Northampton County Schools	(34,509)	(742)	(2,426)	3,719	10,265	0	0
40166	Northumberland County School Board	(22,137)	9,765	1,529	3,139	4,437	0	0
40167	Nottoway County School Board	(43,962)	(5,770)	(10,690)	841	5,392	0	0
40168	Orange County Public Schools	(79,932)	20,496	5,502	9,831	20,295	0	0
40169	Page County Public Schools	(57,201)	15,136	356	9,780	10,629	0	0
40170	Patrick County School Board	(42,176)	7,909	900	6,326	7,930	0	0
40171	Pittsylvania County School Board	(152,255)	2,925	(20,470)	2,838	13,297	0	0
40172	Powhatan County School Board	(81,279)	531	(15,479)	(8,125)	8,468	0	0
40173	Prince Edward County School Board	(57,624)	(17,206)	(18,585)	(7,167)	4,737	0	0
40174	Prince George County School Board	(116,395)	(9,346)	(31,308)	(10,782)	6,174	0	0
40176	Prince William County School Board	(1,047,688)	987,197	253,519	535,235	482,370	0	0
40177	Pulaski County School Board	(65,053)	20,551	2,956	8,132	6,153	0	0
40178	Rappahannock County School Board	(18,330)	1,102	(5,582)	(2,966)	(1,054)	0	0
40179	Richmond County School Board	(18,752)	5,189	(1,565)	(1,270)	2,105	0	0
40180	Roanoke County School Board	(206,938)	84,672	(1,605)	27,562	58,756	0	0
40181	Rockbridge County School Board	(62,380)	(5,189)	(13,515)	(1,104)	8,140	0	0
40182	Rockingham County School Board	(166,807)	90,919	17,571	33,943	51,138	0	0
40183	Russell County School Board	(69,922)	(12,898)	(24,507)	(8,473)	7,489	0	0
40184	Scott County School Board	(51,052)	23,719	1,911	16,359	21,796	0	0
40185	Shenandoah County School Board	(127,543)	(10,592)	(33,651)	(11,974)	11,791	0	0
40186	Smyth County School Board	(72,669)	9,209	(8,257)	(4,641)	9,895	0	0
40187	Southampton County School Board	(57,587)	(14,658)	(16,464)	(7,779)	(3,604)	0	0
40188	Spotsylvania County School Board	(364,125)	89,483	(2,952)	58,594	112,507	0	0
40189	Stafford County School Board	(218,752)	372,973	163,286	168,724	156,047	0	0
40190	Surry County Schools	(36,386)	(6,272)	(7,548)	(3,877)	898	0	0
40191	Sussex County School Board	(28,977)	(2,402)	(5,822)	340	4,608	0	0
40192	Tazewell County Schools	(78,972)	19,407	2,260	14,659	17,952	0	0
40193	Warren County School Board	(73,100)	37,835	4,148	3,973	22,869	0	0
40195	Washington County School Board	(113,717)	13,172	(15,159)	3,972	26,396	0	0
40196	Westmoreland County School Board	(26,015)	7,816	896	9,729	12,962	0	0
40197	Wise County School Board	(54,497)	46,573	(360)	5,347	21,855	0	0
40198	Wythe County School Board	(58,667)	21,165	5,095	13,771	17,131	0	0
40199	York County School Board	(196,214)	45,670	(3,418)	49,714	71,916	0	0
40200	Alexandria City School Board	(502,427)	22,508	(93,452)	5,815	107,614	0	0
40201	Bristol City School Board	(33,292)	8,338	(9,366)	2,368	5,566	0	0
40202	Buena Vista City Schools	(21,476)	(3,016)	460	453	2,186	0	0
40203	Charlottesville Public Schools	(135,903)	(6,647)	(25,152)	(4,330)	28,947	0	0
40205	Danville City Schools	(63,793)	55,977	29,112	39,836	48,308	0	0
40206	Fredericksburg City Schools	(66,641)	21,097	6,149	4,113	9,790	0	0
40207	Hampton City Schools	(287,293)	130,474	27,574	61,552	106,482	0	0
40208	Harrisonburg City School Board	(73,068)	78,722	28,473	30,022	35,200	0	0
40209	Hopewell City School Board	(78,187)	11,190	2,071	(934)	3,197	0	0
40210	Lynchburg Public Schools	(172,677)	37,194	18,425	37,015	52,693	0	0
40211	Newport News Public Schools	(509,556)	102,420	(26,099)	77,082	135,546	0	0
40212	Norfolk Public Schools	(825,821)	(85,767)	(224,232)	(41,549)	116,438	0	0
40213	Petersburg City Schools	(61,089)	18,905	(3,896)	(3,982)	9,864	0	0
40214	Portsmouth School Board	(352,548)	(96,281)	(165,230)	(75,116)	14,044	0	0
40215	Radford City School Board	(24,914)	8,352	4,311	1,862	7,753	0	0
40216	Richmond Public Schools	(418,898)	325,674	(111,488)	(26,881)	117,684	0	0
40217	Roanoke City School Board	(141,085)	193,902	99,182	143,419	58,592	0	0
40219	Staunton City Schools	(43,742)	22,031	9,504	10,031	15,491	0	0
40220	Suffolk City School Board	(246,659)	42,749	(21,796)	47,125	66,776	0	0
40222	Winchester Public Schools	(72,800)	38,022	10,899	21,577	25,847	0	0
40223	Martinsville City Schools	(43,343)	3,205	(3,450)	5,447	11,308	0	0
40224	Falls Church Public Schools	(82,765)	10,168	(1,513)	13,752	15,626	0	0
40225	Colonial Heights City Schools	(56,667)	14,281	(1,940)	10,132	15,719	0	0
40230	Covington City School Board	(66,855)	(65,206)	(60,566)	0	0	0	0
40231	Fairfax City School Board	(583)	(334)	(379)	(294)	(181)	0	0
40232	Franklin City Public Schools	(18,452)	15,341	4,857	11,322	6,973	0	0
40233	Chesapeake Public Schools	(532,849)	328,416	85,424	172,874	181,371	0	0
40234	Virginia Beach City School Board	(1,336,125)	145,993	(124,544)	138,366	363,560	0	0
40236	Manassas Park City Schools	(57,070)	22,912	(2,247)	17,266	21,379	0	0
40306	Town of West Point School Board	(20,588)	(1,365)	(3,068)	2,722	2,422	0	0
40307	Lexington City School Board	(7,806)	2,003	(1,590)	(868)	1,351	0	0
40308	Waynesboro Public Schools	(39,091)	36,413	16,987	20,310	10,085	0	0
40309	Town of Colonial Beach Schools	(6,469)	8,440	4,303	7,881	3,263	0	0
40313	Galax City Schools	(18,523)	10,477	3,601	3,089	4,625	0	0
40314	Norton City Schools	(5,771)	8,241	1,920	(538)	999	0	0
40332	Manassas City Schools	(142,982)	66,842	(21,596)	15,172	42,069	0	0
40335	City of Salem Schools	(62,296)	21,955	2,572	1,413	12,050	0	0
40402	Williamsburg-James City County School Board	(203,138)	41,821	4,055	15,164	46,885	0	0

Group Life Insurance Program
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		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Thereafter
40403	Poquoson City Public Schools	(44,248)	(5,731)	(12,046)	(3,012)	6,836	0	0
40410	Valley Vocational Technical Center	(5,698)	1,457	986	2,470	1,971	0	0
40412	Charlottesville/Albemarle Vo-Tech Center	(4,440)	(1,914)	(2,975)	(5,427)	(4,468)	0	0
40414	Jackson River Technical Ctr	(7,399)	(7,085)	(6,855)	0	0	0	0
40415	New Horizons Technical Center	(27,949)	4,189	(5,096)	(249)	4,481	0	0
40416	Northern Neck Regional Vocational Center	(6,203)	(3,473)	(3,872)	(2,934)	17	0	0
40417	Rowanty Vocational Technical Center	(871)	1,362	546	402	976	0	0
40418	Amelia-Nottoway Vocational Center	533	1,914	2,011	1,120	919	0	0
40421	Northern Neck Regional Special Education Program	(4,530)	(1,840)	626	1,463	776	0	0
40423	Maggie Walker Governor's School for Govt & Intl Studies	(13,708)	3,984	(1,500)	916	2,756	0	0
40424	Appomattox Region Governor's School	(2,823)	2,887	(559)	276	674	0	0
40425	Bridging Communities Regional Career and Tech Center	(1,295)	1,058	1,202	82	260	0	0
55100	Accomack County	(27,658)	15,528	9,426	16,850	16,094	0	0
55101	Albemarle County	(21,278)	151,668	92,623	102,875	80,095	0	0
55102	Alleghany County	(22,386)	7,414	1,350	6,291	6,628	0	0
55103	Amelia County	(6,599)	10,525	2,303	3,644	5,367	0	0
55104	Amherst County	(3,335)	34,495	14,476	17,983	20,866	0	0
55105	Appomattox County	(9,781)	5,506	1,793	1,708	1,544	0	0
55107	Augusta County	(41,268)	37,617	12,376	25,171	19,524	0	0
55108	Bath County	(7,333)	2,046	(107)	730	2,237	0	0
55109	Bedford County	(42,734)	27,579	7,360	18,681	18,756	0	0
55110	Bland County	(6,066)	3,170	(506)	939	2,012	0	0
55111	Botetourt County	(11,221)	33,722	14,418	15,750	16,743	0	0
55112	Brunswick County	(11,998)	8,081	1,468	3,314	4,825	0	0
55113	Buchanan County	(25,867)	15,436	11,853	17,321	15,131	0	0
55114	Buckingham County	(3,336)	13,679	6,356	2,000	2,972	0	0
55115	Campbell County	(33,662)	17,021	4,183	8,687	11,181	0	0
55116	Caroline County	(45,742)	22,016	21,735	26,390	22,395	0	0
55117	Carroll County	(28,968)	3,924	5,069	4,455	4,790	0	0
55118	Charles City County	4,119	18,275	8,679	8,991	8,812	0	0
55119	Charlotte County	(12,164)	5,634	3,308	4,583	4,176	0	0
55120	Chesterfield County	(262,785)	504,511	280,145	317,252	197,046	0	0
55121	Clarke County	(10,661)	7,222	1,199	3,361	4,723	0	0
55122	Craig County	(1,730)	4,527	2,081	1,022	1,632	0	0
55123	Culpeper County	(44,482)	20,311	720	15,411	17,568	0	0
55124	Cumberland County	(8,136)	6,087	1,825	3,199	2,717	0	0
55126	Dinwiddie County	(21,694)	15,584	4,359	2,938	7,487	0	0
55128	Essex County	(8,946)	6,064	(2,023)	(1,749)	1,304	0	0
55130	Fauquier County	(78,380)	58,226	16,113	33,402	28,499	0	0
55131	Floyd County	(6,884)	9,499	3,599	4,832	6,289	0	0
55132	Fluvanna County	(3,779)	26,545	17,578	18,045	14,892	0	0
55133	Franklin County	(26,609)	31,106	15,688	15,137	13,326	0	0
55134	Frederick County	(102,247)	41,094	3,159	29,128	34,071	0	0
55135	Giles County	(15,245)	5,628	(1,786)	2,449	5,124	0	0
55136	Gloucester County	(35,319)	18,436	2,780	12,370	12,414	0	0
55137	Goochland County	5,307	53,671	31,933	28,051	22,665	0	0
55138	Grayson County	(6,074)	12,037	8,727	6,932	6,109	0	0
55139	Greene County	2,157	29,889	22,325	25,099	19,865	0	0
55140	Greensville County	(11,359)	7,268	782	2,004	3,199	0	0
55141	Halifax County	(14,716)	13,047	4,089	6,545	6,007	0	0
55142	Hanover County	(163,291)	62,879	5,127	33,842	60,868	0	0
55143	Henrico County	(604,054)	339,800	152,562	152,283	264,303	0	0
55144	Henry County	(17,044)	53,770	35,737	28,639	15,556	0	0
55145	Highland County	(1,471)	3,391	1,285	1,135	3,385	0	0
55146	Isle of Wight County	(23,675)	31,052	16,394	19,877	13,736	0	0
55147	James City County	(126,109)	36,894	4,051	22,020	30,063	0	0
55148	King George County	(19,241)	22,550	7,191	(1,832)	2,610	0	0
55149	King and Queen County	806	12,064	6,241	5,267	3,540	0	0
55150	King William County	(2,532)	12,325	4,334	2,507	3,705	0	0
55151	Lancaster County	(11,070)	7,915	2,183	3,370	4,271	0	0
55152	Lee County	(11,422)	7,994	3,889	2,039	4,673	0	0
55153	Loudoun County	(5,608)	758,071	101,910	243,500	309,245	0	0
55154	Louisa County	(9,072)	39,665	18,148	17,264	13,294	0	0
55155	Lunenburg County	(2,182)	5,899	4,552	3,929	2,074	0	0
55156	Madison County	(7,542)	9,860	1,065	2,459	3,422	0	0
55157	Mathews County	(1,228)	8,189	3,176	2,594	2,766	0	0
55158	Mecklenburg County	(5,274)	27,739	16,132	18,213	16,566	0	0
55159	Middlesex County	(4,352)	7,016	2,354	2,902	3,489	0	0
55160	Montgomery County	(39,325)	29,684	9,785	22,491	18,700	0	0
55162	Nelson County	(8,531)	5,691	516	3,506	6,323	0	0
55163	New Kent County	(2,199)	33,964	14,728	12,599	11,100	0	0
55165	Northampton County	(17,880)	12,207	1,581	6,090	11,027	0	0
55166	Northumberland County	(7,997)	7,614	2,268	2,361	5,082	0	0
55167	Nottoway County	(6,465)	8,640	4,574	5,299	5,115	0	0
55168	Orange County	(8,261)	36,800	19,298	24,360	12,580	0	0

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

Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date						
		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Thereafter
55169	Page County	(9,729)	19,485	8,473	8,749	7,522	0	0
55170	Patrick County	(17,031)	7,196	2,924	5,446	5,448	0	0
55171	Pittsylvania County	(25,769)	34,496	3,249	4,067	10,421	0	0
55172	Powhatan County	306	36,126	25,605	21,031	17,329	0	0
55173	Prince Edward County	(14,371)	4,656	71	135	2,303	0	0
55174	Prince George County	(17,413)	29,854	17,861	21,832	17,360	0	0
55176	Prince William County	(413,812)	555,404	92,735	347,508	406,273	0	0
55177	Pulaski County	(12,101)	36,260	18,088	11,825	14,229	0	0
55178	Rappahannock County	(7,043)	3,366	754	1,070	2,544	0	0
55179	Richmond County	(2,851)	10,207	5,173	4,150	2,937	0	0
55180	Roanoke County	(89,685)	107,630	70,631	81,483	70,143	0	0
55181	Rockbridge County	(9,131)	16,325	10,881	9,987	8,145	0	0
55182	Rockingham County	(30,538)	71,791	33,234	38,562	34,854	0	0
55183	Russell County	(15,634)	7,306	2,742	5,158	7,178	0	0
55184	Scott County	(5,608)	19,281	9,957	8,813	7,718	0	0
55185	Shenandoah County	(16,231)	35,836	18,917	18,328	11,422	0	0
55186	Smyth County	(10,757)	21,288	10,962	10,904	9,546	0	0
55187	Southampton County	(22,887)	6,744	(4,640)	843	6,051	0	0
55188	Spotsylvania County	(29,836)	174,212	62,797	68,008	75,709	0	0
55189	Stafford County	(23,396)	173,715	64,722	77,282	77,498	0	0
55190	Surry County	(8,131)	6,704	3,099	3,069	3,739	0	0
55191	Sussex County	(11,372)	7,874	3,606	6,139	6,156	0	0
55192	Tazewell County	(26,105)	18,261	5,827	7,619	10,370	0	0
55193	Warren County	(13,366)	31,949	10,940	7,014	11,107	0	0
55195	Washington County	(20,262)	20,823	9,374	10,660	11,896	0	0
55196	Westmoreland County	(9,271)	14,193	2,927	1,021	5,512	0	0
55197	Wise County	(20,332)	23,126	10,472	6,991	11,042	0	0
55198	Wythe County	(6,381)	17,784	8,556	10,008	11,288	0	0
55199	York County	(119,962)	30,500	13,179	41,143	38,874	0	0
55201	City of Bristol	(46,109)	(1,848)	(12,034)	4,698	13,058	0	0
55202	City of Buena Vista	(9,843)	2,065	(233)	1,305	2,206	0	0
55203	Town of St. Paul	(1,873)	1,001	(95)	38	23	0	0
55204	Town of Clifton Forge	(6,695)	(973)	(10)	(353)	672	0	0
55206	City of Fredericksburg	(45,689)	48,892	20,545	23,752	32,063	0	0
55207	City of Hampton	(298,903)	34,376	(35,879)	25,550	59,892	0	0
55208	City of Harrisonburg	(67,741)	50,670	23,891	47,226	51,029	0	0
55209	City of Hopewell	(67,496)	(4,908)	(10,621)	5,158	16,193	0	0
55210	City of Lynchburg	(137,066)	72,554	35,600	66,317	50,918	0	0
55211	Town of Crewe	(4,016)	(680)	(1,960)	683	977	0	0
55212	City of Norfolk	455,476	775,687	700,410	642,468	216,045	0	0
55213	City of Petersburg	(83,031)	(19,842)	(27,826)	(4,125)	3,817	0	0
55214	City of Portsmouth	(156,195)	119,147	43,214	88,363	116,527	0	0
55215	City of Radford	(19,181)	16,887	128	3,931	7,008	0	0
55216	City of Richmond	84,848	256,955	224,510	266,999	254,831	0	0
55217	City of Roanoke	(31,111)	(2,783)	(8,173)	2,755	7,100	0	0
55218	Town of Craigsville	(773)	(465)	(458)	(359)	(111)	0	0
55219	City of Staunton	(38,607)	11,647	4,737	10,670	15,493	0	0
55220	City of Suffolk	(186,756)	59,373	4,965	42,404	50,506	0	0
55221	City of Williamsburg	(22,571)	21,177	6,026	13,927	17,454	0	0
55222	City of Winchester	(48,885)	49,297	28,519	37,002	27,912	0	0
55223	City of Martinsville	(37,451)	11,047	(1,004)	4,851	8,539	0	0
55224	City of Falls Church	(3,343)	2,434	2,127	1,723	1,478	0	0
55225	City of Colonial Heights	(37,936)	11,544	(2,460)	8,407	12,641	0	0
55226	Town of Front Royal	(27,413)	1,884	(4,455)	4,177	9,249	0	0
55229	Town of Chilhowie	(1,143)	2,033	318	43	902	0	0
55230	City of Covington	(14,436)	(410)	(3,320)	2,811	4,490	0	0
55231	Town of Floyd	(39)	606	237	(11)	23	0	0
55232	City of Franklin	(19,152)	16,567	16,249	15,949	8,848	0	0
55233	City of Chesapeake	(411,111)	197,360	70,543	151,913	108,951	0	0
55234	City of Virginia Beach	(1,017,467)	196,390	30,048	225,695	250,120	0	0
55235	City of Norton	(4,834)	8,102	2,529	2,792	3,573	0	0
55236	City of Manassas Park	(925)	42,317	27,705	26,424	16,782	0	0
55239	Town of Grottoes	(264)	3,377	3,826	1,625	1,119	0	0
55240	Town of Onley	(929)	293	576	1,935	952	0	0
55241	Town of West Point	(540)	6,435	4,364	3,765	2,188	0	0
55242	Town of South Hill	31,405	42,011	1,812	1,287	1,674	0	0
55245	Town of Scottsville	(307)	154	120	(285)	(647)	0	0
55246	Town of Burkeville	(195)	368	266	570	99	0	0
55247	Town of Madison	(42)	(177)	(249)	(385)	(248)	0	0
55250	Town of Rich Creek	196	774	209	420	471	0	0
55252	Town of Windsor	(1,374)	887	790	588	625	0	0
55254	Town of Stephens City	(172)	2,716	1,747	1,256	1,162	0	0
55256	Town Of Mineral (New for FY24)	1,785	2,563	2,364	2,468	2,222	0	0
55257	Town of Lebanon	(11,017)	(4,922)	(6,334)	(3,692)	(383)	0	0
55258	City of Newport News	42,110	298,626	121,815	117,992	105,020	0	0

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

Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date						
		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Thereafter
55260	Town of Haymarket	(623)	1,552	1,117	953	1,046	0	0
55261	Town of Lovettsville	(2,227)	(466)	547	560	879	0	0
55263	Town of Buchanan (New for FY24)	1,148	1,648	1,520	1,587	1,432	0	0
55264	Town of Eastville	3,369	2,421	996	886	1,291	0	0
55267	Town of Glade Spring	2,408	3,394	3,142	3,130	480	0	0
55300	Town of Abingdon	(25,123)	(7,884)	(5,959)	4,133	6,146	0	0
55301	Town of Dumfries	4,784	13,713	9,443	7,609	4,302	0	0
55302	Town of Iron Gate	(355)	(280)	(287)	(257)	(180)	0	0
55303	Town of Montross	(439)	(199)	(160)	(76)	(23)	0	0
55304	Town of South Boston	(10,598)	(487)	(3,075)	(403)	1,410	0	0
55305	Town of Gretna	(867)	844	493	637	581	0	0
55306	Town of Remington	(216)	263	(121)	53	(5)	0	0
55307	City of Lexington	(12,850)	6,061	3,488	5,292	4,563	0	0
55308	City of Waynesboro	(38,798)	4,906	(4,711)	10,625	13,941	0	0
55309	Town of Colonial Beach	(1,285)	4,910	761	(885)	(440)	0	0
55310	Town of Smithfield	(9,275)	223	(1,954)	557	1,810	0	0
55311	Town of Brookneal	(1,909)	(1,631)	(1,343)	(729)	(430)	0	0
55312	Town of Hamilton	(2,689)	(539)	(200)	(13)	5	0	0
55313	City of Galax	(14,555)	7,853	(1,524)	2,231	4,938	0	0
55314	Town of Jonesville	(2,377)	(1,315)	(1,077)	(446)	(22)	0	0
55315	Town of Wytheville	(11,468)	11,745	(1,318)	5,502	6,254	0	0
55317	Town of Vienna	(41,321)	(130)	(4,061)	5,270	6,436	0	0
55318	Town of Vinton	(14,820)	3,846	5,100	4,766	3,772	0	0
55319	City of Emporia	(12,504)	6,960	1,280	3,740	3,636	0	0
55320	Town of Culpeper	(19,106)	16,694	9,504	8,611	7,834	0	0
55321	Town of Woodstock	(10,451)	(1,514)	(3,028)	(370)	1,530	0	0
55322	Town of Glasgow	(714)	(185)	(342)	(320)	99	0	0
55323	Town of Marion	(9,221)	4,110	4,519	4,436	4,607	0	0
55324	Town of Altavista	(6,191)	2,160	(1,274)	2,999	1,173	0	0
55325	Town of Herndon	(51,213)	10,215	66	11,690	17,011	0	0
55326	Town of Pearisburg	(3,995)	1,010	136	333	1,259	0	0
55329	Town of Leesburg	(35,667)	56,618	27,946	39,402	37,456	0	0
55330	Town of Chatham	(2,435)	(391)	767	557	344	0	0
55331	Town of Bowling Green	(1,836)	(2,100)	(2,383)	(1,758)	(867)	0	0
55332	City of Manassas	(67,019)	52,703	13,406	39,676	40,012	0	0
55334	Town of Boydton	446	1,257	923	1,184	209	0	0
55335	City of Salem	(56,862)	29,933	16,314	24,989	31,083	0	0
55336	Town of McKenney	274	517	385	381	86	0	0
55338	Town of Quantico	(517)	90	(23)	(31)	55	0	0
55339	Town of Halifax	(570)	819	382	369	577	0	0
55340	Town of Blacksburg	(51,342)	(517)	(9,370)	14,586	20,723	0	0
55341	Town of Chincoteague	(5,780)	1,083	(406)	1,174	2,890	0	0
55342	Town of Lawrenceville	(2,182)	359	(115)	(110)	(196)	0	0
55343	Town of Amherst	(1,130)	1,936	396	1,016	1,105	0	0
55344	Town of Stanley	(2,025)	484	(946)	(439)	141	0	0
55345	Town of Hillsville	(2,602)	3,136	962	2,343	1,504	0	0
55346	Town of Elkton	(1,655)	2,678	1,337	1,494	1,801	0	0
55347	Town of Bridgewater	(10,757)	(2,016)	(2,058)	547	1,404	0	0
55348	Town of Purcellville	(8,185)	7,288	2,191	3,255	2,043	0	0
55349	Town of Timberville	(1,546)	811	157	280	704	0	0
55350	Town of Wise	(6,021)	3,246	3,403	2,795	1,889	0	0
55351	Town of New Market	(1,702)	1,165	(64)	(538)	88	0	0
55353	Town of Rocky Mount	(6,471)	2,781	2,791	5,274	3,747	0	0
55355	Town of Luray	(6,861)	(514)	(1,858)	(817)	(124)	0	0
55357	Town of Strasburg	(10,074)	(776)	(3,798)	1,023	2,323	0	0
55358	Town Of Appomattox	1,512	910	151	494	585	0	0
55359	Town of Clarksville	(1,879)	1,014	110	170	662	0	0
55360	Town of Dublin	(546)	3,791	1,573	1,181	866	0	0
55361	Town of Middleburg	(3,030)	643	(1,125)	(377)	(241)	0	0
55363	Town of Chase City	(4,218)	(419)	(1,477)	(518)	663	0	0
55364	Town of Bedford	(11,087)	3,697	(149)	2,776	2,706	0	0
55365	City of Poquoson	(16,726)	5,460	1,452	4,134	5,355	0	0
55366	Town of Ashland	(9,397)	2,801	2,392	2,738	2,835	0	0
55367	Town of Broadway	(424)	4,014	2,355	2,704	2,163	0	0
55368	Town of Berryville	(4,284)	853	(1,304)	(312)	719	0	0
55370	Town of Urbanna	(224)	(17)	261	544	204	0	0
55371	Town of Bluefield	(4,982)	4,525	1,583	3,377	2,342	0	0
55372	Town of Weber City	(453)	414	400	86	547	0	0
55374	Town of Hurt	(351)	634	913	32	86	0	0
55376	Town of Coeburn	(1,805)	607	41	532	138	0	0
55377	Town of Dayton	(1,033)	1,821	813	881	1,271	0	0
55378	Town of Courtland	(262)	108	18	66	91	0	0
55379	Town of Cape Charles	(3,907)	617	(15)	834	690	0	0
55381	Town of Warsaw	(1,217)	1,053	312	766	341	0	0
55382	Town of Grundy	(4,152)	(1,816)	(852)	544	645	0	0

Group Life Insurance Program
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Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date						
		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Thereafter
55383	Town of Warrenton	(6,404)	16,819	8,388	10,809	10,260	0	0
55384	Town of Louisa	(4,591)	(2,369)	(1,329)	(1,403)	(316)	0	0
55385	Town of Kenbridge	(809)	1,278	730	379	319	0	0
55386	Town of Mt. Jackson	(1,649)	1,563	(81)	685	903	0	0
55387	Town of Pulaski	(13,940)	161	(1,388)	2,882	3,035	0	0
55389	Town of Pembroke	(241)	750	18	496	821	0	0
55390	Town of Parksley	(741)	(381)	282	(64)	(48)	0	0
55391	Town of Onancock	(2,846)	(1,345)	(1,819)	(298)	457	0	0
55392	Town of Victoria	(1,117)	804	438	922	205	0	0
55393	Town of Shenandoah	(1,141)	1,397	(444)	(77)	190	0	0
55395	Town of Round Hill	(1,305)	1,144	(960)	(125)	(319)	0	0
55396	Town of Kilmarnock	(446)	3,957	3,130	3,026	1,894	0	0
55397	Town of Orange	(8,131)	590	(2,278)	135	1,177	0	0
55399	Town of Blackstone	(903)	7,378	2,506	1,138	1,217	0	0
55401	Southeastern Virginia Public Service Authority	(18,263)	2,706	(1,713)	3,977	6,346	0	0
55402	Pittsylvania Co Svc Auth	(4,957)	(5,056)	0	0	0	0	0
55403	Rappahannock Area Youth Services & Group Home Commission	(1,720)	402	682	617	132	0	0
55404	Appomattox Regional Library	(2,235)	(133)	(511)	(294)	382	0	0
55405	Staunton Redevelopment & Housing Authority	(1,293)	(227)	(748)	(408)	(285)	0	0
55408	Alleghany Highlands Regional Library, Inc.	(456)	(318)	(407)	(361)	(255)	0	0
55409	Southside Regional Juvenile Group Home Commission	(727)	(456)	(521)	(452)	(166)	0	0
55411	Hampton Roads Sanitation District	(137,892)	48,090	(5,763)	42,763	57,316	0	0
55412	Peninsula Airport Commission	(12,454)	(6,054)	(4,959)	(5,284)	(3,672)	0	0
55413	Richmond Redevelopment & Housing Authority	(9,592)	19,259	6,405	19,271	22,166	0	0
55415	Chesapeake Redevelopment & Housing Authority	(5,697)	2,557	797	1,537	1,797	0	0
55417	Norfolk Airport Authority	(36,854)	5,801	396	7,252	9,549	0	0
55418	Charlottesville Redevelopment & Housing Authority	(176)	3,025	392	1,752	(46)	0	0
55419	Hampton Redevelopment & Housing Authority	(16,464)	(7,544)	(6,624)	(5,351)	(1,428)	0	0
55420	Loudoun County Sanitation Authority	(47,615)	35,041	207	13,249	14,644	0	0
55421	Danville Redevelopment & Housing Authority	(3,471)	836	(35)	1,922	1,340	0	0
55422	NRV Regional Water Authority	(2,189)	2,399	382	1,925	2,004	0	0
55423	Northern Virginia Juvenile Detention Center	(23,911)	(8,125)	(3,925)	2,808	5,280	0	0
55425	Colonial Behavioral Health	(33,745)	(3,545)	(8,865)	(1,214)	5,827	0	0
55426	Blacksburg-VPI Sanitation Authority	(3,822)	(461)	(1,018)	572	954	0	0
55427	Potomac River Fisheries Commission	(970)	(107)	(659)	(444)	(98)	0	0
55428	Chesapeake Bay Bridge & Tunnel District	(25,284)	5,251	(1,493)	6,331	8,641	0	0
55429	Alexandria Redevelopment & Housing Authority	(21,676)	(4,374)	(7,223)	(3,251)	1,806	0	0
55430	Albemarle County Service Authority	(7,075)	7,425	2,596	3,430	2,614	0	0
55431	Franklin Redevelopment & Housing Authority	(3,876)	(1,364)	1,667	1,022	499	0	0
55432	Bristol Redevelopment & Housing Authority	(2,777)	1,271	437	1,482	1,942	0	0
55433	Norfolk Redevelopment & Housing Authority	(74,682)	(35,380)	(30,843)	(6,982)	10,061	0	0
55435	Richmond Metropolitan Authority	(21,558)	(11,525)	(5,846)	179	2,057	0	0
55436	Riverside Regional Jail	(82,055)	(13,706)	4,555	14,123	15,975	0	0
55439	Rappahannock-Rapidan Planning District Commission	(268)	1,607	1,133	1,067	752	0	0
55440	Shenandoah Valley Juvenile Detention Center	(18,123)	(7,819)	(4,988)	340	772	0	0
55443	Bedford Public Library	(1,522)	1,145	556	881	793	0	0
55445	Chesterfield County Health Center Commission	(12,434)	13,671	2,070	10,782	12,366	0	0
55446	Washington County Service Authority	(11,826)	1,904	148	1,062	3,535	0	0
55447	Rappahannock Area Community Services Board	(37,892)	36,459	12,907	28,241	36,951	0	0
55449	Hampton Roads Planning District Commission	(11,076)	625	(614)	2,286	2,296	0	0
55450	Meherrin Regional Library	(1,263)	(482)	(494)	(51)	249	0	0
55453	Rockbridge Area Community Services Board	(16,876)	(974)	(1,289)	3,444	4,162	0	0
55454	Greensville/Emporia Department of Social Services	(4,960)	(1,573)	(2,095)	(2,094)	121	0	0
55455	James City Service Authority	(6,594)	10,379	6,081	5,380	4,227	0	0
55456	Accomack-Northampton Planning District Commission	(2,408)	564	36	472	573	0	0
55457	Harrisonburg/Rockingham Sewer Authority	(4,370)	1,570	(481)	142	1,287	0	0
55458	Wytheville Redevelopment & Housing Authority	(1,120)	652	288	352	728	0	0
55459	Waynesboro Redevelopment and Housing Authority	(1,940)	542	71	117	(86)	0	0
55460	Region Ten Community Services Board	(105,082)	(23,990)	4,621	10,976	18,708	0	0
55462	LENOWISCO Planning District Commission	(910)	163	(102)	(165)	107	0	0
55465	Rivanna Water & Sewer Authority	(4,805)	14,309	6,352	6,877	5,951	0	0
55466	Appomattox River Water Authority	(4,493)	1,454	1,626	2,337	1,000	0	0
55467	Campbell County Utilities and Service Authority	(3,388)	1,719	186	800	1,077	0	0
55469	Eastern Shore Community Services Board	(20,349)	(4,463)	(4,086)	3,741	5,741	0	0
55470	ANCHOR Commission	(183)	267	(5)	665	382	0	0
55471	Horizon Behavioral Health	(139,854)	(43,768)	(39,126)	5,641	16,702	0	0
55472	District 19 Community Services Board	(35,890)	(6,139)	(11,823)	(2,207)	3,013	0	0
55473	Hampton Roads Transit	(29,910)	44,382	22,912	31,892	25,510	0	0
55474	Upper Occoquan Sewage Authority	(45,201)	9,629	(2,608)	12,752	14,479	0	0
55475	New River Valley Juvenile Detention Home	(3,359)	307	(31)	200	250	0	0
55477	Frederick County Sanitation Authority	(1,464)	14,532	6,495	6,163	6,301	0	0
55479	Cumberland Mountain Community Services	(33,716)	4,887	(1,199)	11,454	12,661	0	0
55482	Middle Peninsula/Northern Neck Public Service Authority	(72,072)	(25,854)	(16,140)	20	7,578	0	0
55483	Rockbridge County Public Service Authority	(1,708)	(433)	(588)	50	(4)	0	0
55484	Danville-Pittsylvania Community Services	(26,147)	16,107	4,727	10,431	9,536	0	0

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

Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date						
		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Thereafter
55485	Crater Youth Care Commission	(5,486)	(1,303)	(2,200)	212	691	0	0
55486	Hampton Roads Workforce Council	25,828	44,124	35,896	22,676	13,107	0	0
55487	Capital Regional Airport Commission	(36,538)	(5,236)	5,931	15,127	9,811	0	0
55488	Northwestern Community Services Board	(10,545)	16,980	(1,495)	7,030	18,734	0	0
55489	Harrisonburg-Rockingham Community Services Board	(9,108)	15,113	3,810	4,609	6,398	0	0
55491	Middle Peninsula Regional Security Center	(4,609)	5,896	2,736	1,678	2,616	0	0
55492	Northern Neck Planning District Commission	(71)	832	290	481	814	0	0
55493	Planning District One Community Services Board	(370)	679	80	40	179	0	0
55494	Rockbridge Area Social Services Board	(1,202)	2,613	896	674	1,164	0	0
55495	Dinwiddie County Water Authority	(435)	2,662	2,127	2,171	983	0	0
55496	Rappahannock Rapidan Community Services	(12,424)	30,846	13,978	15,316	11,292	0	0
55498	Valley Community Services Board	(42,865)	(7,491)	13,116	19,345	15,319	0	0
55499	Eastern Shore Public Library	523	1,537	1,191	892	436	0	0
55500	Alexandria City Public Schools	(31,429)	1,248	(3,808)	(1,956)	3,244	0	0
55501	Albemarle County Public Schools	12,050	28,602	19,036	12,695	13,764	0	0
55502	Alleghany Highlands Public Schools	(3,052)	4,550	3,254	4,496	1,824	0	0
55503	Charlottesville City Public Schools	(7,386)	(996)	(1,696)	(123)	780	0	0
55504	Amherst County Public Schools	(7,977)	1,172	(1,062)	1,836	2,252	0	0
55505	Appomattox County Public Schools	(1,431)	953	(174)	37	313	0	0
55506	Arlington County Public Schools	(24,676)	60,737	37,779	50,905	46,569	0	0
55507	Augusta County Public Schools	(2,944)	7,585	4,361	4,507	1,678	0	0
55508	Bath County Public Schools	(2,620)	(498)	(705)	(293)	(421)	0	0
55509	Bedford County Public Schools	(13,278)	10,283	8,431	9,877	11,309	0	0
55510	Bland County Public Schools	(448)	1,471	2,615	2,693	684	0	0
55511	Botetourt County Public Schools	(5,763)	4,712	3,349	5,883	2,906	0	0
55512	Norfolk Public Schools	(60,043)	7,582	2,745	22,947	25,876	0	0
55513	Petersburg City Public Schools	(332)	10,190	5,403	3,815	2,425	0	0
55514	Buckingham County Public Schools	(2,487)	841	306	621	1,570	0	0
55515	Radford City Public Schools	(1,495)	(426)	(471)	(2)	(159)	0	0
55516	Caroline County Public Schools	(1,645)	5,528	2,125	3,093	1,034	0	0
55517	Carroll County Public Schools	(7,825)	(625)	(1,567)	(57)	1,373	0	0
55518	Charles City County Public Schools	(500)	346	136	481	430	0	0
55519	Charlotte County Public Schools	(2,855)	(225)	(600)	(231)	238	0	0
55520	Chesterfield County Public Schools	(14,242)	61,744	54,110	37,088	35,176	0	0
55521	Clarke County Public Schools	(455)	2,871	2,573	4,733	4,455	0	0
55522	Winchester City Public Schools	(3,866)	4,673	2,803	1,682	353	0	0
55523	Culpeper County Public Schools	(10,387)	6,713	6,206	8,975	7,257	0	0
55524	Cumberland County Public Schools	(2,451)	(224)	61	550	598	0	0
55525	Dickenson County Public Schools	(5,047)	(910)	(770)	302	708	0	0
55526	Dinwiddie County Public Schools	(7,393)	(963)	(1,371)	(773)	571	0	0
55528	Essex County Public Schools	(1,479)	1,484	926	1,422	145	0	0
55530	Covington City Public Schools	(4,438)	(4,565)	(4,169)	(4,332)	0	0	0
55531	Floyd County Public Schools	(5,221)	262	(1,182)	(119)	808	0	0
55532	Fluvanna County Public Schools	(6,952)	2,201	3,046	3,334	3,562	0	0
55533	Chesapeake City Public Schools	(75,204)	(2,169)	(9,010)	6,996	(457)	0	0
55534	Virginia Beach City Public Schools	(93,161)	87,318	62,766	75,672	51,621	0	0
55535	Giles County Public Schools	934	878	89	349	228	0	0
55536	Gloucester County Public Schools	(3,428)	5,828	3,299	5,999	4,823	0	0
55537	Goochland County Public Schools	1,243	5,320	3,792	871	895	0	0
55538	Grayson County Public Schools	(2,633)	1,894	983	1,317	1,263	0	0
55539	Greene County Public Schools	(5,850)	362	776	148	411	0	0
55540	Greensville County Public Schools	(3,102)	(524)	(770)	495	1,136	0	0
55541	Halifax County Public Schools	(4,151)	2,861	2,554	947	128	0	0
55542	Hanover County Public Schools	1,416	28,885	26,130	32,455	28,310	0	0
55543	Henrico County Public Schools	(3,052)	(976)	(318)	180	408	0	0
55544	Henry County Public Schools	(14,273)	(3,297)	(5,850)	(165)	793	0	0
55545	Highland County Public Schools	(1,111)	(335)	(286)	38	116	0	0
55546	Isle of Wight County Public Schools	(7,597)	1,574	3,881	1,221	714	0	0
55548	King George County Public Schools	(4,841)	5,104	3,580	4,384	2,154	0	0
55549	King and Queen County Public Schools	(2,443)	327	(536)	(1,145)	(70)	0	0
55550	King William County Public Schools	(4,003)	4,236	19	73	385	0	0
55551	Lancaster County Public Schools	(3,882)	(1,107)	(651)	283	771	0	0
55552	Lee County Public Schools	(6,082)	271	47	(1,151)	116	0	0
55553	Loudoun County Public Schools	(52,558)	178,845	93,581	79,910	38,562	0	0
55554	Louisa County Public Schools	(6,900)	10,147	6,904	7,022	2,450	0	0
55555	Lunenburg County Public Schools	(1,785)	511	52	738	1,022	0	0
55556	Madison County Public Schools	(2,156)	1,305	910	1,008	423	0	0
55557	Mathews County Public Schools	(3,289)	(1,393)	(1,412)	(1,416)	(410)	0	0
55558	Mecklenburg County Public Schools	(520)	2,345	2,196	68	(124)	0	0
55559	Middlesex County Public Schools	(837)	1,219	1,080	1,296	619	0	0
55560	Montgomery County Public Schools	(14,534)	1,463	(5,497)	601	3,908	0	0
55562	Nelson County Public Schools	(7,872)	(2,072)	(885)	749	388	0	0
55563	New Kent County Public Schools	(2,446)	1,600	454	1,044	1,312	0	0
55565	Northampton County Public Schools	(4,421)	(621)	(350)	(270)	579	0	0
55566	Northumberland County Public Schools	(3,474)	(642)	1,711	1,765	1,920	0	0

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

Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date						
		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Thereafter
55567	Nottoway County Public Schools	(2,222)	1,416	874	1,754	701	0	0
55568	Orange County Public Schools	(6,793)	6,226	6,511	3,893	4,481	0	0
55569	Page County Public Schools	(6,435)	1,852	1,238	1,375	958	0	0
55570	Patrick County Public Schools	(3,325)	4,589	3,332	3,074	1,444	0	0
55571	Pittsylvania County Public Schools	(6,738)	4,951	3,968	2,250	1,424	0	0
55572	Powhatan County Public Schools	(3,448)	3,699	943	(1,515)	743	0	0
55573	Prince Edward County Public Schools	(1,295)	1,078	1,095	1,758	1,038	0	0
55574	Prince George County Public Schools	(7,256)	3,292	(620)	283	2,782	0	0
55576	Prince William County Public Schools	(176,502)	30,440	(2,884)	41,074	45,393	0	0
55577	Pulaski County Public Schools	(6,290)	2,551	1,506	1,750	1,439	0	0
55578	Rappahannock County Public Schools	(1,365)	1,288	620	879	743	0	0
55579	Richmond County Public Schools	(187)	110	(72)	(11)	30	0	0
55580	Roanoke County Public Schools	(4,992)	9,649	8,090	8,672	7,077	0	0
55581	Rockbridge County Public Schools	(6,489)	(2,160)	(1,871)	(1,073)	335	0	0
55582	Rockingham County Public Schools	(27,103)	3,635	689	3,719	6,071	0	0
55583	Russell County Public Schools	(11,615)	(3,141)	(2,963)	(132)	1,484	0	0
55584	Scott County Public Schools	(4,511)	3,999	561	2,061	2,623	0	0
55585	Shenandoah County Public Schools	(10,032)	3,711	2,779	4,483	2,324	0	0
55586	Smyth County Public Schools	(6,969)	1,820	760	809	1,050	0	0
55587	Southampton County Public Schools	(1,808)	1,192	1,217	1,364	707	0	0
55588	Spotsylvania County Public Schools	(28,779)	2,397	(612)	6,085	4,224	0	0
55589	Stafford County Public Schools	(1,969)	33,554	25,652	3,392	1,444	0	0
55590	Surry County Public Schools	(3,459)	(481)	(641)	(331)	299	0	0
55591	Sussex County School Board	(1,257)	2,809	2,251	2,615	1,303	0	0
55592	Tazewell County Public Schools	(12,027)	2,886	1,650	1,181	2,119	0	0
55593	Warren County Public Schools	(10,414)	(162)	568	1,469	780	0	0
55595	Washington County Public Schools	(7,502)	2,277	(34)	3,407	3,436	0	0
55596	Westmoreland County Public Schools	(3,416)	(1,382)	(1,848)	(987)	(50)	0	0
55597	Wise County Public Schools	(3,857)	1,686	204	309	1,108	0	0
55598	Wythe County Public Schools	(4,523)	(182)	(924)	164	373	0	0
55599	York County Public Schools	(25,818)	(4,258)	(5,035)	(432)	2,960	0	0
55600	Accomack County Public Schools	(9,952)	1,857	2,037	627	1,789	0	0
55601	Bristol VA Public Schools	(1,096)	2,477	(104)	134	321	0	0
55602	Buena Vista City Public Schools	(499)	1,035	859	849	475	0	0
55603	Amelia County Public Schools	(4,536)	(1,558)	(185)	386	346	0	0
55605	Danville City Public Schools	8,146	19,956	15,260	16,421	5,956	0	0
55606	Franklin City Public Schools	551	2,420	1,138	25	478	0	0
55608	Harrisonburg City Public Schools	(3,779)	5,091	2,414	3,787	1,086	0	0
55609	Hopewell City Public Schools	(2,981)	3,589	2,491	3,519	3,529	0	0
55610	Lynchburg City Public Schools	(7,995)	5,698	648	1,572	2,836	0	0
55611	Fauquier County Public Schools	(18,917)	10,482	8,419	8,898	5,810	0	0
55612	Brunswick County Public Schools	(4,117)	(738)	(858)	(168)	1,063	0	0
55614	Portsmouth City Public Schools	(30,658)	(2,185)	(3,525)	5,236	7,285	0	0
55615	Campbell County Public Schools	(6,816)	4,941	1,556	2,102	2,827	0	0
55616	Richmond Public Schools	(23,785)	20,555	2,337	5,074	(1,465)	0	0
55617	Roanoke City Schools	3,520	23,059	17,014	18,337	6,224	0	0
55619	Staunton City Public Schools	(1,515)	3,355	2,264	1,195	1,207	0	0
55620	Suffolk City Public Schools	(6,625)	24,929	14,852	7,225	7,852	0	0
55622	Craig County Public Schools	(1,188)	167	104	238	276	0	0
55623	Martinsville City Public Schools	(1,538)	1,114	1,328	716	672	0	0
55624	Appomattox Regional Governor's School	(429)	(104)	(261)	(220)	(149)	0	0
55625	Colonial Heights City Public Schools	(771)	5,301	3,891	4,880	1,376	0	0
55632	Manassas City Public Schools	(3,139)	12,879	7,453	9,077	9,377	0	0
55633	Franklin County Public Schools	(19,012)	865	(524)	2,008	4,597	0	0
55634	Frederick County Public Schools	(24,305)	7,427	(493)	3,830	10,861	0	0
55635	Salem City Public Schools	(2,064)	3,434	2,430	1,818	1,271	0	0
55636	Manassas Park City Public Schools	(3,546)	1,711	225	877	2,158	0	0
55637	Newport News Public Schools	8,907	54,378	40,557	43,763	10,930	0	0
55638	Town of West Point Public Schools	4,157	5,456	1,218	1,062	1,646	0	0
55708	Waynesboro City Public Schools	759	4,849	3,585	3,035	1,227	0	0
55710	Valley Vocational-Technical Center	(94)	250	54	69	36	0	0
55711	New Horizons Technical Center	(1,210)	(265)	(610)	(446)	213	0	0
55713	Galax City Public Schools	324	2,917	1,571	415	465	0	0
55714	Norton City Public Schools	934	2,138	1,125	516	471	0	0
55802	Williamsburg-James City County Public Schools	(18,493)	(552)	376	3,425	6,020	0	0
55803	Poquoson City Public Schools	(1,628)	140	354	807	403	0	0
55806	Fredericksburg City Public Schools	642	5,437	3,744	4,161	1,250	0	0
55807	Hampton City Public Schools	(4,097)	15,320	13,812	14,161	8,834	0	0
55813	Buchanan County Public Schools	(5,339)	2,216	1,761	2,239	1,127	0	0
55814	Jackson River Technical Ctr	(762)	(715)	(652)	(665)	0	0	0
55815	Northern Neck Regional Vocational Center	(111)	30	8	23	33	0	0
55854	Orange County Broadband Authority	7,441	10,253	9,381	2,357	886	0	0
55856	Blue Ridge Resource Authority	3,120	4,141	(853)	2	52	0	0
55858	Peumansend Creek Regional Jail Authority	26,794	(2,997)	(11,507)	(5,636)	(1,551)	0	0
55859	Williamsburg Area Transit Authority	12,471	6,417	1,523	4,488	4,975	0	0

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		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Thereafter
55860	Middle Peninsula Juvenile Detention Commission	9,484	709	(3,447)	(1,225)	(50)	0	0
55862	Crater Criminal Justice Training Academy	(1,202)	16	(408)	(139)	228	0	0
55863	Central Shenandoah Criminal Justice Training Academy	(1,374)	(173)	(428)	(111)	189	0	0
55864	New River Valley Emergency Comm Regional Authority	(4,103)	1,192	(2,971)	569	926	0	0
55865	Maury Service Authority	(90)	1,675	1,281	901	1,247	0	0
55866	Hampton Roads Transportation Accountability Commission	1,307	2,289	1,626	1,464	1,162	0	0
55867	Pamunkey Regional Library	(925)	4,140	272	592	563	0	0
55868	Northern Virginia Transportation Authority	2,130	5,825	3,864	4,019	1,579	0	0
55869	RSW Regional Jail Authority	(15,862)	(1,261)	(247)	269	5,577	0	0
55870	Bedford Regional Water Authority	(2,271)	6,970	1,802	1,375	3,773	0	0
55871	Portsmouth Redevelopment and Housing Authority	(18,547)	(7,152)	(6,357)	(2,421)	(674)	0	0
55872	Southwest Regional Recreation Authority	(857)	737	(744)	(102)	(883)	0	0
55874	Meherrin River Regional Jail Authority	(27,892)	(10,042)	(3,847)	1,510	5,426	0	0
55875	Woodway Water Authority	(686)	85	(165)	(15)	71	0	0
55876	Bristol Virginia Utilities Authority (BVU)	(35,006)	(3,964)	(1,759)	1,316	1,930	0	0
55878	Mount Rogers Community Services Board	(56,254)	23,933	15,967	23,760	31,210	0	0
55879	Lonesome Pine Soil & Water Conservation District	(115)	11	(57)	(10)	19	0	0
55880	Big Sandy Soil & Water & Conservation District	565	794	735	601	167	0	0
55881	Central Virginia Planning District Commission	(9,812)	(5,006)	(3,467)	(1,902)	12	0	0
55882	Middle Peninsula Planning District Commission	892	1,739	1,045	1,216	926	0	0
55883	Western Virginia Regional Jail Authority	(32,399)	(7,288)	(10,644)	2,324	4,252	0	0
55884	Halifax Service Authority	(4,959)	(1,159)	(1,895)	(1,230)	(2)	0	0
55886	Russell County Public Service Authority	560	2,176	(719)	(209)	261	0	0
55887	Piedmont Community Services Board	(17,440)	21,269	5,284	10,338	14,125	0	0
55888	Blue Ridge Behavioral Health Care	(32,301)	21,548	11,154	21,901	17,574	0	0
55890	Middle River Regional Jail Authority	(18,155)	6,719	1,472	9,835	6,948	0	0
55892	Big Stone Gap Redevelopment and Housing Authority	234	(199)	(512)	(307)	121	0	0
55893	Eastern Shore Soil and Water Conservation District	144	765	380	453	174	0	0
55895	Town of Gordonsville	(2,701)	(330)	(715)	(735)	19	0	0
55896	Virginia Resources Authority	(5,372)	(1,481)	(2,207)	(379)	837	0	0
55897	Prince William County Services Authority	(76,652)	15,967	4,601	12,828	13,859	0	0
55898	Western Virginia Water Authority	(13,562)	29,166	14,716	20,062	11,866	0	0
55899	Shenandoah Valley Regional Airport Commission	(1,951)	353	(220)	(277)	481	0	0
55900	Alleghany Highlands Community Services Board	(5,082)	8,579	5,137	4,296	4,154	0	0
55901	Brunswick Industrial Development Authority	(270)	(248)	(354)	(572)	(424)	0	0
55904	Appalachian Juvenile Commission	(5,473)	1,692	2,923	3,842	2,762	0	0
55905	Goochland-Powhatan Community Services Board	5,027	17,989	13,838	11,817	8,219	0	0
55906	Suffolk Redevelopment and Housing Authority	(6,937)	(3,703)	(2,475)	(681)	89	0	0
55908	Lee County Redevelopment and Housing Authority	(802)	375	(180)	(250)	228	0	0
55909	Henry County Public Service Authority	(5,967)	2,744	1,293	1,482	2,480	0	0
55910	Southside Planning District Commission	(1,902)	581	84	147	427	0	0
55911	Economic Development Authority Of Henrico Co, Va	(466)	2,920	2,163	2,375	2,242	0	0
55912	Augusta County Public Service Authority	(12,208)	9,935	4,866	7,418	5,845	0	0
55914	Rappahannock Juvenile Center	(7,519)	4,899	4,261	3,407	5,656	0	0
55915	Cumberland Plateau Regional Housing Authority	(1,476)	1,007	503	632	221	0	0
55918	Amherst County Service Authority	(2,201)	1,810	(221)	(376)	(345)	0	0
55919	Pepper's Ferry Regional Wastewater Treatment Authority	(2,242)	1,334	(600)	515	1,102	0	0
55920	Rappahannock Regional Jail Authority	(46,391)	(1,748)	(12,130)	3,363	5,086	0	0
55921	Thomas Jefferson Planning District Commission	(1,487)	2,024	(69)	2,169	970	0	0
55922	Piedmont Regional Jail	(23,083)	(4,208)	(2,463)	2,873	2,682	0	0
55923	Nelson County Services Authority	(3,021)	230	(277)	307	398	0	0
55924	Coeburn-Norton-Wise Regional Water	(2,545)	(565)	(448)	(105)	191	0	0
55925	Fauquier County Water & Sanitation Authority	(9,240)	(138)	(5,199)	(2,246)	1,134	0	0
55926	Scott County Soil & Water Conservation District	(323)	147	381	152	217	0	0
55927	New River Resource Authority	(1,926)	1,788	616	1,440	1,724	0	0
55928	Scott County Water & Sewage Authority	359	3,551	261	1,217	1,614	0	0
55929	Greensville County Water & Sewer Authority	(3,587)	649	(705)	86	491	0	0
55930	Petersburg Redevelopment & Housing Authority	(2,994)	1,380	50	1,368	677	0	0
55931	Central Rappahannock Regional Library	(15,088)	(1,475)	(1,679)	(1,305)	1,924	0	0
55932	Virginia Coalfield Economic Development Authority	(1,097)	7	(264)	3	185	0	0
55933	Central Virginia Regional Jail	(20,005)	(1,146)	(9,299)	846	1,628	0	0
55934	Thomas Jefferson Soil & Water Conservation District	2,231	4,550	3,384	4,015	2,318	0	0
55937	Wythe-Grayson Regional Library	(667)	223	37	110	90	0	0
55938	Colonial Soil & Water Conservation District	784	1,578	993	1,204	1,018	0	0
55939	Rivanna Solid Waste Authority	3,486	5,677	3,132	2,680	1,889	0	0
55940	Monacan Soil & Water Conservation District	(61)	588	(97)	(131)	(198)	0	0
55942	Tri-county/city Soil And Water Conservation Dist.	(548)	33	(161)	244	433	0	0
55944	Central Virginia Waste Management Authority	(1,262)	848	214	880	1,010	0	0
55945	Lonesome Pine Regional Library	(3,633)	(767)	(1,239)	(365)	282	0	0
55946	Virginia Peninsulas Public Service Authority	(4,680)	823	1,058	627	1,345	0	0
55947	Tidewater Youth Services Commission	(9,189)	(798)	(677)	4,365	5,573	0	0
55948	Virginia Highlands Airport Commission	(560)	341	421	479	208	0	0
55949	Western Tidewater Regional Jail	(34,877)	(10,227)	(11,932)	3,690	2,995	0	0
55950	Scott County Redevelopment & Housing Authority	(373)	754	353	482	232	0	0
55951	Handley Regional Library	(964)	1,026	(134)	(77)	965	0	0

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

Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date						
		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Thereafter
55952	Northern Neck Regional Jail	(5,717)	6,202	123	1,749	2,062	0	0
55953	Montgomery Regional Solid Waste Authority	(3,487)	(1,315)	62	306	505	0	0
55954	Potomac & Rappahannock Transportation Commission	(23,253)	14,300	9,106	9,338	7,962	0	0
55955	Giles County Public Service Authority	676	2,225	1,386	369	291	0	0
55956	South Central Wastewater Authority	(6,374)	(285)	(1,290)	(227)	185	0	0
55957	Wise County Redevelopment and Housing Authority	(2,789)	(688)	(825)	(593)	291	0	0
55958	Prince William Soil & Water Conservation District	(1,083)	(652)	(814)	(228)	118	0	0
55959	Hampton Roads Regional Jail Authority	(100,068)	(81,106)	(56,892)	(31,158)	(15,682)	0	0
55960	Castlewood Water And Sewage Authority	(3,168)	(1,868)	0	0	0	0	0
55961	Pamunkey Regional Jail	(17,980)	1,088	354	4,004	5,481	0	0
55962	Charlottesville - Albemarle Airport Authority	(2,437)	2,458	768	298	(237)	0	0
55963	Virginia Peninsula Regional Jail	(25,100)	(9,676)	(3,355)	3,886	4,342	0	0
55964	Virginia Biotechnology Research Parternship Authority	(1,813)	(313)	(1,832)	(325)	111	0	0
55966	Blue Ridge Regional Jail Authority	(55,409)	(4,632)	(8,239)	11,930	15,821	0	0
55967	Massanutten Regional Library	(2,471)	(137)	(767)	362	1,023	0	0
55968	Albemarle-Charlottesville Regional Jail	(33,235)	(8,973)	(8,257)	1,235	6,522	0	0
55969	Culpeper Soil & Water Conservation District	(821)	1,082	46	136	72	0	0
55970	New River Valley Regional Jail	(32,755)	(1,399)	(7,319)	6,802	8,906	0	0
55971	Sussex Service Authority	(3,383)	(499)	(906)	196	572	0	0
55974	Peaks of Otter Soil & Water Conservation District	84	297	216	247	217	0	0
55975	New River Soil & Water Conservation District	(55)	217	65	120	89	0	0
55977	Southside Regional Jail	(2,555)	5,106	2,494	5,324	3,091	0	0
55978	Evergreen Soil & Water Conservation District	(523)	(147)	(51)	83	(26)	0	0
55979	Roanoke Higher Education Authority	(1,247)	2,326	1,217	318	534	0	0
55981	John Marshall Soil & Water Conservation District	(627)	156	316	176	263	0	0
55982	Daniel Boone Soil & Water Conservation District	(330)	145	341	132	144	0	0
55983	Southside Community Services Board	(20,802)	1,961	(3,403)	6,389	7,636	0	0
55984	Northern Shenandoah Valley Regional Commission	(40)	1,831	862	747	1,200	0	0
55985	Tazewell Soil & Water Conservation District	(494)	(95)	(169)	(316)	(29)	0	0
55988	Henricopolis Soil & Water Conservation District	(262)	182	50	106	7	0	0
55989	Piedmont Regional Juvenile Detention Center	(2,595)	(103)	(268)	1,048	1,207	0	0
55990	Roanoke River Service Authority	(177)	235	(18)	312	227	0	0
55991	Lee County Public Service Authority	(1,502)	343	(612)	(12)	131	0	0
55992	Blue Ridge Juvenile Detention Center	(7,664)	215	219	2,923	2,383	0	0
55994	Wise County Public Service Authority	772	6,426	5,239	1,689	463	0	0
55995	Holston River Soil and Water Conservation District	1,085	585	(139)	147	164	0	0
55998	Southwest Virginia Regional Jail Authority	(37,678)	20,657	8,118	17,425	7,435	0	0
55999	Clinch Valley Soil & Water Conservation District	303	467	136	109	143	0	0
59212	City of Norfolk - Insurance Only Employees	(1,244,584)	(735,768)	(801,950)	(574,822)	(58,529)	0	0
59214	City of Portsmouth - Insurance Only Employees	(23,727)	(18,717)	(11,791)	(6,124)	(1,919)	0	0
59216	City of Richmond - Insurance Only Employees	(553,850)	77,582	(85,546)	99,854	41,720	0	0
59217	City of Roanoke - Insurance Only Employees	(239,839)	18,526	(12,629)	49,403	69,685	0	0
59617	Roanoke City Schools - Insurance Only Employees	(9,094)	(2,580)	(1,378)	323	(307)	0	0
70156	Department of State Police	(5,673)	(4,374)	(2,271)	(2,217)	(852)	0	0
70203	Woodrow Wilson Rehabilitation Center	(2,631)	(1,367)	(1,128)	(423)	(49)	0	0
70204	The College of William and Mary	(542)	3,100	1,917	2,932	1,360	0	0
70207	University of Virginia - Academic Division	3,515	14,044	5,279	7,292	5,192	0	0
70208	Virginia Polytechnic Institute and State University	(4,184)	5,333	3,868	3,818	2,294	0	0
70211	Virginia Military Institute	(800)	792	154	806	1,250	0	0
70212	Virginia State University	216	2,314	722	1,510	530	0	0
70213	Norfolk State University	(769)	5,595	7,554	5,401	2,295	0	0
70214	Longwood University	(4,206)	(1,620)	(1,575)	(805)	403	0	0
70215	University of Mary Washington	(3,894)	(1,142)	(1,063)	(501)	495	0	0
70216	James Madison University	(5,827)	(379)	(568)	849	1,785	0	0
70217	Radford University	(5,949)	(3,593)	(3,088)	(1,650)	(766)	0	0
70221	Old Dominion University	(6,181)	2,192	941	2,495	2,606	0	0
70236	Virginia Commonwealth University	(8,094)	4,889	9,604	(516)	669	0	0
70241	Richard Bland College	(489)	164	(179)	(512)	(72)	0	0
70242	Christopher Newport University	280	4,301	3,972	2,639	2,312	0	0
70246	University of Virginia's College at Wise	(768)	431	56	716	563	0	0
70247	George Mason University	(5,880)	7,002	3,315	8,223	4,945	0	0
70280	Northern Virginia Community College	(9,653)	(237)	280	(1,584)	1,229	0	0
70282	Piedmont Virginia Community College	(95)	280	354	270	342	0	0
70283	J Sargeant Reynolds Community College	(3,864)	(2,586)	(2,232)	(726)	46	0	0
70286	Virginia Western Community College	(1,506)	(424)	(696)	(536)	(127)	0	0
70288	Wytheville Community College	409	582	538	551	300	0	0
70291	Blue Ridge Community College	(182)	(269)	(133)	104	(99)	0	0
70292	Central Virginia Community College	(732)	137	533	62	134	0	0
70293	Virginia Peninsula Community College	(3,286)	(1,730)	(1,520)	(1,127)	206	0	0
70294	Southwest Virginia Community College	(675)	187	326	(68)	718	0	0
70296	Virginia Highlands Community College	117	597	445	203	101	0	0
70297	Germanna Community College	(836)	223	162	89	88	0	0
70298	Laurel Ridge Community College	(228)	112	416	761	540	0	0
70299	Mountain Empire Community College	(229)	447	392	238	250	0	0
70402	Marine Resources Commission	(8,069)	156	(3,909)	204	2,964	0	0

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

Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date						
		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Thereafter
70403	Department of Wildlife Resources	(29,374)	5,970	10,320	7,872	7,709	0	0
70716	Virginia Correctional Center for Women	(3,169)	25,839	4,254	20,044	20,958	0	0
70718	Bland Correctional Center	(16,616)	9,202	4,286	6,211	2,927	0	0
70733	Sussex I Correctional Center	(129,908)	(125,718)	(97,834)	0	0	0	0
70734	Sussex Ii Correctional Center	(109,713)	(115,611)	(100,567)	0	0	0	0
70735	Wallen Ridge Correctional Center	(30,927)	15,548	8,041	8,564	7,946	0	0
70737	St Brides Correctional Center	(26,575)	(1,106)	(1,194)	9,651	11,274	0	0
70741	Red Onion Correctional Center	(33,920)	12,093	3,252	13,028	6,586	0	0
70743	Fluvanna Women's Correctional Center	(39,829)	(13,582)	(16,911)	2,028	9,483	0	0
70745	Nottoway Correctional Center	(51,722)	(22,427)	(20,408)	7,427	7,286	0	0
70747	Marion Correctional Treatment Center	(15,152)	3,201	(267)	2,708	1,228	0	0
70749	Buckingham Correctional Center	(54,288)	(34,890)	(21,102)	(5,088)	13	0	0
70752	State Farm Correctional Complex	(77,124)	(32,738)	(9,527)	18,801	21,412	0	0
70753	Deerfield Correctional Center	(56,447)	(14,237)	3,509	16,307	1,407	0	0
70754	Augusta Correctional Center	(61,067)	(64,477)	(59,372)	(18,866)	(2,195)	0	0
70756	Department of Corrections - Division of Institutions	18,538	27,675	4,249	6,143	4,629	0	0
70757	Western Region Correctional Field Units	(12,724)	1,411	(742)	1,109	574	0	0
70761	Eastern Reg Corr Field Unit	(12,446)	1,569	2,233	7,931	3,386	0	0
70767	Adult Community Service	(112,718)	39,765	(22,963)	19,211	26,135	0	0
70768	Keen Mountain Correctional Center	(22,931)	5,844	2,951	7,332	6,828	0	0
70769	Greensville Correctional Center	(145,677)	(103,874)	(73,737)	(27,232)	(572)	0	0
70770	Dillwyn Correctional Center	(32,762)	(4,485)	1,511	15,441	11,727	0	0
70771	Indian Creek Correctional Center	(23,555)	(6,201)	(7,475)	1,186	712	0	0
70772	Haynesville Correctional Center	(45,526)	(12,855)	(13,892)	11,522	11,385	0	0
70773	Coffeewood Correctional Center	(36,409)	(14,082)	(14,711)	2,118	9,301	0	0
70774	Lunenburg Correctional Center	(31,159)	(5,474)	(4,348)	8,472	8,425	0	0
70775	Pocahontas State Correctional Center	(20,103)	8,539	3,396	2,800	1,963	0	0
70776	Green Rock Correctional Center	(21,076)	2,761	5,457	15,412	6,837	0	0
70777	Department of Juvenile Justice	(95,636)	(57,158)	(44,339)	(20,809)	404	0	0
70779	Sussex State Prison Complex	103,324	139,893	127,201	(31,461)	(12,489)	0	0
70785	River North Correctional Center	(26,423)	5,724	2,010	14,309	11,092	0	0
70961	Division of Capitol Police	(17,326)	(6,330)	(3,226)	(3,570)	1,798	0	0
70999	Department of Alcoholic Beverage Control	(1,088)	27,372	24,982	19,327	12,671	0	0

Group Life Insurance Program
Appendix 4 - Net OPEB Liability

Employer Code	Employer	June 30, 2023 Net OPEB Liability	June 30, 2024 Net OPEB Liability	Discount Rate Sensitivity: Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Discount Rate Sensitivity: Net OPEB Liability 1% Increase Discount Rate (7.75%)
	VRS Group Life Insurance Program Total[1]	**1,199,313,443**	**1,115,922,056**	**1,735,403,755**	**615,462,309**
	Employer Allocation				
11111	Supreme Court - Judges	78,795	72,089	112,107	39,759
11113	Circuit Courts - Judges	1,669,564	1,509,843	2,348,001	832,721
11114	General District Courts - Judges	1,125,796	1,021,180	1,588,068	563,210
11115	Juvenile and Domestic Relations District Courts - Judges	1,183,243	1,070,058	1,664,079	590,167
11125	Virginia Court of Appeals - Judges	176,779	158,015	245,733	87,149
11171	State Corporation Commission - Commissioners	15,231	13,837	21,519	7,632
11191	VA Worker's Compensation Comm. - Commissioners	30,582	27,786	43,212	15,325
21156	Department of State Police - Troopers	8,024,127	7,384,949	11,484,555	4,073,006
30100	Senate	366,510	338,236	526,001	186,547
30101	House of Delegates	628,560	559,077	869,437	308,347
30103	Magistrate System	1,162,495	1,087,131	1,690,630	599,583
30107	Division of Legislative Services	336,407	305,205	474,633	168,329
30109	Division of Legislative Automated Systems	111,176	108,691	169,028	59,946
30110	Joint Legislative Audit and Review Commission	161,548	151,877	236,188	83,764
30111	Supreme Court	1,133,711	1,072,959	1,668,591	591,767
30112	Judicial Inquiry and Review Commission	22,187	19,640	30,543	10,832
30114	General District Courts	1,976,229	1,879,659	2,923,114	1,036,685
30115	Juvenile and Domestic Relations District Courts	1,195,716	1,137,794	1,769,418	627,525
30116	Combined District Courts	365,551	341,137	530,513	188,147
30117	Virginia State Bar	346,722	317,926	494,417	175,345
30119	Office of the Lieutenant Governor	12,113	10,824	16,833	5,970
30121	Office of the Governor	309,663	282,998	440,098	156,081
30122	Department of Planning and Budget	231,707	220,506	342,916	121,615
30123	Department of Military Affairs	896,127	818,640	1,273,092	451,503
30125	Virginia Court of Appeals	361,353	336,785	523,745	185,747
30127	Department of Emergency Management	660,582	634,513	986,751	349,952
30128	Virginia Veterans Care Center	550,125	566,777	881,412	312,593
30129	Department of Human Resource Management	468,692	448,712	697,806	247,477
30132	Virginia Department of Elections	275,962	251,194	390,639	138,541
30133	Auditor of Public Accounts	493,877	441,682	686,873	243,600
30136	Virginia Information Technologies Agency (VITA)	1,324,282	1,453,600	2,260,537	801,701
30140	Department of Criminal Justice Services	588,383	560,862	872,214	309,331
30141	Office of the Attorney General and Department of Law	2,100,478	2,120,698	3,297,961	1,169,625
30143	Office of the Attorney General - Division of Debt Collection	69,680	69,410	107,942	38,282
30146	Science Museum of Virginia	200,765	191,715	298,142	105,736
30147	Office of the State Inspector General	178,098	156,117	242,783	86,103
30148	Virginia Commission for the Arts	20,988	18,971	29,502	10,463
30151	Department of Accounts	635,996	564,657	878,114	311,424
30152	Department of the Treasury	442,667	418,471	650,776	230,798
30154	Department of Motor Vehicles	5,102,839	4,553,074	7,080,621	2,511,148
30156	Department of State Police	2,383,036	2,184,641	3,397,400	1,204,891
30157	Compensation Board	53,969	45,864	71,325	25,296
30160	Virginia Criminal Sentencing Commission	37,299	41,401	64,383	22,834
30161	Department of Taxation	2,683,464	2,517,185	3,914,550	1,388,298
30162	Department of Accounts - Transfer Payments (CHRF)	7,196	10,266	15,966	5,662
30164	Virginia Management Fellows Administration	37,179	32,139	49,980	17,725
30165	Department of Housing and Community Development	567,155	529,951	824,143	292,283
30166	Secretary of the Commonwealth	100,502	65,616	102,042	36,189
30171	State Corporation Commission	2,861,922	2,725,974	4,239,244	1,503,451
30172	Virginia State Lottery	1,497,823	1,404,165	2,183,659	774,436

Group Life Insurance Program
Appendix 4 - Net OPEB Liability

Employer Code	Employer	June 30, 2023 Net OPEB Liability	June 30, 2024 Net OPEB Liability	Discount Rate Sensitivity: Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Discount Rate Sensitivity: Net OPEB Liability 1% Increase Discount Rate (7.75%)
30174	Virginia College Savings Plan	632,158	616,770	959,158	340,166
30180	Secretary of Administration	106,379	132,348	205,819	72,994
30181	Department of Labor and Industry	523,620	497,366	773,469	274,312
30182	Virginia Employment Commission	2,822,224	2,113,222	3,286,334	1,165,501
30183	Secretary of Natural and Historic Resources	27,584	24,216	37,658	13,356
30184	Secretary Of Technology	0	0	0	0
30185	Secretary of Education	29,263	31,023	48,244	17,110
30186	Secretary of Transportation	43,175	36,379	56,574	20,064
30187	Secretary of Public Safety	36,099	48,766	75,837	26,896
30188	Secretary of Health and Human Resources	29,863	29,126	45,294	16,064
30190	Secretary of Finance	35,380	22,765	35,402	12,555
30191	Virginia Workers' Compensation Commission	1,050,479	977,883	1,520,734	539,330
30192	Secretary of Commerce and Trade	53,010	36,379	56,574	20,064
30193	Secretary of Agriculture and Forestry	20,029	18,190	28,287	10,032
30194	Department of General Services	2,058,262	1,967,594	3,059,864	1,085,183
30195	Secretary of Labor	29,503	22,542	35,055	12,432
30199	Department of Conservation and Recreation	1,541,717	1,434,071	2,230,167	790,931
30200	Office of Children's Services	63,803	59,367	92,323	32,743
30201	Department of Education - Central Office Operations	2,076,012	1,988,350	3,092,142	1,096,631
30202	The Library of Virginia	442,427	399,723	621,622	220,459
30203	Woodrow Wilson Rehabilitation Center	492,198	474,713	738,241	261,818
30204	The College of William and Mary	9,135,290	8,568,161	13,324,604	4,725,581
30206	Mcv Hospitals Authority	0	0	0	0
30207	University of Virginia - Academic Division	18,948,673	17,794,047	27,672,054	9,813,916
30208	Virginia Polytechnic Institute and State University	36,611,561	34,558,991	53,743,719	19,060,252
30209	University of Virginia Medical Center	1,593,168	1,388,765	2,159,710	765,943
30211	Virginia Military Institute	1,980,786	1,831,898	2,848,839	1,010,343
30212	Virginia State University	2,549,141	2,671,294	4,154,209	1,473,294
30213	Norfolk State University	3,035,702	2,834,554	4,408,099	1,563,336
30214	Longwood University	2,406,782	2,177,387	3,386,120	1,200,890
30215	University of Mary Washington	2,265,263	2,042,137	3,175,789	1,126,296
30216	James Madison University	11,079,977	10,282,106	15,990,010	5,670,870
30217	Radford University	4,313,691	3,838,214	5,968,921	2,116,883
30218	Virginia School for Deaf and Blind	337,487	305,539	475,154	168,514
30221	Old Dominion University	9,757,614	9,343,727	14,530,709	5,153,327
30222	Department of Professional and Occupational Regulation	588,023	536,982	835,076	296,160
30223	Department of Health Professions	1,038,605	977,101	1,519,520	538,899
30226	Board of Accountancy	49,532	43,186	67,160	23,818
30233	Board of Bar Examiners	31,542	28,233	43,906	15,571
30234	Cooperative Extension and Agricultural Research Service	246,219	273,401	425,174	150,788
30236	Virginia Commonwealth University	28,461,147	26,753,785	41,605,611	14,755,463
30238	Virginia Museum of Fine Arts	792,866	757,265	1,177,645	417,653
30239	Frontier Culture Museum of Virginia	79,035	79,230	123,214	43,698
30241	Richard Bland College	384,260	362,675	564,006	200,025
30242	Christopher Newport University	3,364,914	3,112,418	4,840,215	1,716,586
30245	State Council of Higher Education for Virginia	245,979	233,451	363,046	128,755
30246	University of Virginia's College at Wise	485,482	474,490	737,894	261,695
30247	George Mason University	23,107,412	21,428,270	33,323,743	11,818,292
30261	Virginia Community College System - Central Office Operations	1,052,637	1,000,089	1,555,269	551,577
30262	Department of Rehabilitative Services	2,914,811	2,960,764	4,604,373	1,632,945
30263	Virginia Rehabilitation Center for the Blind and Vision Impaired	59,006	53,118	82,605	29,296
30268	Virginia Institute of Marine Science	1,205,070	1,171,830	1,822,347	646,297

Group Life Insurance Program
Appendix 4 - Net OPEB Liability

Employer Code	Employer	June 30, 2023 Net OPEB Liability	June 30, 2024 Net OPEB Liability	Discount Rate Sensitivity: Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Discount Rate Sensitivity: Net OPEB Liability 1% Increase Discount Rate (7.75%)
30270	Virginia Community College System - Shared Services	293,712	277,530	431,595	153,065
30275	New River Community College	437,270	392,581	610,515	216,520
30276	Southside Virginia Community College	456,339	437,218	679,931	241,138
30277	Paul D Camp Community College	194,409	184,797	287,383	101,921
30278	Rappahannock Community College	391,216	372,272	578,931	205,318
30279	Danville Community College	397,452	358,434	557,412	197,686
30280	Northern Virginia Community College	6,093,232	5,540,553	8,616,280	3,055,770
30282	Piedmont Virginia Community College	636,835	590,992	919,070	325,949
30283	J Sargeant Reynolds Community College	1,091,015	993,059	1,544,336	547,700
30284	Eastern Shore Community College	147,635	135,138	210,157	74,532
30285	Patrick Henry Community College	595,339	561,978	873,949	309,947
30286	Virginia Western Community College	778,834	734,388	1,142,069	405,036
30287	Mountain Gateway Community College	199,926	187,698	291,895	103,521
30288	Wytheville Community College	304,626	277,865	432,116	153,250
30290	Brightpoint Community College	941,341	872,093	1,356,218	480,984
30291	Blue Ridge Community College	616,207	557,180	866,487	307,300
30292	Central Virginia Community College	516,784	459,648	714,813	253,509
30293	Virginia Peninsula Community College	753,169	723,675	1,125,409	399,127
30294	Southwest Virginia Community College	468,932	434,094	675,072	239,415
30295	Tidewater Community College	2,392,870	2,061,889	3,206,506	1,137,190
30296	Virginia Highlands Community College	317,698	297,728	463,006	164,205
30297	Germanna Community College	1,000,107	955,118	1,485,332	526,774
30298	Laurel Ridge Community College	719,228	671,339	1,044,019	370,262
30299	Mountain Empire Community College	397,213	359,996	559,841	198,548
30301	Department of Agriculture and Consumer Services	1,476,955	1,411,307	2,194,765	778,375
30310	Virginia Economic Development Partnership	863,146	893,965	1,390,232	493,047
30320	Virginia Tourism Authority	314,700	294,045	457,279	162,174
30330	Virginia - Israel Advisory Board	6,116	5,803	9,024	3,200
30350	Department of Small Business and Supplier Diversity	194,049	175,646	273,153	96,874
30400	Jamestown-Yorktown Commemoration	24,226	0	0	0
30402	Marine Resources Commission	239,623	225,751	351,072	124,508
30403	Department of Wildlife Resources	921,073	866,625	1,347,715	477,968
30405	Virginia Racing Commission	23,267	28,010	43,559	15,448
30407	Virginia Port Authority	8,875	8,035	12,495	4,431
30409	Department of Energy	671,256	653,819	1,016,773	360,599
30411	Department of Forestry	650,268	631,947	982,759	348,536
30413	Commission on Virginia Alcohol Safety Action Program	29,743	29,126	45,294	16,064
30417	Gunston Hall	15,471	17,632	27,419	9,724
30423	Department of Historic Resources	167,664	154,220	239,833	85,057
30425	Jamestown - Yorktown Foundation	421,439	389,010	604,962	214,550
30440	Department of Environmental Quality	3,070,242	2,934,094	4,562,897	1,618,235
30454	Office of Commonwealth Preparedness	47,733	30,241	47,029	16,679
30501	Va Dept Of Transportation	26,537,688	24,881,603	38,694,124	13,722,902
30505	Department of Rail and Public Transportation	314,700	286,904	446,172	158,235
30506	Motor Vehicle Dealer Board	72,678	63,831	99,265	35,204
30510	Va Dept Of Transportation Central Office	0	0	0	0
30511	Va Dept Of Transportation Bristol	0	0	0	0
30512	Va Dept Of Transportation Salem	0	0	0	0
30513	Va Dept Of Transportation Lynchburg	0	0	0	0
30514	Va Dept Of Transportation Richmond	0	0	0	0
30515	Va Dept Of Transportation Hampton Roads	0	0	0	0
30516	Va Dept Of Transportation Fredericksburg	0	0	0	0

Group Life Insurance Program
Appendix 4 - Net OPEB Liability

Employer Code	Employer	June 30, 2023 Net OPEB Liability	June 30, 2024 Net OPEB Liability	Discount Rate Sensitivity: Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Discount Rate Sensitivity: Net OPEB Liability 1% Increase Discount Rate (7.75%)
30517	Va Dept Of Transportation Culpeper	0	0	0	0
30518	Va Dept Of Transportation Staunton	0	0	0	0
30519	Va Dept Of Transportation Nova	0	0	0	0
30601	Department of Health	10,001,794	9,102,576	14,155,688	5,020,326
30602	Department of Medical Assistance Services	2,341,659	2,160,090	3,359,221	1,191,350
30606	Virginia Board for People With Disabilities	34,420	32,362	50,327	17,848
30701	Department of Corrections - Central Administration	1,532,962	1,556,377	2,420,368	858,385
30702	Department for the Blind and Vision Impaired	433,912	448,266	697,112	247,231
30703	Central State Hospital	2,105,994	2,019,373	3,140,387	1,113,741
30704	Eastern State Hospital	1,759,873	1,686,158	2,622,195	929,964
30705	Southwestern Virginia Mental Health Institute	1,599,404	1,435,522	2,232,423	791,731
30706	Western State Hospital	1,922,619	1,836,473	2,855,954	1,012,866
30707	Central Virginia Training Center	2,279	2,009	3,124	1,108
30708	Commonwealth Center for Children and Adolescents	325,494	316,810	492,681	174,730
30711	Virginia Correctional Enterprises	433,072	401,397	624,225	221,382
30716	Virginia Correctional Center for Women	286,876	288,912	449,296	159,343
30718	Bland Correctional Center	214,797	199,750	310,637	110,168
30720	Department of Behavioral Health & Developmental Services	2,310,957	2,307,727	3,588,815	1,272,776
30723	Southeastern Virginia Training Center	723,426	665,201	1,034,474	366,877
30724	Catawba Hospital	860,387	818,194	1,272,398	451,257
30725	Northern Va Training Center	0	0	0	0
30728	Northern Virginia Mental Health Institute	1,309,890	1,297,148	2,017,233	715,413
30729	Piedmont Geriatric Hospital	846,355	803,799	1,250,011	443,318
30733	Sussex I Correctional Center	0	0	0	0
30734	Sussex Ii Correctional Center	0	0	0	0
30735	Wallen Ridge Correctional Center	316,979	282,663	439,578	155,897
30737	St Brides Correctional Center	236,984	236,799	368,253	130,601
30738	Southwestern Va Training Ctr	0	0	0	0
30739	Southern Virginia Mental Health Institute	468,332	465,228	723,490	256,586
30741	Red Onion Correctional Center	305,465	287,685	447,387	158,666
30742	Department of Corrections - Academy For Staff Development	456,219	438,111	681,320	241,631
30743	Fluvanna Women's Correctional Center	456,459	433,759	674,551	239,230
30745	Nottoway Correctional Center	308,104	295,719	459,882	163,098
30747	Marion Correctional Treatment Center	266,487	246,172	382,830	135,771
30748	Hiram W Davis Medical Center	546,527	513,436	798,459	283,174
30749	Buckingham Correctional Center	245,859	237,468	369,294	130,970
30751	Department for the Deaf and Hard-of-Hearing	31,422	27,340	42,517	15,079
30752	State Farm Correctional Complex	279,320	366,804	570,427	202,302
30753	Deerfield Correctional Center	291,553	352,743	548,561	194,548
30754	Augusta Correctional Center	164,186	210,909	327,991	116,322
30756	Department of Corrections - Division of Institutions	1,770,906	1,769,629	2,752,003	976,000
30757	Western Region Correctional Field Units	79,275	71,196	110,719	39,266
30761	Eastern Reg Corr Field Unit	126,528	123,533	192,109	68,132
30765	Department of Social Services	5,188,110	4,966,969	7,724,282	2,739,423
30766	Virginia Parole Board	41,256	42,851	66,640	23,634
30767	Adult Community Service	700,639	690,644	1,074,041	380,910
30768	Keen Mountain Correctional Center	224,392	209,235	325,388	115,399
30769	Greensville Correctional Center	491,359	637,080	990,742	351,367
30770	Dillwyn Correctional Center	271,764	256,885	399,490	141,679
30771	Indian Creek Correctional Center	181,096	180,891	281,309	99,766
30772	Haynesville Correctional Center	306,065	272,843	424,306	150,481
30773	Coffeewood Correctional Center	198,127	234,567	364,782	129,370

Group Life Insurance Program
Appendix 4 - Net OPEB Liability

Employer Code	Employer	June 30, 2023 Net OPEB Liability	June 30, 2024 Net OPEB Liability	Discount Rate Sensitivity: Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Discount Rate Sensitivity: Net OPEB Liability 1% Increase Discount Rate (7.75%)
30774	Lunenburg Correctional Center	198,846	227,090	353,155	125,247
30775	Pocahontas State Correctional Center	254,135	232,447	361,485	128,201
30776	Green Rock Correctional Center	272,964	255,211	396,887	140,756
30777	Department of Juvenile Justice	3,769,922	3,708,990	5,767,961	2,045,612
30778	Department of Forensic Science	1,378,851	1,275,611	1,983,740	703,535
30779	Sussex State Prison Complex	429,474	352,408	548,041	194,363
30785	River North Correctional Center	251,856	241,262	375,194	133,063
30794	Virginia Center for Behavioral Rehabilitation	1,299,816	1,306,075	2,031,117	720,337
30840	Virginia Housing Commission	6,236	11,048	17,180	6,093
30841	Department of Aviation	150,874	143,619	223,346	79,210
30848	Indigent Defense Commission	2,163,801	2,153,841	3,349,503	1,187,904
30851	Tobacco Indemnification & Revitalization Commission	49,891	42,628	66,292	23,511
30852	Virginia Foundation For Healthy Youth	66,082	59,479	92,497	32,804
30856	Virginia Opioid Abatement Authority	11,873	31,915	49,633	17,602
30882	Behavioral Health Commission	16,311	14,395	22,387	7,939
30883	Virginia American Revolution 250 Commission	0	36,379	56,574	20,064
30902	Puller Veterans Care Center	19,909	43,856	68,201	24,188
30903	Jones & Cabacoy Veterans Care Center	63,803	170,624	265,343	94,104
30912	Department of Veterans Services	804,020	820,091	1,275,348	452,303
30913	Veterans Services Foundation	5,037	4,017	6,247	2,216
30922	Sitter-Barfoot Veterans Care Center	694,043	635,852	988,833	350,690
30937	Southern Virginia Higher Education Center	139,120	134,692	209,463	74,286
30938	New College Institute	44,495	45,418	70,631	25,049
30942	Virginia Museum of Natural History	87,070	81,351	126,511	44,867
30948	Southwest Virginia Higher Education Center	64,883	57,247	89,026	31,573
30957	Commonwealth's Attorneys' Services Council	28,304	25,778	40,088	14,217
30960	Department of Fire Programs	240,103	238,361	370,682	131,463
30961	Division of Capitol Police	49,172	47,427	73,755	26,157
30977	Virginia Cannabis Control Authority	40,057	80,570	125,296	44,436
30999	Department of Alcoholic Beverage Control	4,097,934	3,733,540	5,806,140	2,059,152
33010	Virginia Outdoors Foundation	155,791	141,945	220,743	78,287
35106	Arlington County Health Department	3,838	3,459	5,380	1,908
35129	Fairfax County Health Department	62,364	38,165	59,351	21,049
35522	Virginia Passenger Rail Authority	311,342	341,026	530,339	188,085
35885	Fort Monroe Federal Area Development Authority	90,548	81,574	126,858	44,990
40100	Accomack County School Board	1,572,660	1,367,228	2,126,217	754,064
40101	Albemarle County Schools	6,238,349	5,940,276	9,237,901	3,276,229
40102	Alleghany County School Board	921,433	844,307	1,313,006	465,659
40103	Amelia County School Board	513,786	467,795	727,481	258,002
40104	Amherst County School Board	1,432,100	1,286,881	2,001,268	709,751
40105	Appomattox County School Board	714,911	667,098	1,037,424	367,923
40106	Arlington Public Schools	18,861,243	16,987,459	26,417,704	9,369,060
40107	Augusta County School Board	3,593,743	3,256,372	5,064,082	1,795,981
40108	Bath County School Board	249,937	224,970	349,857	124,077
40109	Bedford County School Board	3,003,081	2,686,359	4,177,637	1,481,602
40110	Bland County School Board	209,640	195,844	304,563	108,014
40111	Botetourt County Schools	1,568,342	1,438,089	2,236,415	793,146
40112	Brunswick County Public Schools	449,623	375,508	583,963	207,103
40113	Buchanan County School Board	733,260	643,217	1,000,287	354,752
40114	Buckingham County School Board	682,289	612,195	952,042	337,643
40115	Campbell County School Board	2,465,788	2,222,805	3,456,751	1,225,939
40116	Caroline County School Board	1,315,047	1,183,212	1,840,049	652,575

Group Life Insurance Program
Appendix 4 - Net OPEB Liability

Employer Code	Employer	June 30, 2023 Net OPEB Liability	June 30, 2024 Net OPEB Liability	Discount Rate Sensitivity: Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Discount Rate Sensitivity: Net OPEB Liability 1% Increase Discount Rate (7.75%)
40117	Carroll County School Board	1,211,906	1,094,273	1,701,737	603,522
40118	Charles City County School Board	213,118	217,493	338,230	119,954
40119	Charlotte County School Board	1,034,288	809,601	1,259,035	446,518
40120	Chesterfield County School Board	20,837,232	19,535,555	30,380,325	10,774,406
40121	Clarke County School Board	734,699	670,446	1,042,631	369,770
40122	Craig County School Board	206,282	179,663	279,400	99,089
40123	Culpeper County School Board	2,695,697	2,574,879	4,004,271	1,420,118
40124	Cumberland County School Board	490,999	440,008	684,270	242,677
40125	Dickenson County School Board	579,388	526,046	818,069	290,129
40126	Dinwiddie County School Board	1,461,843	1,318,462	2,050,380	727,169
40128	Essex County Public Schools	452,021	349,172	543,008	192,578
40129	Fairfax County School Board	89,603,946	81,915,153	127,388,701	45,178,503
40130	Fauquier County School Board	4,428,345	3,871,915	6,021,330	2,135,470
40131	Floyd County School Board	609,371	539,995	839,762	297,822
40132	Fluvanna County Public Schools	1,377,891	1,304,290	2,028,340	719,352
40133	Franklin County Public Schools	2,291,528	2,089,006	3,248,676	1,152,145
40134	Frederick County School Board	5,442,964	5,014,842	7,798,731	2,765,826
40135	Giles County Schools	786,390	724,903	1,127,318	399,804
40136	Gloucester County School Board	1,897,914	1,736,933	2,701,156	957,967
40137	Goochland County School Board	970,964	870,084	1,353,094	479,876
40138	Grayson County School Board	568,834	534,750	831,605	294,930
40139	Greene County Public Schools	1,064,750	923,983	1,436,914	509,603
40140	Greensville County School Board	767,081	694,215	1,079,595	382,879
40141	Halifax County School Board	1,651,095	1,510,401	2,348,869	833,028
40142	Hanover County School Board	6,168,189	5,632,840	8,759,798	3,106,669
40143	Henrico County School Board	16,913,678	15,979,335	24,849,940	8,813,051
40144	Henry County Public Schools	2,287,211	2,039,682	3,171,971	1,124,942
40145	Highland County Public Schools	103,021	93,961	146,121	51,822
40146	Isle of Wight County Schools	1,926,217	1,747,088	2,716,948	963,568
40148	King George County School Board	1,480,912	1,400,594	2,178,105	772,467
40149	King & Queen County School Board	299,708	262,130	407,646	144,572
40150	King William County School Board	642,712	550,708	856,422	303,731
40151	Lancaster County Public Schools	356,076	323,617	503,267	178,484
40152	Lee County School Board	1,041,964	937,040	1,457,219	516,804
40153	Loudoun County School Board	42,535,690	39,162,169	60,902,259	21,599,034
40154	Louisa County Public Schools	1,955,241	1,772,084	2,755,821	977,354
40155	Lunenburg County School Board	543,769	479,735	746,050	264,587
40156	Madison County School Board	595,459	507,521	789,262	279,912
40157	Mathews County School Board	406,567	339,352	527,736	187,162
40158	Mecklenburg County School Board	1,381,129	1,214,235	1,888,293	669,685
40159	Middlesex County School Board	532,375	479,846	746,224	264,649
40160	Montgomery County School Board	3,458,580	3,044,682	4,734,876	1,679,227
40162	Nelson County Public Schools	647,150	581,842	904,840	320,902
40163	New Kent County School Board	1,107,086	1,034,013	1,608,025	570,287
40165	Northampton County Schools	502,992	484,868	754,033	267,418
40166	Northumberland County School Board	520,982	467,348	726,787	257,756
40167	Nottoway County School Board	602,295	541,780	842,539	298,807
40168	Orange County Public Schools	1,604,921	1,477,034	2,296,980	814,626
40169	Page County Public Schools	1,110,324	1,002,656	1,559,260	552,993
40170	Patrick County School Board	750,410	681,828	1,060,332	376,047
40171	Pittsylvania County School Board	2,618,101	2,298,018	3,573,717	1,267,422
40172	Powhatan County School Board	1,426,224	1,258,760	1,957,535	694,241

Group Life Insurance Program
Appendix 4 - Net OPEB Liability

Employer Code	Employer	June 30, 2023 Net OPEB Liability	June 30, 2024 Net OPEB Liability	Discount Rate Sensitivity: Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Discount Rate Sensitivity: Net OPEB Liability 1% Increase Discount Rate (7.75%)
40173	Prince Edward County School Board	574,951	514,886	800,715	283,974
40174	Prince George County School Board	1,915,184	1,661,050	2,583,148	916,116
40176	Prince William County School Board	36,753,440	33,923,361	52,755,233	18,709,685
40177	Pulaski County School Board	1,349,348	1,180,422	1,835,710	651,036
40178	Rappahannock County School Board	362,193	301,634	469,080	166,359
40179	Richmond County School Board	435,231	381,422	593,161	210,365
40180	Roanoke County School Board	4,750,600	4,364,594	6,787,511	2,407,196
40181	Rockbridge County School Board	964,128	864,505	1,344,417	476,799
40182	Rockingham County School Board	4,228,659	3,878,499	6,031,569	2,139,101
40183	Russell County School Board	1,023,494	911,262	1,417,131	502,587
40184	Scott County School Board	1,229,776	1,166,920	1,814,712	643,589
40185	Shenandoah County School Board	2,127,942	1,873,298	2,913,222	1,033,177
40186	Smyth County School Board	1,331,238	1,186,114	1,844,561	654,175
40187	Southampton County School Board	756,887	622,461	968,008	343,305
40188	Spotsylvania County School Board	7,820,243	7,273,580	11,311,362	4,011,583
40189	Stafford County School Board	10,960,765	10,185,356	15,839,551	5,617,509
40190	Surry County Schools	405,128	349,060	542,834	192,517
40191	Sussex County School Board	443,746	402,736	626,307	222,120
40192	Tazewell County Schools	1,476,595	1,354,841	2,106,954	747,233
40193	Warren County School Board	1,897,674	1,740,057	2,706,015	959,690
40195	Washington County School Board	2,047,348	1,887,024	2,934,568	1,040,747
40196	Westmoreland County School Board	559,000	547,583	851,563	302,007
40197	Wise County School Board	1,774,264	1,629,581	2,534,210	898,760
40198	Wythe County School Board	1,263,717	1,169,486	1,818,703	645,004
40199	York County School Board	4,144,228	3,923,694	6,101,853	2,164,027
40200	Alexandria City School Board	9,006,724	8,253,583	12,835,393	4,552,082
40201	Bristol City School Board	768,040	683,502	1,062,935	376,971
40202	Buena Vista City Schools	285,796	254,988	396,540	140,633
40203	Charlottesville Public Schools	2,252,431	2,075,503	3,227,677	1,144,698
40205	Danville City Schools	2,179,872	2,122,819	3,301,259	1,170,794
40206	Fredericksburg City Schools	1,475,995	1,308,419	2,034,761	721,630
40207	Hampton City Schools	6,661,107	6,255,413	9,727,979	3,450,036
40208	Harrisonburg City School Board	2,740,431	2,525,108	3,926,872	1,392,668
40209	Hopewell City School Board	1,624,230	1,397,246	2,172,899	770,620
40210	Lynchburg Public Schools	3,184,657	3,000,714	4,666,501	1,654,978
40211	Newport News Public Schools	9,561,407	8,881,735	13,812,252	4,898,526
40212	Norfolk Public Schools	11,488,104	10,410,325	16,189,408	5,741,586
40213	Petersburg City Schools	1,507,537	1,335,647	2,077,105	736,647
40214	Portsmouth School Board	4,418,511	3,831,072	5,957,815	2,112,944
40215	Radford City School Board	534,054	497,143	773,122	274,188
40216	Richmond Public Schools	10,748,247	9,789,092	15,223,309	5,398,958
40217	Roanoke City School Board	5,651,765	5,128,889	7,976,089	2,828,726
40219	Staunton City Schools	1,074,225	999,308	1,554,054	551,146
40220	Suffolk City School Board	4,701,309	4,367,831	6,792,544	2,408,981
40222	Winchester Public Schools	1,854,498	1,720,194	2,675,125	948,735
40223	Martinsville City Schools	639,354	606,504	943,192	334,504
40224	Falls Church Public Schools	1,634,304	1,475,695	2,294,898	813,887
40225	Colonial Heights City Schools	1,147,983	1,063,251	1,653,493	586,412
40230	Covington City School Board	0	0	0	0
40231	Fairfax City School Board	5,037	3,236	5,033	1,785
40232	Franklin City Public Schools	417,961	394,144	612,945	217,381
40233	Chesapeake Public Schools	15,286,689	14,001,251	21,773,764	7,722,082

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Employer Code	Employer	June 30, 2023 Net OPEB Liability	June 30, 2024 Net OPEB Liability	Discount Rate Sensitivity: Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Discount Rate Sensitivity: Net OPEB Liability 1% Increase Discount Rate (7.75%)
40234	Virginia Beach City School Board	23,652,620	22,130,185	34,415,312	12,205,418
40236	Manassas Park City Schools	1,361,461	1,276,392	1,984,955	703,966
40306	Town of West Point School Board	315,659	281,659	438,016	155,343
40307	Lexington City School Board	189,372	168,393	261,872	92,873
40308	Waynesboro Public Schools	1,212,506	1,086,350	1,689,416	599,153
40309	Town of Colonial Beach Schools	244,900	226,309	351,940	124,816
40313	Galax City Schools	461,496	417,913	649,909	230,491
40314	Norton City Schools	250,417	218,274	339,445	120,384
40332	Manassas City Schools	3,469,494	3,182,833	4,949,719	1,755,422
40335	City of Salem Schools	1,422,506	1,275,722	1,983,914	703,597
40402	Williamsburg-James City County School Board	4,353,028	3,960,184	6,158,601	2,184,153
40403	Poquoson City Public Schools	639,234	581,284	903,972	320,594
40410	Valley Vocational Technical Center	118,972	112,150	174,408	61,854
40412	Charlottesville/Albemarle Vo-Tech Center	90,068	51,332	79,829	28,311
40414	Jackson River Technical Ctr	0	0	0	0
40415	New Horizons Technical Center	528,298	473,821	736,852	261,325
40416	Northern Neck Regional Vocational Center	53,369	45,418	70,631	25,049
40417	Rowanty Vocational Technical Center	51,091	48,877	76,011	26,957
40418	Amelia-Nottoway Vocational Center	19,909	22,095	34,361	12,186
40421	Northern Neck Regional Special Education Program	37,419	36,156	56,227	19,941
40423	Maggie Walker Governor's School for Govt & Intl Studies	262,170	238,138	370,335	131,340
40424	Appomattox Region Governor's School	128,926	113,266	176,143	62,469
40425	Bridging Communities Regional Career and Tech Center	33,101	29,572	45,988	16,310
55100	Accomack County	737,338	716,645	1,114,476	395,250
55101	Albemarle County	3,067,004	3,054,948	4,750,841	1,684,890
55102	Alleghany County	469,651	436,102	678,196	240,523
55103	Amelia County	284,957	272,173	423,265	150,111
55104	Amherst County	602,535	629,045	978,247	346,936
55105	Appomattox County	264,688	233,451	363,046	128,755
55107	Augusta County	1,438,936	1,331,741	2,071,031	734,493
55108	Bath County	166,944	154,332	240,006	85,118
55109	Bedford County	1,281,466	1,193,702	1,856,361	658,360
55110	Bland County	161,188	148,194	230,462	81,733
55111	Botetourt County	837,241	805,138	1,252,094	444,056
55112	Brunswick County	373,706	344,485	535,719	189,993
55113	Buchanan County	640,433	628,934	978,074	346,875
55114	Buckingham County	321,056	289,359	449,990	159,589
55115	Campbell County	906,681	832,813	1,295,132	459,320
55116	Caroline County	793,466	799,781	1,243,764	441,102
55117	Carroll County	450,702	409,655	637,067	225,936
55118	Charles City County	262,410	272,397	423,612	150,234
55119	Charlotte County	271,405	253,984	394,978	140,079
55120	Chesterfield County	13,373,304	12,464,626	19,384,113	6,874,591
55121	Clarke County	318,778	297,282	462,312	163,959
55122	Craig County	119,931	111,034	172,673	61,238
55123	Culpeper County	1,200,633	1,118,377	1,739,222	616,816
55124	Cumberland County	215,517	198,299	308,381	109,368
55126	Dinwiddie County	656,864	599,920	932,953	330,873
55128	Essex County	259,172	227,425	353,675	125,431
55130	Fauquier County	2,548,421	2,324,354	3,614,672	1,281,946
55131	Floyd County	299,109	289,359	449,990	159,589
55132	Fluvanna County	500,593	508,860	791,344	280,651

Group Life Insurance Program
Appendix 4 - Net OPEB Liability

Employer Code	Employer	June 30, 2023 Net OPEB Liability	June 30, 2024 Net OPEB Liability	Discount Rate Sensitivity: Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Discount Rate Sensitivity: Net OPEB Liability 1% Increase Discount Rate (7.75%)
55133	Franklin County	1,022,295	943,066	1,466,590	520,127
55134	Frederick County	2,696,656	2,481,588	3,859,191	1,368,665
55135	Giles County	365,551	339,240	527,563	187,101
55136	Gloucester County	997,589	916,953	1,425,981	505,725
55137	Goochland County	918,794	907,691	1,411,577	500,617
55138	Grayson County	308,703	296,500	461,097	163,528
55139	Greene County	380,662	434,986	676,460	239,907
55140	Greensville County	306,425	278,199	432,636	153,435
55141	Halifax County	544,848	496,474	772,081	273,819
55142	Hanover County	3,986,518	3,727,626	5,796,943	2,055,890
55143	Henrico County	15,887,065	14,977,571	23,292,069	8,260,550
55144	Henry County	1,235,653	1,136,790	1,767,856	626,971
55145	Highland County	87,310	93,179	144,906	51,391
55146	Isle of Wight County	936,784	872,763	1,357,259	481,353
55147	James City County	2,395,509	2,203,277	3,426,381	1,215,169
55148	King George County	807,618	700,464	1,089,313	386,326
55149	King and Queen County	210,719	198,857	309,249	109,675
55150	King William County	327,772	299,179	465,262	165,005
55151	Lancaster County	311,821	288,801	449,122	159,282
55152	Lee County	323,335	300,853	467,865	165,929
55153	Loudoun County	16,756,448	15,968,622	24,833,281	8,807,143
55154	Louisa County	921,073	856,917	1,332,617	472,614
55155	Lunenburg County	155,911	144,066	224,041	79,456
55156	Madison County	335,808	304,424	473,418	167,898
55157	Mathews County	206,402	190,823	296,754	105,244
55158	Mecklenburg County	610,930	611,972	951,695	337,520
55159	Middlesex County	210,120	198,076	308,034	109,245
55160	Montgomery County	1,201,832	1,125,742	1,750,675	620,878
55162	Nelson County	264,569	260,233	404,696	143,526
55163	New Kent County	707,715	663,416	1,031,698	365,892
55165	Northampton County	561,159	538,544	837,506	297,022
55166	Northumberland County	288,435	273,513	425,347	150,850
55167	Nottoway County	226,191	220,841	343,436	121,800
55168	Orange County	798,863	749,118	1,164,977	413,160
55169	Page County	508,149	473,821	736,852	261,325
55170	Patrick County	387,978	360,108	560,015	198,610
55171	Pittsylvania County	998,069	906,129	1,409,148	499,755
55172	Powhatan County	607,332	613,199	953,604	338,197
55173	Prince Edward County	333,529	296,166	460,576	163,344
55174	Prince George County	881,495	846,204	1,315,957	466,705
55176	Prince William County	17,987,543	17,559,815	27,307,793	9,684,730
55177	Pulaski County	881,495	828,572	1,288,537	456,981
55178	Rappahannock County	196,448	181,114	281,656	99,890
55179	Richmond County	211,439	196,068	304,910	108,137
55180	Roanoke County	3,079,597	3,009,642	4,680,384	1,659,902
55181	Rockbridge County	489,560	461,545	717,763	254,555
55182	Rockingham County	1,848,742	1,765,947	2,746,276	973,969
55183	Russell County	363,752	349,284	543,181	192,640
55184	Scott County	405,128	387,448	602,532	213,689
55185	Shenandoah County	957,772	877,561	1,364,722	484,000
55186	Smyth County	516,424	492,233	765,487	271,480
55187	Southampton County	479,006	440,789	685,484	243,108

Group Life Insurance Program
Appendix 4 - Net OPEB Liability

Employer Code	Employer	June 30, 2023 Net OPEB Liability	June 30, 2024 Net OPEB Liability	Discount Rate Sensitivity: Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Discount Rate Sensitivity: Net OPEB Liability 1% Increase Discount Rate (7.75%)
55188	Spotsylvania County	3,797,146	3,650,293	5,676,679	2,013,239
55189	Stafford County	3,975,844	3,812,101	5,928,313	2,102,481
55190	Surry County	279,200	258,113	401,399	142,356
55191	Sussex County	307,984	296,166	460,576	163,344
55192	Tazewell County	718,749	668,661	1,039,854	368,785
55193	Warren County	789,268	732,714	1,139,466	404,113
55195	Washington County	709,034	668,995	1,040,375	368,970
55196	Westmoreland County	443,386	407,535	633,769	224,767
55197	Wise County	722,706	675,802	1,050,961	372,724
55198	Wythe County	458,138	452,506	703,706	249,570
55199	York County	2,552,379	2,386,065	3,710,640	1,315,982
55201	City of Bristol	760,844	719,547	1,118,988	396,850
55202	City of Buena Vista	206,162	187,475	291,548	103,398
55203	Town of St. Paul	49,891	42,517	66,119	23,449
55204	Town of Clifton Forge	68,481	61,934	96,315	34,158
55206	City of Fredericksburg	1,577,697	1,520,109	2,363,967	838,383
55207	City of Hampton	5,120,349	4,684,976	7,285,746	2,583,895
55208	City of Harrisonburg	1,896,115	1,897,179	2,950,360	1,046,347
55209	City of Hopewell	1,050,119	982,793	1,528,370	542,038
55210	City of Lynchburg	3,432,315	3,201,022	4,978,006	1,765,454
55211	Town of Crewe	55,048	52,225	81,217	28,804
55212	City of Norfolk	4,505,341	5,041,066	7,839,513	2,780,289
55213	City of Petersburg	1,436,418	1,241,240	1,930,290	684,579
55214	City of Portsmouth	4,132,594	4,164,733	6,476,700	2,296,967
55215	City of Radford	700,519	634,290	986,403	349,829
55216	City of Richmond	1,329,079	2,562,045	3,984,313	1,413,040
55217	City of Roanoke	498,075	462,884	719,845	255,294
55218	Town of Craigsville	11,633	9,262	14,404	5,108
55219	City of Staunton	867,703	823,997	1,281,422	454,457
55220	City of Suffolk	4,056,078	3,728,407	5,798,157	2,056,321
55221	City of Williamsburg	650,388	650,471	1,011,567	358,753
55222	City of Winchester	1,719,815	1,617,417	2,515,294	892,051
55223	City of Martinsville	850,433	770,209	1,197,776	424,792
55224	City of Falls Church	77,835	74,432	115,751	41,051
55225	City of Colonial Heights	781,113	734,388	1,142,069	405,036
55226	Town of Front Royal	413,523	403,183	627,001	222,367
55229	Town of Chilhowie	58,287	54,569	84,861	30,096
55230	City of Covington	194,049	190,042	295,539	104,813
55231	Town of Floyd	14,152	12,164	18,916	6,709
55232	City of Franklin	479,126	456,635	710,127	251,847
55233	City of Chesapeake	10,487,396	9,518,481	14,802,473	5,249,709
55234	City of Virginia Beach	19,638,398	18,083,294	28,121,871	9,973,444
55235	City of Norton	219,834	206,780	321,570	114,045
55236	City of Manassas Park	698,480	687,520	1,069,182	379,186
55239	Town of Grottoes	56,967	54,680	85,035	30,158
55240	Town of Onley	13,792	17,074	26,552	9,417
55241	Town of West Point	115,614	110,476	171,805	60,931
55242	Town of South Hill	196,807	176,539	274,541	97,366
55245	Town of Scottsville	15,591	9,597	14,924	5,293
55246	Town of Burkeville	6,956	6,472	10,065	3,570
55247	Town of Madison	5,037	2,901	4,512	1,600
55250	Town of Rich Creek	13,192	13,837	21,519	7,632

Group Life Insurance Program
Appendix 4 - Net OPEB Liability

Employer Code	Employer	June 30, 2023 Net OPEB Liability	June 30, 2024 Net OPEB Liability	Discount Rate Sensitivity: Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Discount Rate Sensitivity: Net OPEB Liability 1% Increase Discount Rate (7.75%)
55252	Town of Windsor	40,657	38,053	59,177	20,987
55254	Town of Stephens City	28,424	30,688	47,724	16,925
55256	Town Of Mineral (New for FY24)	0	12,498	19,437	6,893
55257	Town of Lebanon	103,741	85,926	133,626	47,391
55258	City of Newport News	5,472,827	5,238,138	8,145,985	2,888,980
55260	Town of Haymarket	39,218	39,169	60,913	21,603
55261	Town of Lovettsville	27,704	28,456	44,253	15,694
55263	Town of Buchanan (New for FY24)	0	8,035	12,495	4,431
55264	Town of Eastville	15,111	20,087	31,237	11,078
55267	Town of Glade Spring	15,471	15,846	24,643	8,740
55300	Town of Abingdon	226,191	226,644	352,461	125,000
55301	Town of Dumfries	131,445	135,808	211,199	74,902
55302	Town of Iron Gate	2,638	1,228	1,909	677
55303	Town of Montross	5,157	4,241	6,595	2,339
55304	Town of South Boston	191,051	170,178	264,649	93,858
55305	Town of Gretna	30,582	29,237	45,468	16,125
55306	Town of Remington	12,233	10,378	16,139	5,724
55307	City of Lexington	304,626	284,337	442,181	156,820
55308	City of Waynesboro	784,591	744,655	1,158,035	410,698
55309	Town of Colonial Beach	143,918	119,738	186,209	66,039
55310	Town of Smithfield	180,017	163,036	253,542	89,919
55311	Town of Brookneal	14,032	9,485	14,751	5,231
55312	Town of Hamilton	7,316	6,249	9,718	3,447
55313	City of Galax	392,415	361,001	561,403	199,102
55314	Town of Jonesville	14,871	12,498	19,437	6,893
55315	Town of Wytheville	459,097	425,055	661,015	234,430
55317	Town of Vienna	760,725	682,163	1,060,852	376,232
55318	Town of Vinton	189,492	182,118	283,218	100,443
55319	City of Emporia	305,105	279,538	434,719	154,173
55320	Town of Culpeper	650,388	596,349	927,400	328,903
55321	Town of Woodstock	160,948	145,293	225,950	80,133
55322	Town of Glasgow	9,595	8,704	13,536	4,801
55323	Town of Marion	206,162	200,978	312,546	110,845
55324	Town of Altavista	147,156	131,567	204,604	72,563
55325	Town of Herndon	1,008,143	951,770	1,480,126	524,928
55326	Town of Pearisburg	80,354	75,325	117,140	41,544
55329	Town of Leesburg	1,629,507	1,594,429	2,479,545	879,373
55330	Town of Chatham	19,549	18,524	28,808	10,217
55331	Town of Bowling Green	26,625	17,743	27,593	9,786
55332	City of Manassas	1,898,393	1,837,143	2,856,995	1,013,236
55334	Town of Boydton	19,909	18,078	28,114	9,970
55335	City of Salem	1,404,036	1,367,116	2,126,043	754,003
55336	Town of McKenney	4,557	4,352	6,768	2,400
55338	Town of Quantico	5,157	4,687	7,289	2,585
55339	Town of Halifax	22,187	22,095	34,361	12,186
55340	Town of Blacksburg	820,091	812,949	1,264,242	448,364
55341	Town of Chincoteague	119,212	117,507	182,738	64,808
55342	Town of Lawrenceville	64,643	53,787	83,646	29,665
55343	Town of Amherst	58,886	56,242	87,464	31,019
55344	Town of Stanley	38,738	33,701	52,409	18,587
55345	Town of Hillsville	99,663	93,068	144,733	51,330
55346	Town of Elkton	71,119	70,526	109,678	38,897

Group Life Insurance Program
Appendix 4 - Net OPEB Liability

Employer Code	Employer	June 30, 2023 Net OPEB Liability	June 30, 2024 Net OPEB Liability	Discount Rate Sensitivity: Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Discount Rate Sensitivity: Net OPEB Liability 1% Increase Discount Rate (7.75%)
55347	Town of Bridgewater	130,485	118,734	184,647	65,485
55348	Town of Purcellville	345,882	305,205	474,633	168,329
55349	Town of Timberville	40,537	38,388	59,698	21,172
55350	Town of Wise	132,044	122,751	190,894	67,701
55351	Town of New Market	57,087	48,989	76,184	27,019
55353	Town of Rocky Mount	182,056	175,646	273,153	96,874
55355	Town of Luray	121,970	102,888	160,004	56,746
55357	Town of Strasburg	159,389	148,418	230,809	81,856
55358	Town Of Appomattox	48,812	44,748	69,590	24,680
55359	Town of Clarksville	58,287	53,229	82,779	29,358
55360	Town of Dublin	70,999	65,170	101,348	35,943
55361	Town of Middleburg	63,084	52,225	81,217	28,804
55363	Town of Chase City	62,244	56,577	87,985	31,204
55364	Town of Bedford	250,657	228,094	354,717	125,800
55365	City of Poquoson	388,218	359,773	559,494	198,425
55366	Town of Ashland	205,682	190,599	296,407	105,121
55367	Town of Broadway	69,920	71,531	111,239	39,451
55368	Town of Berryville	94,986	84,698	131,717	46,714
55370	Town of Urbanna	5,757	6,026	9,371	3,323
55371	Town of Bluefield	155,071	144,847	225,255	79,887
55372	Town of Weber City	7,676	9,597	14,924	5,293
55374	Town of Hurt	11,513	10,266	15,966	5,662
55376	Town of Coeburn	46,653	40,396	62,822	22,280
55377	Town of Dayton	45,334	45,641	70,978	25,172
55378	Town of Courtland	6,236	5,803	9,024	3,200
55379	Town of Cape Charles	86,231	77,110	119,916	42,528
55381	Town of Warsaw	44,135	39,392	61,260	21,726
55382	Town of Grundy	29,503	28,679	44,600	15,817
55383	Town of Warrenton	396,973	394,813	613,986	217,751
55384	Town of Louisa	27,464	21,537	33,493	11,878
55385	Town of Kenbridge	31,422	28,456	44,253	15,694
55386	Town of Mt. Jackson	53,250	50,328	78,267	27,757
55387	Town of Pulaski	233,266	215,150	334,586	118,661
55389	Town of Pembroke	14,152	16,627	25,858	9,170
55390	Town of Parksley	11,753	9,709	15,098	5,355
55391	Town of Onancock	27,224	25,666	39,914	14,156
55392	Town of Victoria	34,660	30,576	47,550	16,864
55393	Town of Shenandoah	50,371	43,856	68,201	24,188
55395	Town of Round Hill	54,929	44,860	69,763	24,742
55396	Town of Kilmarnock	61,045	62,492	97,183	34,466
55397	Town of Orange	130,845	117,730	183,085	64,931
55399	Town of Blackstone	156,990	140,160	217,967	77,302
55401	Southeastern Virginia Public Service Authority	320,936	308,218	479,319	169,991
55402	Pittsylvania Co Svc Auth	0	0	0	0
55403	Rappahannock Area Youth Services & Group Home Commission	33,941	29,572	45,988	16,310
55404	Appomattox Regional Library	41,496	37,383	58,136	20,618
55405	Staunton Redevelopment & Housing Authority	27,104	21,426	33,320	11,817
55408	Alleghany Highlands Regional Library, Inc.	5,517	3,236	5,033	1,785
55409	Southside Regional Juvenile Group Home Commission	6,236	4,352	6,768	2,400
55411	Hampton Roads Sanitation District	3,002,241	2,871,825	4,466,062	1,583,892
55412	Peninsula Airport Commission	135,762	94,630	147,162	52,191
55413	Richmond Redevelopment & Housing Authority	476,727	529,505	823,449	292,037

Group Life Insurance Program
Appendix 4 - Net OPEB Liability

Employer Code	Employer	June 30, 2023 Net OPEB Liability	June 30, 2024 Net OPEB Liability	Discount Rate Sensitivity: Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Discount Rate Sensitivity: Net OPEB Liability 1% Increase Discount Rate (7.75%)
55415	Chesapeake Redevelopment & Housing Authority	126,887	117,841	183,259	64,993
55417	Norfolk Airport Authority	714,071	660,068	1,026,491	364,046
55418	Charlottesville Redevelopment & Housing Authority	44,974	37,941	59,004	20,926
55419	Hampton Redevelopment & Housing Authority	144,397	114,605	178,226	63,208
55420	Loudoun County Sanitation Authority	1,498,062	1,354,506	2,106,433	747,048
55421	Danville Redevelopment & Housing Authority	84,552	79,342	123,387	43,759
55422	NRV Regional Water Authority	78,435	77,891	121,131	42,959
55423	Northern Virginia Juvenile Detention Center	144,397	152,323	236,883	84,011
55425	Colonial Behavioral Health	492,318	450,833	701,103	248,647
55426	Blacksburg-VPI Sanitation Authority	49,772	47,650	74,102	26,280
55427	Potomac River Fisheries Commission	15,231	12,387	19,263	6,832
55428	Chesapeake Bay Bridge & Tunnel District	460,656	439,785	683,923	242,554
55429	Alexandria Redevelopment & Housing Authority	236,025	210,574	327,471	116,138
55430	Albemarle County Service Authority	289,274	260,345	404,870	143,587
55431	Franklin Redevelopment & Housing Authority	9,834	11,159	17,354	6,155
55432	Bristol Redevelopment & Housing Authority	60,445	62,268	96,836	34,343
55433	Norfolk Redevelopment & Housing Authority	586,224	554,390	862,149	305,762
55435	Richmond Metropolitan Authority	164,426	151,207	235,147	83,395
55436	Riverside Regional Jail	641,273	634,402	986,577	349,890
55439	Rappahannock-Rapidan Planning District Commission	24,346	24,885	38,700	13,725
55440	Shenandoah Valley Juvenile Detention Center	148,235	130,228	202,522	71,824
55443	Bedford Public Library	39,817	38,276	59,524	21,110
55445	Chesterfield County Health Center Commission	360,274	375,508	583,963	207,103
55446	Washington County Service Authority	211,559	199,527	310,290	110,045
55447	Rappahannock Area Community Services Board	1,248,485	1,268,022	1,971,939	699,350
55449	Hampton Roads Planning District Commission	194,529	178,101	276,970	98,228
55450	Meherrin Regional Library	13,073	12,498	19,437	6,893
55453	Rockbridge Area Community Services Board	198,726	192,162	298,837	105,983
55454	Greensville/Emporia Department of Social Services	57,927	49,882	77,573	27,511
55455	James City Service Authority	300,548	278,981	433,851	153,866
55456	Accomack-Northampton Planning District Commission	42,096	38,946	60,566	21,480
55457	Harrisonburg/Rockingham Sewer Authority	97,384	89,943	139,874	49,606
55458	Wytheville Redevelopment & Housing Authority	28,304	28,121	43,732	15,510
55459	Waynesboro Redevelopment and Housing Authority	46,293	38,834	60,392	21,418
55460	Region Ten Community Services Board	1,086,818	1,028,099	1,598,827	567,025
55462	LENOWISCO Planning District Commission	15,591	13,837	21,519	7,632
55465	Rivanna Water & Sewer Authority	359,794	339,017	527,216	186,977
55466	Appomattox River Water Authority	93,666	85,145	132,411	46,960
55467	Campbell County Utilities and Service Authority	80,114	74,097	115,231	40,867
55469	Eastern Shore Community Services Board	253,175	247,288	384,565	136,386
55470	ANCHOR Commission	12,833	13,056	20,304	7,201
55471	Horizon Behavioral Health	1,157,098	1,076,530	1,674,144	593,736
55472	District 19 Community Services Board	480,325	424,832	660,668	234,307
55473	Hampton Roads Transit	1,111,644	1,087,466	1,691,151	599,768
55474	Upper Occoquan Sewage Authority	802,940	763,291	1,187,016	420,976
55475	New River Valley Juvenile Detention Home	41,616	36,714	57,095	20,249
55477	Frederick County Sanitation Authority	264,089	259,675	403,828	143,218
55479	Cumberland Mountain Community Services	624,842	601,817	935,903	331,919
55482	Middle Peninsula/Northern Neck Public Service Authority	609,611	560,304	871,346	309,024
55483	Rockbridge County Public Service Authority	23,027	19,529	30,370	10,771
55484	Danville-Pittsylvania Community Services	620,165	580,279	902,410	320,040
55485	Crater Youth Care Commission	67,162	60,929	94,753	33,604

Group Life Insurance Program
Appendix 4 - Net OPEB Liability

Employer Code	Employer	June 30, 2023 Net OPEB Liability	June 30, 2024 Net OPEB Liability	Discount Rate Sensitivity: Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Discount Rate Sensitivity: Net OPEB Liability 1% Increase Discount Rate (7.75%)
55486	Hampton Roads Workforce Council	260,371	294,827	458,494	162,605
55487	Capital Regional Airport Commission	446,984	434,763	676,113	239,784
55488	Northwestern Community Services Board	497,595	527,943	821,020	291,175
55489	Harrisonburg-Rockingham Community Services Board	460,416	426,952	663,965	235,476
55491	Middle Peninsula Regional Security Center	198,726	183,458	285,300	101,182
55492	Northern Neck Planning District Commission	19,189	20,868	32,452	11,509
55493	Planning District One Community Services Board	18,110	16,404	25,510	9,047
55494	Rockbridge Area Social Services Board	64,163	61,041	94,927	33,666
55495	Dinwiddie County Water Authority	38,018	37,830	58,830	20,864
55496	Rappahannock Rapidan Community Services	731,821	684,953	1,065,191	377,771
55498	Valley Community Services Board	513,786	522,475	812,516	288,159
55499	Eastern Shore Public Library	20,628	19,975	31,064	11,017
55500	Alexandria City Public Schools	437,030	389,345	605,482	214,735
55501	Albemarle County Public Schools	616,327	600,812	934,341	331,365
55502	Alleghany Highlands Public Schools	124,729	116,167	180,656	64,070
55503	Charlottesville City Public Schools	117,053	103,781	161,393	57,238
55504	Amherst County Public Schools	153,272	142,838	222,132	78,779
55505	Appomattox County Public Schools	43,655	38,834	60,392	21,418
55506	Arlington County Public Schools	1,474,796	1,514,306	2,354,943	835,182
55507	Augusta County Public Schools	191,410	171,964	267,426	94,843
55508	Bath County Public Schools	38,018	29,907	46,509	16,494
55509	Bedford County Public Schools	301,987	320,046	497,714	176,515
55510	Bland County Public Schools	25,186	25,220	39,220	13,909
55511	Botetourt County Public Schools	176,419	166,161	258,402	91,642
55512	Norfolk Public Schools	948,897	951,324	1,479,432	524,682
55513	Petersburg City Public Schools	181,456	167,723	260,831	92,504
55514	Buckingham County Public Schools	46,653	48,431	75,317	26,711
55515	Radford City Public Schools	20,388	16,404	25,510	9,047
55516	Caroline County Public Schools	100,263	90,948	141,435	50,160
55517	Carroll County Public Schools	108,658	99,987	155,492	55,145
55518	Charles City County Public Schools	17,390	17,185	26,725	9,478
55519	Charlotte County Public Schools	31,542	28,121	43,732	15,510
55520	Chesterfield County Public Schools	1,378,251	1,368,232	2,127,779	754,618
55521	Clarke County Public Schools	26,745	47,761	74,275	26,342
55522	Winchester City Public Schools	167,424	144,177	224,214	79,518
55523	Culpeper County Public Schools	279,560	278,199	432,636	153,435
55524	Cumberland County Public Schools	37,179	34,928	54,318	19,264
55525	Dickenson County Public Schools	73,518	66,397	103,257	36,620
55526	Dinwiddie County Public Schools	110,817	97,308	151,327	53,668
55528	Essex County Public Schools	41,616	36,156	56,227	19,941
55530	Covington City Public Schools	0	0	0	0
55531	Floyd County Public Schools	92,947	83,471	129,808	46,037
55532	Fluvanna County Public Schools	122,810	124,314	193,324	68,563
55533	Chesapeake City Public Schools	1,291,900	1,094,496	1,702,084	603,645
55534	Virginia Beach City Public Schools	2,948,512	2,794,157	4,345,277	1,541,056
55535	Giles County Public Schools	37,658	33,254	51,715	18,341
55536	Gloucester County Public Schools	215,876	210,463	327,297	116,076
55537	Goochland County Public Schools	71,359	65,616	102,042	36,189
55538	Grayson County Public Schools	54,209	53,118	82,605	29,296
55539	Greene County Public Schools	103,861	90,501	140,741	49,914
55540	Greensville County Public Schools	49,772	48,654	75,664	26,834
55541	Halifax County Public Schools	106,259	90,948	141,435	50,160

Group Life Insurance Program
Appendix 4 - Net OPEB Liability

Employer Code	Employer	June 30, 2023 Net OPEB Liability	June 30, 2024 Net OPEB Liability	Discount Rate Sensitivity: Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Discount Rate Sensitivity: Net OPEB Liability 1% Increase Discount Rate (7.75%)
55542	Hanover County Public Schools	295,151	409,878	637,414	226,059
55543	Henrico County Public Schools	33,701	30,911	48,071	17,048
55544	Henry County Public Schools	196,208	171,071	266,037	94,350
55545	Highland County Public Schools	12,113	10,936	17,007	6,032
55546	Isle of Wight County Public Schools	111,296	98,536	153,236	54,345
55548	King George County Public Schools	176,419	161,920	251,807	89,304
55549	King and Queen County Public Schools	42,096	35,375	55,012	19,510
55550	King William County Public Schools	78,555	68,852	107,074	37,974
55551	Lancaster County Public Schools	42,336	40,285	62,648	22,218
55552	Lee County Public Schools	127,127	108,579	168,855	59,884
55553	Loudoun County Public Schools	4,642,063	4,158,818	6,467,503	2,293,705
55554	Louisa County Public Schools	256,173	231,331	359,749	127,585
55555	Lunenburg County Public Schools	36,339	36,602	56,921	20,187
55556	Madison County Public Schools	53,729	47,985	74,622	26,465
55557	Mathews County Public Schools	48,572	38,946	60,566	21,480
55558	Mecklenburg County Public Schools	94,266	79,342	123,387	43,759
55559	Middlesex County Public Schools	31,662	30,353	47,203	16,741
55560	Montgomery County Public Schools	252,695	236,575	367,906	130,478
55562	Nelson County Public Schools	83,232	72,870	113,322	40,190
55563	New Kent County Public Schools	82,753	77,668	120,784	42,836
55565	Northampton County Public Schools	51,331	46,869	72,887	25,849
55566	Northumberland County Public Schools	26,865	33,589	52,236	18,525
55567	Nottoway County Public Schools	57,927	53,118	82,605	29,296
55568	Orange County Public Schools	196,088	191,715	298,142	105,736
55569	Page County Public Schools	109,018	97,978	152,368	54,038
55570	Patrick County Public Schools	119,452	109,584	170,417	60,438
55571	Pittsylvania County Public Schools	185,174	165,268	257,013	91,150
55572	Powhatan County Public Schools	113,215	100,321	156,013	55,330
55573	Prince Edward County Public Schools	40,177	39,950	62,127	22,034
55574	Prince George County Public Schools	279,200	252,756	393,069	139,402
55576	Prince William County Public Schools	3,490,842	3,219,658	5,006,987	1,775,732
55577	Pulaski County Public Schools	143,558	130,005	202,175	71,701
55578	Rappahannock County Public Schools	44,375	41,847	65,078	23,080
55579	Richmond County Public Schools	4,797	4,241	6,595	2,339
55580	Roanoke County Public Schools	186,373	198,076	308,034	109,245
55581	Rockbridge County Public Schools	62,964	55,350	86,076	30,527
55582	Rockingham County Public Schools	476,487	438,781	682,361	242,000
55583	Russell County Public Schools	131,565	120,073	186,729	66,224
55584	Scott County Public Schools	141,759	135,138	210,157	74,532
55585	Shenandoah County Public Schools	226,550	205,441	319,488	113,307
55586	Smyth County Public Schools	127,847	114,494	178,052	63,146
55587	Southampton County Public Schools	51,690	47,873	74,449	26,403
55588	Spotsylvania County Public Schools	587,304	522,475	812,516	288,159
55589	Stafford County Public Schools	728,823	627,037	975,123	345,828
55590	Surry County Public Schools	55,288	48,654	75,664	26,834
55591	Sussex County School Board	61,165	59,255	92,150	32,681
55592	Tazewell County Public Schools	211,199	191,269	297,448	105,490
55593	Warren County Public Schools	91,028	81,685	127,032	45,052
55595	Washington County Public Schools	155,431	151,319	235,321	83,457
55596	Westmoreland County Public Schools	34,900	29,349	45,641	16,187
55597	Wise County Public Schools	95,945	87,711	136,403	48,375
55598	Wythe County Public Schools	83,352	72,870	113,322	40,190

Group Life Insurance Program
Appendix 4 - Net OPEB Liability

Employer Code	Employer	June 30, 2023 Net OPEB Liability	June 30, 2024 Net OPEB Liability	Discount Rate Sensitivity: Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Discount Rate Sensitivity: Net OPEB Liability 1% Increase Discount Rate (7.75%)
55599	York County Public Schools	352,838	316,252	491,813	174,422
55600	Accomack County Public Schools	171,982	156,117	242,783	86,103
55601	Bristol VA Public Schools	71,719	62,715	97,530	34,589
55602	Buena Vista City Public Schools	24,706	23,658	36,791	13,048
55603	Amelia County Public Schools	40,417	36,267	56,401	20,003
55605	Danville City Public Schools	208,920	210,909	327,991	116,322
55606	Franklin City Public Schools	37,179	34,259	53,277	18,895
55608	Harrisonburg City Public Schools	160,468	142,392	221,438	78,533
55609	Hopewell City Public Schools	138,281	137,258	213,455	75,702
55610	Lynchburg City Public Schools	241,542	221,064	343,783	121,923
55611	Fauquier County Public Schools	499,394	456,747	710,301	251,909
55612	Brunswick County Public Schools	57,207	54,569	84,861	30,096
55614	Portsmouth City Public Schools	399,731	380,418	591,599	209,811
55615	Campbell County Public Schools	213,238	196,960	306,299	108,629
55616	Richmond Public Schools	729,183	610,967	950,134	336,966
55617	Roanoke City Schools	340,125	323,841	503,614	178,607
55619	Staunton City Public Schools	79,155	73,986	115,057	40,805
55620	Suffolk City Public Schools	507,669	475,271	739,108	262,125
55622	Craig County Public Schools	16,670	15,735	24,469	8,678
55623	Martinsville City Public Schools	27,224	26,894	41,823	14,833
55624	Appomattox Regional Governor's School	6,116	4,352	6,768	2,400
55625	Colonial Heights City Public Schools	97,624	90,613	140,915	49,976
55632	Manassas City Public Schools	219,115	238,807	371,376	131,709
55633	Franklin County Public Schools	317,938	295,831	460,056	163,159
55634	Frederick County Public Schools	543,889	522,921	813,210	288,406
55635	Salem City Public Schools	85,151	79,454	123,561	43,821
55636	Manassas Park City Public Schools	76,516	77,110	119,916	42,528
55637	Newport News Public Schools	920,953	843,525	1,311,792	465,228
55638	Town of West Point Public Schools	17,990	24,550	38,179	13,540
55708	Waynesboro City Public Schools	71,239	67,402	104,818	37,174
55710	Valley Vocational-Technical Center	5,157	4,575	7,115	2,523
55711	New Horizons Technical Center	17,510	16,069	24,990	8,863
55713	Galax City Public Schools	43,175	39,280	61,086	21,664
55714	Norton City Public Schools	23,147	22,318	34,708	12,309
55802	Williamsburg-James City County Public Schools	317,458	303,419	471,856	167,344
55803	Poquoson City Public Schools	31,902	29,349	45,641	16,187
55806	Fredericksburg City Public Schools	108,538	99,205	154,277	54,715
55807	Hampton City Public Schools	273,563	281,994	438,537	155,527
55813	Buchanan County Public Schools	128,566	115,498	179,614	63,700
55814	Jackson River Technical Ctr	0	0	0	0
55815	Northern Neck Regional Vocational Center	2,159	2,009	3,124	1,108
55854	Orange County Broadband Authority	47,373	45,195	70,284	24,926
55856	Blue Ridge Resource Authority	19,909	17,185	26,725	9,478
55858	Peumansend Creek Regional Jail Authority	227,510	184,462	286,862	101,736
55859	Williamsburg Area Transit Authority	107,938	119,627	186,035	65,978
55860	Middle Peninsula Juvenile Detention Commission	124,249	105,231	163,649	58,038
55862	Crater Criminal Justice Training Academy	14,512	13,614	21,172	7,509
55863	Central Shenandoah Criminal Justice Training Academy	22,547	20,198	31,411	11,140
55864	New River Valley Emergency Comm Regional Authority	98,464	88,827	138,138	48,991
55865	Maury Service Authority	58,886	57,024	88,679	31,450
55866	Hampton Roads Transportation Accountability Commission	23,986	26,894	41,823	14,833
55867	Pamunkey Regional Library	87,310	77,333	120,263	42,652

Group Life Insurance Program
Appendix 4 - Net OPEB Liability

Employer Code	Employer	June 30, 2023 Net OPEB Liability	June 30, 2024 Net OPEB Liability	Discount Rate Sensitivity: Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Discount Rate Sensitivity: Net OPEB Liability 1% Increase Discount Rate (7.75%)
55868	Northern Virginia Transportation Authority	97,984	92,064	143,171	50,776
55869	RSW Regional Jail Authority	263,849	255,435	397,234	140,879
55870	Bedford Regional Water Authority	214,317	203,209	316,017	112,076
55871	Portsmouth Redevelopment and Housing Authority	152,193	125,430	195,059	69,178
55872	Southwest Regional Recreation Authority	39,218	28,344	44,079	15,633
55874	Meherrin River Regional Jail Authority	235,425	230,438	358,361	127,093
55875	Woodway Water Authority	13,073	11,494	17,875	6,339
55876	Bristol Virginia Utilities Authority (BVU)	208,920	188,256	292,763	103,828
55878	Mount Rogers Community Services Board	1,435,938	1,394,903	2,169,255	769,328
55879	Lonesome Pine Soil & Water Conservation District	2,758	2,455	3,818	1,354
55880	Big Sandy Soil & Water & Conservation District	3,238	3,683	5,727	2,031
55881	Central Virginia Planning District Commission	83,232	70,749	110,025	39,020
55882	Middle Peninsula Planning District Commission	17,150	19,752	30,717	10,894
55883	Western Virginia Regional Jail Authority	453,460	408,985	636,025	225,567
55884	Halifax Service Authority	68,481	58,140	90,415	32,066
55886	Russell County Public Service Authority	42,576	37,607	58,483	20,741
55887	Piedmont Community Services Board	766,001	729,925	1,135,128	402,574
55888	Blue Ridge Behavioral Health Care	867,463	835,491	1,299,297	460,797
55890	Middle River Regional Jail Authority	436,910	410,101	637,761	226,182
55892	Big Stone Gap Redevelopment and Housing Authority	15,231	13,614	21,172	7,509
55893	Eastern Shore Soil and Water Conservation District	11,873	11,048	17,180	6,093
55895	Town of Gordonsville	39,457	33,589	52,236	18,525
55896	Virginia Resources Authority	75,797	69,076	107,421	38,097
55897	Prince William County Services Authority	1,544,956	1,389,881	2,161,445	766,558
55898	Western Virginia Water Authority	724,985	682,386	1,061,199	376,355
55899	Shenandoah Valley Regional Airport Commission	40,177	36,825	57,268	20,310
55900	Alleghany Highlands Community Services Board	196,687	190,376	296,060	104,998
55901	Brunswick Industrial Development Authority	10,434	6,472	10,065	3,570
55904	Appalachian Juvenile Commission	115,734	113,824	177,011	62,777
55905	Goochland-Powhatan Community Services Board	192,490	209,682	326,082	115,645
55906	Suffolk Redevelopment and Housing Authority	53,010	45,530	70,804	25,111
55908	Lee County Redevelopment and Housing Authority	18,230	16,739	26,031	9,232
55909	Henry County Public Service Authority	147,036	138,821	215,884	76,564
55910	Southside Planning District Commission	28,184	26,336	40,956	14,525
55911	Economic Development Authority Of Henrico Co, Va	49,412	54,569	84,861	30,096
55912	Augusta County Public Service Authority	346,841	327,412	509,167	180,577
55914	Rappahannock Juvenile Center	218,395	217,270	337,883	119,831
55915	Cumberland Plateau Regional Housing Authority	34,660	30,688	47,724	16,925
55918	Amherst County Service Authority	73,278	60,260	93,712	33,235
55919	Pepper's Ferry Regional Wastewater Treatment Authority	69,440	65,170	101,348	35,943
55920	Rappahannock Regional Jail Authority	814,694	720,439	1,120,377	397,342
55921	Thomas Jefferson Planning District Commission	38,138	37,830	58,830	20,864
55922	Piedmont Regional Jail	214,317	197,072	306,472	108,691
55923	Nelson County Services Authority	53,729	47,873	74,449	26,403
55924	Coeburn-Norton-Wise Regional Water	29,743	26,336	40,956	14,525
55925	Fauquier County Water & Sanitation Authority	185,414	163,817	254,757	90,350
55926	Scott County Soil & Water Conservation District	7,915	7,923	12,321	4,370
55927	New River Resource Authority	68,481	67,848	105,513	37,420
55928	Scott County Water & Sewage Authority	67,881	66,732	103,777	36,805
55929	Greensville County Water & Sewer Authority	72,199	64,054	99,612	35,328
55930	Petersburg Redevelopment & Housing Authority	74,238	66,844	103,951	36,866
55931	Central Rappahannock Regional Library	264,808	235,683	366,517	129,986

Group Life Insurance Program
Appendix 4 - Net OPEB Liability

Employer Code	Employer	June 30, 2023 Net OPEB Liability	June 30, 2024 Net OPEB Liability	Discount Rate Sensitivity: Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Discount Rate Sensitivity: Net OPEB Liability 1% Increase Discount Rate (7.75%)
55932	Virginia Coalfield Economic Development Authority	18,469	16,739	26,031	9,232
55933	Central Virginia Regional Jail	359,674	314,578	489,210	173,499
55934	Thomas Jefferson Soil & Water Conservation District	32,741	40,843	63,516	22,526
55937	Wythe-Grayson Regional Library	17,390	15,288	23,775	8,432
55938	Colonial Soil & Water Conservation District	17,150	20,310	31,584	11,201
55939	Rivanna Solid Waste Authority	62,244	63,496	98,744	35,020
55940	Monacan Soil & Water Conservation District	13,672	10,490	16,313	5,785
55942	Tri-county/city Soil And Water Conservation Dist.	7,796	9,039	14,057	4,985
55944	Central Virginia Waste Management Authority	31,422	32,362	50,327	17,848
55945	Lonesome Pine Regional Library	37,059	33,031	51,368	18,218
55946	Virginia Peninsulas Public Service Authority	90,548	84,475	131,370	46,590
55947	Tidewater Youth Services Commission	93,307	110,588	171,979	60,992
55948	Virginia Highlands Airport Commission	16,910	15,511	24,122	8,555
55949	Western Tidewater Regional Jail	349,960	314,020	488,343	173,191
55950	Scott County Redevelopment & Housing Authority	18,829	17,297	26,899	9,540
55951	Handley Regional Library	40,657	39,950	62,127	22,034
55952	Northern Neck Regional Jail	238,543	214,145	333,024	118,107
55953	Montgomery Regional Solid Waste Authority	33,461	31,246	48,591	17,233
55954	Potomac & Rappahannock Transportation Commission	556,362	517,230	804,360	285,267
55955	Giles County Public Service Authority	39,577	35,263	54,839	19,449
55956	South Central Wastewater Authority	100,742	86,596	134,667	47,760
55957	Wise County Redevelopment and Housing Authority	32,741	29,460	45,815	16,248
55958	Prince William Soil & Water Conservation District	8,275	7,700	11,974	4,247
55959	Hampton Roads Regional Jail Authority	401,410	252,645	392,895	139,341
55960	Castlewood Water And Sewage Authority	0	0	0	0
55961	Pamunkey Regional Jail	327,173	308,664	480,013	170,237
55962	Charlottesville - Albemarle Airport Authority	159,269	133,911	208,248	73,855
55963	Virginia Peninsula Regional Jail	225,111	215,596	335,280	118,907
55964	Virginia Biotechnology Research Parternship Authority	37,898	32,808	51,021	18,095
55966	Blue Ridge Regional Jail Authority	758,446	733,049	1,139,987	404,297
55967	Massanutten Regional Library	40,657	40,285	62,648	22,218
55968	Albemarle-Charlottesville Regional Jail	389,297	367,250	571,121	202,549
55969	Culpeper Soil & Water Conservation District	33,821	29,126	45,294	16,064
55970	New River Valley Regional Jail	429,594	414,900	645,223	228,829
55971	Sussex Service Authority	50,611	46,199	71,846	25,480
55974	Peaks of Otter Soil & Water Conservation District	2,638	3,459	5,380	1,908
55975	New River Soil & Water Conservation District	7,556	6,919	10,760	3,816
55977	Southside Regional Jail	120,291	119,515	185,862	65,916
55978	Evergreen Soil & Water Conservation District	6,476	5,356	8,330	2,954
55979	Roanoke Higher Education Authority	63,204	56,689	88,159	31,265
55981	John Marshall Soil & Water Conservation District	17,030	15,958	24,816	8,801
55982	Daniel Boone Soil & Water Conservation District	8,755	8,258	12,842	4,554
55983	Southside Community Services Board	405,008	386,890	601,664	213,381
55984	Northern Shenandoah Valley Regional Commission	37,898	38,946	60,566	21,480
55985	Tazewell Soil & Water Conservation District	6,356	5,245	8,156	2,893
55988	Henricopolis Soil & Water Conservation District	8,755	7,477	11,627	4,124
55989	Piedmont Regional Juvenile Detention Center	29,983	32,250	50,153	17,787
55990	Roanoke River Service Authority	22,547	20,421	31,758	11,263
55991	Lee County Public Service Authority	42,216	36,602	56,921	20,187
55992	Blue Ridge Juvenile Detention Center	104,580	102,218	158,963	56,376
55994	Wise County Public Service Authority	89,709	78,784	122,520	43,452
55995	Holston River Soil and Water Conservation District	10,074	9,485	14,751	5,231

Group Life Insurance Program
Appendix 4 - Net OPEB Liability

Employer Code	Employer	June 30, 2023 Net OPEB Liability	June 30, 2024 Net OPEB Liability	Discount Rate Sensitivity: Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Discount Rate Sensitivity: Net OPEB Liability 1% Increase Discount Rate (7.75%)
55998	Southwest Virginia Regional Jail Authority	989,194	881,802	1,371,316	486,338
55999	Clinch Valley Soil & Water Conservation District	8,515	8,035	12,495	4,431
59212	City of Norfolk - Insurance Only Employees	7,811,728	6,304,290	9,803,990	3,476,993
59214	City of Portsmouth - Insurance Only Employees	38,858	22,207	34,535	12,248
59216	City of Richmond - Insurance Only Employees	11,343,826	9,867,541	15,345,308	5,442,225
59217	City of Roanoke - Insurance Only Employees	4,099,733	3,873,366	6,023,586	2,136,270
59617	Roanoke City Schools - Insurance Only Employees	80,474	66,621	103,604	36,743
70156	Department of State Police	17,990	10,490	16,313	5,785
70203	Woodrow Wilson Rehabilitation Center	12,953	10,713	16,660	5,908
70204	The College of William and Mary	78,915	74,655	116,099	41,174
70207	University of Virginia - Academic Division	224,871	220,171	342,395	121,431
70208	Virginia Polytechnic Institute and State University	153,152	142,950	222,305	78,841
70211	Virginia Military Institute	28,784	31,469	48,938	17,356
70212	Virginia State University	68,241	60,929	94,753	33,604
70213	Norfolk State University	72,319	74,320	115,578	40,990
70214	Longwood University	33,581	30,799	47,897	16,987
70215	University of Mary Washington	47,973	43,521	67,681	24,003
70216	James Madison University	85,271	82,467	128,246	45,483
70217	Radford University	51,211	39,169	60,913	21,603
70221	Old Dominion University	133,364	127,885	198,877	70,532
70236	Virginia Commonwealth University	321,056	276,414	429,860	152,450
70241	Richard Bland College	12,593	10,266	15,966	5,662
70242	Christopher Newport University	68,001	70,749	110,025	39,020
70246	University of Virginia's College at Wise	21,348	21,314	33,146	11,755
70247	George Mason University	174,860	176,316	274,194	97,243
70280	Northern Virginia Community College	164,546	146,632	228,032	80,872
70282	Piedmont Virginia Community College	8,755	9,374	14,577	5,170
70283	J Sargeant Reynolds Community College	23,746	20,421	31,758	11,263
70286	Virginia Western Community College	21,108	17,185	26,725	9,478
70288	Wytheville Community College	1,319	2,790	4,339	1,539
70291	Blue Ridge Community College	2,638	1,674	2,603	923
70292	Central Virginia Community College	14,632	13,168	20,478	7,262
70293	Virginia Peninsula Community College	11,753	11,159	17,354	6,155
70294	Southwest Virginia Community College	5,877	9,039	14,057	4,985
70296	Virginia Highlands Community College	5,757	5,468	8,503	3,016
70297	Germanna Community College	8,755	7,923	12,321	4,370
70298	Laurel Ridge Community College	11,034	12,387	19,263	6,832
70299	Mountain Empire Community College	5,997	6,472	10,065	3,570
70402	Marine Resources Commission	196,927	183,904	285,995	101,428
70403	Department of Wildlife Resources	526,379	490,336	762,536	270,434
70716	Virginia Correctional Center for Women	409,566	465,674	724,184	256,832
70718	Bland Correctional Center	448,183	397,045	617,457	218,981
70733	Sussex I Correctional Center	0	0	0	0
70734	Sussex Ii Correctional Center	0	0	0	0
70735	Wallen Ridge Correctional Center	806,418	729,478	1,134,433	402,328
70737	St Brides Correctional Center	344,923	356,314	554,114	196,517
70741	Red Onion Correctional Center	802,940	718,877	1,117,947	396,481
70743	Fluvanna Women's Correctional Center	345,882	347,052	539,711	191,409
70745	Nottoway Correctional Center	535,493	495,693	770,866	273,388
70747	Marion Correctional Treatment Center	379,103	328,862	511,423	181,377
70749	Buckingham Correctional Center	470,251	399,389	621,101	220,274
70752	State Farm Correctional Complex	821,170	817,748	1,271,704	451,011

Group Life Insurance Program
Appendix 4 - Net OPEB Liability

Employer Code	Employer	June 30, 2023 Net OPEB Liability	June 30, 2024 Net OPEB Liability	Discount Rate Sensitivity: Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Discount Rate Sensitivity: Net OPEB Liability 1% Increase Discount Rate (7.75%)
70753	Deerfield Correctional Center	629,759	542,673	843,927	299,299
70754	Augusta Correctional Center	269,366	216,377	336,495	119,338
70756	Department of Corrections - Division of Institutions	140,440	145,293	225,950	80,133
70757	Western Region Correctional Field Units	262,050	225,751	351,072	124,508
70761	Eastern Reg Corr Field Unit	231,827	215,931	335,801	119,092
70767	Adult Community Service	2,879,072	2,591,841	4,030,649	1,429,473
70768	Keen Mountain Correctional Center	483,683	449,159	698,500	247,724
70769	Greensville Correctional Center	852,472	720,662	1,120,724	397,466
70770	Dillwyn Correctional Center	465,573	461,322	717,416	254,432
70771	Indian Creek Correctional Center	359,674	309,445	481,227	170,668
70772	Haynesville Correctional Center	463,894	457,974	712,210	252,586
70773	Coffeewood Correctional Center	314,340	319,265	496,499	176,084
70774	Lunenburg Correctional Center	379,703	369,817	575,113	203,964
70775	Pocahontas State Correctional Center	457,058	399,165	620,754	220,151
70776	Green Rock Correctional Center	426,236	400,393	622,663	220,828
70777	Department of Juvenile Justice	397,333	339,687	528,257	187,347
70779	Sussex State Prison Complex	774,996	587,868	914,211	324,226
70785	River North Correctional Center	506,830	492,791	766,354	271,788
70961	Division of Capitol Police	204,003	183,346	285,127	101,120
70999	Department of Alcoholic Beverage Control	403,089	413,561	643,141	228,090
	Total for VRS Group Life Insurance Program[1]	1,199,313,443	1,115,922,056	1,735,403,755	615,462,309

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

Employer Code	Employer	2023 Total Employer Contributions	2023 Employer Allocation Percentage	2024 Regular Employer Contributions	2024 Employer Allocation Percentage	2024 Special Employer Contributions	2024 Total Employer Contributions
11111	Supreme Court - Judges	$ 22,439	0.01885%	$ 18,583	0.01829%	$ 9,657	$ 28,240
11113	Circuit Courts - Judges	475,807	0.39970%	388,893	0.38270%	202,066	590,959
11114	General District Courts - Judges	320,853	0.26953%	263,171	0.25898%	136,741	399,912
11115	Juvenile and Domestic Relations District Courts - Judges	337,242	0.28330%	275,758	0.27136%	143,278	419,036
11125	Virginia Court of Appeals - Judges	50,387	0.04233%	40,712	0.04006%	21,152	61,864
11171	State Corporation Commission - Commissioners	4,329	0.00364%	3,573	0.00352%	1,859	5,432
11191	VA Worker's Compensation Comm. - Commissioners	8,699	0.00731%	7,148	0.00703%	3,712	10,860
21156	Department of State Police - Troopers	2,273,907	1.91020%	1,898,431	1.86818%	986,399	2,884,830
30100	Senate	104,447	0.08774%	87,151	0.08576%	45,281	132,432
30101	House of Delegates	179,151	0.15050%	144,088	0.14179%	74,865	218,953
30103	Magistrate System	330,884	0.27796%	279,187	0.27474%	145,063	424,250
30107	Division of Legislative Services	95,865	0.08053%	78,663	0.07741%	40,872	119,535
30109	Division of Legislative Automated Systems	31,686	0.02662%	28,027	0.02758%	14,562	42,589
30110	Joint Legislative Audit and Review Commission	46,029	0.03867%	39,134	0.03851%	20,333	59,467
30111	Supreme Court	322,790	0.27116%	276,442	0.27204%	143,637	420,079
30112	Judicial Inquiry and Review Commission	6,313	0.00530%	5,073	0.00499%	2,635	7,708
30114	General District Courts	562,362	0.47241%	482,913	0.47522%	250,916	733,829
30115	Juvenile and Domestic Relations District Courts	339,935	0.28556%	292,706	0.28804%	152,085	444,791
30116	Combined District Courts	103,993	0.08736%	87,722	0.08632%	45,577	133,299
30117	Virginia State Bar	98,806	0.08300%	81,931	0.08063%	42,573	124,504
30119	Office of the Lieutenant Governor	3,033	0.00255%	2,792	0.00275%	1,452	4,244
30121	Office of the Governor	69,565	0.05844%	72,652	0.07149%	37,747	110,399
30122	Department of Planning and Budget	66,045	0.05548%	56,834	0.05593%	29,531	86,365
30123	Department of Military Affairs	254,130	0.21348%	210,451	0.20710%	109,349	319,800
30125	Virginia Court of Appeals	102,994	0.08652%	86,800	0.08542%	45,102	131,902
30127	Department of Emergency Management	187,145	0.15721%	162,652	0.16006%	84,512	247,164
30128	Virginia Veterans Care Center	156,241	0.13125%	145,136	0.14282%	75,409	220,545
30129	Department of Human Resource Management	132,635	0.11142%	114,319	0.11250%	59,400	173,719
30132	State Board of Elections	76,993	0.06468%	64,575	0.06355%	33,554	98,129
30133	Auditor of Public Accounts	140,757	0.11824%	113,775	0.11196%	59,115	172,890
30136	Virginia Information Technologies Agency (VITA)	377,429	0.31706%	374,264	0.36830%	194,462	568,726
30140	Department of Criminal Justice Services	166,407	0.13979%	144,545	0.14224%	75,103	219,648
30141	Office of the Attorney General and Department of Law	598,622	0.50287%	546,308	0.53760%	283,853	830,161
30143	Office of the Attorney General - Division of Debt Collection	19,859	0.01668%	17,880	0.01760%	9,293	27,173
30146	Science Museum of Virginia	57,208	0.04806%	49,420	0.04863%	25,677	75,097
30147	Office of the State Inspector General	50,772	0.04265%	40,232	0.03959%	20,904	61,136
30148	Virginia Commission for the Arts	5,979	0.00502%	4,887	0.00481%	2,540	7,427
30151	Department of Accounts	181,266	0.15227%	145,519	0.14320%	75,610	221,129
30152	Department of the Treasury	126,171	0.10599%	107,789	0.10607%	56,005	163,794
30154	Department of Motor Vehicles	1,449,757	1.21787%	1,167,506	1.14890%	606,619	1,774,125
30156	Department of State Police	678,266	0.56978%	562,368	0.55341%	292,200	854,568
30157	Compensation Board	15,399	0.01294%	11,811	0.01162%	6,135	17,946
30160	Virginia Criminal Sentencing Commission	10,651	0.00895%	10,664	0.01049%	5,539	16,203
30161	Department of Taxation	764,565	0.64227%	647,544	0.63723%	336,457	984,001
30162	Department of Accounts - Transfer Payments (CHRF)	2,048	0.00172%	2,642	0.00260%	1,373	4,015
30164	Virginia Management Fellows Administration	10,595	0.00890%	8,301	0.00817%	4,314	12,615
30165	Department of Housing and Community Development	158,338	0.13301%	136,416	0.13424%	70,879	207,295
30166	Secretary of the Commonwealth	21,012	0.01765%	16,916	0.01665%	8,791	25,707
30171	State Corporation Commission	817,286	0.68656%	703,910	0.69269%	365,740	1,069,650
30172	Virginia State Lottery	425,176	0.35717%	361,736	0.35597%	187,952	549,688
30174	Commonwealth Savings Plan	179,819	0.15106%	157,746	0.15523%	81,961	239,707
30180	Secretary of Administration	30,304	0.02546%	33,528	0.03299%	17,419	50,947
30181	Department of Labor and Industry	147,911	0.12425%	128,027	0.12599%	66,523	194,550
30182	Virginia Employment Commission	803,215	0.67474%	542,773	0.53412%	282,015	824,788
30183	Secretary of Natural and Historic Resources	5,888	0.00495%	6,251	0.00615%	3,247	9,498
30184	Secretary of Technology	0	0.00000%	0	0.00000%	0	0
30185	Secretary of Education	8,331	0.00700%	7,992	0.00786%	4,150	12,142
30186	Secretary of Transportation	10,237	0.00860%	9,374	0.00922%	4,868	14,242
30187	Secretary of Public Safety	8,641	0.00726%	10,830	0.01066%	5,628	16,458
30188	Secretary of Health and Human Resources	8,080	0.00679%	7,501	0.00738%	3,897	11,398
30190	Secretary of Finance	8,250	0.00693%	5,872	0.00578%	3,052	8,924
30191	Virginia Workers' Compensation Commission	299,303	0.25143%	251,901	0.24789%	130,886	382,787
30192	Secretary of Commerce and Trade	11,009	0.00925%	9,387	0.00924%	4,879	14,266
30193	Secretary of Agriculture and Forestry	5,283	0.00444%	4,694	0.00462%	2,439	7,133
30194	Department of General Services	585,810	0.49211%	505,546	0.49749%	262,675	768,221
30195	Secretary of Labor	5,929	0.00498%	5,806	0.00571%	3,015	8,821
30199	Department of Conservation and Recreation	439,401	0.36912%	369,398	0.36351%	191,933	561,331
30200	Office of Children's Services	18,191	0.01528%	15,305	0.01506%	7,952	23,257
30201	Department of Education - Central Office Operations	590,669	0.49619%	511,295	0.50315%	265,663	776,958
30202	The Library of Virginia	126,111	0.10594%	102,843	0.10120%	53,434	156,277
30203	Woodrow Wilson Rehabilitation Center	139,977	0.11759%	122,322	0.12037%	63,555	185,877
30204	The College of William and Mary	2,597,616	2.18213%	2,200,474	2.16541%	1,143,336	3,343,810
30206	VCU - Medical College of Virginia Hospitals Authority	448,069	0.37640%	327,151	0.32194%	169,984	497,135
30207	University of Virginia - Academic Division	14,058,215	11.80960%	12,013,190	11.82178%	6,241,897	18,255,087
30208	Virginia Polytechnic Institute and State University	10,425,816	8.75821%	8,900,430	8.75861%	4,624,548	13,524,978
30209	University of Virginia Medical Center	7,620,277	6.40142%	6,904,720	6.79470%	3,587,602	10,492,322
30211	Virginia Military Institute	562,974	0.47293%	471,177	0.46367%	244,818	715,995

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

Employer Code	Employer	2023 Total Employer Contributions	2023 Employer Allocation Percentage	2024 Regular Employer Contributions	2024 Employer Allocation Percentage	2024 Special Employer Contributions	2024 Total Employer Contributions
30212	Virginia State University	726,404	0.61022%	688,172	0.67721%	357,567	1,045,739
30213	Norfolk State University	862,326	0.72440%	728,362	0.71676%	378,449	1,106,811
30214	Longwood University	685,843	0.57614%	560,778	0.55184%	291,372	852,150
30215	University of Mary Washington	643,009	0.54016%	526,098	0.51771%	273,351	799,449
30216	James Madison University	3,152,634	2.64837%	2,646,820	2.60464%	1,375,250	4,022,070
30217	Radford University	1,226,697	1.03049%	988,905	0.97315%	513,823	1,502,728
30218	Virginia School for Deaf and Blind	96,112	0.08074%	78,660	0.07741%	40,872	119,532
30221	Old Dominion University	2,779,754	2.33513%	2,405,369	2.36704%	1,249,797	3,655,166
30222	Department of Professional and Occupational Regulation	165,891	0.13936%	138,159	0.13596%	71,787	209,946
30223	Department of Health Professions	294,228	0.24717%	250,175	0.24619%	129,988	380,163
30226	Board of Accountancy	14,133	0.01187%	11,117	0.01094%	5,776	16,893
30233	Board of Bar Examiners	8,988	0.00755%	7,277	0.00716%	3,780	11,057
30234	Cooperative Extension and Agricultural Research Service	70,173	0.05895%	70,449	0.06933%	36,606	107,055
30236	Virginia Commonwealth University	8,092,963	6.79850%	6,878,453	6.76885%	3,573,955	10,452,408
30238	Virginia Museum of Fine Arts	225,509	0.18944%	195,094	0.19199%	101,371	296,465
30239	Frontier Culture Museum of Virginia	22,513	0.01891%	20,404	0.02008%	10,602	31,006
30241	Richard Bland College	109,527	0.09201%	93,389	0.09190%	48,523	141,912
30242	Christopher Newport University	955,951	0.80305%	800,875	0.78811%	416,122	1,216,997
30245	State Council of Higher Education for Virginia	70,104	0.05889%	60,163	0.05920%	31,258	91,421
30246	University of Virginia's College at Wise	284,627	0.23910%	254,841	0.25078%	132,412	387,253
30247	George Mason University	6,569,054	5.51834%	5,505,819	5.41809%	2,860,752	8,366,571
30261	Virginia Community College System - Central Office Operations	300,004	0.25202%	257,733	0.25363%	133,917	391,650
30262	Department for Aging and Rehabilitative Services	829,737	0.69702%	762,091	0.74995%	395,974	1,158,065
30263	Virginia Rehabilitation Center for the Blind and Vision Impaired	16,817	0.01413%	13,687	0.01347%	7,112	20,799
30268	Virginia Institute of Marine Science	343,424	0.28849%	301,993	0.29718%	156,911	458,904
30270	Virginia Community College System - Shared Services	83,720	0.07033%	71,462	0.07032%	37,129	108,591
30275	New River Community College	124,622	0.10469%	101,167	0.09955%	52,562	153,729
30276	Southside Virginia Community College	130,059	0.10926%	112,120	0.11033%	58,254	170,374
30277	Paul D. Camp Community College	54,792	0.04603%	47,419	0.04666%	24,636	72,055
30278	Rappahannock Community College	111,491	0.09366%	95,929	0.09440%	49,843	145,772
30279	Danville Community College	113,269	0.09515%	91,845	0.09038%	47,721	139,566
30280	Northern Virginia Community College	1,734,064	1.45670%	1,426,494	1.40376%	741,185	2,167,679
30282	Piedmont Virginia Community College	181,511	0.15248%	152,025	0.14960%	78,989	231,014
30283	J. Sargeant Reynolds Community College	308,136	0.25885%	254,979	0.25092%	132,486	387,465
30284	Eastern Shore Community College	42,085	0.03535%	34,815	0.03426%	18,089	52,904
30285	Patrick Henry Community College	169,666	0.14253%	144,836	0.14253%	75,256	220,092
30286	Virginia Western Community College	221,572	0.18613%	189,056	0.18604%	98,229	287,285
30287	Mountain Gateway Community College	56,961	0.04785%	48,376	0.04761%	25,138	73,514
30288	Wytheville Community College	86,808	0.07292%	71,616	0.07047%	37,208	108,824
30290	Brightpoint Community College	268,277	0.22537%	224,742	0.22116%	116,772	341,514
30291	Blue Ridge Community College	175,136	0.14712%	143,549	0.14126%	74,585	218,134
30292	Central Virginia Community College	146,693	0.12323%	117,434	0.11556%	61,016	178,450
30293	Virginia Peninsula Community College	214,274	0.18000%	183,940	0.18101%	95,573	279,513
30294	Southwest Virginia Community College	133,613	0.11224%	111,869	0.11009%	58,128	169,997
30295	Tidewater Community College	681,564	0.57255%	527,527	0.51912%	274,095	801,622
30296	Virginia Highlands Community College	90,530	0.07605%	76,724	0.07550%	39,864	116,588
30297	Germanna Community College	285,030	0.23944%	245,860	0.24194%	127,744	373,604
30298	Laurel Ridge Community College	204,978	0.17219%	172,045	0.16930%	89,390	261,435
30299	Mountain Empire Community College	113,205	0.09510%	92,773	0.09129%	48,201	140,974
30301	Department of Agriculture and Consumer Services	416,222	0.34965%	362,649	0.35687%	188,427	551,076
30310	Virginia Economic Development Partnership	245,935	0.20660%	229,436	0.22578%	119,212	348,648
30320	Virginia Tourism Authority	89,541	0.07522%	75,417	0.07422%	39,188	114,605
30330	Virginia - Israel Advisory Board	1,752	0.00147%	1,495	0.00147%	776	2,271
30350	Department of Small Business and Supplier Diversity	55,310	0.04646%	45,274	0.04455%	23,522	68,796
30400	Jamestown-Yorktown Commemoration	6,896	0.00579%	0	0.00000%	0	0
30402	Marine Resources Commission	68,293	0.05737%	58,175	0.05725%	30,228	88,403
30403	Department of Game and Inland Fisheries	262,511	0.22052%	223,100	0.21955%	115,922	339,022
30405	Virginia Racing Commission	6,623	0.00556%	7,083	0.00697%	3,680	10,763
30407	Virginia Port Authority	2,525	0.00212%	2,061	0.00203%	1,072	3,133
30409	Department Energy	190,117	0.15971%	168,496	0.16581%	87,548	256,044
30411	Department of Forestry	185,274	0.15564%	162,833	0.16024%	84,607	247,440
30413	Commission on Virginia Alcohol Safety Action Program	8,487	0.00713%	7,491	0.00737%	3,891	11,382
30417	Gunston Hall	4,405	0.00370%	4,547	0.00447%	2,360	6,907
30423	Department of Historic Resources	47,791	0.04015%	39,737	0.03910%	20,645	60,382
30425	Jamestown - Yorktown Foundation	120,066	0.10086%	100,102	0.09851%	52,013	152,115
30440	Department of Environmental Quality	872,840	0.73323%	755,454	0.74342%	392,526	1,147,980
30454	Office of Commonwealth Preparedness	12,307	0.01034%	7,809	0.00768%	4,055	11,864
30501	Virginia Department of Transportation	7,557,355	6.34856%	6,407,971	6.30586%	3,329,494	9,737,465
30505	Department of Rail and Public Transportation	87,266	0.07331%	73,931	0.07275%	38,414	112,345
30506	Motor Vehicle Dealer Board	20,724	0.01741%	16,445	0.01618%	8,543	24,988
30510	Virginia Department of Transportation	0	0.00000%	0	0.00000%	0	0
30511	Virginia Department of Transportation	0	0.00000%	0	0.00000%	0	0
30512	Virginia Department of Transportation	0	0.00000%	0	0.00000%	0	0
30513	Virginia Department of Transportation	0	0.00000%	0	0.00000%	0	0
30514	Virginia Department of Transportation	0	0.00000%	0	0.00000%	0	0
30515	Virginia Department of Transportation	0	0.00000%	0	0.00000%	0	0
30516	Virginia Department of Transportation	0	0.00000%	0	0.00000%	0	0

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

Employer Code	Employer	2023 Total Employer Contributions	2023 Employer Allocation Percentage	2024 Regular Employer Contributions	2024 Employer Allocation Percentage	2024 Special Employer Contributions	2024 Total Employer Contributions
30517	Virginia Department of Transportation	0	0.00000%	0	0.00000%	0	0
30518	Virginia Department of Transportation	0	0.00000%	0	0.00000%	0	0
30519	Virginia Department of Transportation	0	0.00000%	0	0.00000%	0	0
30601	Department of Health	2,846,171	2.39093%	2,342,952	2.30562%	1,217,367	3,560,319
30602	Department of Medical Assistance Services	666,112	0.55957%	556,301	0.54744%	289,048	845,349
30606	Virginia Board for People With Disabilities	9,811	0.00824%	8,105	0.00798%	4,213	12,318
30701	Department of Corrections - Central Administration	435,423	0.36578%	401,024	0.39463%	208,365	609,389
30702	Department for the Blind and Vision Impaired	123,684	0.10390%	115,519	0.11368%	60,023	175,542
30703	Central State Hospital	599,104	0.50328%	518,793	0.51053%	269,560	788,353
30704	Eastern State Hospital	500,639	0.42056%	434,421	0.42750%	225,720	660,141
30705	Southwestern Virginia Mental Health Institute	454,878	0.38212%	369,441	0.36355%	191,954	561,395
30706	Western State Hospital	547,166	0.45965%	472,725	0.46519%	245,620	718,345
30707	Central Virginia Training Center	639	0.00054%	524	0.00052%	275	799
30708	Commonwealth Center for Children and Adolescents	92,718	0.07789%	81,287	0.07999%	42,235	123,522
30711	Virginia Correctional Enterprises	123,418	0.10368%	103,450	0.10180%	53,750	157,200
30716	Virginia Correctional Center for Women	81,765	0.06869%	74,239	0.07306%	38,576	112,815
30718	Bland Correctional Center	61,214	0.05142%	51,481	0.05066%	26,748	78,229
30720	Department of Behavioral Health & Developmental Services	654,862	0.55012%	591,426	0.58200%	307,296	898,722
30723	Southeastern Virginia Training Center	206,032	0.17308%	171,160	0.16843%	88,931	260,091
30724	Catawba Hospital	244,963	0.20578%	210,555	0.20720%	109,402	319,957
30725	Northern Va Training Center	0	0.00000%	0	0.00000%	0	0
30728	Northern Virginia Mental Health Institute	372,289	0.31274%	333,913	0.32859%	173,496	507,409
30729	Piedmont Geriatric Hospital	240,620	0.20213%	206,679	0.20339%	107,390	314,069
30733	Sussex I Correctional Center	0	0.00000%	0	0.00000%	0	0
30734	Sussex II Correctional Center	0	0.00000%	0	0.00000%	0	0
30735	Wallen's Ridge State Prison	90,237	0.07580%	72,849	0.07169%	37,852	110,701
30737	St. Brides Correctional Center	67,532	0.05673%	60,972	0.06000%	31,680	92,652
30738	Southwestern Virginia Training Center	0	0.00000%	0	0.00000%	0	0
30739	Southern Virginia Mental Health Institute	133,362	0.11203%	119,827	0.11792%	62,262	182,089
30741	Red Onion State Prison	86,961	0.07305%	74,019	0.07284%	38,460	112,479
30742	Department of Corrections - Academy For Staff Development	130,004	0.10921%	112,855	0.11106%	58,640	171,495
30743	Fluvanna Women's Correctional Center	129,657	0.10892%	111,739	0.10996%	58,059	169,798
30745	Nottoway Correctional Center	87,635	0.07362%	76,182	0.07497%	39,584	115,766
30747	Marion Correctional Treatment Center	75,458	0.06339%	63,426	0.06242%	32,958	96,384
30748	Hiram W. Davis Medical Center	155,644	0.13075%	132,170	0.13006%	68,672	200,842
30749	Buckingham Correctional Center	69,649	0.05851%	61,088	0.06011%	31,738	92,826
30751	Department for the Deaf and Hard-of-Hearing	8,952	0.00752%	7,055	0.00694%	3,664	10,719
30752	State Farm Correctional Complex	79,604	0.06687%	94,374	0.09287%	49,035	143,409
30753	Deerfield Correctional Center	83,086	0.06980%	90,813	0.08937%	47,187	138,000
30754	Augusta Correctional Center	46,784	0.03930%	54,342	0.05348%	28,237	82,579
30756	Department of Corrections - Division of Institutions	504,696	0.42397%	455,959	0.44869%	236,908	692,867
30757	Western Region Correctional Field Units	22,606	0.01899%	18,343	0.01805%	9,530	27,873
30761	Eastern Reg Corr Field Unit	36,058	0.03029%	31,780	0.03127%	16,511	48,291
30765	Department of Social Services	1,476,494	1.24033%	1,277,263	1.25691%	663,648	1,940,911
30766	Virginia Parole Board	9,726	0.00817%	11,058	0.01088%	5,745	16,803
30767	Adult Community Service	199,627	0.16770%	177,924	0.17509%	92,448	270,372
30768	Keen Mountain Correctional Center	63,959	0.05373%	53,937	0.05308%	28,026	81,963
30769	Greensville Correctional Center	139,809	0.11745%	163,485	0.16088%	84,945	248,430
30770	Dillwyn Correctional Center	77,449	0.06506%	66,075	0.06502%	34,331	100,406
30771	Indian Creek Correctional Center	51,606	0.04335%	46,615	0.04587%	24,219	70,834
30772	Haynesville Correctional Center	86,987	0.07307%	70,186	0.06907%	36,469	106,655
30773	Coffeewood Correctional Center	56,469	0.04744%	60,440	0.05948%	31,405	91,845
30774	Lunenburg Correctional Center	56,593	0.04754%	58,461	0.05753%	30,376	88,837
30775	Pocahontas State Correctional Center	72,404	0.06082%	59,543	0.05859%	30,936	90,479
30776	Green Rock Correctional Center	77,781	0.06534%	65,762	0.06471%	34,167	99,929
30777	Department of Juvenile Justice	1,074,258	0.90243%	955,178	0.93996%	496,299	1,451,477
30778	Department of Forensic Science	392,593	0.32980%	328,698	0.32346%	170,787	499,485
30779	Sussex State Prison Complex	121,497	0.10206%	89,892	0.08846%	46,707	136,599
30785	River North Correctional Center	71,438	0.06001%	62,099	0.06111%	32,266	94,365
30794	Virginia Center for Behavioral Rehabilitation	369,346	0.31027%	333,772	0.32845%	173,422	507,194
30840	Virginia Housing Commission	1,781	0.00150%	2,840	0.00279%	1,473	4,313
30841	Department of Aviation	42,985	0.03611%	37,004	0.03641%	19,224	56,228
30848	Indigent Defense Commission	615,655	0.51718%	554,737	0.54590%	288,235	842,972
30851	Tobacco Indemnification & Revitalization Commission	11,605	0.00975%	10,984	0.01081%	5,708	16,692
30852	Virginia Foundation For Healthy Youth	17,991	0.01511%	15,008	0.01477%	7,799	22,807
30856	Virginia Opioid Abatement Authority	3,397	0.00285%	8,228	0.00810%	4,277	12,505
30882	Behavioral Health Commission	4,645	0.00390%	3,720	0.00366%	1,932	5,652
30883	Virginia American Revolution 250 Commission	0	0.00000%	9,363	0.00921%	4,863	14,226
30902	Puller Veterans Care Center	5,670	0.00476%	11,296	0.01112%	5,871	17,167
30903	Jones & Cabacoy Veterans Care Center	18,131	0.01523%	43,711	0.04301%	22,709	66,420
30912	Department of Veterans Services	228,033	0.19156%	211,234	0.20787%	109,755	320,989
30913	Veterans Services Foundation	1,432	0.00120%	1,029	0.00101%	533	1,562
30922	Sitter-Barfoot Veterans Care Center	197,382	0.16581%	163,778	0.16117%	85,098	248,876
30937	Southern Virginia Higher Education Center	39,640	0.03330%	34,714	0.03416%	18,036	52,750
30938	New College Institute	12,690	0.01066%	11,699	0.01151%	6,077	17,776
30942	Virginia Museum of Natural History	24,816	0.02085%	20,789	0.02046%	10,803	31,592
30948	Southwest Virginia Higher Education Center	18,509	0.01555%	14,757	0.01452%	7,667	22,424

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

Employer Code	Employer	2023 Total Employer Contributions	2023 Employer Allocation Percentage	2024 Regular Employer Contributions	2024 Employer Allocation Percentage	2024 Special Employer Contributions	2024 Total Employer Contributions
30957	Commonwealth's Attorneys' Services Council	8,075	0.00678%	6,638	0.00653%	3,448	10,086
30960	Department of Fire Programs	68,329	0.05740%	61,426	0.06045%	31,918	93,344
30961	Division of Capitol Police	14,003	0.01176%	12,211	0.01202%	6,347	18,558
30977	Virginia Cannabis Control Authority	11,429	0.00960%	20,760	0.02043%	10,787	31,547
30999	Department of Alcoholic Beverage Control	1,165,169	0.97880%	958,624	0.94335%	498,089	1,456,713
33010	Virginia Outdoors Foundation	44,387	0.03729%	36,592	0.03601%	19,013	55,605
35106	Arlington County Health Department	1,097	0.00092%	888	0.00087%	459	1,347
35129	Fairfax County Health Department	17,763	0.01492%	9,825	0.00967%	5,106	14,931
35522	Virginia Passenger Rail Authority	88,731	0.07454%	87,876	0.08648%	45,661	133,537
35885	Fort Monroe Federal Area Development Authority	25,545	0.02146%	21,032	0.02070%	10,930	31,962
70156	Department of State Police	5,109	0.00429%	2,685	0.00264%	1,394	4,079
70203	Woodrow Wilson Rehabilitation Center	3,682	0.00309%	2,765	0.00272%	1,436	4,201
70204	The College of William and Mary	22,476	0.01888%	19,252	0.01895%	10,006	29,258
70207	University of Virginia - Academic Division	62,428	0.05244%	56,197	0.05530%	29,198	85,395
70208	Virginia Polytechnic Institute and State University	43,639	0.03666%	36,850	0.03626%	19,145	55,995
70211	Virginia Military Institute	8,206	0.00689%	8,115	0.00799%	4,219	12,334
70212	Virginia State University	19,466	0.01635%	15,694	0.01544%	8,152	23,846
70213	Norfolk State University	20,609	0.01731%	19,153	0.01885%	9,953	29,106
70214	Longwood University	9,454	0.00794%	7,947	0.00782%	4,129	12,076
70215	University of Mary Washington	13,676	0.01149%	11,137	0.01096%	5,787	16,924
70216	James Madison University	24,293	0.02041%	21,237	0.02090%	11,035	32,272
70217	Radford University	14,604	0.01227%	10,083	0.00992%	5,238	15,321
70221	Old Dominion University	37,356	0.03138%	32,957	0.03243%	17,123	50,080
70236	Virginia Commonwealth University	90,582	0.07609%	71,048	0.06992%	36,918	107,966
70241	Richard Bland College	3,579	0.00301%	2,639	0.00260%	1,373	4,012
70242	Christopher Newport University	19,370	0.01627%	18,222	0.01793%	9,467	27,689
70246	University of Virginia's College at Wise	6,063	0.00509%	5,484	0.00540%	2,851	8,335
70247	George Mason University	49,832	0.04186%	45,443	0.04472%	23,612	69,055
70280	Northern Virginia Community College	46,900	0.03940%	37,713	0.03711%	19,594	57,307
70282	Piedmont Virginia Community College	2,509	0.00211%	2,411	0.00237%	1,251	3,662
70283	J. Sargeant Reynolds Community College	6,772	0.00569%	5,277	0.00519%	2,740	8,017
70286	Virginia Western Community College	6,016	0.00505%	4,432	0.00436%	2,302	6,734
70288	Wytheville Community College	361	0.00030%	713	0.00070%	370	1,083
70291	Blue Ridge Community College	760	0.00064%	434	0.00043%	227	661
70292	Central Virginia Community College	4,181	0.00351%	3,404	0.00335%	1,769	5,173
70293	Virginia Peninsula Community College	3,358	0.00282%	2,793	0.00275%	1,452	4,245
70294	Southwest Virginia Community College	1,690	0.00142%	2,326	0.00229%	1,209	3,535
70296	Virginia Highlands Community College	1,656	0.00139%	1,393	0.00137%	723	2,116
70297	Germanna Community College	2,476	0.00208%	2,048	0.00202%	1,067	3,115
70298	Laurel Ridge Community College	3,164	0.00266%	3,189	0.00314%	1,658	4,847
70299	Mountain Empire Community College	1,710	0.00144%	1,679	0.00165%	871	2,550
70402	Marine Resources Commission	55,273	0.04643%	46,872	0.04613%	24,357	71,229
70403	Department of Game and Inland Fisheries	149,014	0.12518%	125,643	0.12364%	65,282	190,925
70701	Department Of Corrections	0	0.00000%	0	0.00000%	0	0
70716	Virginia Correctional Center for Women	116,289	0.09769%	119,514	0.11761%	62,098	181,612
70718	Bland Correctional Center	127,562	0.10716%	102,233	0.10060%	53,117	155,350
70733	Sussex I Correctional Center	0	0.00000%	0	0.00000%	0	0
70734	Sussex II Correctional Center	0	0.00000%	0	0.00000%	0	0
70735	Wallen's Ridge State Prison	228,401	0.19187%	186,703	0.18373%	97,009	283,712
70737	St. Brides Correctional Center	98,113	0.08242%	91,837	0.09037%	47,715	139,552
70741	Red Onion State Prison	228,105	0.19162%	185,218	0.18227%	96,239	281,457
70743	Fluvanna Women's Correctional Center	97,374	0.08180%	89,198	0.08778%	46,348	135,546
70745	Nottoway Correctional Center	152,167	0.12783%	127,481	0.12545%	66,238	193,719
70747	Marion Correctional Treatment Center	107,673	0.09045%	84,735	0.08338%	44,025	128,760
70749	Buckingham Correctional Center	133,240	0.11193%	102,553	0.10092%	53,286	155,839
70752	State Farm Correctional Complex	233,858	0.19645%	210,402	0.20705%	109,322	319,724
70753	Deerfield Correctional Center	178,512	0.14996%	139,259	0.13704%	72,357	211,616
70754	Augusta Correctional Center	76,100	0.06393%	55,339	0.05446%	28,755	84,094
70756	Department of Corrections - Division of Institutions	40,010	0.03361%	37,426	0.03683%	19,446	56,872
70757	Western Region Correctional Field Units	74,677	0.06273%	58,173	0.05725%	30,228	88,401
70761	Eastern Reg Corr Field Unit	66,006	0.05545%	55,613	0.05473%	28,897	84,510
70767	Adult Community Service	819,927	0.68878%	667,382	0.65675%	346,764	1,014,146
70768	Keen Mountain Correctional Center	136,006	0.11425%	114,857	0.11303%	59,680	174,537
70769	Greensville Correctional Center	242,128	0.20340%	185,069	0.18212%	96,159	281,228
70770	Dillwyn Correctional Center	132,478	0.11129%	118,559	0.11667%	61,602	180,161
70771	Indian Creek Correctional Center	101,968	0.08566%	79,709	0.07844%	41,416	121,125
70772	Haynesville Correctional Center	131,288	0.11029%	117,609	0.11573%	61,105	178,714
70773	Coffeewood Correctional Center	88,880	0.07466%	82,264	0.08095%	42,742	125,006
70774	Lunenburg Correctional Center	108,128	0.09083%	95,127	0.09361%	49,426	144,553
70775	Pocahontas State Correctional Center	130,660	0.10976%	103,339	0.10169%	53,692	157,031
70776	Green Rock Correctional Center	120,852	0.10152%	103,193	0.10155%	53,618	156,811
70777	Department of Juvenile Justice	111,662	0.09380%	86,945	0.08556%	45,176	132,121
70779	Sussex State Prison Complex	218,169	0.18327%	150,737	0.14834%	78,324	229,061
70785	River North Correctional Center	143,575	0.12061%	126,621	0.12460%	65,789	192,410
70961	Division of Capitol Police	57,582	0.04837%	46,914	0.04617%	24,378	71,292
70999	Department of Alcoholic Beverage Control	114,136	0.09588%	106,584	0.10489%	55,382	161,966

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

Employer Code	Employer	2023 Total Employer Contributions	2023 Employer Allocation Percentage	2024 Regular Employer Contributions	2024 Employer Allocation Percentage	2024 Special Employer Contributions	2024 Total Employer Contributions
	Total for VRS Health Insurance Credit - State Employees[1]	$ 119,040,461	100.00000%	$ 101,619,241	100.00000%	$ 52,800,000	$ 154,419,241

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

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

Employer Code	Employer	Deferred Outflows of Resources: Difference Between Expected and Actual Experience	Deferred Outflows of Resources: Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Deferred Outflows of Resources: Change of Assumptions	Deferred Outflows of Resources: Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Deferred Outflows of Resources: Total Deferred Outflows of Resources	Deferred Inflows of Resources: Differences Between Expected and Actual Experience	Deferred Inflows of Resources: Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Deferred Inflows of Resources: Change of Assumptions	Deferred Inflows of Resources: Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Deferred Inflows of Resources: Total Deferred Inflows of Resources	OPEB Expense: Proportionate Share of Plan OPEB Expense	OPEB Expense: Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	OPEB Expense: Total Employer OPEB Expense
	VRS Health Insurance Credit - State Employees Total[1]	**0**	**0**	**11,425,514**	**60,933,935**	**72,359,449**	**56,093,772**	**2,400,670**	**0**	**61,979,805**	**120,474,247**	**58,830,922**	**(281,475)**	**58,549,447**
	Employer Allocation													
11111	Supreme Court - Judges	0	0	2,090	4,909	6,999	10,260	439	0	13,628	24,327	10,760	(3,543)	7,217
11113	Circuit Courts - Judges	0	0	43,725	12,737	56,462	214,671	9,187	0	165,962	389,820	225,146	(36,034)	189,112
11114	General District Courts - Judges	0	0	29,590	17,090	46,680	145,272	6,217	0	126,580	278,069	152,360	(20,036)	132,324
11115	Juvenile and Domestic Relations District Courts - Judges	0	0	31,004	43,663	74,667	152,216	6,514	0	139,085	297,815	159,644	(7,208)	152,436
11125	Virginia Court of Appeals - Judges	0	0	4,577	72,984	77,561	22,471	962	0	21,473	44,906	23,568	14,340	37,908
11171	State Corporation Commission - Commissioners	0	0	402	3,561	3,963	1,975	85	0	19,706	21,766	2,071	(5,526)	(3,455)
11191	VA Worker's Compensation Comm. - Commissioners	0	0	803	648	1,451	3,943	169	0	3,789	7,901	4,136	(819)	3,317
21156	Department of State Police - Troopers	0	0	213,449	645,642	859,091	1,047,932	44,849	0	482,519	1,575,300	1,099,068	60,513	1,159,581
30100	Senate	0	0	9,799	11,336	21,135	48,106	2,059	0	60,746	110,911	50,453	(12,858)	37,595
30101	House of Delegates	0	0	16,200	17,698	33,898	79,535	3,404	0	145,790	228,729	83,416	(29,181)	54,235
30103	Magistrate System	0	0	31,390	119,471	150,861	154,112	6,596	0	93,929	254,637	161,632	(7,906)	153,726
30107	Division of Legislative Services	0	0	8,844	11,039	19,883	43,422	1,858	0	36,629	81,909	45,541	(11,514)	34,027
30109	Division of Legislative Automated Systems	0	0	3,151	22,884	26,035	15,471	662	0	1,788	17,921	16,226	5,890	22,116
30110	Joint Legislative Audit and Review Commission	0	0	4,400	6,282	10,682	21,602	924	0	10,114	32,640	22,656	2,292	24,948
30111	Supreme Court	0	0	31,082	29,364	60,446	152,597	6,531	0	38,597	197,725	160,044	(5,260)	154,784
30112	Judicial Inquiry and Review Commission	0	0	570	2,036	2,606	2,799	120	0	5,287	8,206	2,936	(717)	2,219
30114	General District Courts	0	0	54,296	94,869	149,165	266,569	11,408	0	40,678	318,655	279,576	7,198	286,774
30115	Juvenile and Domestic Relations District Courts	0	0	32,910	72,444	105,354	161,572	6,915	0	35,521	204,008	169,457	7,115	176,572
30116	Combined District Courts	0	0	9,863	29,722	39,585	48,420	2,072	0	31,455	81,947	50,783	(17,584)	33,199
30117	Virginia State Bar	0	0	9,212	567	9,779	45,228	1,936	0	64,399	111,563	47,435	(22,764)	24,671
30119	Office of the Lieutenant Governor	0	0	314	2,497	2,811	1,543	66	0	2,464	4,073	1,618	(261)	1,357
30121	Office of the Governor	0	0	8,168	138,236	146,404	40,101	1,716	0	17,215	59,032	42,058	43,038	85,096
30122	Department of Planning and Budget	0	0	6,390	10,689	17,079	31,373	1,343	0	12,462	45,178	32,904	(2,052)	30,852
30123	Department of Military Affairs	0	0	23,662	48,459	72,121	116,170	4,972	0	46,636	167,778	121,839	15,793	137,632
30125	Virginia Court of Appeals	0	0	9,760	147,927	157,687	47,915	2,051	0	14,412	64,378	50,253	41,585	91,838
30127	Department of Emergency Management	0	0	18,288	160,577	178,865	89,784	3,843	0	10,097	103,724	94,165	47,541	141,706
30128	Virginia Veterans Care Center	0	0	16,318	115,610	131,928	80,113	3,429	0	11,721	95,263	84,022	33,032	117,054
30129	Department of Human Resource Management	0	0	12,854	16,605	29,459	63,105	2,701	0	44,881	110,687	66,185	(3,493)	62,692
30132	State Board of Elections	0	0	7,261	65,749	73,010	35,648	1,526	0	8,538	45,712	37,387	35,256	72,643
30133	Auditor of Public Accounts	0	0	12,792	28,274	41,066	62,803	2,688	0	92,054	157,545	65,867	(25,045)	40,822
30136	Virginia Information Technologies Agency (VITA)	0	0	42,080	485,444	527,524	206,593	8,842	0	4,879	220,314	216,674	120,037	336,711
30140	Department of Criminal Justice Services	0	0	16,252	154,802	171,054	79,788	3,415	0	1,462	84,665	83,681	67,301	150,982
30141	Office of the Attorney General and Department of Law	0	0	61,424	644,728	706,152	301,560	12,906	0	7,323	321,789	316,275	161,491	477,766
30143	Office of the Attorney General - Division of Debt Collection	0	0	2,011	10,118	12,129	9,873	423	0	15,575	25,871	10,354	(6,019)	4,335
30146	Science Museum of Virginia	0	0	5,556	42,405	47,961	27,278	1,167	0	35,847	64,292	28,609	(5,398)	23,211
30147	Office of the State Inspector General	0	0	4,523	9,831	14,354	22,208	950	0	39,418	62,576	23,291	(5,718)	17,573
30148	Virginia Commission for the Arts	0	0	550	5,537	6,087	2,698	115	0	5,152	7,965	2,830	677	3,507
30151	Department of Accounts	0	0	16,361	23,296	39,657	80,326	3,438	0	155,718	239,482	84,246	(29,123)	55,123
30152	Department of the Treasury	0	0	12,119	12,257	24,376	59,499	2,546	0	30,772	92,817	62,402	3,471	65,873
30154	Department of Motor Vehicles	0	0	131,268	14,194	145,462	644,461	27,581	0	951,726	1,623,768	675,908	(258,783)	417,125
30156	Department of State Police	0	0	63,230	285,670	348,900	310,428	13,286	0	213,937	537,651	325,576	57,724	383,300
30157	Compensation Board	0	0	1,328	2,585	3,913	6,518	279	0	13,999	20,796	6,836	(1,428)	5,408
30160	Virginia Criminal Sentencing Commission	0	0	1,199	12,195	13,394	5,884	252	0	2,487	8,623	6,171	2,622	8,793
30161	Department of Taxation	0	0	72,807	41,282	114,089	357,446	15,298	0	214,941	587,685	374,888	(76,554)	298,334
30162	Department of Accounts - Transfer Payments (CHRF)	0	0	297	6,621	6,918	1,458	62	0	253	1,773	1,530	1,490	3,020
30164	Virginia Management Fellows Administration	0	0	933	20,011	20,944	4,583	196	0	17,086	21,865	4,806	8,957	13,763
30165	Department of Housing and Community Development	0	0	15,338	167,718	183,056	75,300	3,223	0	7,680	86,203	78,975	62,523	141,498
30166	Secretary of the Commonwealth	0	0	1,902	19,531	21,433	9,340	400	0	7,258	16,998	9,795	5,834	15,629

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

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
30171	State Corporation Commission	0	0	79,143	102,177	181,320	388,556	16,629	0	69,565	474,750	407,516	(17,310)	390,206
30172	Virginia State Lottery	0	0	40,671	242,764	283,435	199,677	8,546	0	12,075	220,298	209,420	112,585	322,005
30174	Commonwealth Savings Plan	0	0	17,736	120,760	138,496	87,074	3,727	0	1,587	92,388	91,323	60,200	151,523
30180	Secretary of Administration	0	0	3,769	105,928	109,697	18,505	792	0	5,433	24,730	19,408	32,369	51,777
30181	Department of Labor and Industry	0	0	14,395	62,307	76,702	70,673	3,025	0	24,786	98,484	74,121	12,274	86,395
30182	Virginia Employment Commission	0	0	61,026	982,588	1,043,614	299,608	12,822	0	1,336,001	1,648,431	314,228	37,291	351,519
30183	Secretary of Natural and Historic Resources	0	0	703	9,153	9,856	3,450	148	0	8,107	11,705	3,618	(490)	3,128
30184	Secretary of Technology	0	0	0	0	0	0	0	0	481	481	0	(4,273)	(4,273)
30185	Secretary of Education	0	0	898	13,994	14,892	4,409	189	0	5,420	10,018	4,624	793	5,417
30186	Secretary of Transportation	0	0	1,053	16,666	17,719	5,172	221	0	676	6,069	5,424	1,074	6,498
30187	Secretary of Public Safety	0	0	1,218	23,760	24,978	5,980	256	0	6,694	12,930	6,271	2,366	8,637
30188	Secretary of Health and Human Resources	0	0	843	14,288	15,131	4,140	177	0	5,634	9,951	4,342	1,713	6,055
30190	Secretary of Finance	0	0	660	235	895	3,242	139	0	9,027	12,408	3,400	(558)	2,842
30191	Virginia Workers' Compensation Commission	0	0	28,323	5,557	33,880	139,051	5,951	0	73,139	218,141	145,836	(26,209)	119,627
30192	Secretary of Commerce and Trade	0	0	1,056	15,373	16,429	5,183	222	0	6,465	11,870	5,436	5,587	11,023
30193	Secretary of Agriculture and Forestry	0	0	528	5,561	6,089	2,592	111	0	2,820	5,523	2,718	1,223	3,941
30194	Department of General Services	0	0	56,841	59,011	115,852	279,061	11,943	0	134,143	425,147	292,678	(11,893)	280,785
30195	Secretary of Labor	0	0	652	26,868	27,520	3,203	137	0	54	3,394	3,359	8,304	11,663
30199	Department of Conservation and Recreation	0	0	41,533	129,803	171,336	203,906	8,727	0	57,025	269,658	213,856	23,553	237,409
30200	Office of Children's Services	0	0	1,721	5,556	7,277	8,448	362	0	3,185	11,995	8,860	336	9,196
30201	Department of Education - Central Office Operations	0	0	57,487	764,972	822,459	282,236	12,079	0	5,197	299,512	296,008	271,094	567,102
30202	The Library of Virginia	0	0	11,563	39,321	50,884	56,767	2,429	0	34,676	93,872	59,537	7,274	66,811
30203	Woodrow Wilson Rehabilitation Center	0	0	13,753	19,367	33,120	67,520	2,890	0	153,561	223,971	70,815	(104,951)	(34,136)
30204	The College of William and Mary	0	0	247,409	0	247,409	1,214,660	51,984	0	575,880	1,842,524	1,273,931	(252,080)	1,021,851
30206	VCU - Medical College of Virginia Hospitals Authority	0	0	36,783	0	36,783	180,588	7,729	0	1,551,283	1,739,600	189,400	(779,106)	(589,706)
30207	University of Virginia - Academic Division	0	0	1,350,699	194,036	1,544,735	6,631,281	283,802	0	1,489,975	8,405,058	6,954,862	370,375	7,325,237
30208	Virginia Polytechnic Institute and State University	0	0	1,000,716	793,754	1,794,470	4,913,034	210,266	0	91,550	5,214,850	5,152,771	718,745	5,871,516
30209	University of Virginia Medical Center	0	0	776,330	5,863,463	6,639,793	3,811,403	163,119	0	1,643,036	5,617,558	3,997,385	466,271	4,463,656
30211	Virginia Military Institute	0	0	52,977	50,507	103,484	260,090	11,131	0	95,168	366,389	272,781	12,899	285,680
30212	Virginia State University	0	0	77,375	726,787	804,162	379,873	16,258	0	142,662	538,793	398,409	98,453	496,862
30213	Norfolk State University	0	0	81,894	40,159	122,053	402,058	17,207	0	180,981	600,246	421,677	(41,865)	379,812
30214	Longwood University	0	0	63,051	53,053	116,104	309,548	13,248	0	583,623	906,419	324,653	(198,471)	126,182
30215	University of Mary Washington	0	0	59,151	0	59,151	290,403	12,429	0	480,590	783,422	304,574	(200,849)	103,725
30216	James Madison University	0	0	297,594	36,099	333,693	1,461,041	62,529	0	952,330	2,475,900	1,532,334	(173,295)	1,359,039
30217	Radford University	0	0	111,187	135,992	247,179	545,876	23,362	0	1,136,897	1,706,135	572,513	(216,652)	355,861
30218	Virginia School for Deaf and Blind	0	0	8,844	1,458	10,302	43,422	1,858	0	48,424	93,704	45,541	(11,621)	33,920
30221	Old Dominion University	0	0	270,447	273,473	543,920	1,327,762	56,825	0	489,733	1,874,320	1,392,551	(100,264)	1,292,287
30222	Department of Professional and Occupational Regulation	0	0	15,534	434	15,968	76,265	3,264	0	63,137	142,666	79,987	(28,083)	51,904
30223	Department of Health Professions	0	0	28,128	91,488	119,616	138,097	5,910	0	9,403	153,410	144,836	59,127	203,963
30226	Board of Accountancy	0	0	1,250	5,348	6,598	6,137	263	0	9,255	15,655	6,436	(830)	5,606
30233	Board of Bar Examiners	0	0	818	1,427	2,245	4,016	172	0	5,874	10,062	4,212	(2,547)	1,665
30234	Cooperative Extension and Agricultural Research Service	0	0	7,921	83,600	91,521	38,890	1,664	0	59,230	99,784	40,787	8,988	49,775
30236	Virginia Commonwealth University	0	0	773,376	766,208	1,539,584	3,796,903	162,498	0	664,883	4,624,284	3,982,177	362,088	4,344,265
30238	Virginia Museum of Fine Arts	0	0	21,936	68,729	90,665	107,694	4,609	0	8,703	121,006	112,949	36,068	149,017
30239	Frontier Culture Museum of Virginia	0	0	2,294	14,455	16,749	11,264	482	0	4,983	16,729	11,813	2,405	14,218
30241	Richard Bland College	0	0	10,500	28,001	38,501	51,550	2,206	0	32,048	85,804	54,066	(19,016)	35,050
30242	Christopher Newport University	0	0	90,046	5,053	95,099	442,081	18,920	0	194,595	655,596	463,652	(12,689)	450,963
30245	State Council of Higher Education for Virginia	0	0	6,764	26,370	33,134	33,208	1,421	0	9,371	44,000	34,828	8,497	43,325
30246	University of Virginia's College at Wise	0	0	28,653	122,402	151,055	140,672	6,020	0	85,041	231,733	147,536	2,846	150,382
30247	George Mason University	0	0	619,045	2,351,487	2,970,532	3,039,211	130,071	0	755,319	3,924,601	3,187,512	1,002,170	4,189,682

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

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
30261	Virginia Community College System - Central Office Operations	0	0	28,979	78,931	107,910	142,271	6,089	0	122,113	270,473	149,213	(38,819)	110,394
30262	Department for Aging and Rehabilitative Services	0	0	85,686	573,081	658,767	420,675	18,004	0	139,801	578,480	441,203	26,084	467,287
30263	Virginia Rehabilitation Center for the Blind and Vision Impaired	0	0	1,539	2,793	4,332	7,556	323	0	15,588	23,467	7,925	(7,697)	228
30268	Virginia Institute of Marine Science	0	0	33,954	60,541	94,495	166,699	7,134	0	73,097	246,930	174,834	(20,373)	154,461
30270	Virginia Community College System - Shared Services	0	0	8,034	28,831	36,865	39,445	1,688	0	9,431	50,564	41,370	52,386	93,756
30275	New River Community College	0	0	11,374	11,431	22,805	55,841	2,390	0	69,976	128,207	58,566	(24,880)	33,686
30276	Southside Virginia Community College	0	0	12,606	18,189	30,795	61,888	2,649	0	50,924	115,461	64,908	(34,999)	29,909
30277	Paul D. Camp Community College	0	0	5,331	6,416	11,747	26,173	1,120	0	22,484	49,777	27,451	(5,050)	22,401
30278	Rappahannock Community College	0	0	10,786	42,953	53,739	52,953	2,266	0	31,859	87,078	55,536	9,745	65,281
30279	Danville Community College	0	0	10,326	39,574	49,900	50,698	2,170	0	67,405	120,273	53,171	(28,735)	24,436
30280	Northern Virginia Community College	0	0	160,387	5,475	165,862	787,422	33,700	0	1,194,787	2,015,909	825,845	(387,510)	438,335
30282	Piedmont Virginia Community College	0	0	17,093	21,927	39,020	83,916	3,591	0	98,520	186,027	88,011	(30,921)	57,090
30283	J. Sargeant Reynolds Community College	0	0	28,669	0	28,669	140,750	6,024	0	241,493	388,267	147,619	(149,909)	(2,290)
30284	Eastern Shore Community College	0	0	3,914	14,485	18,399	19,218	822	0	28,043	48,083	20,155	(11,026)	9,129
30285	Patrick Henry Community College	0	0	16,285	16,555	32,840	79,950	3,422	0	24,733	108,105	83,852	7,232	91,084
30286	Virginia Western Community College	0	0	21,256	15,358	36,614	104,357	4,466	0	47,262	156,085	109,449	(32,486)	76,963
30287	Mountain Gateway Community College	0	0	5,440	15,278	20,718	26,706	1,143	0	9,540	37,389	28,009	(7,251)	20,758
30288	Wytheville Community College	0	0	8,052	39,921	47,973	39,529	1,692	0	71,538	112,759	41,458	(30,203)	11,255
30290	Brightpoint Community College	0	0	25,269	15,591	40,860	124,057	5,309	0	54,003	183,369	130,110	(13,156)	116,954
30291	Blue Ridge Community College	0	0	16,140	31,253	47,393	79,238	3,391	0	52,041	134,670	83,105	(4,571)	78,534
30292	Central Virginia Community College	0	0	13,203	42,384	55,587	64,822	2,774	0	69,871	137,467	67,985	8	67,993
30293	Virginia Peninsula Community College	0	0	20,681	7,037	27,718	101,535	4,345	0	297,890	403,770	106,490	(210,182)	(103,692)
30294	Southwest Virginia Community College	0	0	12,578	87,007	99,585	61,754	2,643	0	16,636	81,033	64,767	29,127	93,894
30295	Tidewater Community College	0	0	59,312	0	59,312	291,194	12,462	0	764,730	1,068,386	305,403	(427,174)	(121,771)
30296	Virginia Highlands Community College	0	0	8,626	12,785	21,411	42,351	1,813	0	35,587	79,751	44,417	(21,036)	23,381
30297	Germanna Community College	0	0	27,643	239,467	267,110	135,713	5,808	0	3,320	144,841	142,336	75,999	218,335
30298	Laurel Ridge Community College	0	0	19,343	13,968	33,311	94,967	4,064	0	43,868	142,899	99,601	(14,581)	85,020
30299	Mountain Empire Community College	0	0	10,430	15,963	26,393	51,208	2,192	0	30,118	83,518	53,707	(1,432)	52,275
30301	Department of Agriculture and Consumer Services	0	0	40,774	78,959	119,733	200,182	8,567	0	38,099	246,848	209,950	(2,485)	207,465
30310	Virginia Economic Development Partnership	0	0	25,797	374,971	400,768	126,649	5,420	0	2,220	134,289	132,828	136,822	269,650
30320	Virginia Tourism Authority	0	0	8,480	3,753	12,233	41,633	1,782	0	19,691	63,106	43,664	1,819	45,483
30330	Virginia - Israel Advisory Board	0	0	168	553	721	825	35	0	71	931	865	1,399	2,264
30350	Department of Small Business and Supplier Diversity	0	0	5,090	36,862	41,952	24,990	1,069	0	15,964	42,023	26,209	13,280	39,489
30400	Jamestown-Yorktown Commemoration	0	0	0	30,045	30,045	0	0	0	69,158	69,158	0	(15,101)	(15,101)
30402	Marine Resources Commission	0	0	6,541	4,820	11,361	32,114	1,374	0	11,534	45,022	33,681	(2,453)	31,228
30403	Department of Game and Inland Fisheries	0	0	25,085	6,327	31,412	123,154	5,271	0	51,849	180,274	129,163	(36,267)	92,896
30405	Virginia Racing Commission	0	0	796	16,194	16,990	3,910	167	0	65	4,142	4,101	5,623	9,724
30407	Virginia Port Authority	0	0	232	1,518	1,750	1,139	49	0	10,060	11,248	1,194	(4,247)	(3,053)
30409	Department Energy	0	0	18,945	50,150	69,095	93,009	3,981	0	56,179	153,169	97,548	(28,861)	68,687
30411	Department of Forestry	0	0	18,308	41,864	60,172	89,885	3,847	0	51,069	144,801	94,271	(16,136)	78,135
30413	Commission on Virginia Alcohol Safety Action Program	0	0	842	1,672	2,514	4,134	177	0	6,309	10,620	4,336	(2,559)	1,777
30417	Gunston Hall	0	0	511	9,204	9,715	2,507	107	0	2,091	4,705	2,630	1,167	3,797
30423	Department of Historic Resources	0	0	4,467	21,454	25,921	21,933	939	0	19,504	42,376	23,003	2,428	25,431
30425	Jamestown - Yorktown Foundation	0	0	11,255	44,954	56,209	55,258	2,365	0	46,897	104,520	57,954	(4,686)	53,268
30440	Department of Environmental Quality	0	0	84,940	70,991	155,931	417,012	17,847	0	27,121	461,980	437,361	(7,257)	430,104
30454	Office of Commonwealth Preparedness	0	0	877	3,827	4,704	4,308	184	0	19,185	23,677	4,518	(2,386)	2,132
30501	Virginia Department of Transportation	0	0	720,477	27,797,468	28,517,945	3,537,194	151,383	0	481,567	4,170,144	3,709,796	9,054,615	12,764,411
30505	Department of Rail and Public Transportation	0	0	8,312	32,355	40,667	40,808	1,746	0	36,105	78,659	42,799	4,810	47,609
30506	Motor Vehicle Dealer Board	0	0	1,849	318	2,167	9,076	388	0	13,126	22,590	9,519	(5,185)	4,334
30510	Virginia Department of Transportation	0	0	0	36,441	36,441	0	0	0	7,014,998	7,014,998	0	(2,309,986)	(2,309,986)

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

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
30511	Virginia Department of Transportation	0	0	0	93	93	0	0	0	2,034,152	2,034,152	0	(684,878)	(684,878)
30512	Virginia Department of Transportation	0	0	0	0	0	0	0	0	2,480,915	2,480,915	0	(840,973)	(840,973)
30513	Virginia Department of Transportation	0	0	0	3,205	3,205	0	0	0	1,830,964	1,830,964	0	(618,139)	(618,139)
30514	Virginia Department of Transportation	0	0	0	6,629	6,629	0	0	0	2,791,622	2,791,622	0	(954,303)	(954,303)
30515	Virginia Department of Transportation	0	0	0	0	0	0	0	0	2,872,379	2,872,379	0	(970,696)	(970,696)
30516	Virginia Department of Transportation	0	0	0	0	0	0	0	0	1,761,634	1,761,634	0	(602,805)	(602,805)
30517	Virginia Department of Transportation	0	0	0	10,238	10,238	0	0	0	1,679,098	1,679,098	0	(552,394)	(552,394)
30518	Virginia Department of Transportation	0	0	0	0	0	0	0	0	2,067,265	2,067,265	0	(698,418)	(698,418)
30519	Virginia Department of Transportation	0	0	0	10,979	10,979	0	0	0	3,547,083	3,547,083	0	(1,189,251)	(1,189,251)
30601	Department of Health	0	0	263,429	0	263,429	1,293,309	55,350	0	1,231,304	2,579,963	1,356,418	(360,041)	996,377
30602	Department of Medical Assistance Services	0	0	62,548	403,164	465,712	307,080	13,142	0	277,071	597,293	322,064	130,527	452,591
30606	Virginia Board for People With Disabilities	0	0	912	1,295	2,207	4,476	192	0	5,769	10,437	4,695	(829)	3,866
30701	Department of Corrections - Central Administration	0	0	45,089	360,941	406,030	221,363	9,474	0	3,951	234,788	232,164	132,309	364,473
30702	Department for the Blind and Vision Impaired	0	0	12,989	71,493	84,482	63,767	2,729	0	16,146	82,642	66,879	(2,791)	64,088
30703	Central State Hospital	0	0	58,331	162,522	220,853	286,375	12,256	0	165,557	464,188	300,350	22,603	322,953
30704	Eastern State Hospital	0	0	48,844	127,892	176,736	239,801	10,263	0	128,693	378,757	251,502	(27,738)	223,764
30705	Southwestern Virginia Mental Health Institute	0	0	41,537	319,591	361,128	203,929	8,728	0	151,991	364,648	213,880	80,972	294,852
30706	Western State Hospital	0	0	53,150	102,515	155,665	260,943	11,168	0	73,901	346,012	273,676	13,463	287,139
30707	Central Virginia Training Center	0	0	59	0	59	292	12	0	416,519	416,823	306	(444,719)	(444,413)
30708	Commonwealth Center for Children and Adolescents	0	0	9,139	19,266	28,405	44,869	1,920	0	119,336	166,125	47,059	(4,604)	42,455
30711	Virginia Correctional Enterprises	0	0	11,631	164	11,795	57,103	2,444	0	127,510	187,057	59,890	(64,350)	(4,460)
30716	Virginia Correctional Center for Women	0	0	8,347	61,562	69,909	40,982	1,754	0	68,762	111,498	42,982	323	43,305
30718	Bland Correctional Center	0	0	5,788	4,948	10,736	28,417	1,216	0	6,887	36,520	29,804	353	30,157
30720	Department of Behavioral Health & Developmental Services	0	0	66,497	450,677	517,174	326,466	13,972	0	5,901	346,339	342,396	193,467	535,863
30723	Southeastern Virginia Training Center	0	0	19,244	113,972	133,216	94,479	4,043	0	61,200	159,722	99,089	26,093	125,182
30724	Catawba Hospital	0	0	23,674	129,162	152,836	116,226	4,974	0	3,559	124,759	121,898	48,226	170,124
30725	Northern Va Training Center	0	0	0	0	0	0	0	0	0	0	0	(1,335)	(1,335)
30728	Northern Virginia Mental Health Institute	0	0	37,543	258,519	296,062	184,318	7,888	0	40,093	232,299	193,313	115,565	308,878
30729	Piedmont Geriatric Hospital	0	0	23,238	107,247	130,485	114,089	4,883	0	99,595	218,567	119,656	6,898	126,554
30733	Sussex I Correctional Center	0	0	0	5,677	5,677	0	0	0	176,019	176,019	0	(65,853)	(65,853)
30734	Sussex II Correctional Center	0	0	0	4,284	4,284	0	0	0	152,938	152,938	0	(61,233)	(61,233)
30735	Wallen's Ridge State Prison	0	0	8,191	39,382	47,573	40,214	1,721	0	30,986	72,921	42,176	8,650	50,826
30737	St. Brides Correctional Center	0	0	6,855	42,334	49,189	33,656	1,440	0	11,825	46,921	35,299	(1,629)	33,670
30738	Southwestern Virginia Training Center	0	0	0	0	0	0	0	0	60,075	60,075	0	(202,745)	(202,745)
30739	Southern Virginia Mental Health Institute	0	0	13,473	79,938	93,411	66,146	2,831	0	95,795	164,772	69,373	(3,734)	65,639
30741	Red Onion State Prison	0	0	8,322	27,109	35,431	40,859	1,749	0	3,497	46,105	42,852	13,058	55,910
30742	Department of Corrections - Academy For Staff Development	0	0	12,689	108,946	121,635	62,298	2,666	0	1,366	66,330	65,338	39,222	104,560
30743	Fluvanna Women's Correctional Center	0	0	12,563	65,753	78,316	61,681	2,640	0	43,711	108,032	64,690	72,568	137,258
30745	Nottoway Correctional Center	0	0	8,566	16,817	25,383	42,053	1,800	0	65,548	109,401	44,106	(14,584)	29,522
30747	Marion Correctional Treatment Center	0	0	7,132	19,739	26,871	35,014	1,499	0	9,809	46,322	36,722	12,229	48,951
30748	Hiram W. Davis Medical Center	0	0	14,860	67,201	82,061	72,956	3,122	0	15,315	91,393	76,515	29,846	106,361
30749	Buckingham Correctional Center	0	0	6,868	18,948	25,816	33,718	1,443	0	14,701	49,862	35,363	(3,110)	32,253
30751	Department for the Deaf and Hard-of-Hearing	0	0	793	5,053	5,846	3,893	167	0	9,415	13,475	4,083	(1,871)	2,212
30752	State Farm Correctional Complex	0	0	10,611	195,444	206,055	52,094	2,230	0	61,334	115,658	54,636	13,322	67,958
30753	Deerfield Correctional Center	0	0	10,211	136,734	146,945	50,131	2,145	0	38,411	90,687	52,577	11,733	64,310
30754	Augusta Correctional Center	0	0	6,110	100,516	106,626	29,999	1,284	0	26,465	57,748	31,463	12,515	43,978
30756	Department of Corrections - Division of Institutions	0	0	51,265	284,436	335,701	251,687	10,772	0	4,530	266,989	263,968	89,966	353,934
30757	Western Region Correctional Field Units	0	0	2,062	7,562	9,624	10,125	433	0	6,740	17,298	10,619	3,715	14,334
30761	Eastern Reg Corr Field Unit	0	0	3,573	29,979	33,552	17,541	751	0	10,932	29,224	18,396	1,966	20,362
30765	Department of Social Services	0	0	143,608	137,637	281,245	705,048	30,174	0	782,459	1,517,681	739,452	(230,542)	508,910

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

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
30766	Virginia Parole Board	0	0	1,243	27,997	29,240	6,103	261	0	15,242	21,606	6,401	534	6,935
30767	Adult Community Service	0	0	20,005	99,649	119,654	98,215	4,203	0	12,950	115,368	103,007	23,237	126,244
30768	Keen Mountain Correctional Center	0	0	6,065	15,115	21,180	29,775	1,274	0	11,994	43,043	31,227	2,902	34,129
30769	Greensville Correctional Center	0	0	18,381	302,816	321,197	90,244	3,862	0	83,566	177,672	94,647	36,539	131,186
30770	Dillwyn Correctional Center	0	0	7,429	3,166	10,595	36,472	1,561	0	8,966	46,999	38,252	(4,402)	33,850
30771	Indian Creek Correctional Center	0	0	5,241	25,373	30,614	25,730	1,101	0	11,689	38,520	26,986	2,931	29,917
30772	Haynesville Correctional Center	0	0	7,892	14,925	22,817	38,744	1,658	0	47,556	87,958	40,635	(9,537)	31,098
30773	Coffeewood Correctional Center	0	0	6,796	87,305	94,101	33,365	1,428	0	25,842	60,635	34,993	10,786	45,779
30774	Lunenburg Correctional Center	0	0	6,573	73,249	79,822	32,271	1,381	0	14,555	48,207	33,845	12,186	46,031
30775	Pocahontas State Correctional Center	0	0	6,694	37,200	43,894	32,865	1,407	0	27,517	61,789	34,469	6,481	40,950
30776	Green Rock Correctional Center	0	0	7,393	19,211	26,604	36,298	1,553	0	14,467	52,318	38,069	3,590	41,659
30777	Department of Juvenile Justice	0	0	107,395	513,488	620,883	527,259	22,565	0	239,960	789,784	552,987	27,437	580,424
30778	Department of Forensic Science	0	0	36,957	17,909	54,866	181,441	7,765	0	101,821	291,027	190,295	(2,717)	187,578
30779	Sussex State Prison Complex	0	0	10,107	458,043	468,150	49,621	2,124	0	95,715	147,460	52,042	127,332	179,374
30785	River North Correctional Center	0	0	6,982	30,220	37,202	34,279	1,467	0	22,862	58,608	35,952	(154)	35,798
30794	Virginia Center for Behavioral Rehabilitation	0	0	37,527	412,572	450,099	184,240	7,885	0	86,846	278,971	193,230	150,689	343,919
30840	Virginia Housing Commission	0	0	319	16,905	17,224	1,565	67	0	19	1,651	1,641	4,363	6,004
30841	Department of Aviation	0	0	4,160	6,816	10,976	20,424	874	0	10,379	31,677	21,420	(396)	21,024
30848	Indigent Defense Commission	0	0	62,372	457,797	520,169	306,216	13,105	0	12,996	332,317	321,158	122,969	444,127
30851	Tobacco Indemnification & Revitalization Commission	0	0	1,235	7,416	8,651	6,064	260	0	24,273	30,597	6,360	(6,494)	(134)
30852	Virginia Foundation For Healthy Youth	0	0	1,688	770	2,458	8,285	355	0	11,431	20,071	8,689	(3,693)	4,996
30856	Virginia Opioid Abatement Authority	0	0	925	51,619	52,544	4,544	194	0	49	4,787	4,765	12,647	17,412
30882	Behavioral Health Commission	0	0	418	19,982	20,400	2,053	88	0	1,704	3,845	2,153	5,659	7,812
30883	Virginia American Revolution 250 Commission	0	0	1,052	64,164	65,216	5,166	221	0	43	5,430	5,418	14,344	19,762
30902	Puller Veterans Care Center	0	0	1,271	69,434	70,705	6,238	267	0	72	6,577	6,542	17,372	23,914
30903	Jones & Cabacoy Veterans Care Center	0	0	4,914	273,921	278,835	24,126	1,033	0	259	25,418	25,303	67,160	92,463
30912	Department of Veterans Services	0	0	23,750	257,702	281,452	116,602	4,990	0	5,560	127,152	122,292	102,740	225,032
30913	Veterans Services Foundation	0	0	115	1,696	1,811	567	24	0	3,938	4,529	594	(141)	453
30922	Sitter-Barfoot Veterans Care Center	0	0	18,415	0	18,415	90,406	3,869	0	117,328	211,603	94,818	(47,847)	46,971
30937	Southern Virginia Higher Education Center	0	0	3,903	31,987	35,890	19,162	820	0	9,862	29,844	20,097	4,729	24,826
30938	New College Institute	0	0	1,315	15,704	17,019	6,456	276	0	18,092	24,824	6,771	1,470	8,241
30942	Virginia Museum of Natural History	0	0	2,338	8,397	10,735	11,477	491	0	7,175	19,143	12,037	(2,755)	9,282
30948	Southwest Virginia Higher Education Center	0	0	1,659	7,267	8,926	8,145	349	0	12,470	20,964	8,542	(4,481)	4,061
30957	Commonwealth's Attorneys' Services Council	0	0	746	674	1,420	3,663	157	0	2,359	6,179	3,842	302	4,144
30960	Department of Fire Programs	0	0	6,907	30,192	37,099	33,909	1,451	0	9,508	44,868	35,563	6,654	42,217
30961	Division of Capitol Police	0	0	1,373	20,638	22,011	6,742	289	0	1,280	8,311	7,071	7,309	14,380
30977	Virginia Cannabis Control Authority	0	0	2,334	124,984	127,318	11,460	490	0	137	12,087	12,019	31,765	43,784
30999	Department of Alcoholic Beverage Control	0	0	107,783	1,103,544	1,211,327	529,161	22,647	0	256,934	808,742	554,982	378,942	933,924
33010	Virginia Outdoors Foundation	0	0	4,114	28,053	32,167	20,199	864	0	9,302	30,365	21,185	13,173	34,358
35106	Arlington County Health Department	0	0	99	128	227	488	21	0	685	1,194	512	(112)	400
35129	Fairfax County Health Department	0	0	1,105	2	1,107	5,424	232	0	123,766	129,422	5,689	(51,343)	(45,654)
35522	Virginia Passenger Rail Authority	0	0	9,881	444,591	454,472	48,510	2,076	0	750	51,336	50,877	131,392	182,269
35885	Fort Monroe Federal Area Development Authority	0	0	2,365	5,195	7,560	11,611	497	0	11,993	24,101	12,178	(3,291)	8,887
70156	Department of State Police	0	0	302	525	827	1,481	63	0	28,902	30,446	1,553	(10,606)	(9,053)
70203	Woodrow Wilson Rehabilitation Center	0	0	311	0	311	1,526	65	0	9,289	10,880	1,600	(4,209)	(2,609)
70204	The College of William and Mary	0	0	2,165	17,663	19,828	10,630	455	0	2,616	13,701	11,148	6,851	17,999
70207	University of Virginia - Academic Division	0	0	6,318	60,092	66,410	31,020	1,328	0	5,223	37,571	32,534	23,417	55,951
70208	Virginia Polytechnic Institute and State University	0	0	4,143	23,871	28,014	20,340	870	0	7,834	29,044	21,332	2,760	24,092
70211	Virginia Military Institute	0	0	913	8,621	9,534	4,482	192	0	5,209	9,883	4,701	2,278	6,979
70212	Virginia State University	0	0	1,764	14,129	15,893	8,661	371	0	8,289	17,321	9,083	6,502	15,585

Health Insurance Credit - State Employees
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		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
70213	Norfolk State University	0	0	2,154	48,968	51,122	10,574	453	0	13,012	24,039	11,090	2,775	13,865
70214	Longwood University	0	0	893	50	943	4,387	188	0	14,304	18,879	4,601	(5,199)	(598)
70215	University of Mary Washington	0	0	1,252	77	1,329	6,148	263	0	12,864	19,275	6,448	(4,172)	2,276
70216	James Madison University	0	0	2,388	3,749	6,137	11,724	502	0	13,369	25,595	12,296	(2,674)	9,622
70217	Radford University	0	0	1,133	360	1,493	5,565	238	0	30,294	36,097	5,836	(7,083)	(1,247)
70221	Old Dominion University	0	0	3,705	9,100	12,805	18,191	779	0	5,882	24,852	19,079	(321)	18,758
70236	Virginia Commonwealth University	0	0	7,989	79,789	87,778	39,221	1,679	0	78,807	119,707	41,135	9,307	50,442
70241	Richard Bland College	0	0	297	3,017	3,314	1,458	62	0	5,445	6,965	1,530	(336)	1,194
70242	Christopher Newport University	0	0	2,049	26,397	28,446	10,058	430	0	2,718	13,206	10,548	5,892	16,440
70246	University of Virginia's College at Wise	0	0	617	4,268	4,885	3,029	130	0	2,859	6,018	3,177	(211)	2,966
70247	George Mason University	0	0	5,109	53,467	58,576	25,085	1,074	0	20,553	46,712	26,309	3,833	30,142
70280	Northern Virginia Community College	0	0	4,240	18,209	22,449	20,816	891	0	41,492	63,199	21,832	(8,979)	12,853
70282	Piedmont Virginia Community College	0	0	271	3,374	3,645	1,329	57	0	1,572	2,958	1,394	229	1,623
70283	J. Sargeant Reynolds Community College	0	0	593	2	595	2,911	125	0	17,481	20,517	3,053	(5,604)	(2,551)
70286	Virginia Western Community College	0	0	498	595	1,093	2,446	105	0	7,236	9,787	2,565	(2,455)	110
70288	Wytheville Community College	0	0	80	4,373	4,453	393	17	0	2	412	412	1,094	1,506
70291	Blue Ridge Community College	0	0	49	1,831	1,880	241	10	0	3,266	3,517	253	170	423
70292	Central Virginia Community College	0	0	383	3,238	3,621	1,879	80	0	3,424	5,383	1,971	(408)	1,563
70293	Virginia Peninsula Community College	0	0	314	0	314	1,543	66	0	13,405	15,014	1,618	(5,738)	(4,120)
70294	Southwest Virginia Community College	0	0	262	8,986	9,248	1,285	55	0	7,641	8,981	1,347	(120)	1,227
70296	Virginia Highlands Community College	0	0	157	2,792	2,949	768	33	0	427	1,228	806	614	1,420
70297	Germanna Community College	0	0	231	1,404	1,635	1,133	48	0	1,741	2,922	1,188	(956)	232
70298	Laurel Ridge Community College	0	0	359	5,903	6,262	1,761	75	0	3,539	5,375	1,847	1,146	2,993
70299	Mountain Empire Community College	0	0	189	2,700	2,889	926	40	0	606	1,572	971	252	1,223
70402	Marine Resources Commission	0	0	5,271	6,736	12,007	25,876	1,107	0	30,460	57,443	27,139	(848)	26,291
70403	Department of Game and Inland Fisheries	0	0	14,127	57,307	71,434	69,354	2,968	0	65,885	138,207	72,739	(6,314)	66,425
70701	Department Of Corrections	0	0	0	0	0	0	0	0	0	0	0	(155)	(155)
70716	Virginia Correctional Center for Women	0	0	13,438	196,962	210,400	65,972	2,823	0	76,298	145,093	69,191	41,496	110,687
70718	Bland Correctional Center	0	0	11,494	48,949	60,443	56,430	2,415	0	53,897	112,742	59,184	(399)	58,785
70733	Sussex I Correctional Center	0	0	0	0	0	0	0	0	620,603	620,603	0	(230,075)	(230,075)
70734	Sussex II Correctional Center	0	0	0	5,139	5,139	0	0	0	581,687	581,687	0	(180,981)	(180,981)
70735	Wallen's Ridge State Prison	0	0	20,992	58,388	79,380	103,061	4,411	0	73,199	180,671	108,090	(3,694)	104,396
70737	St. Brides Correctional Center	0	0	10,325	55,386	65,711	50,692	2,169	0	69,142	122,003	53,166	(21,212)	31,954
70741	Red Onion State Prison	0	0	20,825	76,903	97,728	102,242	4,376	0	99,386	206,004	107,231	(8,427)	98,804
70743	Fluvanna Women's Correctional Center	0	0	10,029	41,661	51,690	49,239	2,107	0	147,999	199,345	51,642	(50,614)	1,028
70745	Nottoway Correctional Center	0	0	14,333	26,015	40,348	70,370	3,012	0	182,097	255,479	73,803	(52,444)	21,359
70747	Marion Correctional Treatment Center	0	0	9,527	35,045	44,572	46,771	2,002	0	63,234	112,007	49,053	(5,429)	43,624
70749	Buckingham Correctional Center	0	0	11,531	10,779	22,310	56,610	2,423	0	238,935	297,968	59,372	(67,831)	(8,459)
70752	State Farm Correctional Complex	0	0	23,657	97,591	121,248	116,142	4,971	0	253,555	374,668	121,809	(77,348)	44,461
70753	Deerfield Correctional Center	0	0	15,658	132,475	148,133	76,871	3,290	0	245,215	325,376	80,622	(59,390)	21,232
70754	Augusta Correctional Center	0	0	6,222	36,023	42,245	30,549	1,307	0	421,533	453,389	32,039	(94,153)	(62,114)
70756	Department of Corrections - Division of Institutions	0	0	4,208	111,826	116,034	20,659	884	0	4,130	25,673	21,667	44,305	65,972
70757	Western Region Correctional Field Units	0	0	6,541	15,495	22,036	32,114	1,374	0	44,466	77,954	33,681	(8,671)	25,010
70761	Eastern Reg Corr Field Unit	0	0	6,253	40,725	46,978	30,700	1,314	0	43,515	75,529	32,198	(4,302)	27,896
70767	Adult Community Service	0	0	75,037	141,638	216,675	368,396	15,766	0	335,677	719,839	386,372	(19,162)	367,210
70768	Keen Mountain Correctional Center	0	0	12,914	18,895	31,809	63,403	2,713	0	31,897	98,013	66,497	(12,046)	54,451
70769	Greensville Correctional Center	0	0	20,808	6,051	26,859	102,158	4,372	0	661,618	768,148	107,143	(215,625)	(108,482)
70770	Dillwyn Correctional Center	0	0	13,330	78,471	91,801	65,445	2,801	0	104,916	173,162	68,638	(24,391)	44,247
70771	Indian Creek Correctional Center	0	0	8,962	19,755	28,717	44,000	1,883	0	97,506	143,389	46,147	(18,456)	27,691
70772	Haynesville Correctional Center	0	0	13,223	53,839	67,062	64,917	2,778	0	145,017	212,712	68,085	(49,347)	18,738

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

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
70773	Coffeewood Correctional Center	0	0	9,249	43,821	53,070	45,408	1,943	0	137,508	184,859	47,624	(45,051)	2,573
70774	Lunenburg Correctional Center	0	0	10,695	29,553	40,248	52,509	2,247	0	80,073	134,829	55,072	(27,144)	27,928
70775	Pocahontas State Correctional Center	0	0	11,619	50,047	61,666	57,042	2,441	0	65,164	124,647	59,825	(10,119)	49,706
70776	Green Rock Correctional Center	0	0	11,603	75,486	87,089	56,963	2,438	0	72,029	131,430	59,743	(3,635)	56,108
70777	Department of Juvenile Justice	0	0	9,776	0	9,776	47,994	2,054	0	386,734	436,782	50,336	(178,368)	(128,032)
70779	Sussex State Prison Complex	0	0	16,949	878,226	895,175	83,209	3,561	0	340,191	426,961	87,270	206,621	293,891
70785	River North Correctional Center	0	0	14,236	61,542	75,778	69,893	2,991	0	61,816	134,700	73,303	(4,940)	68,363
70961	Division of Capitol Police	0	0	5,275	8,298	13,573	25,898	1,108	0	66,685	93,691	27,162	(14,547)	12,615
70999	Department of Alcoholic Beverage Control	0	0	11,984	166,499	178,483	58,837	2,518	0	20,884	82,239	61,708	29,121	90,829
	Total for VRS Health Insurance Credit - State Employees[1]	0	0	11,425,514	60,933,935	72,359,449	56,093,772	2,400,670	0	61,979,805	120,474,247	58,830,922	(281,475)	58,549,447

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

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

Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
	VRS Health Insurance Credit - State Employees Total[1]	**(16,211,410)**	**(10,538,566)**	**(12,261,888)**	**(7,026,753)**	**(2,076,181)**	**0**
	Employer Allocation						
11111	Supreme Court - Judges	(6,162)	(4,176)	(4,478)	(1,722)	(790)	0
11113	Circuit Courts - Judges	(89,735)	(79,427)	(86,183)	(57,610)	(20,403)	0
11114	General District Courts - Judges	(61,916)	(59,647)	(58,087)	(38,636)	(13,103)	0
11115	Juvenile and Domestic Relations District Courts - Judges	(42,249)	(59,123)	(64,244)	(43,149)	(14,383)	0
11125	Virginia Court of Appeals - Judges	8,581	16,057	15,380	(4,871)	(2,492)	0
11171	State Corporation Commission - Commissioners	(4,374)	(4,957)	(6,244)	(2,068)	(160)	0
11191	VA Worker's Compensation Comm. - Commissioners	(2,021)	(1,280)	(1,710)	(1,086)	(353)	0
21156	Department of State Police - Troopers	(282,275)	(117,457)	(97,787)	(149,122)	(69,568)	0
30100	Senate	(24,683)	(22,041)	(27,765)	(12,055)	(3,232)	0
30101	House of Delegates	(54,785)	(44,148)	(54,780)	(31,797)	(9,321)	0
30103	Magistrate System	(34,860)	(19,728)	(27,880)	(13,240)	(8,068)	0
30107	Division of Legislative Services	(19,424)	(13,454)	(13,920)	(11,339)	(3,889)	0
30109	Division of Legislative Automated Systems	1,992	3,143	1,813	1,036	130	0
30110	Joint Legislative Audit and Review Commission	(3,224)	(6,952)	(7,118)	(3,749)	(915)	0
30111	Supreme Court	(45,312)	(30,585)	(39,668)	(16,711)	(5,003)	0
30112	Judicial Inquiry and Review Commission	(1,341)	(972)	(2,033)	(922)	(332)	0
30114	General District Courts	(72,356)	(32,018)	(36,197)	(21,110)	(7,809)	0
30115	Juvenile and Domestic Relations District Courts	(41,344)	(19,602)	(22,843)	(10,705)	(4,160)	0
30116	Combined District Courts	(23,611)	(7,641)	(3,281)	(5,279)	(2,550)	0
30117	Virginia State Bar	(31,251)	(26,824)	(27,272)	(13,028)	(3,409)	0
30119	Office of the Lieutenant Governor	(1,134)	(519)	80	223	88	0
30121	Office of the Governor	22,407	18,465	19,016	19,407	8,077	0
30122	Department of Planning and Budget	(10,618)	(7,594)	(5,349)	(3,706)	(832)	0
30123	Department of Military Affairs	(20,564)	(19,363)	(24,393)	(22,365)	(8,972)	0
30125	Virginia Court of Appeals	28,298	38,973	33,093	(4,474)	(2,581)	0
30127	Department of Emergency Management	28,514	46,044	5,389	(3,566)	(1,240)	0
30128	Virginia Veterans Care Center	12,735	5,512	2,964	9,940	5,514	0
30129	Department of Human Resource Management	(22,113)	(22,953)	(23,950)	(10,666)	(1,546)	0
30132	State Board of Elections	17,030	10,172	5,584	(3,340)	(2,148)	0
30133	Auditor of Public Accounts	(40,090)	(24,326)	(24,189)	(20,950)	(6,924)	0
30136	Virginia Information Technologies Agency (VITA)	63,630	85,838	70,279	57,572	29,891	0
30140	Department of Criminal Justice Services	40,745	31,088	19,238	(3,526)	(1,156)	0
30141	Office of the Attorney General and Department of Law	91,396	123,891	104,634	50,165	14,277	0
30143	Office of the Attorney General - Division of Debt Collection	(8,821)	(4,085)	(910)	(235)	309	0
30146	Science Museum of Virginia	(13,829)	(7,908)	6,575	(578)	(591)	0
30147	Office of the State Inspector General	(13,260)	(12,600)	(10,543)	(8,753)	(3,066)	0
30148	Virginia Commission for the Arts	(1,560)	76	(20)	(117)	(257)	0
30151	Department of Accounts	(52,644)	(50,614)	(53,169)	(33,779)	(9,619)	0
30152	Department of the Treasury	(18,758)	(15,684)	(21,697)	(10,156)	(2,146)	0
30154	Department of Motor Vehicles	(427,464)	(369,825)	(373,125)	(233,517)	(74,375)	0
30156	Department of State Police	(34,673)	945	(59,353)	(72,191)	(23,479)	0
30157	Compensation Board	(4,263)	(3,545)	(4,881)	(2,987)	(1,207)	0
30160	Virginia Criminal Sentencing Commission	729	755	635	1,739	913	0
30161	Department of Taxation	(175,470)	(122,463)	(97,789)	(60,952)	(16,922)	0
30162	Department of Accounts - Transfer Payments (CHRF)	1,036	1,193	1,149	1,173	594	0
30164	Virginia Management Fellows Administration	2,462	(3,124)	2,098	(1,652)	(705)	0
30165	Department of Housing and Community Development	39,178	46,262	20,404	(7,105)	(1,886)	0
30166	Secretary of the Commonwealth	4,067	2,790	673	(2,020)	(1,075)	0
30171	State Corporation Commission	(115,848)	(58,171)	(66,986)	(42,533)	(9,892)	0
30172	Virginia State Lottery	39,831	50,521	3,852	(22,795)	(8,272)	0
30174	Commonwealth Savings Plan	27,291	19,251	1,060	(1,327)	(167)	0
30180	Secretary of Administration	22,986	23,827	19,236	14,086	4,832	0
30181	Department of Labor and Industry	(3,033)	1,894	(10,956)	(8,346)	(1,341)	0
30182	Virginia Employment Commission	(25,709)	958	(178,233)	(287,735)	(114,098)	0
30183	Secretary of Natural and Historic Resources	(1,703)	(1,092)	(1,239)	1,431	754	0
30184	Secretary of Technology	(481)	0	0	0	0	0
30185	Secretary of Education	292	1,333	1,184	1,596	469	0
30186	Secretary of Transportation	3,793	3,481	2,790	1,318	268	0
30187	Secretary of Public Safety	206	1,473	3,631	4,468	2,270	0
30188	Secretary of Health and Human Resources	(164)	959	2,642	1,466	277	0
30190	Secretary of Finance	(2,832)	(2,681)	(2,809)	(2,228)	(963)	0
30191	Virginia Workers' Compensation Commission	(57,822)	(48,152)	(47,182)	(23,363)	(7,742)	0
30192	Secretary of Commerce and Trade	654	320	2,900	880	(195)	0
30193	Secretary of Agriculture and Forestry	(90)	216	50	359	31	0
30194	Department of General Services	(97,189)	(90,497)	(80,358)	(34,862)	(6,389)	0
30195	Secretary of Labor	7,394	7,718	7,620	978	416	0
30199	Department of Conservation and Recreation	(39,734)	(7,328)	(12,737)	(26,870)	(11,653)	0
30200	Office of Children's Services	(1,777)	(858)	(437)	(1,174)	(472)	0

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

Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
30201	Department of Education - Central Office Operations	188,246	195,878	156,047	(11,871)	(5,353)	0
30202	The Library of Virginia	(11,089)	(5,104)	(9,236)	(11,987)	(5,572)	0
30203	Woodrow Wilson Rehabilitation Center	(96,019)	(60,373)	(28,529)	(5,464)	(466)	0
30204	The College of William and Mary	(562,216)	(401,752)	(377,570)	(196,371)	(57,206)	0
30206	VCU - Medical College of Virginia Hospitals Authority	(637,090)	(481,592)	(376,205)	(161,357)	(46,573)	0
30207	University of Virginia - Academic Division	(2,304,891)	(1,642,305)	(1,799,605)	(877,001)	(236,521)	0
30208	Virginia Polytechnic Institute and State University	(1,072,450)	(688,377)	(880,045)	(597,958)	(181,550)	0
30209	University of Virginia Medical Center	190,853	897,709	(405,332)	191,991	147,014	0
30211	Virginia Military Institute	(71,727)	(60,416)	(65,561)	(48,790)	(16,411)	0
30212	Virginia State University	(10,049)	59,215	97,700	83,489	35,014	0
30213	Norfolk State University	(160,511)	(98,747)	(125,727)	(72,731)	(20,477)	0
30214	Longwood University	(290,150)	(227,884)	(146,806)	(96,219)	(29,256)	0
30215	University of Mary Washington	(268,523)	(202,905)	(145,025)	(80,622)	(27,196)	0
30216	James Madison University	(671,926)	(560,267)	(536,004)	(287,898)	(86,112)	0
30217	Radford University	(360,590)	(440,140)	(399,063)	(196,956)	(62,207)	0
30218	Virginia School for Deaf and Blind	(24,633)	(20,558)	(22,437)	(11,727)	(4,047)	0
30221	Old Dominion University	(502,025)	(352,467)	(305,928)	(144,214)	(25,766)	0
30222	Department of Professional and Occupational Regulation	(52,903)	(30,816)	(22,756)	(14,910)	(5,313)	0
30223	Department of Health Professions	3,910	(2,621)	(13,256)	(15,996)	(5,831)	0
30226	Board of Accountancy	(2,564)	(2,401)	(1,325)	(1,858)	(909)	0
30233	Board of Bar Examiners	(3,637)	(1,537)	(1,250)	(959)	(434)	0
30234	Cooperative Extension and Agricultural Research Service	(4,371)	(5,866)	(9,861)	5,673	6,162	0
30236	Virginia Commonwealth University	(986,581)	(770,133)	(701,576)	(464,156)	(162,254)	0
30238	Virginia Museum of Fine Arts	(6,451)	(1,124)	(10,736)	(9,912)	(2,118)	0
30239	Frontier Culture Museum of Virginia	(1,531)	(902)	1,033	981	439	0
30241	Richard Bland College	(19,763)	(15,769)	(3,828)	(5,950)	(1,993)	0
30242	Christopher Newport University	(175,257)	(133,460)	(139,673)	(84,803)	(27,304)	0
30245	State Council of Higher Education for Virginia	(5,401)	(3,133)	(130)	(1,201)	(1,001)	0
30246	University of Virginia's College at Wise	(44,780)	(21,026)	(22,400)	4,179	3,349	0
30247	George Mason University	(8,685)	15,029	(320,426)	(454,063)	(185,924)	0
30261	Virginia Community College System - Central Office Operations	(67,681)	(21,797)	(44,558)	(24,442)	(4,085)	0
30262	Department for Aging and Rehabilitative Services	(25,103)	58,807	2,181	21,197	23,205	0
30263	Virginia Rehabilitation Center for the Blind and Vision Impaired	(7,116)	(4,326)	(4,134)	(2,797)	(762)	0
30268	Virginia Institute of Marine Science	(59,280)	(39,639)	(43,226)	(10,485)	195	0
30270	Virginia Community College System - Shared Services	(257)	(5,819)	(2,907)	(3,253)	(1,463)	0
30275	New River Community College	(34,286)	(23,027)	(24,481)	(17,779)	(5,829)	0
30276	Southside Virginia Community College	(45,619)	(19,207)	(11,371)	(6,962)	(1,507)	0
30277	Paul D. Camp Community College	(14,332)	(10,214)	(8,985)	(3,991)	(508)	0
30278	Rappahannock Community College	(8,594)	(8,575)	(7,006)	(7,747)	(1,417)	0
30279	Danville Community College	(26,663)	(11,336)	(11,468)	(15,534)	(5,372)	0
30280	Northern Virginia Community College	(590,993)	(516,835)	(446,785)	(227,510)	(67,924)	0
30282	Piedmont Virginia Community College	(52,864)	(29,600)	(37,776)	(21,554)	(5,213)	0
30283	J. Sargeant Reynolds Community College	(141,829)	(83,094)	(82,291)	(41,365)	(11,019)	0
30284	Eastern Shore Community College	(13,002)	(5,370)	(4,601)	(5,204)	(1,507)	0
30285	Patrick Henry Community College	(17,612)	(18,587)	(24,623)	(11,484)	(2,959)	0
30286	Virginia Western Community College	(47,572)	(26,993)	(25,295)	(15,679)	(3,932)	0
30287	Mountain Gateway Community College	(10,174)	(106)	(2,212)	(3,016)	(1,163)	0
30288	Wytheville Community College	(34,870)	(19,141)	(291)	(7,227)	(3,257)	0
30290	Brightpoint Community College	(46,909)	(36,389)	(30,861)	(20,676)	(7,674)	0
30291	Blue Ridge Community College	(28,832)	(17,254)	(17,025)	(16,941)	(7,225)	0
30292	Central Virginia Community College	(24,657)	(17,680)	(13,071)	(18,456)	(8,016)	0
30293	Virginia Peninsula Community College	(192,060)	(97,555)	(61,971)	(21,447)	(3,019)	0
30294	Southwest Virginia Community College	17,673	14,536	(314)	(9,482)	(3,861)	0
30295	Tidewater Community College	(351,066)	(248,040)	(222,596)	(137,458)	(49,914)	0
30296	Virginia Highlands Community College	(26,946)	(17,052)	(6,315)	(6,055)	(1,972)	0
30297	Germanna Community College	44,050	43,213	34,166	4,028	(3,188)	0
30298	Laurel Ridge Community College	(36,159)	(20,282)	(29,875)	(17,636)	(5,636)	0
30299	Mountain Empire Community College	(15,852)	(8,271)	(15,974)	(12,340)	(4,688)	0
30301	Department of Agriculture and Consumer Services	(56,340)	(30,509)	(27,307)	(10,839)	(2,120)	0
30310	Virginia Economic Development Partnership	94,906	81,284	56,796	24,129	9,364	0
30320	Virginia Tourism Authority	(16,501)	(11,500)	(12,766)	(7,836)	(2,270)	0
30330	Virginia - Israel Advisory Board	22	(48)	(73)	(78)	(33)	0
30350	Department of Small Business and Supplier Diversity	1,323	3,037	3,319	(5,428)	(2,322)	0
30400	Jamestown-Yorktown Commemoration	(17,121)	(11,217)	(370)	(6,164)	(4,241)	0
30402	Marine Resources Commission	(8,690)	(9,762)	(9,067)	(4,866)	(1,276)	0
30403	Department of Game and Inland Fisheries	(59,241)	(32,066)	(33,037)	(19,250)	(5,268)	0
30405	Virginia Racing Commission	4,356	4,043	1,790	1,773	886	0
30407	Virginia Port Authority	(3,032)	(2,537)	(2,585)	(1,236)	(108)	0
30409	Department Energy	(39,918)	(26,398)	(17,218)	(1,567)	1,027	0
30411	Department of Forestry	(36,050)	(24,652)	(17,219)	(6,751)	43	0

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

Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
30413	Commission on Virginia Alcohol Safety Action Program	(3,401)	(2,337)	(1,858)	(533)	23	0
30417	Gunston Hall	648	930	1,807	1,154	471	0
30423	Department of Historic Resources	(3,072)	(1,003)	(5,303)	(5,496)	(1,581)	0
30425	Jamestown - Yorktown Foundation	(21,622)	(12,975)	(2,078)	(7,873)	(3,763)	0
30440	Department of Environmental Quality	(114,652)	(70,030)	(76,827)	(36,566)	(7,974)	0
30454	Office of Commonwealth Preparedness	(3,260)	(4,554)	(4,586)	(4,467)	(2,106)	0
30501	Virginia Department of Transportation	8,050,095	8,407,818	8,299,147	(247,057)	(162,202)	0
30505	Department of Rail and Public Transportation	(4,363)	(10,234)	(16,427)	(5,049)	(1,919)	0
30506	Motor Vehicle Dealer Board	(6,621)	(5,285)	(4,250)	(3,032)	(1,235)	0
30510	Virginia Department of Transportation	(2,299,273)	(2,333,738)	(2,277,278)	(68,268)	0	0
30511	Virginia Department of Transportation	(688,690)	(671,971)	(653,803)	(19,595)	0	0
30512	Virginia Department of Transportation	(822,898)	(819,989)	(813,624)	(24,404)	0	0
30513	Virginia Department of Transportation	(607,134)	(608,192)	(594,606)	(17,827)	0	0
30514	Virginia Department of Transportation	(926,512)	(913,899)	(917,068)	(27,514)	0	0
30515	Virginia Department of Transportation	(965,298)	(943,176)	(935,835)	(28,070)	0	0
30516	Virginia Department of Transportation	(596,713)	(580,858)	(567,064)	(16,999)	0	0
30517	Virginia Department of Transportation	(553,477)	(546,967)	(551,858)	(16,558)	0	0
30518	Virginia Department of Transportation	(691,864)	(679,933)	(675,216)	(20,252)	0	0
30519	Virginia Department of Transportation	(1,175,022)	(1,160,431)	(1,165,673)	(34,978)	0	0
30601	Department of Health	(715,957)	(575,134)	(572,255)	(342,829)	(110,359)	0
30602	Department of Medical Assistance Services	29,130	(4,428)	(61,024)	(75,005)	(20,254)	0
30606	Virginia Board for People With Disabilities	(2,244)	(1,773)	(2,529)	(1,327)	(357)	0
30701	Department of Corrections - Central Administration	48,383	54,779	32,402	22,739	12,939	0
30702	Department for the Blind and Vision Impaired	(11,219)	1,446	281	6,528	4,804	0
30703	Central State Hospital	(77,697)	(91,130)	(51,529)	(17,696)	(5,283)	0
30704	Eastern State Hospital	(45,966)	(52,387)	(79,557)	(20,321)	(3,790)	0
30705	Southwestern Virginia Mental Health Institute	22,645	12,730	6,054	(23,799)	(21,150)	0
30706	Western State Hospital	(68,788)	(52,111)	(45,231)	(18,615)	(5,602)	0
30707	Central Virginia Training Center	(288,504)	(119,059)	(8,886)	(286)	(29)	0
30708	Commonwealth Center for Children and Adolescents	(49,150)	(47,586)	(34,242)	(6,620)	(122)	0
30711	Virginia Correctional Enterprises	(82,361)	(40,548)	(35,022)	(13,842)	(3,489)	0
30716	Virginia Correctional Center for Women	(12,195)	(6,871)	(22,791)	(1,413)	1,681	0
30718	Bland Correctional Center	(8,528)	(4,699)	(6,292)	(4,654)	(1,611)	0
30720	Department of Behavioral Health & Developmental Services	64,719	57,260	24,541	13,049	11,266	0
30723	Southeastern Virginia Training Center	(6,141)	(6,894)	1,447	(8,016)	(6,902)	0
30724	Catawba Hospital	13,334	26,265	(1,232)	(7,032)	(3,258)	0
30725	Northern Va Training Center	0	0	0	0	0	0
30728	Northern Virginia Mental Health Institute	34,336	6,908	5,459	12,272	4,788	0
30729	Piedmont Geriatric Hospital	(31,163)	(30,635)	(19,364)	(3,617)	(3,303)	0
30733	Sussex I Correctional Center	(56,043)	(55,048)	(57,523)	(1,728)	0	0
30734	Sussex II Correctional Center	(49,150)	(51,658)	(46,457)	(1,389)	0	0
30735	Wallen's Ridge State Prison	(5,353)	(63)	(5,834)	(9,598)	(4,500)	0
30737	St. Brides Correctional Center	(3,613)	3,679	(1,023)	2,076	1,149	0
30738	Southwestern Virginia Training Center	(57,086)	(2,901)	(88)	0	0	0
30739	Southern Virginia Mental Health Institute	(29,353)	(35,810)	(11,324)	3,263	1,863	0
30741	Red Onion State Prison	(1,897)	3,041	(5,348)	(4,800)	(1,670)	0
30742	Department of Corrections - Academy For Staff Development	22,144	21,325	12,858	(74)	(948)	0
30743	Fluvanna Women's Correctional Center	12,942	(11,932)	(18,705)	(10,497)	(1,524)	0
30745	Nottoway Correctional Center	(24,259)	(26,794)	(25,112)	(7,287)	(566)	0
30747	Marion Correctional Treatment Center	(1,838)	66	(9,656)	(6,013)	(2,010)	0
30748	Hiram W. Davis Medical Center	7,820	2,001	(9,379)	(6,567)	(3,207)	0
30749	Buckingham Correctional Center	(11,899)	(8,338)	(2,711)	(1,021)	(77)	0
30751	Department for the Deaf and Hard-of-Hearing	(2,192)	(2,454)	(1,450)	(961)	(572)	0
30752	State Farm Correctional Complex	8,582	8,859	21,268	34,568	17,120	0
30753	Deerfield Correctional Center	(3,631)	8,486	15,316	23,605	12,482	0
30754	Augusta Correctional Center	4,948	9,509	7,760	17,385	9,276	0
30756	Department of Corrections - Division of Institutions	11,086	26,226	9,121	13,483	8,796	0
30757	Western Region Correctional Field Units	(164)	(1,338)	(2,504)	(2,602)	(1,066)	0
30761	Eastern Reg Corr Field Unit	(2,469)	1,048	4,755	922	72	0
30765	Department of Social Services	(414,797)	(364,616)	(346,463)	(96,607)	(13,953)	0
30766	Virginia Parole Board	55	1,872	1,859	2,091	1,757	0
30767	Adult Community Service	(1,461)	5,360	(3,849)	2,457	1,779	0
30768	Keen Mountain Correctional Center	(4,331)	(2,924)	(8,595)	(4,433)	(1,580)	0
30769	Greensville Correctional Center	11,807	24,453	27,366	51,424	28,475	0
30770	Dillwyn Correctional Center	(14,174)	(8,761)	(7,775)	(4,314)	(1,380)	0
30771	Indian Creek Correctional Center	(5,876)	(1,797)	(2,546)	1,423	890	0
30772	Haynesville Correctional Center	(19,204)	(17,956)	(13,756)	(9,859)	(4,366)	0
30773	Coffeewood Correctional Center	4,138	4,420	4,768	12,556	7,584	0
30774	Lunenburg Correctional Center	3,623	4,176	6,146	11,548	6,122	0
30775	Pocahontas State Correctional Center	(2,467)	2,580	(9,067)	(6,092)	(2,849)	0

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

Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
30776	Green Rock Correctional Center	(5,524)	(5,264)	(8,661)	(4,460)	(1,805)	0
30777	Department of Juvenile Justice	(105,789)	(53,186)	(35,526)	17,626	7,974	0
30778	Department of Forensic Science	(66,572)	(55,336)	(64,504)	(38,390)	(11,359)	0
30779	Sussex State Prison Complex	113,240	118,259	116,734	(15,743)	(11,800)	0
30785	River North Correctional Center	(7,178)	(5,959)	(7,112)	(695)	(462)	0
30794	Virginia Center for Behavioral Rehabilitation	70,125	31,861	33,521	29,124	6,497	0
30840	Virginia Housing Commission	3,919	4,077	4,029	2,665	883	0
30841	Department of Aviation	(5,626)	(6,440)	(5,345)	(2,750)	(540)	0
30848	Indigent Defense Commission	39,161	77,608	44,879	16,504	9,700	0
30851	Tobacco Indemnification & Revitalization Commission	(8,414)	(6,887)	(6,751)	(445)	551	0
30852	Virginia Foundation For Healthy Youth	(5,662)	(4,216)	(4,841)	(2,340)	(554)	0
30856	Virginia Opioid Abatement Authority	11,357	11,816	11,677	9,227	3,680	0
30882	Behavioral Health Commission	5,076	5,284	5,221	1,227	(253)	0
30883	Virginia American Revolution 250 Commission	12,877	13,399	13,241	13,711	6,558	0
30902	Puller Veterans Care Center	15,601	16,231	16,040	11,828	4,428	0
30903	Jones & Cabacoy Veterans Care Center	60,309	62,748	62,007	48,898	19,455	0
30912	Department of Veterans Services	48,715	39,069	37,168	21,716	7,632	0
30913	Veterans Services Foundation	(601)	(525)	(804)	(628)	(160)	0
30922	Sitter-Barfoot Veterans Care Center	(66,126)	(47,132)	(48,510)	(24,677)	(6,743)	0
30937	Southern Virginia Higher Education Center	(1,563)	2,349	5,293	45	(78)	0
30938	New College Institute	(1,779)	(444)	(4,665)	(1,303)	386	0
30942	Virginia Museum of Natural History	(5,111)	(633)	(540)	(1,412)	(712)	0
30948	Southwest Virginia Higher Education Center	(5,448)	(2,139)	(1,125)	(2,269)	(1,057)	0
30957	Commonwealth's Attorneys' Services Council	(989)	(1,292)	(1,283)	(878)	(317)	0
30960	Department of Fire Programs	(3,044)	(140)	(5,205)	(358)	978	0
30961	Division of Capitol Police	5,420	4,005	4,343	(10)	(58)	0
30977	Virginia Cannabis Control Authority	28,511	29,669	29,317	20,225	7,509	0
30999	Department of Alcoholic Beverage Control	195,236	213,976	130,412	(91,489)	(45,550)	0
33010	Virginia Outdoors Foundation	4,240	3,690	(731)	(3,713)	(1,684)	0
35106	Arlington County Health Department	(276)	(200)	(276)	(159)	(56)	0
35129	Fairfax County Health Department	(45,456)	(38,488)	(28,354)	(11,968)	(4,049)	0
35522	Virginia Passenger Rail Authority	117,616	122,522	118,421	37,628	6,949	0
35885	Fort Monroe Federal Area Development Authority	(5,302)	(2,985)	(4,096)	(3,169)	(989)	0
70156	Department of State Police	(10,351)	(8,977)	(5,369)	(3,664)	(1,258)	0
70203	Woodrow Wilson Rehabilitation Center	(4,422)	(3,032)	(1,780)	(1,010)	(325)	0
70204	The College of William and Mary	1,479	2,181	2,252	558	(343)	0
70207	University of Virginia - Academic Division	13,997	10,070	1,467	2,358	947	0
70208	Virginia Polytechnic Institute and State University	(2,058)	1,158	2,215	(1,295)	(1,050)	0
70211	Virginia Military Institute	(635)	(353)	(812)	807	644	0
70212	Virginia State University	2,002	44	(1,003)	(1,484)	(987)	0
70213	Norfolk State University	3,332	7,306	11,724	3,982	739	0
70214	Longwood University	(6,857)	(4,788)	(4,391)	(1,650)	(250)	0
70215	University of Mary Washington	(5,815)	(5,202)	(4,106)	(2,205)	(618)	0
70216	James Madison University	(8,171)	(5,552)	(4,412)	(1,246)	(77)	0
70217	Radford University	(10,589)	(9,383)	(7,905)	(4,802)	(1,925)	0
70221	Old Dominion University	(6,101)	(2,902)	(2,654)	(482)	92	0
70236	Virginia Commonwealth University	(6,199)	(10,909)	4,641	(13,491)	(5,971)	0
70241	Richard Bland College	(739)	(573)	(913)	(1,070)	(356)	0
70242	Christopher Newport University	3,941	3,916	4,759	1,779	845	0
70246	University of Virginia's College at Wise	(342)	(556)	(588)	237	116	0
70247	George Mason University	(521)	5,284	1,801	4,130	1,170	0
70280	Northern Virginia Community College	(12,905)	(11,092)	(6,753)	(7,550)	(2,450)	0
70282	Piedmont Virginia Community College	274	(213)	278	205	143	0
70283	J. Sargeant Reynolds Community College	(6,446)	(6,136)	(5,149)	(1,714)	(477)	0
70286	Virginia Western Community College	(2,119)	(2,224)	(2,164)	(1,590)	(597)	0
70288	Wytheville Community College	982	1,022	1,010	748	279	0
70291	Blue Ridge Community College	(408)	(579)	(291)	(195)	(164)	0
70292	Central Virginia Community College	(901)	(599)	373	(448)	(187)	0
70293	Virginia Peninsula Community College	(5,784)	(3,839)	(3,651)	(1,314)	(112)	0
70294	Southwest Virginia Community College	(1,070)	(43)	214	575	591	0
70296	Virginia Highlands Community College	417	766	595	(11)	(46)	0
70297	Germanna Community College	(1,202)	209	0	(210)	(84)	0
70298	Laurel Ridge Community College	44	(542)	393	704	288	0
70299	Mountain Empire Community College	(105)	575	505	224	118	0
70402	Marine Resources Commission	(10,011)	(14,131)	(14,805)	(5,315)	(1,174)	0
70403	Department of Game and Inland Fisheries	(38,140)	(16,303)	(617)	(8,017)	(3,696)	0
70701	Department Of Corrections	0	0	0	0	0	0
70716	Virginia Correctional Center for Women	12,898	23,926	(5,123)	21,453	12,153	0
70718	Bland Correctional Center	(16,391)	(8,365)	(7,843)	(12,808)	(6,892)	0
70733	Sussex I Correctional Center	(223,627)	(217,801)	(173,998)	(5,177)	0	0

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

Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
70734	Sussex II Correctional Center	(195,218)	(200,357)	(175,724)	(5,249)	0	0
70735	Wallen's Ridge State Prison	(31,498)	(20,724)	(17,115)	(22,180)	(9,774)	0
70737	St. Brides Correctional Center	(30,912)	(20,029)	(14,321)	5,021	3,949	0
70741	Red Onion State Prison	(35,066)	(22,171)	(21,052)	(19,351)	(10,636)	0
70743	Fluvanna Women's Correctional Center	(58,099)	(44,418)	(44,617)	(3,081)	2,560	0
70745	Nottoway Correctional Center	(72,532)	(71,004)	(55,643)	(11,599)	(4,353)	0
70747	Marion Correctional Treatment Center	(16,110)	(17,520)	(13,062)	(13,832)	(6,911)	0
70749	Buckingham Correctional Center	(87,963)	(93,017)	(57,466)	(27,053)	(10,159)	0
70752	State Farm Correctional Complex	(102,721)	(108,928)	(46,623)	1,387	3,465	0
70753	Deerfield Correctional Center	(80,142)	(53,643)	(15,061)	(16,091)	(12,306)	0
70754	Augusta Correctional Center	(108,133)	(141,067)	(121,921)	(31,953)	(8,070)	0
70756	Department of Corrections - Division of Institutions	38,855	41,524	4,555	3,829	1,598	0
70757	Western Region Correctional Field Units	(15,493)	(12,890)	(11,313)	(11,018)	(5,204)	0
70761	Eastern Reg Corr Field Unit	(13,657)	(8,885)	(3,490)	(853)	(1,666)	0
70767	Adult Community Service	(120,041)	(104,198)	(149,846)	(91,975)	(37,104)	0
70768	Keen Mountain Correctional Center	(23,980)	(18,065)	(12,894)	(8,022)	(3,243)	0
70769	Greensville Correctional Center	(244,776)	(240,495)	(172,230)	(64,417)	(19,371)	0
70770	Dillwyn Correctional Center	(38,585)	(34,549)	(13,460)	3,713	1,520	0
70771	Indian Creek Correctional Center	(33,368)	(31,995)	(27,081)	(15,312)	(6,916)	0
70772	Haynesville Correctional Center	(60,274)	(48,297)	(39,579)	913	1,587	0
70773	Coffeewood Correctional Center	(51,482)	(43,342)	(38,419)	(1,476)	2,930	0
70774	Lunenburg Correctional Center	(41,080)	(30,514)	(21,415)	(1,662)	90	0
70775	Pocahontas State Correctional Center	(20,967)	(7,351)	(9,737)	(16,904)	(8,022)	0
70776	Green Rock Correctional Center	(21,147)	(17,613)	(3,847)	352	(2,086)	0
70777	Department of Juvenile Justice	(160,567)	(123,933)	(99,919)	(34,775)	(7,812)	0
70779	Sussex State Prison Complex	182,991	191,406	188,849	(66,363)	(28,669)	0
70785	River North Correctional Center	(27,886)	(17,619)	(14,357)	605	335	0
70961	Division of Capitol Police	(27,506)	(24,725)	(15,589)	(9,731)	(2,567)	0
70999	Department of Alcoholic Beverage Control	17,168	28,234	33,471	12,952	4,419	0
	Total for VRS Health Insurance Credit - State Employees[1]	(16,211,410)	(10,538,566)	(12,261,888)	(7,026,753)	(2,076,181)	0

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

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

Employer Code	Employer	June 30, 2023 Net OPEB Liability	June 30, 2024 Net OPEB Liability	Discount Rate Sensitivity: Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Discount Rate Sensitivity: Net OPEB Liability 1% Increase Discount Rate (7.75%)
	VRS Health Insurance Credit - State Employees Total[1]	**821,621,304**	**709,253,090**	**813,040,272**	**620,167,726**
	Employer Allocation				
11111	Supreme Court - Judges	154,876	129,722	148,705	113,429
11113	Circuit Courts - Judges	3,284,020	2,714,312	3,111,505	2,373,382
11114	General District Courts - Judges	2,214,516	1,836,824	2,105,612	1,606,110
11115	Juvenile and Domestic Relations District Courts - Judges	2,327,653	1,924,629	2,206,266	1,682,887
11125	Virginia Court of Appeals - Judges	347,792	284,127	325,704	248,439
11171	State Corporation Commission - Commissioners	29,907	24,966	28,619	21,830
11191	VA Worker's Compensation Comm. - Commissioners	60,061	49,860	57,157	43,598
21156	Department of State Police - Troopers	15,694,610	13,250,124	15,189,056	11,585,849
30100	Senate	720,891	608,255	697,263	531,856
30101	House of Delegates	1,236,540	1,005,650	1,152,810	879,336
30103	Magistrate System	2,283,779	1,948,602	2,233,747	1,703,849
30107	Division of Legislative Services	661,652	549,033	629,374	480,072
30109	Division of Legislative Automated Systems	218,716	195,612	224,237	171,042
30110	Joint Legislative Audit and Review Commission	317,721	273,133	313,102	238,827
30111	Supreme Court	2,227,908	1,929,452	2,211,795	1,687,104
30112	Judicial Inquiry and Review Commission	43,546	35,392	40,571	30,946
30114	General District Courts	3,881,421	3,370,513	3,863,730	2,947,161
30115	Juvenile and Domestic Relations District Courts	2,346,222	2,042,933	2,341,881	1,786,331
30116	Combined District Courts	717,768	612,227	701,816	535,329
30117	Virginia State Bar	681,946	571,871	655,554	500,041
30119	Office of the Lieutenant Governor	20,951	19,504	22,359	17,055
30121	Office of the Governor	480,155	507,045	581,242	443,358
30122	Department of Planning and Budget	455,835	396,685	454,733	346,860
30123	Department of Military Affairs	1,753,997	1,468,863	1,683,806	1,284,367
30125	Virginia Court of Appeals	710,867	605,844	694,499	529,747
30127	Department of Emergency Management	1,291,671	1,135,230	1,301,352	992,640
30128	Virginia Veterans Care Center	1,078,378	1,012,955	1,161,184	885,724
30129	Department of Human Resource Management	915,450	797,910	914,670	697,689
30132	State Board of Elections	531,425	450,730	516,687	394,117
30133	Auditor of Public Accounts	971,485	794,080	910,280	694,340
30136	Virginia Information Technologies Agency (VITA)	2,605,033	2,612,179	2,994,427	2,284,078
30140	Department of Criminal Justice Services	1,148,544	1,008,842	1,156,468	882,127
30141	Office of the Attorney General and Department of Law	4,131,687	3,812,945	4,370,905	3,334,022
30143	Office of the Attorney General - Division of Debt Collection	137,046	124,829	143,095	109,150
30146	Science Museum of Virginia	394,871	344,910	395,381	301,588
30147	Office of the State Inspector General	350,421	280,793	321,883	245,524
30148	Virginia Commission for the Arts	41,245	34,115	39,107	29,830
30151	Department of Accounts	1,251,083	1,015,650	1,164,274	888,080
30152	Department of the Treasury	870,836	752,305	862,392	657,812
30154	Department of Motor Vehicles	10,006,279	8,148,609	9,341,020	7,125,107
30156	Department of State Police	4,681,434	3,925,078	4,499,446	3,432,070
30157	Compensation Board	106,318	82,415	94,475	72,063
30160	Virginia Criminal Sentencing Commission	73,535	74,401	85,288	65,056
30161	Department of Taxation	5,277,027	4,519,573	5,180,937	3,951,895
30162	Department of Accounts - Transfer Payments (CHRF)	14,132	18,441	21,139	16,124
30164	Virginia Management Fellows Administration	73,124	57,946	66,425	50,668
30165	Department of Housing and Community Development	1,092,838	952,101	1,091,425	832,513
30166	Secretary of the Commonwealth	145,016	118,091	135,371	103,258
30171	State Corporation Commission	5,640,923	4,912,925	5,631,849	4,295,840
30172	Virginia State Lottery	2,934,585	2,524,728	2,894,179	2,207,611
30174	Commonwealth Savings Plan	1,241,141	1,100,974	1,262,082	962,686
30180	Secretary of Administration	209,185	233,983	268,222	204,593
30181	Department of Labor and Industry	1,020,864	893,588	1,024,349	781,349
30182	Virginia Employment Commission	5,543,808	3,788,263	4,342,611	3,312,440
30183	Secretary of Natural and Historic Resources	40,670	43,619	50,002	38,140
30184	Secretary of Technology	0	0	0	0
30185	Secretary of Education	57,513	55,747	63,905	48,745
30186	Secretary of Transportation	70,659	65,393	74,962	57,179
30187	Secretary of Public Safety	59,650	75,606	86,670	66,110
30188	Secretary of Health and Human Resources	55,788	52,343	60,002	45,768
30190	Secretary of Finance	56,938	40,995	46,994	35,846
30191	Virginia Workers' Compensation Commission	2,065,802	1,758,167	2,015,446	1,537,334
30192	Secretary of Commerce and Trade	76,000	65,535	75,125	57,303

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

Employer Code	Employer	June 30, 2023 Net OPEB Liability	June 30, 2024 Net OPEB Liability	Discount Rate Sensitivity: Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Discount Rate Sensitivity: Net OPEB Liability 1% Increase Discount Rate (7.75%)
30193	Secretary of Agriculture and Forestry	36,480	32,767	37,562	28,652
30194	Department of General Services	4,043,281	3,528,463	4,044,794	3,085,272
30195	Secretary of Labor	40,917	40,498	46,425	35,412
30199	Department of Conservation and Recreation	3,032,769	2,578,206	2,955,483	2,254,372
30200	Office of Children's Services	125,544	106,814	122,444	93,397
30201	Department of Education - Central Office Operations	4,076,803	3,568,607	4,090,812	3,120,374
30202	The Library of Virginia	870,426	717,764	822,797	627,610
30203	Woodrow Wilson Rehabilitation Center	966,144	853,728	978,657	746,496
30204	The College of William and Mary	17,928,845	15,358,237	17,605,655	13,429,174
30206	VCU - Medical College of Virginia Hospitals Authority	3,092,583	2,283,369	2,617,502	1,996,568
30207	University of Virginia - Academic Division	97,030,189	83,846,340	96,115,832	73,314,864
30208	Virginia Polytechnic Institute and State University	71,959,319	62,120,712	71,211,027	54,318,072
30209	University of Virginia Medical Center	52,595,430	48,191,620	55,243,647	42,138,536
30211	Virginia Military Institute	3,885,694	3,288,594	3,769,824	2,875,532
30212	Virginia State University	5,013,698	4,803,133	5,505,990	4,199,838
30213	Norfolk State University	5,951,825	5,083,642	5,827,547	4,445,114
30214	Longwood University	4,733,689	3,913,942	4,486,681	3,422,334
30215	University of Mary Washington	4,438,070	3,671,874	4,209,191	3,210,670
30216	James Madison University	21,759,572	18,473,490	21,176,772	16,153,137
30217	Radford University	8,466,725	6,902,096	7,912,101	6,035,162
30218	Virginia School for Deaf and Blind	663,377	549,033	629,374	480,072
30221	Old Dominion University	19,185,926	16,788,304	19,244,988	14,679,618
30222	Department of Professional and Occupational Regulation	1,145,011	964,300	1,105,410	843,180
30223	Department of Health Professions	2,030,801	1,746,110	2,001,624	1,526,791
30226	Board of Accountancy	97,526	77,592	88,947	67,846
30233	Board of Bar Examiners	62,032	50,783	58,214	44,404
30234	Cooperative Extension and Agricultural Research Service	484,346	491,725	563,681	429,962
30236	Virginia Commonwealth University	55,857,924	48,008,278	55,033,477	41,978,223
30238	Virginia Museum of Fine Arts	1,556,479	1,361,695	1,560,956	1,190,660
30239	Frontier Culture Museum of Virginia	155,369	142,418	163,258	124,530
30241	Richard Bland College	755,974	651,804	747,184	569,934
30242	Christopher Newport University	6,598,030	5,589,695	6,407,652	4,887,604
30245	State Council of Higher Education for Virginia	483,853	419,878	481,320	367,139
30246	University of Virginia's College at Wise	1,964,497	1,778,665	2,038,942	1,555,257
30247	George Mason University	45,339,857	38,427,971	44,051,254	33,601,246
30261	Virginia Community College System - Central Office Operations	2,070,650	1,798,879	2,062,114	1,572,931
30262	Department for Aging and Rehabilitative Services	5,726,865	5,319,044	6,097,396	4,650,948
30263	Virginia Rehabilitation Center for the Blind and Vision Impaired	116,095	95,536	109,517	83,537
30268	Virginia Institute of Marine Science	2,370,295	2,107,758	2,416,193	1,843,014
30270	Virginia Community College System - Shared Services	577,846	498,747	571,730	436,102
30275	New River Community College	860,155	706,061	809,382	617,377
30276	Southside Virginia Community College	897,703	782,519	897,027	684,231
30277	Paul D. Camp Community College	378,192	330,937	379,365	289,370
30278	Rappahannock Community College	769,531	669,535	767,510	585,438
30279	Danville Community College	781,773	641,023	734,826	560,508
30280	Northern Virginia Community College	11,968,558	9,956,211	11,413,134	8,705,666
30282	Piedmont Virginia Community College	1,252,808	1,061,043	1,216,308	927,771
30283	J. Sargeant Reynolds Community College	2,126,767	1,779,658	2,040,081	1,556,125
30284	Eastern Shore Community College	290,443	242,990	278,548	212,469
30285	Patrick Henry Community College	1,171,057	1,010,898	1,158,826	883,925
30286	Virginia Western Community College	1,529,284	1,319,494	1,512,580	1,153,760
30287	Mountain Gateway Community College	393,146	337,675	387,088	295,262
30288	Wytheville Community College	599,126	499,811	572,949	437,032
30290	Brightpoint Community College	1,851,688	1,568,584	1,798,120	1,371,563
30291	Blue Ridge Community College	1,208,769	1,001,891	1,148,501	876,049
30292	Central Virginia Community College	1,012,484	819,613	939,549	716,666
30293	Virginia Peninsula Community College	1,478,918	1,283,819	1,471,684	1,122,566
30294	Southwest Virginia Community College	922,188	780,817	895,076	682,743
30295	Tidewater Community College	4,704,193	3,681,875	4,220,655	3,219,415
30296	Virginia Highlands Community College	624,843	535,486	613,845	468,227
30297	Germanna Community College	1,967,290	1,715,967	1,967,070	1,500,434
30298	Laurel Ridge Community College	1,414,750	1,200,765	1,376,477	1,049,944
30299	Mountain Empire Community College	781,362	647,477	742,224	566,151
30301	Department of Agriculture and Consumer Services	2,872,799	2,531,111	2,901,497	2,213,193
30310	Virginia Economic Development Partnership	1,697,470	1,601,352	1,835,682	1,400,215

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

Employer Code	Employer	June 30, 2023 Net OPEB Liability	June 30, 2024 Net OPEB Liability	Discount Rate Sensitivity: Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Discount Rate Sensitivity: Net OPEB Liability 1% Increase Discount Rate (7.75%)
30320	Virginia Tourism Authority	618,024	526,408	603,438	460,288
30330	Virginia - Israel Advisory Board	12,078	10,426	11,952	9,116
30350	Department of Small Business and Supplier Diversity	381,725	315,972	362,209	276,285
30400	Jamestown-Yorktown Commemoration	47,572	0	0	0
30402	Marine Resources Commission	471,364	406,047	465,466	355,046
30403	Department of Game and Inland Fisheries	1,811,839	1,557,165	1,785,030	1,361,578
30405	Virginia Racing Commission	45,682	49,435	56,669	43,226
30407	Virginia Port Authority	17,418	14,398	16,505	12,589
30409	Department Energy	1,312,211	1,176,013	1,348,102	1,028,300
30411	Department of Forestry	1,278,771	1,136,507	1,302,816	993,757
30413	Commission on Virginia Alcohol Safety Action Program	58,582	52,272	59,921	45,706
30417	Gunston Hall	30,400	31,704	36,343	27,721
30423	Department of Historic Resources	329,881	277,318	317,899	242,486
30425	Jamestown - Yorktown Foundation	828,687	698,685	800,926	610,927
30440	Department of Environmental Quality	6,024,374	5,272,729	6,044,304	4,610,451
30454	Office of Commonwealth Preparedness	84,956	54,471	62,441	47,629
30501	Virginia Department of Transportation	52,161,121	44,724,507	51,269,181	39,106,909
30505	Department of Rail and Public Transportation	602,331	515,982	591,487	451,172
30506	Motor Vehicle Dealer Board	143,044	114,757	131,550	100,343
30510	Virginia Department of Transportation	0	0	0	0
30511	Virginia Department of Transportation	0	0	0	0
30512	Virginia Department of Transportation	0	0	0	0
30513	Virginia Department of Transportation	0	0	0	0
30514	Virginia Department of Transportation	0	0	0	0
30515	Virginia Department of Transportation	0	0	0	0
30516	Virginia Department of Transportation	0	0	0	0
30517	Virginia Department of Transportation	0	0	0	0
30518	Virginia Department of Transportation	0	0	0	0
30519	Virginia Department of Transportation	0	0	0	0
30601	Department of Health	19,644,390	16,352,681	18,745,619	14,298,711
30602	Department of Medical Assistance Services	4,597,546	3,882,735	4,450,908	3,395,046
30606	Virginia Board for People With Disabilities	67,702	56,598	64,881	49,489
30701	Department of Corrections - Central Administration	3,005,326	2,798,925	3,208,501	2,447,368
30702	Department for the Blind and Vision Impaired	853,665	806,279	924,264	705,007
30703	Central State Hospital	4,135,056	3,620,950	4,150,815	3,166,142
30704	Eastern State Hospital	3,455,411	3,032,057	3,475,747	2,651,217
30705	Southwestern Virginia Mental Health Institute	3,139,579	2,578,490	2,955,808	2,254,620
30706	Western State Hospital	3,776,582	3,299,374	3,782,182	2,884,958
30707	Central Virginia Training Center	4,437	3,688	4,228	3,225
30708	Commonwealth Center for Children and Adolescents	639,961	567,332	650,351	496,072
30711	Virginia Correctional Enterprises	851,857	722,020	827,675	631,331
30716	Virginia Correctional Center for Women	564,372	518,180	594,007	453,095
30718	Bland Correctional Center	422,478	359,308	411,886	314,177
30720	Department of Behavioral Health & Developmental Services	4,519,903	4,127,853	4,731,894	3,609,376
30723	Southeastern Virginia Training Center	1,422,062	1,194,595	1,369,404	1,044,549
30724	Catawba Hospital	1,690,732	1,469,572	1,684,619	1,284,988
30725	Northern Va Training Center	0	0	0	0
30728	Northern Virginia Mental Health Institute	2,569,538	2,330,535	2,671,569	2,037,809
30729	Piedmont Geriatric Hospital	1,660,743	1,442,550	1,653,643	1,261,359
30733	Sussex I Correctional Center	0	0	0	0
30734	Sussex II Correctional Center	0	0	0	0
30735	Wallen's Ridge State Prison	622,789	508,464	582,869	444,598
30737	St. Brides Correctional Center	466,106	425,552	487,824	372,101
30738	Southwestern Virginia Training Center	0	0	0	0
30739	Southern Virginia Mental Health Institute	920,462	836,351	958,737	731,302
30741	Red Onion State Prison	600,194	516,620	592,219	451,730
30742	Department of Corrections - Academy For Staff Development	897,293	787,696	902,963	688,758
30743	Fluvanna Women's Correctional Center	894,910	779,895	894,019	681,936
30745	Nottoway Correctional Center	604,878	531,727	609,536	464,940
30747	Marion Correctional Treatment Center	520,826	442,716	507,500	387,109
30748	Hiram W. Davis Medical Center	1,074,270	922,455	1,057,440	806,590
30749	Buckingham Correctional Center	480,731	426,332	488,719	372,783
30751	Department for the Deaf and Hard-of-Hearing	61,786	49,222	56,425	43,040
30752	State Farm Correctional Complex	549,418	658,683	755,071	575,950
30753	Deerfield Correctional Center	573,492	633,859	726,614	554,244

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

Employer Code	Employer	June 30, 2023 Net OPEB Liability	June 30, 2024 Net OPEB Liability	Discount Rate Sensitivity: Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Discount Rate Sensitivity: Net OPEB Liability 1% Increase Discount Rate (7.75%)
30754	Augusta Correctional Center	322,897	379,309	434,814	331,666
30756	Department of Corrections - Division of Institutions	3,483,428	3,182,348	3,648,030	2,782,631
30757	Western Region Correctional Field Units	156,026	128,020	146,754	111,940
30761	Eastern Reg Corr Field Unit	248,869	221,783	254,238	193,926
30765	Department of Social Services	10,190,816	8,914,673	10,219,184	7,794,950
30766	Virginia Parole Board	67,126	77,167	88,459	67,474
30767	Adult Community Service	1,377,859	1,241,831	1,423,552	1,085,852
30768	Keen Mountain Correctional Center	441,457	376,472	431,562	329,185
30769	Greensville Correctional Center	964,994	1,141,046	1,308,019	997,726
30770	Dillwyn Correctional Center	534,547	461,156	528,639	403,233
30771	Indian Creek Correctional Center	356,173	325,334	372,942	284,471
30772	Haynesville Correctional Center	600,359	489,881	561,567	428,350
30773	Coffeewood Correctional Center	389,777	421,864	483,596	368,876
30774	Lunenburg Correctional Center	390,599	408,033	467,742	356,782
30775	Pocahontas State Correctional Center	499,710	415,551	476,360	363,356
30776	Green Rock Correctional Center	536,847	458,958	526,118	401,311
30777	Department of Juvenile Justice	7,414,557	6,666,695	7,642,253	5,829,329
30778	Department of Forensic Science	2,709,707	2,294,150	2,629,860	2,005,995
30779	Sussex State Prison Complex	838,547	627,405	719,215	548,600
30785	River North Correctional Center	493,055	433,425	496,849	378,984
30794	Virginia Center for Behavioral Rehabilitation	2,549,244	2,329,542	2,670,431	2,036,941
30840	Virginia Housing Commission	12,324	19,788	22,684	17,303
30841	Department of Aviation	296,687	258,239	296,028	225,803
30848	Indigent Defense Commission	4,249,261	3,871,813	4,438,387	3,385,496
30851	Tobacco Indemnification & Revitalization Commission	80,108	76,670	87,890	67,040
30852	Virginia Foundation For Healthy Youth	124,147	104,757	120,086	91,599
30856	Virginia Opioid Abatement Authority	23,416	57,450	65,856	50,234
30882	Behavioral Health Commission	32,043	25,959	29,757	22,698
30883	Virginia American Revolution 250 Commission	0	65,322	74,881	57,117
30902	Puller Veterans Care Center	39,109	78,869	90,410	68,963
30903	Jones & Cabacoy Veterans Care Center	125,133	305,050	349,689	266,734
30912	Department of Veterans Services	1,573,898	1,474,324	1,690,067	1,289,143
30913	Veterans Services Foundation	9,859	7,163	8,212	6,264
30922	Sitter-Barfoot Veterans Care Center	1,362,330	1,143,103	1,310,377	999,524
30937	Southern Virginia Higher Education Center	273,600	242,281	277,735	211,849
30938	New College Institute	87,585	81,635	93,581	71,381
30942	Virginia Museum of Natural History	171,308	145,113	166,348	126,886
30948	Southwest Virginia Higher Education Center	127,762	102,984	118,053	90,048
30957	Commonwealth's Attorneys' Services Council	55,706	46,314	53,092	40,497
30960	Department of Fire Programs	471,611	428,743	491,483	374,891
30961	Division of Capitol Police	96,623	85,252	97,727	74,544
30977	Virginia Cannabis Control Authority	78,876	144,900	166,104	126,700
30999	Department of Alcoholic Beverage Control	8,042,029	6,690,739	7,669,815	5,850,352
33010	Virginia Outdoors Foundation	306,383	255,402	292,776	223,322
35106	Arlington County Health Department	7,559	6,171	7,073	5,395
35129	Fairfax County Health Department	122,586	68,585	78,621	59,970
35522	Virginia Passenger Rail Authority	612,437	613,362	703,117	536,321
35885	Fort Monroe Federal Area Development Authority	176,320	146,815	168,299	128,375
70156	Department of State Police	35,248	18,724	21,464	16,372
70203	Woodrow Wilson Rehabilitation Center	25,388	19,292	22,115	16,869
70204	The College of William and Mary	155,122	134,403	154,071	117,522
70207	University of Virginia - Academic Division	430,858	392,217	449,611	342,953
70208	Virginia Polytechnic Institute and State University	301,206	257,175	294,808	224,873
70211	Virginia Military Institute	56,610	56,669	64,962	49,551
70212	Virginia State University	134,335	109,509	125,533	95,754
70213	Norfolk State University	142,223	133,694	153,258	116,902
70214	Longwood University	65,237	55,464	63,580	48,497
70215	University of Mary Washington	94,404	77,734	89,109	67,970
70216	James Madison University	167,693	148,234	169,925	129,615
70217	Radford University	100,813	70,358	80,654	61,521
70221	Old Dominion University	257,825	230,011	263,669	201,120
70236	Virginia Commonwealth University	625,172	495,910	568,478	433,621
70241	Richard Bland College	24,731	18,441	21,139	16,124
70242	Christopher Newport University	133,678	127,169	145,778	111,196
70246	University of Virginia's College at Wise	41,821	38,300	43,904	33,489

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

Employer Code	Employer	June 30, 2023 Net OPEB Liability	June 30, 2024 Net OPEB Liability	Discount Rate Sensitivity: Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Discount Rate Sensitivity: Net OPEB Liability 1% Increase Discount Rate (7.75%)
70247	George Mason University	343,931	317,178	363,592	277,339
70280	Northern Virginia Community College	323,719	263,204	301,719	230,144
70282	Piedmont Virginia Community College	17,336	16,809	19,269	14,698
70283	J. Sargeant Reynolds Community College	46,750	36,810	42,197	32,187
70286	Virginia Western Community College	41,492	30,923	35,449	27,039
70288	Wytheville Community College	2,465	4,965	5,691	4,341
70291	Blue Ridge Community College	5,258	3,050	3,496	2,667
70292	Central Virginia Community College	28,839	23,760	27,237	20,776
70293	Virginia Peninsula Community College	23,170	19,504	22,359	17,055
70294	Southwest Virginia Community College	11,667	16,242	18,619	14,202
70296	Virginia Highlands Community College	11,421	9,717	11,139	8,496
70297	Germanna Community College	17,090	14,327	16,423	12,527
70298	Laurel Ridge Community College	21,855	22,271	25,529	19,473
70299	Mountain Empire Community College	11,831	11,703	13,415	10,233
70402	Marine Resources Commission	381,479	327,178	375,055	286,083
70403	Department of Game and Inland Fisheries	1,028,506	876,921	1,005,243	766,775
70701	Department Of Corrections	0	0	0	0
70716	Virginia Correctional Center for Women	802,642	834,153	956,217	729,379
70718	Bland Correctional Center	880,449	713,509	817,919	623,889
70733	Sussex I Correctional Center	0	0	0	0
70734	Sussex II Correctional Center	0	0	0	0
70735	Wallen's Ridge State Prison	1,576,445	1,303,111	1,493,799	1,139,434
70737	St. Brides Correctional Center	677,180	640,952	734,744	560,446
70741	Red Onion State Prison	1,574,391	1,292,756	1,481,929	1,130,380
70743	Fluvanna Women's Correctional Center	672,086	622,582	713,687	544,383
70745	Nottoway Correctional Center	1,050,279	889,758	1,019,959	778,000
70747	Marion Correctional Treatment Center	743,156	591,375	677,913	517,096
70749	Buckingham Correctional Center	919,641	715,778	820,520	625,873
70752	State Farm Correctional Complex	1,614,075	1,468,509	1,683,400	1,284,057
70753	Deerfield Correctional Center	1,232,103	971,960	1,114,190	849,878
70754	Augusta Correctional Center	525,262	386,259	442,782	337,743
70756	Department of Corrections - Division of Institutions	276,147	261,218	299,443	228,408
70757	Western Region Correctional Field Units	515,403	406,047	465,466	355,046
70761	Eastern Reg Corr Field Unit	455,589	388,174	444,977	339,418
70767	Adult Community Service	5,659,163	4,658,020	5,339,642	4,072,952
70768	Keen Mountain Correctional Center	938,702	801,669	918,979	700,976
70769	Greensville Correctional Center	1,671,178	1,291,692	1,480,709	1,129,449
70770	Dillwyn Correctional Center	914,382	827,486	948,574	723,550
70771	Indian Creek Correctional Center	703,801	556,338	637,749	486,460
70772	Haynesville Correctional Center	906,166	820,819	940,932	717,720
70773	Coffeewood Correctional Center	613,422	574,140	658,156	502,026
70774	Lunenburg Correctional Center	746,279	663,932	761,087	580,539
70775	Pocahontas State Correctional Center	901,812	721,239	826,781	630,649
70776	Green Rock Correctional Center	834,110	720,247	825,642	629,780
70777	Department of Juvenile Justice	770,681	606,837	695,637	530,616
70779	Sussex State Prison Complex	1,505,785	1,052,106	1,206,064	919,957
70785	River North Correctional Center	990,957	883,729	1,013,048	772,729
70961	Division of Capitol Police	397,418	327,462	375,381	286,331
70999	Department of Alcoholic Beverage Control	787,771	743,936	852,798	650,494
	Total for VRS Health Insurance Credit - State Employees[1]	821,621,304	709,253,090	813,040,272	620,167,726

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

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

Employer Code	Employer	2023 Total Employer Contributions	2023 Employer Allocation Percentage	2024 Regular Employer Contributions	2024 Employer Allocation Percentage	2024 Non Employer Contributions	2024 Total Employer Contributions
40100	Accomack County School Board	$ 385,844	0.30953%	$ 380,156	0.29325%	$ 0	$ 380,156
40101	Albemarle County Schools	1,531,615	1.22869%	1,646,388	1.26999%	0	1,646,388
40102	Alleghany County School Board	226,129	0.18140%	234,852	0.18116%	0	234,852
40103	Amelia County School Board	125,774	0.10090%	130,236	0.10046%	0	130,236
40104	Amherst County School Board	351,635	0.28209%	357,873	0.27606%	0	357,873
40105	Appomattox County School Board	175,692	0.14094%	185,717	0.14326%	0	185,717
40106	Arlington Public Schools	4,566,337	3.66319%	4,670,429	3.60269%	0	4,670,429
40107	Augusta County School Board	878,432	0.70469%	904,790	0.69794%	0	904,790
40108	Bath County School Board	61,372	0.04923%	62,543	0.04824%	0	62,543
40109	Bedford County School Board	735,548	0.59007%	746,860	0.57611%	0	746,860
40110	Bland County School Board	51,467	0.04129%	54,543	0.04207%	0	54,543
40111	Botetourt County Schools	385,080	0.30892%	400,378	0.30884%	0	400,378
40112	Brunswick County Public Schools	110,082	0.08831%	104,533	0.08063%	0	104,533
40113	Buchanan County School Board	178,490	0.14319%	177,268	0.13674%	0	177,268
40114	Buckingham County School Board	167,536	0.13440%	170,447	0.13148%	0	170,447
40115	Campbell County School Board	604,370	0.48484%	618,628	0.47720%	0	618,628
40116	Caroline County School Board	322,732	0.25890%	329,302	0.25402%	0	329,302
40117	Carroll County School Board	297,509	0.23867%	303,746	0.23430%	0	303,746
40118	Charles City County School Board	51,941	0.04167%	60,546	0.04670%	0	60,546
40119	Charlotte County School Board	253,577	0.20342%	225,281	0.17378%	0	225,281
40120	Chesterfield County School Board	5,101,042	4.09214%	5,430,363	4.18889%	0	5,430,363
40121	Clarke County School Board	180,263	0.14461%	186,649	0.14398%	0	186,649
40122	Craig County School Board	50,653	0.04063%	49,868	0.03847%	0	49,868
40123	Culpeper County School Board	660,686	0.53001%	715,699	0.55208%	0	715,699
40124	Cumberland County School Board	120,552	0.09671%	122,428	0.09444%	0	122,428
40125	Dickenson County School Board	142,197	0.11407%	146,396	0.11293%	0	146,396
40126	Dinwiddie County School Board	357,891	0.28711%	366,893	0.28301%	0	366,893
40128	Essex County Public Schools	110,910	0.08897%	97,003	0.07483%	0	97,003
40129	Fairfax County School Board	21,854,569	17.53212%	22,694,437	17.50615%	0	22,694,437
40130	Fauquier County School Board	1,084,584	0.87007%	1,075,465	0.82959%	0	1,075,465
40131	Floyd County School Board	149,619	0.12003%	150,349	0.11598%	0	150,349
40132	Fluvanna County Public Schools	338,340	0.27142%	363,060	0.28006%	0	363,060
40133	Franklin County Public Schools	561,396	0.45036%	581,138	0.44828%	0	581,138
40134	Frederick County School Board	1,333,200	1.06952%	1,395,215	1.07624%	0	1,395,215
40135	Giles County Schools	192,938	0.15478%	201,820	0.15568%	0	201,820
40136	Gloucester County School Board	465,351	0.37331%	482,490	0.37218%	0	482,490
40137	Goochland County School Board	237,394	0.19044%	241,676	0.18642%	0	241,676
40138	Grayson County School Board	139,667	0.11204%	148,727	0.11473%	0	148,727
40139	Greene County Public Schools	261,431	0.20972%	257,237	0.19843%	0	257,237
40140	Greensville County School Board	187,681	0.15056%	192,393	0.14841%	0	192,393
40141	Halifax County School Board	403,830	0.32396%	419,299	0.32344%	0	419,299
40142	Hanover County School Board	1,511,050	1.21219%	1,564,752	1.20702%	0	1,564,752
40143	Henrico County School Board	4,133,834	3.31623%	4,429,769	3.41705%	0	4,429,769
40144	Henry County Public Schools	561,551	0.45049%	567,826	0.43801%	0	567,826
40145	Highland County Public Schools	25,280	0.02028%	26,160	0.02018%	0	26,160
40146	Isle of Wight County Schools	471,767	0.37846%	485,187	0.37426%	0	485,187
40148	King George County School Board	363,536	0.29163%	388,984	0.30006%	0	388,984
40149	King & Queen County School Board	73,451	0.05892%	72,237	0.05572%	0	72,237
40150	King William County School Board	157,590	0.12642%	153,069	0.11807%	0	153,069
40151	Lancaster County Public Schools	87,341	0.07007%	90,097	0.06950%	0	90,097
40152	Lee County School Board	255,583	0.20503%	260,316	0.20080%	0	260,316
40153	Loudoun County School Board	10,408,218	8.34965%	10,878,343	8.39136%	0	10,878,343
40154	Louisa County Public Schools	479,093	0.38434%	493,029	0.38031%	0	493,029
40155	Lunenburg County School Board	133,521	0.10711%	133,578	0.10304%	0	133,578
40156	Madison County School Board	146,198	0.11728%	141,314	0.10901%	0	141,314
40157	Mathews County School Board	99,180	0.07956%	94,490	0.07289%	0	94,490
40158	Mecklenburg County School Board	338,045	0.27119%	337,666	0.26047%	0	337,666
40159	Middlesex County School Board	130,614	0.10478%	133,605	0.10306%	0	133,605
40160	Montgomery County School Board	848,125	0.68038%	846,573	0.65303%	0	846,573
40162	Nelson County Public Schools	158,833	0.12742%	161,998	0.12496%	0	161,998
40163	New Kent County School Board	271,345	0.21768%	287,404	0.22170%	0	287,404
40165	Northampton County Schools	123,340	0.09895%	134,977	0.10412%	0	134,977
40166	Northumberland County School Board	127,489	0.10227%	129,712	0.10006%	0	129,712
40167	Nottoway County School Board	147,801	0.11857%	150,856	0.11637%	0	150,856
40168	Orange County Public Schools	393,363	0.31556%	411,221	0.31721%	0	411,221
40169	Page County Public Schools	272,645	0.21872%	279,156	0.21534%	0	279,156
40170	Patrick County School Board	184,156	0.14773%	189,833	0.14643%	0	189,833
40171	Pittsylvania County School Board	641,590	0.51469%	639,125	0.49301%	0	639,125
40172	Powhatan County School Board	347,711	0.27894%	350,301	0.27022%	0	350,301
40173	Prince Edward County School Board	141,136	0.11322%	142,854	0.11020%	0	142,854
40174	Prince George County School Board	469,549	0.37668%	462,224	0.35655%	0	462,224
40176	Prince William County School Board	8,991,517	7.21315%	9,414,174	7.26193%	0	9,414,174
40177	Pulaski County School Board	331,317	0.26579%	328,641	0.25351%	0	328,641
40178	Rappahannock County School Board	88,936	0.07135%	83,983	0.06478%	0	83,983
40179	Richmond County School Board	106,864	0.08573%	106,206	0.08193%	0	106,206
40180	Roanoke County School Board	1,163,375	0.93328%	1,212,221	0.93509%	0	1,212,221

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

Employer Code	Employer	2023 Total Employer Contributions	2023 Employer Allocation Percentage	2024 Regular Employer Contributions	2024 Employer Allocation Percentage	2024 Non Employer Contributions	2024 Total Employer Contributions
40181	Rockbridge County School Board	236,699	0.18988%	240,677	0.18565%	0	240,677
40182	Rockingham County School Board	1,036,848	0.83178%	1,077,563	0.83121%	0	1,077,563
40183	Russell County School Board	251,108	0.20144%	253,288	0.19538%	0	253,288
40184	Scott County School Board	300,433	0.24101%	323,748	0.24973%	0	323,748
40185	Shenandoah County School Board	522,416	0.41909%	521,550	0.40231%	0	521,550
40186	Smyth County School Board	325,784	0.26135%	329,687	0.25431%	0	329,687
40187	Southampton County School Board	185,556	0.14886%	172,409	0.13299%	0	172,409
40188	Spotsylvania County School Board	1,918,288	1.53888%	2,020,887	1.55888%	0	2,020,887
40189	Stafford County School Board	2,687,900	2.15628%	2,833,398	2.18563%	0	2,833,398
40190	Surry County Schools	99,048	0.07946%	96,868	0.07472%	0	96,868
40191	Sussex County School Board	108,825	0.08730%	111,532	0.08603%	0	111,532
40192	Tazewell County Schools	361,096	0.28968%	375,669	0.28978%	0	375,669
40193	Warren County School Board	465,499	0.37343%	484,019	0.37336%	0	484,019
40195	Washington County School Board	502,242	0.40291%	525,368	0.40526%	0	525,368
40196	Westmoreland County School Board	137,254	0.11011%	152,463	0.11761%	0	152,463
40197	Wise County School Board	435,112	0.34905%	453,305	0.34967%	0	453,305
40198	Wythe County School Board	310,262	0.24890%	325,588	0.25115%	0	325,588
40199	York County School Board	1,011,974	0.81182%	1,087,686	0.83902%	0	1,087,686
40200	Alexandria City School Board	2,205,827	1.76955%	2,287,624	1.76463%	0	2,287,624
40201	Bristol City School Board	188,586	0.15129%	190,291	0.14679%	0	190,291
40202	Buena Vista City Schools	70,166	0.05629%	70,980	0.05475%	0	70,980
40203	Charlottesville Public Schools	552,882	0.44353%	577,856	0.44575%	0	577,856
40205	Danville City Schools	534,047	0.42842%	589,671	0.45486%	0	589,671
40206	Fredericksburg City Schools	361,913	0.29033%	363,317	0.28026%	0	363,317
40207	Hampton City Schools	1,628,113	1.30610%	1,731,606	1.33573%	0	1,731,606
40208	Harrisonburg City School Board	672,845	0.53977%	703,002	0.54228%	0	703,002
40209	Hopewell City School Board	397,931	0.31923%	387,849	0.29918%	0	387,849
40210	Lynchburg Public Schools	781,666	0.62707%	835,077	0.64416%	0	835,077
40211	Newport News Public Schools	2,329,688	1.86892%	2,454,532	1.89338%	0	2,454,532
40212	Norfolk Public Schools	2,790,250	2.23839%	2,863,288	2.20869%	0	2,863,288
40213	Petersburg City Schools	370,156	0.29695%	371,536	0.28660%	0	371,536
40214	Portsmouth School Board	1,079,812	0.86624%	1,062,496	0.81959%	0	1,062,496
40215	Radford City School Board	131,129	0.10519%	138,237	0.10663%	0	138,237
40216	Richmond Public Schools	2,617,505	2.09981%	2,705,432	2.08692%	0	2,705,432
40217	Roanoke City School Board	1,387,693	1.11323%	1,427,942	1.10149%	0	1,427,942
40219	Staunton City Schools	263,574	0.21144%	277,971	0.21442%	0	277,971
40220	Suffolk City School Board	1,148,675	0.92149%	1,209,124	0.93270%	0	1,209,124
40222	Winchester Public Schools	455,348	0.36529%	478,530	0.36913%	0	478,530
40223	Martinsville City Schools	156,917	0.12588%	168,542	0.13001%	0	168,542
40224	Falls Church Public Schools	401,176	0.32183%	409,573	0.31594%	0	409,573
40225	Colonial Heights City Schools	281,485	0.22581%	295,500	0.22794%	0	295,500
40230	Covington City School Board	0	0.00000%	0	0.00000%	0	0
40231	Fairfax City School Board	1,233	0.00099%	908	0.00070%	0	908
40232	Franklin City Public Schools	102,068	0.08188%	109,205	0.08424%	0	109,205
40233	Chesapeake Public Schools	3,747,493	3.00630%	3,888,135	2.99924%	0	3,888,135
40234	Virginia Beach City School Board	5,788,275	4.64345%	6,142,858	4.73849%	0	6,142,858
40236	Manassas Park City Schools	334,282	0.26817%	355,355	0.27411%	0	355,355
40306	Town of West Point School Board	77,506	0.06218%	78,407	0.06048%	0	78,407
40307	Lexington City School Board	46,494	0.03730%	46,751	0.03606%	0	46,751
40308	Waynesboro Public Schools	297,724	0.23884%	302,449	0.23330%	0	302,449
40309	Town of Colonial Beach Schools	59,956	0.04810%	63,016	0.04861%	0	63,016
40313	Galax City Schools	112,824	0.09051%	116,071	0.08954%	0	116,071
40314	Norton City Schools	61,492	0.04933%	60,761	0.04687%	0	60,761
40332	Manassas City Schools	850,534	0.68231%	885,134	0.68278%	0	885,134
40335	City of Salem Schools	349,130	0.28008%	355,176	0.27398%	0	355,176
40402	Williamsburg-James City County School Board	1,059,994	0.85035%	1,096,122	0.84553%	0	1,096,122
40403	Poquoson City Public Schools	156,962	0.12592%	161,836	0.12484%	0	161,836
40410	Valley Vocational Technical Center	29,214	0.02344%	31,133	0.02402%	0	31,133
40412	Charlottesville/Albemarle Vo-Tech Center	22,125	0.01775%	14,302	0.01103%	0	14,302
40414	Jackson River Technical Ctr	0	0.00000%	0	0.00000%	0	0
40415	New Horizons Technical Center	129,573	0.10395%	131,044	0.10109%	0	131,044
40416	Northern Neck Regional Vocational Center	13,096	0.01051%	12,629	0.00974%	0	12,629
40417	Rowanty Vocational Technical Center	12,558	0.01007%	13,624	0.01051%	0	13,624
40418	Amelia-Nottoway Vocational Center	4,894	0.00393%	6,137	0.00473%	0	6,137
40421	Northern Neck Regional Special Education Program	9,189	0.00737%	9,960	0.00768%	0	9,960
40423	Maggie Walker Governor's School for Govt & Intl Studies	64,098	0.05142%	65,906	0.05084%	0	65,906
40424	Appomattox Region Governor's School	31,647	0.02539%	31,524	0.02432%	0	31,524
40425	Bridging Communities Regional Career and Tech Center	8,132	0.00652%	8,245	0.00636%	0	8,245
	Total for VRS Health Insurance Credit - Teachers[1]	$ 124,654,521	100.00000%	$ 129,637,371	100.00000%	$ 0	$ 129,637,371

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

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

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
	VRS Health Insurance Credit - Teachers Total[1]	**0**	**0**	**19,908,479**	**42,572,863**	**62,481,342**	**54,751,841**	**4,110,680**	**0**	**43,393,931**	**102,256,452**	**88,032,584**	**(142,508)**	**87,890,076**
	Employer Allocation													
40100	Accomack County School Board	0	0	58,382	76,923	135,305	160,560	12,055	0	436,235	608,850	258,156	(88,787)	169,369
40101	Albemarle County Schools	0	0	252,836	1,263,987	1,516,823	695,343	52,205	0	171,544	919,092	1,118,005	258,465	1,376,470
40102	Alleghany County School Board	0	0	36,066	480,205	516,271	99,188	7,447	0	150,631	257,266	159,480	53,320	212,800
40103	Amelia County School Board	0	0	20,000	26,043	46,043	55,004	4,130	0	40,718	99,852	88,438	(13,609)	74,829
40104	Amherst County School Board	0	0	54,959	20,692	75,651	151,148	11,348	0	111,278	273,774	243,023	(47,354)	195,669
40105	Appomattox County School Board	0	0	28,521	82,101	110,622	78,437	5,889	0	25,740	110,066	126,115	11,585	137,700
40106	Arlington Public Schools	0	0	717,241	1,452,164	2,169,405	1,972,539	148,095	0	1,991,643	4,112,277	3,171,541	26,646	3,198,187
40107	Augusta County School Board	0	0	138,949	171,049	309,998	382,135	28,690	0	225,319	636,144	614,415	(53,000)	561,415
40108	Bath County School Board	0	0	9,604	12	9,616	26,412	1,983	0	50,988	79,383	42,467	(19,724)	22,743
40109	Bedford County School Board	0	0	114,695	9,917	124,612	315,431	23,682	0	348,489	687,602	507,165	(83,534)	423,631
40110	Bland County School Board	0	0	8,375	19,321	27,696	23,034	1,729	0	31,383	56,146	37,035	(11,677)	25,358
40111	Botetourt County Schools	0	0	61,485	56	61,541	169,096	12,695	0	143,261	325,052	271,880	(60,825)	211,055
40112	Brunswick County Public Schools	0	0	16,052	17	16,069	44,146	3,314	0	242,531	289,991	70,981	(76,452)	(5,471)
40113	Buchanan County School Board	0	0	27,223	25	27,248	74,868	5,621	0	214,245	294,734	120,376	(87,270)	33,106
40114	Buckingham County School Board	0	0	26,176	43,109	69,285	71,988	5,405	0	45,008	122,401	115,745	(11,363)	104,382
40115	Campbell County School Board	0	0	95,003	82,597	177,600	261,276	19,616	0	96,184	377,076	420,091	(13,772)	406,319
40116	Caroline County School Board	0	0	50,572	118,957	169,529	139,081	10,442	0	141,615	291,138	223,620	(8,258)	215,362
40117	Carroll County School Board	0	0	46,646	7,181	53,827	128,284	9,631	0	173,749	311,664	206,260	(60,666)	145,594
40118	Charles City County School Board	0	0	9,297	53,127	62,424	25,569	1,920	0	74,073	101,562	41,111	(21,519)	19,592
40119	Charlotte County School Board	0	0	34,597	1,505,723	1,540,320	95,148	7,144	0	1,487,834	1,590,126	152,983	49,954	202,937
40120	Chesterfield County School Board	0	0	833,944	4,132,663	4,966,607	2,293,494	172,192	0	252,317	2,718,003	3,687,588	953,873	4,641,461
40121	Clarke County School Board	0	0	28,664	46,500	75,164	78,832	5,919	0	77,877	162,628	126,749	(15,310)	111,439
40122	Craig County School Board	0	0	7,659	558	8,217	21,063	1,581	0	39,656	62,300	33,866	(12,139)	21,727
40123	Culpeper County School Board	0	0	109,911	245,713	355,624	302,274	22,694	0	106,281	431,249	486,010	855	486,865
40124	Cumberland County School Board	0	0	18,802	20,392	39,194	51,708	3,882	0	48,903	104,493	83,138	(13,199)	69,939
40125	Dickenson County School Board	0	0	22,483	33,737	56,220	61,831	4,642	0	54,482	120,955	99,415	(33,246)	66,169
40126	Dinwiddie County School Board	0	0	56,343	106,399	162,742	154,953	11,634	0	118,266	284,853	249,141	(16,768)	232,373
40128	Essex County Public Schools	0	0	14,898	7,708	22,606	40,971	3,076	0	193,705	237,752	65,875	(53,974)	11,901
40129	Fairfax County School Board	0	0	3,485,209	1,122,127	4,607,336	9,584,939	719,622	0	8,173,205	18,477,766	15,411,116	(1,029,813)	14,381,303
40130	Fauquier County School Board	0	0	165,159	216,925	382,084	454,216	34,102	0	807,437	1,295,755	730,310	(187,514)	542,796
40131	Floyd County School Board	0	0	23,090	5,636	28,726	63,501	4,768	0	128,689	196,958	102,100	(28,738)	73,362
40132	Fluvanna County Public Schools	0	0	55,756	91,891	147,647	153,338	11,512	0	149,184	314,034	246,544	(41,510)	205,034
40133	Franklin County Public Schools	0	0	89,246	10,076	99,322	245,442	18,427	0	481,978	745,847	394,632	(123,740)	270,892
40134	Frederick County School Board	0	0	214,263	130,297	344,560	589,261	44,241	0	282,927	916,429	947,442	(37,678)	909,764
40135	Giles County Schools	0	0	30,994	106,295	137,289	85,238	6,400	0	57,000	148,638	137,049	1,237	138,286
40136	Gloucester County School Board	0	0	74,095	181,158	255,253	203,775	15,299	0	167,227	386,301	327,640	(4,395)	323,245
40137	Goochland County School Board	0	0	37,113	55,015	92,128	102,068	7,663	0	73,463	183,194	164,110	(2,840)	161,270
40138	Grayson County School Board	0	0	22,841	79,819	102,660	62,817	4,716	0	21,356	88,889	101,000	6,847	107,847
40139	Greene County Public Schools	0	0	39,504	91,443	130,947	108,644	8,157	0	200,878	317,679	174,683	(34,468)	140,215
40140	Greensville County School Board	0	0	29,546	27,893	57,439	81,257	6,101	0	102,037	189,395	130,649	(18,897)	111,752
40141	Halifax County School Board	0	0	64,392	112,625	177,017	177,089	13,296	0	139,449	329,834	284,733	(69,171)	215,562
40142	Hanover County School Board	0	0	240,299	188,238	428,537	660,866	49,617	0	376,691	1,087,174	1,062,571	(103,561)	959,010
40143	Henrico County School Board	0	0	680,283	1,539,287	2,219,570	1,870,898	140,464	0	565,761	2,577,123	3,008,117	208,650	3,216,767
40144	Henry County Public Schools	0	0	87,201	95,361	182,562	239,819	18,005	0	202,091	459,915	385,592	(38,864)	346,728
40145	Highland County Public Schools	0	0	4,018	235	4,253	11,049	830	0	20,119	31,998	17,765	(6,083)	11,682
40146	Isle of Wight County Schools	0	0	74,509	152,742	227,251	204,914	15,385	0	103,937	324,236	329,471	8,885	338,356
40148	King George County School Board	0	0	59,737	219,647	279,384	164,288	12,335	0	51,648	228,271	264,151	45,347	309,498

Health Insurance Credit - Teachers

Appendix 10 - Deferred Inflows and Outflows and OPEB Expense

		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
40149	King & Queen County School Board	0	0	11,093	28,865	39,958	30,508	2,290	0	38,906	71,704	49,052	(814)	48,238
40150	King William County School Board	0	0	23,506	26	23,532	64,645	4,853	0	241,357	310,855	103,940	(60,497)	43,443
40151	Lancaster County Public Schools	0	0	13,836	11	13,847	38,053	2,857	0	163,417	204,327	61,183	(50,226)	10,957
40152	Lee County School Board	0	0	39,976	18,419	58,395	109,942	8,254	0	213,613	331,809	176,769	(56,856)	119,913
40153	Loudoun County School Board	0	0	1,670,592	7,386,460	9,057,052	4,594,424	344,942	0	1,798,402	6,737,768	7,387,131	2,902,580	10,289,711
40154	Louisa County Public Schools	0	0	75,714	246,018	321,732	208,227	15,633	0	58,464	282,324	334,797	63,070	397,867
40155	Lunenburg County School Board	0	0	20,514	85,351	105,865	56,416	4,236	0	59,566	120,218	90,709	(75)	90,634
40156	Madison County School Board	0	0	21,702	26,465	48,167	59,685	4,481	0	136,250	200,416	95,964	(29,955)	66,009
40157	Mathews County School Board	0	0	14,511	36,397	50,908	39,909	2,996	0	138,706	181,611	64,167	(19,691)	44,476
40158	Mecklenburg County School Board	0	0	51,856	69,471	121,327	142,612	10,707	0	259,961	413,280	229,298	(47,868)	181,430
40159	Middlesex County School Board	0	0	20,518	58,992	79,510	56,427	4,236	0	48,774	109,437	90,726	15,607	106,333
40160	Montgomery County School Board	0	0	130,008	397,354	527,362	357,546	26,844	0	471,492	855,882	574,879	48,102	622,981
40162	Nelson County Public Schools	0	0	24,878	620	25,498	68,418	5,137	0	108,189	181,744	110,006	(38,038)	71,968
40163	New Kent County School Board	0	0	44,137	175,364	219,501	121,385	9,113	0	10,525	141,023	195,168	43,709	238,877
40165	Northampton County Schools	0	0	20,729	54,611	75,340	57,008	4,280	0	102,516	163,804	91,660	(24,007)	67,653
40166	Northumberland County School Board	0	0	19,920	48,248	68,168	54,785	4,113	0	43,115	102,013	88,085	2,188	90,273
40167	Nottoway County School Board	0	0	23,167	22	23,189	63,715	4,784	0	131,944	200,443	102,444	(48,674)	53,770
40168	Orange County Public Schools	0	0	63,152	76,895	140,047	173,678	13,039	0	102,723	289,440	279,248	(36,312)	242,936
40169	Page County Public Schools	0	0	42,871	68,458	111,329	117,903	8,852	0	107,367	234,122	189,569	(36,805)	152,764
40170	Patrick County School Board	0	0	29,152	35,022	64,174	80,173	6,019	0	87,541	173,733	128,906	(40,299)	88,607
40171	Pittsylvania County School Board	0	0	98,151	104,127	202,278	269,932	20,266	0	410,657	700,855	434,009	(58,897)	375,112
40172	Powhatan County School Board	0	0	53,797	29,761	83,558	147,950	11,108	0	218,449	377,507	237,882	(57,793)	180,089
40173	Prince Edward County School Board	0	0	21,939	1,300	23,239	60,337	4,530	0	237,725	302,592	97,012	(73,846)	23,166
40174	Prince George County School Board	0	0	70,984	10,176	81,160	195,218	14,657	0	366,873	576,748	313,880	(106,566)	207,314
40176	Prince William County School Board	0	0	1,445,740	4,829,561	6,275,301	3,976,040	298,515	0	357,660	4,632,215	6,392,865	1,285,590	7,678,455
40177	Pulaski County School Board	0	0	50,470	151,685	202,155	138,801	10,421	0	206,935	356,157	223,171	(43,492)	179,679
40178	Rappahannock County School Board	0	0	12,897	21,646	34,543	35,468	2,663	0	78,338	116,469	57,028	(14,881)	42,147
40179	Richmond County School Board	0	0	16,311	30,019	46,330	44,858	3,368	0	48,273	96,499	72,125	(2,149)	69,976
40180	Roanoke County School Board	0	0	186,162	132,091	318,253	511,979	38,439	0	140,177	690,595	823,184	(38,094)	785,090
40181	Rockbridge County School Board	0	0	36,960	9,102	46,062	101,647	7,631	0	153,894	263,172	163,432	(34,824)	128,608
40182	Rockingham County School Board	0	0	165,481	283,985	449,466	455,103	34,168	0	104,826	594,097	731,736	18,274	750,010
40183	Russell County School Board	0	0	38,897	10,483	49,380	106,974	8,031	0	253,961	368,966	171,998	(66,074)	105,924
40184	Scott County School Board	0	0	49,717	110,899	160,616	136,732	10,266	0	50,273	197,271	219,844	(1,340)	218,504
40185	Shenandoah County School Board	0	0	80,094	40,972	121,066	220,272	16,538	0	376,557	613,367	354,164	(69,645)	284,519
40186	Smyth County School Board	0	0	50,629	55,128	105,757	139,239	10,454	0	192,856	342,549	223,876	(65,603)	158,273
40187	Southampton County School Board	0	0	26,476	21,198	47,674	72,814	5,467	0	258,055	336,336	117,075	(55,344)	61,731
40188	Spotsylvania County School Board	0	0	310,349	253,767	564,116	853,515	64,081	0	281,148	1,198,744	1,372,322	(97,617)	1,274,705
40189	Stafford County School Board	0	0	435,126	2,095,732	2,530,858	1,196,673	89,844	0	46,484	1,333,001	1,924,067	513,140	2,437,207
40190	Surry County Schools	0	0	14,876	14	14,890	40,911	3,072	0	138,960	182,943	65,778	(45,628)	20,150
40191	Sussex County School Board	0	0	17,127	697	17,824	47,103	3,536	0	73,663	124,302	75,734	(24,529)	51,205
40192	Tazewell County Schools	0	0	57,691	60,052	117,743	158,660	11,912	0	138,559	309,131	255,101	(89,426)	165,675
40193	Warren County School Board	0	0	74,330	139,803	214,133	204,421	15,348	0	89,081	308,850	328,678	11,774	340,452
40195	Washington County School Board	0	0	80,681	24,890	105,571	221,887	16,659	0	198,067	436,613	356,761	(83,585)	273,176
40196	Westmoreland County School Board	0	0	23,414	94,548	117,962	64,394	4,835	0	72,992	142,221	103,535	(794)	102,741
40197	Wise County School Board	0	0	69,614	209,398	279,012	191,451	14,374	0	99,030	304,855	307,824	(16,418)	291,406
40198	Wythe County School Board	0	0	50,000	93,024	143,024	137,509	10,324	0	68,767	216,600	221,094	(25,272)	195,822
40199	York County School Board	0	0	167,036	328,867	495,903	459,379	34,489	0	271,452	765,320	738,611	(40,252)	698,359
40200	Alexandria City School Board	0	0	351,311	61,295	412,606	966,167	72,538	0	903,323	1,942,028	1,553,449	(173,441)	1,380,008
40201	Bristol City School Board	0	0	29,224	63,335	92,559	80,370	6,034	0	107,408	193,812	129,223	(20,651)	108,572

Health Insurance Credit - Teachers

Appendix 10 - Deferred Inflows and Outflows and OPEB Expense

		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
40202	Buena Vista City Schools	0	0	10,900	18,797	29,697	29,977	2,251	0	71,865	104,093	48,198	(22,988)	25,210
40203	Charlottesville Public Schools	0	0	88,742	28,197	116,939	244,056	18,323	0	304,156	566,535	392,405	(67,358)	325,047
40205	Danville City Schools	0	0	90,556	465,521	556,077	249,044	18,698	0	64,452	332,194	400,425	83,640	484,065
40206	Fredericksburg City Schools	0	0	55,796	144,390	200,186	153,448	11,521	0	172,545	337,514	246,720	(14,864)	231,856
40207	Hampton City Schools	0	0	265,924	489,355	755,279	731,337	54,908	0	298,073	1,084,318	1,175,878	(94,549)	1,081,329
40208	Harrisonburg City School Board	0	0	107,960	378,373	486,333	296,908	22,291	0	4,543	323,742	477,383	137,593	614,976
40209	Hopewell City School Board	0	0	59,562	199,208	258,770	163,807	12,298	0	305,842	481,947	263,376	(14,157)	249,219
40210	Lynchburg Public Schools	0	0	128,242	268,591	396,833	352,689	26,479	0	327,593	706,761	567,071	(135,615)	431,456
40211	Newport News Public Schools	0	0	376,943	270,764	647,707	1,036,660	77,831	0	638,730	1,753,221	1,666,791	(247,102)	1,419,689
40212	Norfolk Public Schools	0	0	439,717	420	440,137	1,209,298	90,792	0	2,572,450	3,872,540	1,944,367	(990,528)	953,839
40213	Petersburg City Schools	0	0	57,058	107,661	164,719	156,919	11,781	0	145,859	314,559	252,301	(24,205)	228,096
40214	Portsmouth School Board	0	0	163,168	44,622	207,790	448,741	33,691	0	1,559,928	2,042,360	721,506	(375,889)	345,617
40215	Radford City School Board	0	0	21,228	66,480	87,708	58,382	4,383	0	63,119	125,884	93,869	(4,204)	89,665
40216	Richmond Public Schools	0	0	415,474	1,793,160	2,208,634	1,142,627	85,787	0	1,653,889	2,882,303	1,837,170	93,398	1,930,568
40217	Roanoke City School Board	0	0	219,290	1,300,205	1,519,495	603,086	45,279	0	280,411	928,776	969,670	175,414	1,145,084
40219	Staunton City Schools	0	0	42,688	102,112	144,800	117,399	8,814	0	46,929	173,142	188,759	(6,542)	182,217
40220	Suffolk City School Board	0	0	185,686	306,385	492,071	510,670	38,340	0	410,503	959,513	821,080	(48,224)	772,856
40222	Winchester Public Schools	0	0	73,488	149,995	223,483	202,105	15,174	0	50,132	267,411	324,955	(9,069)	315,886
40223	Martinsville City Schools	0	0	25,883	43,639	69,522	71,183	5,344	0	103,586	180,113	114,451	(35,447)	79,004
40224	Falls Church Public Schools	0	0	62,899	132,250	195,149	172,983	12,987	0	184,065	370,035	278,130	(14,245)	263,885
40225	Colonial Heights City Schools	0	0	45,379	36,804	82,183	124,801	9,370	0	54,018	188,189	200,661	(18,581)	182,080
40230	Covington City School Board	0	0	0	0	0	0	0	0	490,240	490,240	0	(124,949)	(124,949)
40231	Fairfax City School Board	0	0	139	3	142	383	29	0	4,260	4,672	616	(867)	(251)
40232	Franklin City Public Schools	0	0	16,771	124,236	141,007	46,123	3,463	0	85,837	135,423	74,159	(23,820)	50,339
40233	Chesapeake Public Schools	0	0	597,103	1,273,055	1,870,158	1,642,139	123,289	0	157,127	1,922,555	2,640,308	253,324	2,893,632
40234	Virginia Beach City School Board	0	0	943,361	1,004,518	1,947,879	2,594,411	194,784	0	2,405,354	5,194,549	4,171,415	(644,938)	3,526,477
40236	Manassas Park City Schools	0	0	54,571	130,963	185,534	150,080	11,268	0	74,691	236,039	241,306	1,253	242,559
40306	Town of West Point School Board	0	0	12,041	25,309	37,350	33,114	2,486	0	68,388	103,988	53,242	(8,364)	44,878
40307	Lexington City School Board	0	0	7,179	13,744	20,923	19,744	1,482	0	22,187	43,413	31,745	1,838	33,583
40308	Waynesboro Public Schools	0	0	46,446	240,320	286,766	127,736	9,590	0	108,235	245,561	205,380	11,495	216,875
40309	Town of Colonial Beach Schools	0	0	9,678	69,382	79,060	26,615	1,998	0	22,656	51,269	42,793	6,589	49,382
40313	Galax City Schools	0	0	17,826	47,661	65,487	49,025	3,681	0	27,829	80,535	78,824	(2,398)	76,426
40314	Norton City Schools	0	0	9,331	51,243	60,574	25,662	1,927	0	35,993	63,582	41,261	(3,399)	37,862
40332	Manassas City Schools	0	0	135,931	265,864	401,795	373,835	28,067	0	252,350	654,252	601,069	(51,846)	549,223
40335	City of Salem Schools	0	0	54,545	97,480	152,025	150,009	11,262	0	114,349	275,620	241,192	(8,638)	232,554
40402	Williamsburg-James City County School Board	0	0	168,332	211,660	379,992	462,943	34,757	0	292,812	790,512	744,342	(40,826)	703,516
40403	Poquoson City Public Schools	0	0	24,854	21	24,875	68,352	5,132	0	129,850	203,334	109,900	(37,160)	72,740
40410	Valley Vocational Technical Center	0	0	4,782	18,691	23,473	13,151	987	0	13,766	27,904	21,145	(2,036)	19,109
40412	Charlottesville/Albemarle Vo-Tech Center	0	0	2,196	29,968	32,164	6,039	453	0	73,107	79,599	9,710	(5,618)	4,092
40414	Jackson River Technical Ctr	0	0	0	428	428	0	0	0	54,071	54,071	0	(16,718)	(16,718)
40415	New Horizons Technical Center	0	0	20,125	15,387	35,512	55,349	4,155	0	61,926	121,430	88,992	(4,397)	84,595
40416	Northern Neck Regional Vocational Center	0	0	1,939	725	2,664	5,333	400	0	39,047	44,780	8,574	(8,684)	(110)
40417	Rowanty Vocational Technical Center	0	0	2,092	13,935	16,027	5,754	432	0	4,839	11,025	9,252	1,818	11,070
40418	Amelia-Nottoway Vocational Center	0	0	942	20,684	21,626	2,590	194	0	3,508	6,292	4,164	3,693	7,857
40421	Northern Neck Regional Special Education Program	0	0	1,529	12,591	14,120	4,205	316	0	23,092	27,613	6,761	(3,998)	2,763
40423	Maggie Walker Governor's School for Govt & Intl Studies	0	0	10,121	11,055	21,176	27,836	2,090	0	28,947	58,873	44,756	(7,791)	36,965
40424	Appomattox Region Governor's School	0	0	4,842	21,196	26,038	13,316	1,000	0	12,364	26,680	21,410	2,882	24,292
40425	Bridging Communities Regional Career and Tech Center	0	0	1,266	11,605	12,871	3,482	261	0	8,115	11,858	5,599	867	6,466

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

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
	Total for VRS Health Insurance Credit - Teachers[1]	0	0	19,908,479	42,572,863	62,481,342	54,751,841	4,110,680	0	43,393,931	102,256,452	88,032,584	(142,508)	87,890,076

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

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

Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
	VRS Health Insurance Credit - Teachers Total[1]	**(8,947,808)**	**(5,162,932)**	**(9,289,257)**	**(9,617,984)**	**(4,765,255)**	**(1,991,859)**
	Employer Allocation						
40100	Accomack County School Board	(119,216)	(101,968)	(96,542)	(66,619)	(58,883)	(30,317)
40101	Albemarle County Schools	139,796	157,852	78,450	113,443	71,395	36,795
40102	Alleghany County School Board	50,358	68,380	68,907	79,572	(4,243)	(3,970)
40103	Amelia County School Board	(19,851)	(6,015)	(5,444)	(11,935)	(7,905)	(2,659)
40104	Amherst County School Board	(47,640)	(25,443)	(38,305)	(43,045)	(29,122)	(14,568)
40105	Appomattox County School Board	(5,777)	2,441	2,108	2,711	(1,562)	635
40106	Arlington Public Schools	(447,814)	(385,000)	(491,342)	(381,851)	(74,150)	(162,715)
40107	Augusta County School Board	(107,489)	(56,038)	(71,109)	(51,091)	(16,371)	(24,048)
40108	Bath County School Board	(21,414)	(15,771)	(13,719)	(11,044)	(5,370)	(2,450)
40109	Bedford County School Board	(120,560)	(107,701)	(124,384)	(112,858)	(65,019)	(32,467)
40110	Bland County School Board	(12,712)	(4,626)	(3,217)	(4,833)	(3,398)	337
40111	Botetourt County Schools	(76,413)	(53,647)	(61,794)	(45,039)	(20,346)	(6,271)
40112	Brunswick County Public Schools	(75,822)	(59,208)	(55,026)	(44,590)	(26,127)	(13,150)
40113	Buchanan County School Board	(79,370)	(59,684)	(51,602)	(43,157)	(21,253)	(12,420)
40114	Buckingham County School Board	(15,339)	(4,046)	(8,078)	(10,847)	(7,796)	(7,009)
40115	Campbell County School Board	(38,197)	(19,630)	(44,059)	(45,562)	(31,038)	(20,989)
40116	Caroline County School Board	(34,855)	(20,471)	(16,201)	(25,951)	(11,735)	(12,396)
40117	Carroll County School Board	(81,103)	(53,891)	(49,983)	(37,463)	(24,163)	(11,235)
40118	Charles City Co School Bd	(22,611)	(13,278)	(8,100)	(5,249)	3,465	6,634
40119	Charlotte County School Board	39,067	52,820	56,311	52,511	(202,489)	(48,024)
40120	Chesterfield Co School Bd	496,697	606,793	494,566	330,494	258,038	62,016
40121	Clarke County School Board	(27,551)	(20,656)	(22,590)	(7,223)	(5,624)	(3,819)
40122	Craig County School Board	(12,738)	(9,971)	(11,401)	(9,780)	(6,178)	(4,015)
40123	Culpeper County School Board	(44,568)	(20,862)	(33,663)	(13,745)	15,025	22,188
40124	Cumberland County School Board	(16,818)	(7,028)	(12,749)	(13,085)	(10,329)	(5,291)
40125	Dickenson County School Board	(22,775)	(11,210)	(13,697)	(9,068)	(4,024)	(3,962)
40126	Dinwiddie County School Board	(38,758)	(15,306)	(25,687)	(13,338)	(17,222)	(11,799)
40128	Essex County Public Schools	(51,117)	(39,947)	(36,065)	(35,282)	(29,983)	(22,753)
40129	Fairfax County Public Schools	(2,800,391)	(2,412,606)	(3,473,999)	(3,342,448)	(1,453,235)	(387,751)
40130	Fauquier County School Board	(225,006)	(172,066)	(202,421)	(155,569)	(81,225)	(77,384)
40131	Floyd County School Board	(36,326)	(35,493)	(35,875)	(31,399)	(20,739)	(8,400)
40132	Fluvanna County Public Schools	(58,804)	(43,330)	(42,510)	(27,144)	(2,013)	7,414
40133	Franklin County Public Schools	(179,332)	(160,513)	(139,119)	(97,621)	(57,888)	(12,053)
40134	Frederick County School Board	(117,061)	(95,773)	(140,730)	(132,246)	(74,728)	(11,331)
40135	Giles County Schools	(10,894)	(2,547)	(6,001)	335	9,506	(1,747)
40136	Gloucester County School Board	(39,366)	(18,406)	(37,552)	(8,830)	(17,786)	(9,108)
40137	Goochland County School Board	(20,272)	(13,765)	(20,651)	(15,356)	(11,269)	(9,752)
40138	Grayson County School Board	(4,608)	7,562	5,144	738	3,177	1,758
40139	Greene County Public Schools	(50,402)	(37,323)	(34,025)	(20,247)	(23,809)	(20,925)
40140	Greensville County Public Schools	(32,009)	(30,009)	(31,191)	(24,111)	(8,443)	(6,194)
40141	Halifax County School Board	(67,582)	(29,945)	(23,817)	(9,634)	(14,614)	(7,224)
40142	Hanover County Public Schools	(200,993)	(125,641)	(142,898)	(93,913)	(63,377)	(31,814)
40143	Henrico Co School Board	(78,858)	25,716	(161,085)	(175,383)	(51,454)	83,509
40144	Henry County Public Schools	(72,725)	(43,985)	(54,676)	(50,789)	(27,692)	(27,486)
40145	Highland County School Board	(8,745)	(6,790)	(4,967)	(4,221)	(2,469)	(553)
40146	Isle Of Wight County Schools	(19,105)	(8,022)	(27,549)	(14,529)	(14,016)	(13,763)
40148	King George Co School Board	163	15,355	(370)	7,793	21,476	6,696
40149	King And Queen County School Board	(6,125)	(3,423)	(4,256)	(4,975)	(7,047)	(5,920)
40150	King William Co School Board	(66,730)	(58,682)	(58,200)	(49,742)	(39,065)	(14,905)
40151	Lancaster County Public Schools	(55,578)	(48,349)	(40,179)	(26,459)	(17,674)	(2,240)
40152	Lee County School Board	(74,871)	(57,946)	(60,340)	(42,747)	(27,152)	(10,358)
40153	Loudoun County School Board	1,668,013	1,446,625	274,242	(434,808)	(530,355)	(104,433)
40154	Louisa County Public Schools	24,817	32,927	18,232	(9,180)	(13,755)	(13,632)
40155	Lunenburg County School Board	2,437	5,761	(5,036)	(4,906)	(4,435)	(8,175)
40156	Madison County School Board	(41,201)	(32,004)	(26,872)	(20,342)	(17,225)	(14,605)
40157	Mathews County School Board	(22,634)	(15,662)	(27,052)	(30,251)	(23,624)	(11,479)
40158	Mecklenburg Co School Board	(62,384)	(47,990)	(63,338)	(55,503)	(41,435)	(21,304)
40159	Middlesex County School Board	5,047	(2,979)	(14,014)	(9,959)	(3,386)	(4,638)
40160	Montgomery County School Board	(23,061)	(4,262)	(57,819)	(88,499)	(100,747)	(54,131)
40162	Nelson County Public Schools	(45,320)	(38,516)	(33,210)	(21,311)	(11,701)	(6,189)
40163	New Kent County School Board	19,289	23,200	10,974	10,755	12,635	1,626
40165	Northampton County Schools	(29,723)	(24,226)	(23,950)	(13,588)	(2,673)	5,696
40166	Northumberland Co School Bd	(9,988)	(6,044)	(4,824)	(3,618)	(4,055)	(5,315)
40167	Nottoway County School Board	(54,437)	(39,655)	(35,867)	(29,416)	(12,251)	(5,627)
40168	Orange County Public Schools	(54,810)	(33,477)	(31,786)	(15,984)	(9,497)	(3,838)
40169	Page County Public Schools	(45,103)	(27,236)	(20,718)	(15,307)	(5,052)	(9,376)
40170	Patrick County School Board	(47,348)	(26,104)	(17,673)	(10,297)	(3,270)	(4,868)

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

Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
40171	Pittsylvania Co School Bd	(114,958)	(105,359)	(104,746)	(81,550)	(49,552)	(42,411)
40172	Powhatan County School Board	(72,741)	(52,649)	(59,384)	(50,877)	(39,803)	(18,495)
40173	Prince Edward Co School Bd	(76,723)	(66,759)	(57,389)	(46,184)	(25,558)	(6,740)
40174	Prince George Co School Bd	(121,559)	(91,263)	(96,640)	(89,392)	(59,373)	(37,361)
40176	Prince William Co School Bd	470,192	703,002	302,391	(2,394)	241,211	(71,316)
40177	Pulaski County School Board	(54,660)	(29,168)	(20,064)	(14,335)	(12,262)	(23,513)
40178	Rappahannock Co School Board	(17,249)	(11,723)	(13,026)	(15,590)	(13,173)	(11,165)
40179	Richmond County School Board	(8,571)	(5,016)	(9,275)	(9,686)	(10,273)	(7,347)
40180	Roanoke County School Board	(131,069)	(53,942)	(59,598)	(71,439)	(40,389)	(15,905)
40181	Rockbridge Co School Bd	(48,962)	(44,451)	(50,779)	(41,140)	(21,722)	(10,056)
40182	Rockingham Co School Bd	(49,752)	(12,236)	(19,624)	(27,720)	(17,886)	(17,413)
40183	Russell County School Board	(75,529)	(62,195)	(67,411)	(63,500)	(37,953)	(12,999)
40184	Scott County School Board	(21,044)	(4,157)	(9,921)	(13,612)	3,941	8,139
40185	Shenandoah County School Board	(94,045)	(88,585)	(111,753)	(99,018)	(65,656)	(33,245)
40186	Smyth County School Board	(69,199)	(44,220)	(41,283)	(34,985)	(31,459)	(15,646)
40187	Southampton Co School Bd	(64,849)	(59,487)	(59,574)	(45,812)	(32,430)	(26,509)
40188	Spotsylvania Co School Bd	(178,215)	(101,444)	(173,646)	(132,956)	(47,385)	(981)
40189	Stafford County School Board	301,674	391,474	233,051	157,273	113,792	593
40190	Surry County Schools	(50,140)	(41,091)	(30,568)	(21,816)	(15,824)	(8,613)
40191	Sussex County School Board	(27,899)	(22,905)	(23,457)	(19,017)	(9,574)	(3,626)
40192	Tazewell County Schools	(90,510)	(44,607)	(28,126)	(18,772)	(3,754)	(5,619)
40193	Warren County School Board	(22,423)	(4,440)	(14,068)	(21,079)	(25,164)	(7,542)
40195	Washington County School Board	(102,911)	(65,853)	(65,814)	(59,456)	(32,464)	(4,543)
40196	Westmoreland Co School Bd	(18,383)	(5,761)	(8,500)	(6,828)	6,282	8,932
40197	Wise County School Board	(4,803)	24,560	5,161	(22,309)	(22,418)	(6,034)
40198	Wythe County School Board	(38,052)	(16,303)	(14,645)	(6,680)	3,723	(1,620)
40199	York County School Board	(83,126)	(48,441)	(93,383)	(73,327)	4,684	24,176
40200	Alexandria City School Board	(332,923)	(274,991)	(360,311)	(341,930)	(176,723)	(42,544)
40201	Bristol City School Bd	(24,245)	(10,328)	(16,865)	(27,082)	(13,046)	(9,687)
40202	Buena Vista City Schools	(24,112)	(19,189)	(17,613)	(5,773)	(4,300)	(3,409)
40203	Charlottesville Public Schools	(106,203)	(89,953)	(109,833)	(87,368)	(50,704)	(5,537)
40205	Danville City Schools	67,836	60,996	9,420	21,130	33,812	30,689
40206	Fredericksburg City Schools	(37,414)	(21,725)	(24,339)	(13,940)	(19,185)	(20,725)
40207	Hampton City Schools	(185,075)	(52,602)	(42,508)	(52,253)	(14,540)	17,940
40208	Harrisonburg City School Bd	59,122	60,755	29,112	14,676	5,950	(7,025)
40209	Hopewell City School Board	(46,416)	(34,963)	(46,807)	(26,528)	(32,365)	(36,098)
40210	Lynchburg Public Schools	(161,050)	(84,386)	(66,868)	(19,892)	9,403	12,864
40211	Newport News Public Schools	(371,494)	(246,768)	(236,683)	(196,287)	(53,342)	(941)
40212	Norfolk Public Schools	(968,945)	(734,163)	(696,846)	(614,525)	(329,277)	(88,648)
40213	Petersburg City Schools	(22,385)	(10,897)	(29,332)	(32,013)	(33,943)	(21,272)
40214	Portsmouth School Board	(404,562)	(361,583)	(370,042)	(376,084)	(235,837)	(86,461)
40215	Radford City School Board	(15,137)	(7,642)	(8,626)	(1,836)	(4,980)	45
40216	Richmond Public Schools	(74,159)	(36,936)	57,728	(296,444)	(262,905)	(60,952)
40217	Roanoke City School Board	90,025	152,889	129,475	119,357	138,564	(39,591)
40219	Staunton City Schools	(19,089)	(3,824)	(5,474)	218	(380)	208
40220	Suffolk City School Board	(113,763)	(99,483)	(128,060)	(110,230)	(14,184)	(1,723)
40222	Winchester Public Schools	(30,099)	(2,092)	(7,787)	(5,969)	3,603	(1,584)
40223	Martinsville City Schools	(39,589)	(31,112)	(23,972)	(16,236)	(3,303)	3,621
40224	Falls Church Public Schools	(36,974)	(32,365)	(50,901)	(29,952)	(9,546)	(15,149)
40225	Colonial Heights City Schools	(33,325)	(21,111)	(23,676)	(21,092)	(5,462)	(1,340)
40230	Covington City School Board	(125,374)	(119,768)	(116,824)	(110,740)	(17,534)	0
40231	Fairfax City School Board	(929)	(859)	(825)	(797)	(668)	(451)
40232	Franklin City Public Schools	(20,446)	(2,594)	8,728	6,417	11,609	1,871
40233	Chesapeake Public Schools	(13,175)	105,245	(33,000)	(56,736)	15,628	(70,359)
40234	Va Beach City School Board	(990,710)	(729,621)	(757,315)	(603,571)	(213,949)	48,498
40236	Manassas Park City Schools	(13,133)	(5,387)	(15,702)	(22,171)	2,416	3,474
40306	Town Of West Point School Bd	(18,384)	(15,412)	(15,587)	(10,890)	(2,601)	(3,764)
40307	Lexington City School Board	(2,222)	(1,741)	(4,645)	(6,018)	(5,278)	(2,585)
40308	Waynesboro Public Schools	(5,225)	13,768	16,579	16,199	12,858	(12,973)
40309	Town Of Colonial Beach Schools	1,833	6,174	5,978	5,318	8,694	(205)
40313	Galax City Schools	(6,915)	(1,683)	(1,363)	619	(2,464)	(3,241)
40314	Norton City Schools	(2,617)	4,704	4,216	194	(4,874)	(4,631)
40332	Manassas City Schools	(65,427)	(14,455)	(35,189)	(81,097)	(43,400)	(12,889)
40335	City Of Salem Schools	(30,424)	(18,090)	(21,463)	(17,001)	(21,985)	(14,632)
40402	Williamsburg-James City Co Sch	(97,370)	(64,107)	(107,708)	(66,361)	(50,887)	(24,087)
40403	Poquoson City Public Schools	(46,206)	(37,239)	(38,665)	(33,485)	(18,753)	(4,112)
40410	Valley Vo-Tech Center	(3,043)	(1,394)	(2,052)	(181)	1,849	389
40412	Charlottesville/Albemarle Tech Edu Center	(5,971)	(5,071)	(7,195)	(7,452)	(11,424)	(10,323)
40414	Jackson River Technical Ctr	(13,082)	(13,276)	(12,770)	(12,516)	(1,999)	0

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

Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
40415	New Horizons Technical Ctr	(17,948)	(16,294)	(16,128)	(17,818)	(11,419)	(6,310)
40416	Northern Neck Reg Voc Ctr	(8,547)	(8,347)	(8,979)	(8,484)	(6,409)	(1,351)
40417	Rowanty Vo-Tech Center	1,632	2,302	427	206	(19)	454
40418	Amelia-Nottoway Technical Center	3,277	2,996	2,577	3,368	2,006	1,110
40421	Northern Neck Regional Special Education Program	(5,384)	(5,002)	(4,721)	(283)	1,581	316
40423	Maggie Walker Governor'S Sch For Govt/Int'L Study	(12,467)	(7,738)	(4,828)	(6,697)	(4,086)	(1,879)
40424	Appomattox Region Governor'S School	2,844	3,400	(16)	(2,628)	(2,145)	(2,096)
40425	Bridging Communities Regional Career And Tech Center	(297)	(217)	485	1,510	(104)	(364)
	Total for VRS Health Insurance Credit - Teachers[1]	(8,947,808)	(5,162,932)	(9,289,257)	(9,617,984)	(4,765,255)	(1,991,859)

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

Health Insurance Credit - Teachers
Appendix 12 - Net OPEB Liability

Employer Code	Employer	June 30, 2023 Net OPEB Liability	June 30, 2024 Net OPEB Liability	Discount Rate Sensitivity: Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Discount Rate Sensitivity: Net OPEB Liability 1% Increase Discount Rate (7.75%)
	VRS Health Insurance Credit - Teachers Total[1]	**1,211,417,400**	**1,155,648,006**	**1,314,260,081**	**1,021,209,769**
	Employer Allocation				
40100	Accomack County School Board	3,749,700	3,388,938	3,854,068	2,994,698
40101	Albemarle County Schools	14,884,564	14,676,614	16,690,972	12,969,262
40102	Alleghany County School Board	2,197,511	2,093,572	2,380,914	1,850,024
40103	Amelia County School Board	1,222,320	1,160,964	1,320,306	1,025,907
40104	Amherst County School Board	3,417,287	3,190,282	3,628,146	2,819,152
40105	Appomattox County School Board	1,707,372	1,655,581	1,882,809	1,462,985
40106	Arlington Public Schools	44,376,521	41,634,415	47,348,716	36,791,022
40107	Augusta County School Board	8,536,737	8,065,730	9,172,747	7,127,431
40108	Bath County School Board	596,381	557,485	633,999	492,632
40109	Bedford County School Board	7,148,211	6,657,804	7,571,584	5,883,292
40110	Bland County School Board	500,194	486,181	552,909	429,623
40111	Botetourt County Schools	3,742,311	3,569,103	4,058,961	3,153,904
40112	Brunswick County Public Schools	1,069,803	931,799	1,059,688	823,401
40113	Buchanan County School Board	1,734,629	1,580,233	1,797,119	1,396,402
40114	Buckingham County School Board	1,628,145	1,519,446	1,727,989	1,342,687
40115	Campbell County School Board	5,873,436	5,514,752	6,271,649	4,873,213
40116	Caroline County School Board	3,136,360	2,935,577	3,338,483	2,594,077
40117	Carroll County School Board	2,891,290	2,707,683	3,079,311	2,392,694
40118	Charles City Co School Bd	504,798	539,688	613,759	476,905
40119	Charlotte County School Board	2,464,265	2,008,285	2,283,921	1,774,658
40120	Chesterfield Co School Bd	49,572,896	48,408,824	55,052,909	42,777,354
40121	Clarke County School Board	1,751,831	1,663,902	1,892,272	1,470,338
40122	Craig County School Board	492,199	444,578	505,596	392,859
40123	Culpeper County School Board	6,420,633	6,380,102	7,255,767	5,637,895
40124	Cumberland County School Board	1,171,562	1,091,394	1,241,187	964,431
40125	Dickenson County School Board	1,381,864	1,305,073	1,484,194	1,153,252
40126	Dinwiddie County School Board	3,478,101	3,270,599	3,719,487	2,890,126
40128	Essex County Public Schools	1,077,798	864,771	983,461	764,171
40129	Fairfax County Public Schools	212,387,152	202,309,474	230,076,341	178,774,514
40130	Fauquier County School Board	10,540,179	9,587,140	10,902,970	8,471,854
40131	Floyd County School Board	1,454,064	1,340,321	1,524,279	1,184,399
40132	Fluvanna County Public Schools	3,288,029	3,236,508	3,680,717	2,860,000
40133	Franklin County Public Schools	5,455,739	5,180,539	5,891,565	4,577,879
40134	Frederick County School Board	12,956,351	12,437,546	14,144,593	10,990,668
40135	Giles County Schools	1,875,032	1,799,113	2,046,040	1,589,819
40136	Gloucester County School Board	4,522,342	4,301,091	4,891,413	3,800,739
40137	Goochland County School Board	2,307,023	2,154,359	2,450,044	1,903,739
40138	Grayson County School Board	1,357,272	1,325,875	1,507,851	1,171,634
40139	Greene County Public Schools	2,540,585	2,293,152	2,607,886	2,026,387
40140	Greensville County Public Schools	1,823,910	1,715,097	1,950,493	1,515,577
40141	Halifax County School Board	3,924,508	3,737,828	4,250,843	3,303,001
40142	Hanover County Public Schools	14,684,681	13,948,903	15,863,382	12,326,206
40143	Henrico Co School Board	40,173,387	39,489,070	44,908,924	34,895,248
40144	Henry County Public Schools	5,457,314	5,061,854	5,756,591	4,473,001
40145	Highland County School Board	245,675	233,210	265,218	206,080
40146	Isle Of Wight County Schools	4,584,730	4,325,128	4,918,750	3,821,980
40148	King George Co School Board	3,532,857	3,467,637	3,943,569	3,064,242
40149	King And Queen County School Board	713,767	643,927	732,306	569,018
40150	King William Co School Board	1,531,474	1,364,474	1,551,747	1,205,742
40151	Lancaster County Public Schools	848,840	803,175	913,411	709,741
40152	Lee County School Board	2,483,769	2,320,541	2,639,034	2,050,589
40153	Loudoun County School Board	101,149,113	96,974,585	110,284,295	85,693,388
40154	Louisa County Public Schools	4,655,962	4,395,045	4,998,263	3,883,763
40155	Lunenburg County School Board	1,297,549	1,190,780	1,354,214	1,052,255
40156	Madison County School Board	1,420,750	1,259,772	1,432,675	1,113,221
40157	Mathews County School Board	963,804	842,352	957,964	744,360
40158	Mecklenburg Co School Board	3,285,243	3,010,116	3,423,253	2,659,945
40159	Middlesex County School Board	1,269,323	1,191,011	1,354,476	1,052,459
40160	Montgomery County School Board	8,242,242	7,546,728	8,582,513	6,668,806
40162	Nelson County Public Schools	1,543,588	1,444,098	1,642,299	1,276,104
40163	New Kent County School Board	2,637,013	2,562,072	2,913,715	2,264,022
40165	Northampton County Schools	1,198,698	1,203,261	1,368,408	1,063,284
40166	Northumberland Co School Bd	1,238,917	1,156,341	1,315,049	1,021,822

Health Insurance Credit - Teachers
Appendix 12 - Net OPEB Liability

Employer Code	Employer	June 30, 2023 Net OPEB Liability	June 30, 2024 Net OPEB Liability	Discount Rate Sensitivity: Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Discount Rate Sensitivity: Net OPEB Liability 1% Increase Discount Rate (7.75%)
40167	Nottoway County School Board	1,436,378	1,344,828	1,529,404	1,188,382
40168	Orange County Public Schools	3,822,749	3,665,831	4,168,964	3,239,380
40169	Page County Public Schools	2,649,612	2,488,572	2,830,128	2,199,073
40170	Patrick County School Board	1,789,627	1,692,215	1,924,471	1,495,357
40171	Pittsylvania Co School Bd	6,235,044	5,697,460	6,479,434	5,034,666
40172	Powhatan County School Board	3,379,128	3,122,792	3,551,394	2,759,513
40173	Prince Edward Co School Bd	1,371,567	1,273,524	1,448,315	1,125,373
40174	Prince George Co School Bd	4,563,167	4,120,463	4,685,994	3,641,123
40176	Prince William Co School Bd	87,381,354	83,922,349	95,440,647	74,159,539
40177	Pulaski County School Board	3,219,826	2,929,683	3,331,781	2,588,869
40178	Rappahannock Co School Board	864,346	748,629	851,378	661,540
40179	Richmond County School Board	1,038,548	946,822	1,076,773	836,677
40180	Roanoke County School Board	11,305,916	10,806,349	12,289,515	9,549,230
40181	Rockbridge Co School Bd	2,300,239	2,145,461	2,439,924	1,895,876
40182	Rockingham Co School Bd	10,076,328	9,605,862	10,924,261	8,488,398
40183	Russell County School Board	2,440,279	2,257,905	2,567,801	1,995,240
40184	Scott County School Board	2,919,637	2,886,000	3,282,102	2,550,267
40185	Shenandoah County School Board	5,076,929	4,649,288	5,287,400	4,108,429
40186	Smyth County School Board	3,166,039	2,938,928	3,342,295	2,597,039
40187	Southampton Co School Bd	1,803,316	1,536,896	1,747,834	1,358,107
40188	Spotsylvania Co School Bd	18,642,260	18,015,166	20,487,738	15,919,435
40189	Stafford County School Board	26,121,551	25,258,190	28,724,863	22,319,867
40190	Surry County Schools	962,592	863,500	982,015	763,048
40191	Sussex County School Board	1,057,567	994,204	1,130,658	878,547
40192	Tazewell County Schools	3,509,234	3,348,837	3,808,463	2,959,262
40193	Warren County School Board	4,523,796	4,314,727	4,906,921	3,812,789
40195	Washington County School Board	4,880,922	4,683,379	5,326,170	4,138,555
40196	Westmoreland Co School Bd	1,333,892	1,359,158	1,545,701	1,201,045
40197	Wise County School Board	4,228,452	4,040,954	4,595,573	3,570,864
40198	Wythe County School Board	3,015,218	2,902,410	3,300,764	2,564,768
40199	York County School Board	9,834,529	9,696,118	11,026,905	8,568,154
40200	Alexandria City School Board	21,436,637	20,392,911	23,191,828	18,020,574
40201	Bristol City School Bd	1,832,753	1,696,376	1,929,202	1,499,034
40202	Buena Vista City Schools	681,907	632,717	719,557	559,112
40203	Charlottesville Public Schools	5,373,000	5,151,301	5,858,314	4,552,043
40205	Danville City Schools	5,189,954	5,256,581	5,978,043	4,645,075
40206	Fredericksburg City Schools	3,517,108	3,238,819	3,683,345	2,862,042
40207	Hampton City Schools	15,822,323	15,436,337	17,554,966	13,640,605
40208	Harrisonburg City School Bd	6,538,868	6,266,848	7,126,970	5,537,816
40209	Hopewell City School Board	3,867,208	3,457,468	3,932,003	3,055,255
40210	Lynchburg Public Schools	7,596,435	7,444,222	8,465,938	6,578,225
40211	Newport News Public Schools	22,640,422	21,880,808	24,883,938	19,335,382
40212	Norfolk Public Schools	27,116,246	25,524,682	29,027,931	22,555,358
40213	Petersburg City Schools	3,597,304	3,312,087	3,766,669	2,926,787
40214	Portsmouth School Board	10,493,782	9,471,576	10,771,544	8,369,733
40215	Radford City School Board	1,274,290	1,232,267	1,401,396	1,088,916
40216	Richmond Public Schools	25,437,464	24,117,449	27,427,556	21,311,831
40217	Roanoke City School Board	13,485,862	12,729,347	14,476,443	11,248,523
40219	Staunton City Schools	2,561,421	2,477,940	2,818,036	2,189,678
40220	Suffolk City School Board	11,163,090	10,778,729	12,258,104	9,524,824
40222	Winchester Public Schools	4,425,187	4,265,843	4,851,328	3,769,592
40223	Martinsville City Schools	1,524,932	1,502,458	1,708,670	1,327,675
40224	Falls Church Public Schools	3,898,705	3,651,154	4,152,273	3,226,410
40225	Colonial Heights City Schools	2,735,502	2,634,184	2,995,724	2,327,746
40230	Covington City School Board	0	0	0	0
40231	Fairfax City School Board	11,993	8,090	9,200	7,148
40232	Franklin City Public Schools	991,909	973,518	1,107,133	860,267
40233	Chesapeake Public Schools	36,418,841	34,660,657	39,417,814	30,628,532
40234	Va Beach City School Board	56,251,561	54,760,265	62,276,082	48,389,923
40236	Manassas Park City Schools	3,248,658	3,167,747	3,602,518	2,799,238
40306	Town Of West Point School Bd	753,259	698,936	794,864	617,628
40307	Lexington City School Board	451,859	416,727	473,922	368,248
40308	Waynesboro Public Schools	2,893,349	2,696,127	3,066,169	2,382,482
40309	Town Of Colonial Beach Schools	582,692	561,760	638,862	496,410
40313	Galax City Schools	1,096,454	1,034,767	1,176,788	914,391

Health Insurance Credit - Teachers
Appendix 12 - Net OPEB Liability

Employer Code	Employer	June 30, 2023 Net OPEB Liability	June 30, 2024 Net OPEB Liability	Discount Rate Sensitivity: Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Discount Rate Sensitivity: Net OPEB Liability 1% Increase Discount Rate (7.75%)
40314	Norton City Schools	597,592	541,652	615,994	478,641
40332	Manassas City Schools	8,265,622	7,890,533	8,973,505	6,972,616
40335	City Of Salem Schools	3,392,938	3,166,244	3,600,810	2,797,911
40402	Williamsburg-James City Co Sch	10,301,288	9,771,351	11,112,463	8,634,635
40403	Poquoson City Public Schools	1,525,417	1,442,711	1,640,722	1,274,878
40410	Valley Vo-Tech Center	283,956	277,587	315,685	245,295
40412	Charlottesville/Albemarle Tech Edu Center	215,027	127,468	144,963	112,639
40414	Jackson River Technical Ctr	0	0	0	0
40415	New Horizons Technical Ctr	1,259,268	1,168,245	1,328,586	1,032,341
40416	Northern Neck Reg Voc Ctr	127,320	112,560	128,009	99,466
40417	Rowanty Vo-Tech Center	121,990	121,459	138,129	107,329
40418	Amelia-Nottoway Technical Center	47,609	54,662	62,165	48,303
40421	Northern Neck Regional Special Education Program	89,281	88,754	100,935	78,429
40423	Maggie Walker Governor'S Sch For Govt/Int'L Study	622,911	587,531	668,170	519,183
40424	Appomattox Region Governor'S School	307,579	281,054	319,628	248,358
40425	Bridging Communities Regional Career And Tech Center	78,984	73,499	83,587	64,949
	Total for VRS Health Insurance Credit - Teachers[1]	1,211,417,400	1,155,648,006	1,314,260,081	1,021,209,769

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

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

Employer Code	Political Subdivision	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense
		Difference Between Expected and Actual Experience	Difference Between Projected and Actual Earnings on Plan Investments	Change of Assumptions	Total	Difference Between Expected and Actual Experience	Difference Between Projected and Actual Earnings on Plan Investments	Change of Assumptions	Total	
55100	Accomack County	3,580	-	18,667	22,247	36,528	2,429	-	38,957	13,707
55103	Amelia County	1,357	-	8,863	10,220	19,149	525	-	19,674	(83)
55104	Amherst County	-	-	27,307	27,307	29,738	3,067	-	32,805	4,316
55110	Bland County	611	-	101	712	4,740	346	1,543	6,629	(366)
55122	Craig County	635	-	1,801	2,436	689	563	-	1,252	6,017
55128	Essex County	546	-	784	1,330	12,908	952	3,989	17,849	(5,312)
55132	Fluvanna County	-	-	624	624	19,169	2,917	8,064	30,150	(17,503)
55133	Franklin County	-	646	-	646	-	-	-	-	172,655
55136	Gloucester County	12,251	-	17,054	29,305	32,254	7,497	-	39,751	7,146
55139	Greene County	-	-	8,451	8,451	13,449	2,215	-	15,664	(811)
55140	Greensville County	4,912	-	4,751	9,663	10,223	1,997	-	12,220	3,773
55141	Halifax County	1,601	-	18,826	20,427	12,517	2,332	-	14,849	10,227
55142	Hanover County	89,697	-	102,678	192,375	150,487	18,499	-	168,986	92,405
55144	Henry County	11,882	-	41,569	53,451	22,098	7,434	-	29,532	10,064
55146	Isle of Wight County	8,347	-	31,342	39,689	38,691	5,224	-	43,915	13,197
55147	James City County	47,581	-	81,237	128,818	116,652	20,783	-	137,435	77,939
55149	King and Queen County	6,934	-	14,086	21,020	18,122	175	162	18,459	3,322
55154	Louisa County	8,102	-	25,685	33,787	23,693	3,150	-	26,843	6,153
55156	Madison County	16,299	-	588	16,887	11,016	1,845	4,730	17,591	1,131
55157	Mathews County	1,280	-	5,334	6,614	8,529	279	-	8,808	2,012
55163	New Kent County	23,507	-	4,540	28,047	45,056	2,185	453	47,694	3,332
55166	Northumberland County	3,205	-	5,670	8,875	11,352	1,399	250	13,001	(1,489)
55170	Patrick County	8,665	-	4,015	12,680	21,210	111	16,101	37,422	3,976
55171	Pittsylvania County	107,276	-	18,868	126,144	186,528	12,059	-	198,587	(13,582)
55172	Powhatan County	4,214	-	11,746	15,960	41,722	1,981	-	43,703	(5,489)
55176	Prince William County	277,965	-	484,902	762,867	247,533	111,590	-	359,123	561,386
55177	Pulaski County	12,444	-	32,709	45,153	42,447	4,697	-	47,144	7,617
55178	Rappahannock County	4,479	-	4,992	9,471	4,600	623	-	5,223	4,740
55180	Roanoke County	48,728	-	142,747	191,475	103,722	22,146	-	125,868	130,151
55183	Russell County	504	-	13,428	13,932	5,619	1,594	-	7,213	14,625
55185	Shenandoah County	5,027	-	46,356	51,383	43,854	6,535	26	50,415	3,405
55187	Southampton County	15,294	-	4,705	19,999	5,388	3,324	-	8,712	9,235
55189	Stafford County	35,989	-	26,079	62,068	63,553	22,960	-	86,513	23,606
55192	Tazewell County	8,430	-	30,914	39,344	20,434	6,501	-	26,935	19,196
55195	Washington County	4,868	-	10,305	15,173	20,558	5,310	-	25,868	(2,144)
55196	Westmoreland County	4,488	-	8,109	12,597	14,766	983	-	15,749	6,313
55197	Wise County	3,061	-	34,910	37,971	23,748	4,464	-	28,212	6,010
55198	Wythe County	4,107	-	15,009	19,116	12,291	2,961	-	15,252	2,812
55199	York County	9,989	-	58,903	68,892	86,927	27,137	-	114,064	24,916

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

Employer Code	Political Subdivision	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense
		Difference Between Expected and Actual Experience	Difference Between Projected and Actual Earnings on Plan Investments	Change of Assumptions	Total	Difference Between Expected and Actual Experience	Difference Between Projected and Actual Earnings on Plan Investments	Change of Assumptions	Total	
55215	City of Radford	1,403	-	36,886	38,289	38,904	5,835	-	44,739	21,734
55217	City of Roanoke	139,473	-	26,428	165,901	240,312	4,642	-	244,954	(5,152)
55222	City of Winchester	3,487	-	94,683	98,170	111,577	12,539	-	124,116	7,482
55228	Town of Middletown	362	-	1,841	2,203	4,847	226	-	5,073	(477)
55230	City of Covington	-	-	9,387	9,387	26,768	2,524	-	29,292	3,794
55300	Town of Abingdon	80,138	-	2,291	82,429	38,644	378	649	39,671	26,312
55301	Town of Dumfries	9,130	-	707	9,837	3,668	720	-	4,388	5,360
55312	Town of Hamilton	23	-	1,330	1,353	3,386	111	-	3,497	732
55321	Town of Woodstock	6,453	-	1,269	7,722	8,094	2,019	1,962	12,075	5,824
55326	Town of Pearisburg	1,886	-	6,102	7,988	22,722	1,191	-	23,913	(643)
55332	City of Manassas	22,135	-	42,036	64,171	55,736	16,407	-	72,143	45,344
55342	Town of Lawrenceville	4	-	5,409	5,413	12,612	1,036	-	13,648	(889)
55344	Town of Stanley	2	-	5,977	5,979	9,810	690	-	10,500	99
55357	Town of Strasburg	6,432	-	12,459	18,891	7,900	2,202	26	10,128	5,630
55360	Town of Dublin	-	-	-	-	-	1,423	-	1,423	50,400
55365	City of Poquoson	6,561	-	11,691	18,252	41,196	4,448	-	45,644	9,960
55385	Town of Kenbridge	130	-	11,302	11,432	19,153	352	-	19,505	(1,465)
55393	Town of Shenandoah	2,821	-	2,347	5,168	2,511	695	-	3,206	2,365
55396	Town of Kilmarnock	489	-	1,609	2,098	2,128	893	-	3,021	(710)
55411	Hampton Roads Sanitation Dist	70,097	-	50,444	120,541	31,436	23,984	-	55,420	128,680
55425	Colonial Behavioral Health	23,005	-	931	23,936	19,032	5,623	18,914	43,569	1,970
55440	Shenandoah Valley Juvenile Center	498	-	293	791	8,058	1,510	4,723	14,291	(4,588)
55447	Rappahannock Area Comm Svcs	14,338	-	14,814	29,152	18,655	9,013	1,482	29,150	9,404
55450	Meherrin Regional Library	769	-	485	1,254	3,341	484	95	3,920	594
55454	Greensville - Emporia So Svcs	856	-	575	1,431	2,757	435	-	3,192	3,842
55455	James City Service Authority	624	-	2,246	2,870	9,750	3,137	-	12,887	(2,571)
55456	Accomack/Northampton Plan	15,224	-	3,080	18,304	18,990	291	-	19,281	2,763
55472	District 19 Community Services Board	7,132	-	2,356	9,488	36,994	8,044	2,301	47,339	(4,753)
55477	Frederick Co Sanitation Auth	2,134	-	553	2,687	12,775	2,255	5,036	20,066	(2,384)
55478	Western Tidewater Comm Svcs	695	-	24,503	25,198	70,195	11,166	923	82,284	(7,653)
55487	Capital Region Airport Comm	21,929	-	9,870	31,799	36,335	1,539	-	37,874	34,212
55489	Harrisonburg Rockingham Community Services Board	17,866	-	1,803	19,669	15,632	5,514	15,068	36,214	3,613
55493	Planning Dis One Behavioral Health Svcs	61	-	2,761	2,822	2,746	53	-	2,799	(2,607)
55500	Alexandria City School Board	-	-	19,405	19,405	121,670	1,076	-	122,746	(6,026)
55501	Albemarle County Schools	-	-	65,012	65,012	201,262	2,424	-	203,686	(31,314)
55502	Alleghany Highlands Public Schools	43,058	-	8,254	51,312	10,837	2,740	-	13,577	23,930
55503	Charlottesville Public Schools	-	-	3,856	3,856	96,745	911	-	97,656	(26,796)
55504	Amherst County School Board	-	-	7,307	7,307	64,610	1,027	-	65,637	(7,796)
55505	Appomattox County School Board	271	-	4,133	4,404	4,555	1,142	-	5,697	4,111
55506	Arlington Public Schools	40,234	-	11,386	51,620	51,545	3,234	-	54,779	56,153

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

Employer Code	Political Subdivision	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense
		Difference Between Expected and Actual Experience	Difference Between Projected and Actual Earnings on Plan Investments	Change of Assumptions	Total	Difference Between Expected and Actual Experience	Difference Between Projected and Actual Earnings on Plan Investments	Change of Assumptions	Total	
55507	Augusta County School Board	-	-	19,659	19,659	93,215	1,109	-	94,324	(17,915)
55508	Bath County School Board	-	-	1,410	1,410	10,230	223	-	10,453	2,180
55509	Bedford County School Board	-	-	7,366	7,366	225,638	3,562	-	229,200	(67,958)
55510	Bland County School Board	482	-	220	702	13,920	458	-	14,378	(2,929)
55511	Botetourt County Schools	17	-	1,260	1,277	16,077	2,593	2,738	21,408	6,251
55512	Norfolk Public Schools	-	-	12,859	12,859	656,696	6,357	-	663,053	(182,557)
55513	Petersburg City Schools	-	-	4,470	4,470	94,919	1,530	-	96,449	(34,128)
55514	Buckingham County School Board	-	-	8,074	8,074	34,296	751	-	35,047	(8,028)
55515	Radford City School Board	72	-	-	72	3,933	122	977	5,032	(4,003)
55516	Caroline County School Board	-	-	-	-	53,222	765	1,136	55,123	(19,182)
55517	Carroll County School Board	1,157	-	10,888	12,045	3,288	1,376	-	4,664	(5,207)
55518	Charles City Co School Bd	-	-	1,283	1,283	11,607	122	-	11,729	(2,219)
55519	Charlotte County School Board	-	-	1,064	1,064	25,058	309	-	25,367	(8,095)
55520	Chesterfield Co School Bd	18,551	-	27,563	46,114	390,548	9,136	-	399,684	(49,009)
55521	Clarke County School Board	914	-	1,789	2,703	10,593	281	-	10,874	697
55522	Winchester Public Schools	4,226	-	2,946	7,172	8,047	2,658	-	10,705	(1,057)
55523	Culpeper County School Board	3,490	-	7,836	11,326	15,013	7,038	-	22,051	(2,210)
55524	Cumberland County School Board	-	-	4,340	4,340	24,143	466	-	24,609	(3,503)
55525	Dickenson County School Board	10,715	-	-	10,715	68,208	642	-	68,850	(24,582)
55526	Dinwiddie County School Board	2,012	-	1,978	3,990	34,725	654	-	35,379	(6,175)
55528	Essex County Public Schools	3,169	-	1,433	4,602	49,734	688	-	50,422	(15,426)
55530	Covington City School Board	-	329	1,756	2,085	4,280	-	-	4,280	(1,570)
55531	Floyd County School Board	-	-	2,191	2,191	67,150	875	-	68,025	(24,985)
55532	Fluvanna County Public Schools	-	-	15,423	15,423	52,490	1,172	-	53,662	(3,766)
55533	Chesapeake Public Schools	-	-	45,573	45,573	890,860	11,174	-	902,034	(222,578)
55534	Va Beach City School Board	-	-	148,680	148,680	1,939,422	21,329	-	1,960,751	(455,733)
55535	Giles County Schools	-	-	12,027	12,027	46,678	595	-	47,273	(10,928)
55536	Gloucester County School Board	3,017	-	32,873	35,890	30,791	3,811	-	34,602	29,202
55537	Goochland County School Board	571	-	2,238	2,809	15,992	444	-	16,436	(1,759)
55538	Grayson County School Board	-	-	1,316	1,316	21,577	787	-	22,364	(3,716)
55539	Greene County Public Schools	-	-	5,598	5,598	59,727	924	-	60,651	(13,187)
55540	Greensville County Public Schools	-	-	275	275	35,485	592	-	36,077	(21,530)
55541	Halifax County School Board	1,975	-	3,900	5,875	545	1,276	-	1,821	58,918
55542	Hanover County Public Schools	-	-	44,082	44,082	163,526	2,699	-	166,225	(44,402)
55543	Henrico Co School Board	-	-	4,490	4,490	1,512	386	-	1,898	18,975
55544	Henry County Public Schools	-	-	3,707	3,707	87,131	1,467	-	88,598	(53,268)
55545	Highland County School Board	166	-	-	166	577	74	118	769	(188)
55546	Isle of Wight County Schools	-	-	5,418	5,418	28,766	662	-	29,428	(5,859)
55548	King George Co School Board	-	-	11,185	11,185	74,947	1,291	-	76,238	(18,721)
55549	King and Queen County School Board	470	-	11,064	11,534	28,640	308	-	28,948	(5,946)

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

Employer Code	Political Subdivision	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense
		Difference Between Expected and Actual Experience	Difference Between Projected and Actual Earnings on Plan Investments	Change of Assumptions	Total	Difference Between Expected and Actual Experience	Difference Between Projected and Actual Earnings on Plan Investments	Change of Assumptions	Total	
55550	King William Co School Board	-	-	4,140	4,140	22,420	558	-	22,978	(1,116)
55551	Lancaster County Public Schools	-	-	121	121	27,741	599	-	28,340	(11,042)
55552	Lee County School Board	55,350	-	23,489	78,839	-	4,503	4,987	9,490	148,324
55553	Loudoun County School Board	6,225	-	128,247	134,472	82,185	52,633	-	134,818	95,741
55554	Louisa County Public Schools	6,943	-	1,473	8,416	21,346	7,260	-	28,606	(2,195)
55555	Lunenburg County School Board	1	-	4,341	4,342	28,526	393	-	28,919	(8,533)
55556	Madison County School Board	1,225	-	1,767	2,992	17,032	567	-	17,599	(1,829)
55557	Mathews County School Board	235	-	5,118	5,353	28,577	383	-	28,960	(9,096)
55558	Mecklenburg Co School Board	-	-	4,609	4,609	57,880	902	-	58,782	(14,881)
55559	Middlesex County School Board	-	-	-	-	25,584	806	-	26,390	(25,486)
55560	Montgomery County School Board	-	-	31,963	31,963	113,057	1,624	-	114,681	(30,363)
55562	Nelson County Public Schools	-	-	4,131	4,131	38,147	975	-	39,122	(2,862)
55563	New Kent County School Board	1,040	-	4,603	5,643	40,329	534	-	40,863	(13,251)
55565	Northampton County Schools	-	-	5,872	5,872	13,247	104	-	13,351	289
55566	Northumberland Co School Bd	642	-	-	642	46,697	695	-	47,392	(29,844)
55567	Nottoway County School Board	-	-	9,178	9,178	58,394	593	-	58,987	(15,454)
55568	Orange County Public Schools	-	-	3,946	3,946	85,450	1,686	-	87,136	(21,315)
55569	Page County Public Schools	114	-	7,893	8,007	65,553	1,031	-	66,584	(12,983)
55570	Patrick County School Board	-	-	4,560	4,560	56,798	1,293	-	58,091	(13,203)
55571	Pittsylvania Co School Bd	4,621	-	24,749	29,370	2,008	566	-	2,574	44,897
55572	Powhatan County School Board	-	-	3,567	3,567	69,899	1,215	-	71,114	(16,582)
55573	Prince Edward Co School Bd	-	-	3,308	3,308	24,763	448	-	25,211	(7,806)
55574	Prince George Co School Bd	4,474	-	8,189	12,663	36,952	1,476	-	38,428	11,399
55576	Prince William Co School Bd	-	-	136,287	136,287	178,199	47,683	-	225,882	44,801
55577	Pulaski County School Board	-	-	7,997	7,997	78,595	1,238	-	79,833	(22,027)
55578	Rappahannock Co School Board	148	-	1,032	1,180	10,289	1,303	-	11,592	(4,734)
55579	Richmond County School Board	-	-	1,249	1,249	2,231	21	-	2,252	95
55580	Roanoke County School Board	-	-	-	-	21,653	2,501	-	24,154	(118,893)
55581	Rockbridge Co School Bd	-	-	2,048	2,048	46,889	509	-	47,398	(34,580)
55582	Rockingham Co School Bd	1,729	-	2,638	4,367	38,437	12,284	-	50,721	31,297
55583	Russell County School Board	5,738	-	3,202	8,940	18,859	2,203	-	21,062	(32,731)
55584	Scott County School Board	49	-	8,946	8,995	87,369	952	-	88,321	(11,692)
55585	Shenandoah County School Board	-	-	12,182	12,182	39,567	1,591	-	41,158	7,928
55586	Smyth County School Board	-	-	7,423	7,423	104,668	1,558	-	106,226	(29,731)
55587	Southampton Co School Bd	-	-	6,068	6,068	43,773	571	-	44,344	(10,339)
55588	Spotsylvania Co School Bd	7,268	-	37,800	45,068	93,841	3,558	-	97,399	19,852
55589	Stafford County School Board	86,461	-	20,871	107,332	31,087	9,001	-	40,088	72,635
55590	Surry County Schools	7,280	-	1,125	8,405	48,349	488	-	48,837	(16,664)
55591	Sussex County School Board	392	-	2,580	2,972	42,048	677	-	42,725	(13,783)
55592	Tazewell County Schools	-	-	1,699	1,699	173,054	2,622	-	175,676	(67,460)

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

Employer Code	Political Subdivision	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense
		Difference Between Expected and Actual Experience	Difference Between Projected and Actual Earnings on Plan Investments	Change of Assumptions	Total	Difference Between Expected and Actual Experience	Difference Between Projected and Actual Earnings on Plan Investments	Change of Assumptions	Total	
55593	Warren County School Board	-	-	14,516	14,516	41,188	513	-	41,701	(12,711)
55595	Washington County School Board	2,645	-	2,537	5,182	3,282	303	-	3,585	(13,919)
55596	Westmoreland Co School Bd	-	-	-	-	26,423	580	-	27,003	(18,326)
55597	Wise County School Board	3,096	-	6,346	9,442	10,881	3,741	-	14,622	15,044
55598	Wythe County School Board	8,810	129	11,440	20,379	-	-	-	-	32,541
55599	York County School Board	10,781	-	15,964	26,745	21,763	1,669	-	23,432	111,087
55600	Accomack County School Board	-	-	11,999	11,999	86,158	1,492	-	87,650	(14,436)
55601	Bristol City School Bd	1,112	-	157	1,269	20,422	245	5,308	25,975	(6,951)
55602	Buena Vista City Schools	-	-	743	743	11,429	228	-	11,657	(3,004)
55603	Amelia County School Board	-	-	4,736	4,736	9,235	338	-	9,573	17
55605	Danville City Schools	-	-	3,452	3,452	50,417	1,366	-	51,783	(11,470)
55606	Franklin City Public Schools	4,010	-	1,848	5,858	2,915	752	47	3,714	1,077
55608	Harrisonburg City School Bd	-	-	3,436	3,436	68,134	1,295	-	69,429	(14,563)
55609	Hopewell City School Board	-	-	4,471	4,471	27,156	792	-	27,948	101
55610	Lynchburg Public Schools	-	-	2,531	2,531	74,263	1,224	-	75,487	(17,987)
55611	Fauquier County School Board	-	-	48,201	48,201	173,309	3,803	-	177,112	4,277
55612	Brunswick County Public Schools	2,215	-	3,134	5,349	5,167	1,506	-	6,673	2,172
55614	Portsmouth School Board	-	-	16,035	16,035	327,341	3,749	-	331,090	(99,907)
55615	Campbell County School Board	6,157	-	1,444	7,601	3,646	4,243	-	7,889	21,027
55616	Richmond Public Schools	-	-	39,299	39,299	479,634	4,819	-	484,453	(124,023)
55617	Roanoke City School Board	8,417	-	202	8,619	7,221	2,657	8,565	18,443	(813)
55619	Staunton City Schools	5,634	-	4,505	10,139	632	373	-	1,005	13,419
55620	Suffolk City School Board	-	-	23,482	23,482	193,416	3,178	-	196,594	(24,686)
55622	Craig County School Board	-	-	2,083	2,083	15,164	172	-	15,336	(3,578)
55623	Martinsville City Schools	-	-	-	-	15,817	647	-	16,464	(28,076)
55624	Appomattox Region Governor's School	-	-	39	39	3,455	45	317	3,817	(825)
55625	Colonial Heights City Schools	-	-	417	417	40,474	596	5,119	46,189	(11,574)
55632	Manassas City Public Schools	23,495	-	33,931	57,426	26,139	5,021	-	31,160	41,348
55633	Franklin County Public Schools	-	-	8,837	8,837	27,251	9,528	-	36,779	(576)
55634	Frederick County School Board	-	-	4,977	4,977	92,488	2,628	-	95,116	(4,627)
55635	City of Salem Schools	8,362	-	7,953	16,315	11,112	1,664	-	12,776	16,888
55636	Manassas Park City Schools	1,914	-	7,136	9,050	5,049	1,503	66	6,618	1,794
55637	Newport News Public Schools	9,412	-	262	9,674	11,673	5,307	8,360	25,340	10,203
55638	Town of West Point School Bd	-	-	6	6	1,351	118	91	1,560	(159)
55708	Waynesboro Public Schools	5,540	-	6,202	11,742	25,730	397	-	26,127	(3,351)
55710	Valley Vo-Tech Center	1,472	-	2,148	3,620	6,684	52	-	6,736	(234)
55711	New Horizons Technical Ctr	-	-	264	264	4,829	82	-	4,911	(1,377)
55713	Galax City Schools	-	-	2,102	2,102	16,945	312	-	17,257	(3,375)
55714	Norton City Schools	253	-	394	647	4,837	170	-	5,007	(272)
55802	Williamsburg-James City Co Sch	19,593	-	21,988	41,581	38,468	9,454	-	47,922	21,355

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

Employer Code	Political Subdivision	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense
		Difference Between Expected and Actual Experience	Difference Between Projected and Actual Earnings on Plan Investments	Change of Assumptions	Total	Difference Between Expected and Actual Experience	Difference Between Projected and Actual Earnings on Plan Investments	Change of Assumptions	Total	
55803	Poquoson City Public Schools	-	-	1,120	1,120	1,234	239	-	1,473	4,161
55806	Fredericksburg City Schools	226	-	5,032	5,258	30,270	556	-	30,826	(3,529)
55807	Hampton City Schools	-	-	3,112	3,112	151,065	2,165	-	153,230	(80,722)
55813	Buchanan County School Board	159	-	-	159	74,872	1,270	-	76,142	(52,355)
55814	Jackson River Technical Ctr	3	111	204	318	699	-	-	699	(456)
55815	Northern Neck Reg Voc Ctr	-	-	-	-	478	21	-	499	(70)
55853	Northern Neck Soil and Water Conservation District	1,457	-	-	1,457	-	28	-	28	263
55859	Williamsburg Area Transit Authority	946	-	127	1,073	3,189	691	934	4,814	(36)
55860	Middle Peninsula Juvenile Detention Commission	1,394	-	1,059	2,453	7,585	723	39	8,347	(1,000)
55866	Hampton Roads Transportation Accountability Commission	426	-	5	431	1,216	126	1,487	2,829	(752)
55867	Pamunkey Regional Library	8,301	-	156	8,457	2,336	415	1,030	3,781	5,359
55868	Northern Virginia Transportation Authority	863	-	72	935	1,092	268	2,643	4,003	(1,079)
55874	Meherrin River Regional Jail Authority	18,135	-	1,747	19,882	26,569	2,901	23,099	52,569	(3,772)
55883	Western Virginia Regional Jail Authority	10,002	-	5,954	15,956	26,729	5,026	12,567	44,322	(3,221)
55886	Russell County PSA	1,680	-	237	1,917	1,647	469	1,881	3,997	(214)
55897	Prince William County Service Authority	3,838	-	3,063	6,901	54,184	13,098	149,701	216,983	(81,985)
55904	Appalachian Juvenile Commission	1,259	-	376	1,635	20,088	1,139	6,536	27,763	(4,803)
55909	Henry County Public Service Authority	1,560	-	9,261	10,821	13,755	1,340	-	15,095	9,521
55914	Rappahannock Juvenile Center	4,781	-	437	5,218	8,626	1,475	668	10,769	7,181
55918	Amherst County Service Auth	-	-	202	202	11,512	1,168	-	12,680	(4,562)
55919	Pepper's Ferry Reg Wastewater	209	-	215	424	6,276	1,075	3,956	11,307	(4,666)
55926	Scott County Soil and Water Conservation District	1,228	-	62	1,290	556	39	-	595	438
55927	New River Resource Authority	15	-	3,457	3,472	7,305	764	188	8,257	(1,569)
55929	Greensville County Water and Sewer Authority	-	-	189	189	8,797	1,433	5,571	15,801	(7,009)
55930	Petersburg Redevelopment and Housing Authority	2,018	-	2,436	4,454	1,259	738	-	1,997	4,620
55932	Va Coalfield Economic Dev Auth	-	-	1,034	1,034	3,634	158	-	3,792	91
55940	Monacan Soil and Water Conservation District	749	-	27	776	664	282	117	1,063	175
55944	Central Virginia Waste Management Authority	-	-	2,818	2,818	3,323	343	23	3,689	(492)
55947	Tidewater Youth Services Commission	2,315	-	13,021	15,336	10,050	1,151	-	11,201	5,684
55954	Potomac and Rappahannock Transportation Commission	-	-	-	-	-	1,203	-	1,203	6,195
55957	Wise County Redevelopment and Housing Authority	370	-	332	702	3,711	428	-	4,139	232
55961	Pamunkey Regional Jail	46,089	-	23,849	69,938	42,054	1,268	-	43,322	16,074
55964	Virginia Biotechnology Research Partnership Authority	2,247	-	136	2,383	741	38	-	779	1,201
55977	Southside Regional Jail	15,132	-	2,750	17,882	4,412	1,666	16,610	22,688	9,294
55978	Evergreen Soil and Water Conservation District	362	-	168	530	70	23	135	228	346
55979	Roanoke Higher Education Authority	-	-	81	81	6,738	764	6,580	14,082	(5,289)
55982	Daniel Boone Soil and Water Conservation District	1,362	-	161	1,523	384	60	-	444	672
55983	Southside Behavioral Health	2,688	-	1,087	3,775	23,812	6,250	9,124	39,186	(13,442)
55995	Holston River Soil and Water Conservation District	1,313	-	702	2,015	522	49	109	680	368

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

Employer Code	Political Subdivision	Deferred Outflows of Resources: Difference Between Expected and Actual Experience	Deferred Outflows of Resources: Difference Between Projected and Actual Earnings on Plan Investments	Deferred Outflows of Resources: Change of Assumptions	Deferred Outflows of Resources: Total	Deferred Inflows of Resources: Difference Between Expected and Actual Experience	Deferred Inflows of Resources: Difference Between Projected and Actual Earnings on Plan Investments	Deferred Inflows of Resources: Change of Assumptions	Deferred Inflows of Resources: Total	OPEB Expense
	Total Political Subdivisions	1,832,559	1,215	3,287,027	5,120,801	13,037,499	852,444	367,324	14,257,267	(129,842)

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

Employer Code	Political Subdivision	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense
		Difference Between Expected and Actual Experience	Difference Between Projected and Actual Earnings on Plan Investments	Change of Assumptions	Total	Difference Between Expected and Actual Experience	Difference Between Projected and Actual Earnings on Plan Investments	Change of Assumptions	Total	
55100	Accomack County	3,580	-	18,667	22,247	36,528	2,429	-	38,957	13,707
55103	Amelia County	1,357	-	8,863	10,220	19,149	525	-	19,674	(83)
55104	Amherst County	-	-	27,307	27,307	29,738	3,067	-	32,805	4,316
55110	Bland County	611	-	101	712	4,740	346	1,543	6,629	(366)
55122	Craig County	635	-	1,801	2,436	689	563	-	1,252	6,017
55128	Essex County	546	-	784	1,330	12,908	952	3,989	17,849	(5,312)
55132	Fluvanna County	-	-	624	624	19,169	2,917	8,064	30,150	(17,503)
55133	Franklin County	-	646	-	646	-	-	-	-	172,655
55136	Gloucester County	12,251	-	17,054	29,305	32,254	7,497	-	39,751	7,146
55139	Greene County	-	-	8,451	8,451	13,449	2,215	-	15,664	(811)
55140	Greensville County	4,912	-	4,751	9,663	10,223	1,997	-	12,220	3,773
55141	Halifax County	1,601	-	18,826	20,427	12,517	2,332	-	14,849	10,227
55142	Hanover County	89,697	-	102,678	192,375	150,487	18,499	-	168,986	92,405
55144	Henry County	11,882	-	41,569	53,451	22,098	7,434	-	29,532	10,064
55146	Isle of Wight County	8,347	-	31,342	39,689	38,691	5,224	-	43,915	13,197
55147	James City County	47,581	-	81,237	128,818	116,652	20,783	-	137,435	77,939
55149	King and Queen County	6,934	-	14,086	21,020	18,122	175	162	18,459	3,322
55154	Louisa County	8,102	-	25,685	33,787	23,693	3,150	-	26,843	6,153
55156	Madison County	16,299	-	588	16,887	11,016	1,845	4,730	17,591	1,131
55157	Mathews County	1,280	-	5,334	6,614	8,529	279	-	8,808	2,012
55163	New Kent County	23,507	-	4,540	28,047	45,056	2,185	453	47,694	3,332
55166	Northumberland County	3,205	-	5,670	8,875	11,352	1,399	250	13,001	(1,489)
55170	Patrick County	8,665	-	4,015	12,680	21,210	111	16,101	37,422	3,976
55171	Pittsylvania County	107,276	-	18,868	126,144	186,528	12,059	-	198,587	(13,582)
55172	Powhatan County	4,214	-	11,746	15,960	41,722	1,981	-	43,703	(5,489)
55176	Prince William County	277,965	-	484,902	762,867	247,533	111,590	-	359,123	561,386
55177	Pulaski County	12,444	-	32,709	45,153	42,447	4,697	-	47,144	7,617
55178	Rappahannock County	4,479	-	4,992	9,471	4,600	623	-	5,223	4,740
55180	Roanoke County	48,728	-	142,747	191,475	103,722	22,146	-	125,868	130,151
55183	Russell County	504	-	13,428	13,932	5,619	1,594	-	7,213	14,625
55185	Shenandoah County	5,027	-	46,356	51,383	43,854	6,535	26	50,415	3,405
55187	Southampton County	15,294	-	4,705	19,999	5,388	3,324	-	8,712	9,235
55189	Stafford County	35,989	-	26,079	62,068	63,553	22,960	-	86,513	23,606
55192	Tazewell County	8,430	-	30,914	39,344	20,434	6,501	-	26,935	19,196
55195	Washington County	4,868	-	10,305	15,173	20,558	5,310	-	25,868	(2,144)
55196	Westmoreland County	4,488	-	8,109	12,597	14,766	983	-	15,749	6,313
55197	Wise County	3,061	-	34,910	37,971	23,748	4,464	-	28,212	6,010
55198	Wythe County	4,107	-	15,009	19,116	12,291	2,961	-	15,252	2,812
55199	York County	9,989	-	58,903	68,892	86,927	27,137	-	114,064	24,916

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

Employer Code	Political Subdivision	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense
		Difference Between Expected and Actual Experience	Difference Between Projected and Actual Earnings on Plan Investments	Change of Assumptions	Total	Difference Between Expected and Actual Experience	Difference Between Projected and Actual Earnings on Plan Investments	Change of Assumptions	Total	
55215	City of Radford	1,403	-	36,886	38,289	38,904	5,835	-	44,739	21,734
55217	City of Roanoke	139,473	-	26,428	165,901	240,312	4,642	-	244,954	(5,152)
55222	City of Winchester	3,487	-	94,683	98,170	111,577	12,539	-	124,116	7,482
55228	Town of Middletown	362	-	1,841	2,203	4,847	226	-	5,073	(477)
55230	City of Covington	-	-	9,387	9,387	26,768	2,524	-	29,292	3,794
55300	Town of Abingdon	80,138	-	2,291	82,429	38,644	378	649	39,671	26,312
55301	Town of Dumfries	9,130	-	707	9,837	3,668	720	-	4,388	5,360
55312	Town of Hamilton	23	-	1,330	1,353	3,386	111	-	3,497	732
55321	Town of Woodstock	6,453	-	1,269	7,722	8,094	2,019	1,962	12,075	5,824
55326	Town of Pearisburg	1,886	-	6,102	7,988	22,722	1,191	-	23,913	(643)
55332	City of Manassas	22,135	-	42,036	64,171	55,736	16,407	-	72,143	45,344
55342	Town of Lawrenceville	4	-	5,409	5,413	12,612	1,036	-	13,648	(889)
55344	Town of Stanley	2	-	5,977	5,979	9,810	690	-	10,500	99
55357	Town of Strasburg	6,432	-	12,459	18,891	7,900	2,202	26	10,128	5,630
55360	Town of Dublin	-	-	-	-	-	1,423	-	1,423	50,400
55365	City of Poquoson	6,561	-	11,691	18,252	41,196	4,448	-	45,644	9,960
55385	Town of Kenbridge	130	-	11,302	11,432	19,153	352	-	19,505	(1,465)
55393	Town of Shenandoah	2,821	-	2,347	5,168	2,511	695	-	3,206	2,365
55396	Town of Kilmarnock	489	-	1,609	2,098	2,128	893	-	3,021	(710)
55411	Hampton Roads Sanitation Dist	70,097	-	50,444	120,541	31,436	23,984	-	55,420	128,680
55425	Colonial Behavioral Health	23,005	-	931	23,936	19,032	5,623	18,914	43,569	1,970
55440	Shenandoah Valley Juvenile Center	498	-	293	791	8,058	1,510	4,723	14,291	(4,588)
55447	Rappahannock Area Comm Svcs	14,338	-	14,814	29,152	18,655	9,013	1,482	29,150	9,404
55450	Meherrin Regional Library	769	-	485	1,254	3,341	484	95	3,920	594
55454	Greensville - Emporia So Svcs	856	-	575	1,431	2,757	435	-	3,192	3,842
55455	James City Service Authority	624	-	2,246	2,870	9,750	3,137	-	12,887	(2,571)
55456	Accomack/Northampton Plan	15,224	-	3,080	18,304	18,990	291	-	19,281	2,763
55472	District 19 Community Services Board	7,132	-	2,356	9,488	36,994	8,044	2,301	47,339	(4,753)
55477	Frederick Co Sanitation Auth	2,134	-	553	2,687	12,775	2,255	5,036	20,066	(2,384)
55478	Western Tidewater Comm Svcs	695	-	24,503	25,198	70,195	11,166	923	82,284	(7,653)
55487	Capital Region Airport Comm	21,929	-	9,870	31,799	36,335	1,539	-	37,874	34,212
55489	Harrisonburg Rockingham Community Services Board	17,866	-	1,803	19,669	15,632	5,514	15,068	36,214	3,613
55493	Planning Dis One Behavioral Health Svcs	61	-	2,761	2,822	2,746	53	-	2,799	(2,607)
55500	Alexandria City School Board	-	-	19,405	19,405	121,670	1,076	-	122,746	(6,026)
55501	Albemarle County Schools	-	-	65,012	65,012	201,262	2,424	-	203,686	(31,314)
55502	Alleghany Highlands Public Schools	43,058	-	8,254	51,312	10,837	2,740	-	13,577	23,930
55503	Charlottesville Public Schools	-	-	3,856	3,856	96,745	911	-	97,656	(26,796)
55504	Amherst County School Board	-	-	7,307	7,307	64,610	1,027	-	65,637	(7,796)
55505	Appomattox County School Board	271	-	4,133	4,404	4,555	1,142	-	5,697	4,111
55506	Arlington Public Schools	40,234	-	11,386	51,620	51,545	3,234	-	54,779	56,153

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

Employer Code	Political Subdivision	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense
		Difference Between Expected and Actual Experience	Difference Between Projected and Actual Earnings on Plan Investments	Change of Assumptions	Total	Difference Between Expected and Actual Experience	Difference Between Projected and Actual Earnings on Plan Investments	Change of Assumptions	Total	
55507	Augusta County School Board	-	-	19,659	19,659	93,215	1,109	-	94,324	(17,915)
55508	Bath County School Board	-	-	1,410	1,410	10,230	223	-	10,453	2,180
55509	Bedford County School Board	-	-	7,366	7,366	225,638	3,562	-	229,200	(67,958)
55510	Bland County School Board	482	-	220	702	13,920	458	-	14,378	(2,929)
55511	Botetourt County Schools	17	-	1,260	1,277	16,077	2,593	2,738	21,408	6,251
55512	Norfolk Public Schools	-	-	12,859	12,859	656,696	6,357	-	663,053	(182,557)
55513	Petersburg City Schools	-	-	4,470	4,470	94,919	1,530	-	96,449	(34,128)
55514	Buckingham County School Board	-	-	8,074	8,074	34,296	751	-	35,047	(8,028)
55515	Radford City School Board	72	-	-	72	3,933	122	977	5,032	(4,003)
55516	Caroline County School Board	-	-	-	-	53,222	765	1,136	55,123	(19,182)
55517	Carroll County School Board	1,157	-	10,888	12,045	3,288	1,376	-	4,664	(5,207)
55518	Charles City Co School Bd	-	-	1,283	1,283	11,607	122	-	11,729	(2,219)
55519	Charlotte County School Board	-	-	1,064	1,064	25,058	309	-	25,367	(8,095)
55520	Chesterfield Co School Bd	18,551	-	27,563	46,114	390,548	9,136	-	399,684	(49,009)
55521	Clarke County School Board	914	-	1,789	2,703	10,593	281	-	10,874	697
55522	Winchester Public Schools	4,226	-	2,946	7,172	8,047	2,658	-	10,705	(1,057)
55523	Culpeper County School Board	3,490	-	7,836	11,326	15,013	7,038	-	22,051	(2,210)
55524	Cumberland County School Board	-	-	4,340	4,340	24,143	466	-	24,609	(3,503)
55525	Dickenson County School Board	10,715	-	-	10,715	68,208	642	-	68,850	(24,582)
55526	Dinwiddie County School Board	2,012	-	1,978	3,990	34,725	654	-	35,379	(6,175)
55528	Essex County Public Schools	3,169	-	1,433	4,602	49,734	688	-	50,422	(15,426)
55530	Covington City School Board	-	329	1,756	2,085	4,280	-	-	4,280	(1,570)
55531	Floyd County School Board	-	-	2,191	2,191	67,150	875	-	68,025	(24,985)
55532	Fluvanna County Public Schools	-	-	15,423	15,423	52,490	1,172	-	53,662	(3,766)
55533	Chesapeake Public Schools	-	-	45,573	45,573	890,860	11,174	-	902,034	(222,578)
55534	Va Beach City School Board	-	-	148,680	148,680	1,939,422	21,329	-	1,960,751	(455,733)
55535	Giles County Schools	-	-	12,027	12,027	46,678	595	-	47,273	(10,928)
55536	Gloucester County School Board	3,017	-	32,873	35,890	30,791	3,811	-	34,602	29,202
55537	Goochland County School Board	571	-	2,238	2,809	15,992	444	-	16,436	(1,759)
55538	Grayson County School Board	-	-	1,316	1,316	21,577	787	-	22,364	(3,716)
55539	Greene County Public Schools	-	-	5,598	5,598	59,727	924	-	60,651	(13,187)
55540	Greensville County Public Schools	-	-	275	275	35,485	592	-	36,077	(21,530)
55541	Halifax County School Board	1,975	-	3,900	5,875	545	1,276	-	1,821	58,918
55542	Hanover County Public Schools	-	-	44,082	44,082	163,526	2,699	-	166,225	(44,402)
55543	Henrico Co School Board	-	-	4,490	4,490	1,512	386	-	1,898	18,975
55544	Henry County Public Schools	-	-	3,707	3,707	87,131	1,467	-	88,598	(53,268)
55545	Highland County School Board	166	-	-	166	577	74	118	769	(188)
55546	Isle of Wight County Schools	-	-	5,418	5,418	28,766	662	-	29,428	(5,859)
55548	King George Co School Board	-	-	11,185	11,185	74,947	1,291	-	76,238	(18,721)
55549	King and Queen County School Board	470	-	11,064	11,534	28,640	308	-	28,948	(5,946)

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

Employer Code	Political Subdivision	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense
		Difference Between Expected and Actual Experience	Difference Between Projected and Actual Earnings on Plan Investments	Change of Assumptions	Total	Difference Between Expected and Actual Experience	Difference Between Projected and Actual Earnings on Plan Investments	Change of Assumptions	Total	
55550	King William Co School Board	-	-	4,140	4,140	22,420	558	-	22,978	(1,116)
55551	Lancaster County Public Schools	-	-	121	121	27,741	599	-	28,340	(11,042)
55552	Lee County School Board	55,350	-	23,489	78,839	-	4,503	4,987	9,490	148,324
55553	Loudoun County School Board	6,225	-	128,247	134,472	82,185	52,633	-	134,818	95,741
55554	Louisa County Public Schools	6,943	-	1,473	8,416	21,346	7,260	-	28,606	(2,195)
55555	Lunenburg County School Board	1	-	4,341	4,342	28,526	393	-	28,919	(8,533)
55556	Madison County School Board	1,225	-	1,767	2,992	17,032	567	-	17,599	(1,829)
55557	Mathews County School Board	235	-	5,118	5,353	28,577	383	-	28,960	(9,096)
55558	Mecklenburg Co School Board	-	-	4,609	4,609	57,880	902	-	58,782	(14,881)
55559	Middlesex County School Board	-	-	-	-	25,584	806	-	26,390	(25,486)
55560	Montgomery County School Board	-	-	31,963	31,963	113,057	1,624	-	114,681	(30,363)
55562	Nelson County Public Schools	-	-	4,131	4,131	38,147	975	-	39,122	(2,862)
55563	New Kent County School Board	1,040	-	4,603	5,643	40,329	534	-	40,863	(13,251)
55565	Northampton County Schools	-	-	5,872	5,872	13,247	104	-	13,351	289
55566	Northumberland Co School Bd	642	-	-	642	46,697	695	-	47,392	(29,844)
55567	Nottoway County School Board	-	-	9,178	9,178	58,394	593	-	58,987	(15,454)
55568	Orange County Public Schools	-	-	3,946	3,946	85,450	1,686	-	87,136	(21,315)
55569	Page County Public Schools	114	-	7,893	8,007	65,553	1,031	-	66,584	(12,983)
55570	Patrick County School Board	-	-	4,560	4,560	56,798	1,293	-	58,091	(13,203)
55571	Pittsylvania Co School Bd	4,621	-	24,749	29,370	2,008	566	-	2,574	44,897
55572	Powhatan County School Board	-	-	3,567	3,567	69,899	1,215	-	71,114	(16,582)
55573	Prince Edward Co School Bd	-	-	3,308	3,308	24,763	448	-	25,211	(7,806)
55574	Prince George Co School Bd	4,474	-	8,189	12,663	36,952	1,476	-	38,428	11,399
55576	Prince William Co School Bd	-	-	136,287	136,287	178,199	47,683	-	225,882	44,801
55577	Pulaski County School Board	-	-	7,997	7,997	78,595	1,238	-	79,833	(22,027)
55578	Rappahannock Co School Board	148	-	1,032	1,180	10,289	1,303	-	11,592	(4,734)
55579	Richmond County School Board	-	-	1,249	1,249	2,231	21	-	2,252	95
55580	Roanoke County School Board	-	-	-	-	21,653	2,501	-	24,154	(118,893)
55581	Rockbridge Co School Bd	-	-	2,048	2,048	46,889	509	-	47,398	(34,580)
55582	Rockingham Co School Bd	1,729	-	2,638	4,367	38,437	12,284	-	50,721	31,297
55583	Russell County School Board	5,738	-	3,202	8,940	18,859	2,203	-	21,062	(32,731)
55584	Scott County School Board	49	-	8,946	8,995	87,369	952	-	88,321	(11,692)
55585	Shenandoah County School Board	-	-	12,182	12,182	39,567	1,591	-	41,158	7,928
55586	Smyth County School Board	-	-	7,423	7,423	104,668	1,558	-	106,226	(29,731)
55587	Southampton Co School Bd	-	-	6,068	6,068	43,773	571	-	44,344	(10,339)
55588	Spotsylvania Co School Bd	7,268	-	37,800	45,068	93,841	3,558	-	97,399	19,852
55589	Stafford County School Board	86,461	-	20,871	107,332	31,087	9,001	-	40,088	72,635
55590	Surry County Schools	7,280	-	1,125	8,405	48,349	488	-	48,837	(16,664)
55591	Sussex County School Board	392	-	2,580	2,972	42,048	677	-	42,725	(13,783)
55592	Tazewell County Schools	-	-	1,699	1,699	173,054	2,622	-	175,676	(67,460)

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

Employer Code	Political Subdivision	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense
		Difference Between Expected and Actual Experience	Difference Between Projected and Actual Earnings on Plan Investments	Change of Assumptions	Total	Difference Between Expected and Actual Experience	Difference Between Projected and Actual Earnings on Plan Investments	Change of Assumptions	Total	
55593	Warren County School Board	-	-	14,516	14,516	41,188	513	-	41,701	(12,711)
55595	Washington County School Board	2,645	-	2,537	5,182	3,282	303	-	3,585	(13,919)
55596	Westmoreland Co School Bd	-	-	-	-	26,423	580	-	27,003	(18,326)
55597	Wise County School Board	3,096	-	6,346	9,442	10,881	3,741	-	14,622	15,044
55598	Wythe County School Board	8,810	129	11,440	20,379	-	-	-	-	32,541
55599	York County School Board	10,781	-	15,964	26,745	21,763	1,669	-	23,432	111,087
55600	Accomack County School Board	-	-	11,999	11,999	86,158	1,492	-	87,650	(14,436)
55601	Bristol City School Bd	1,112	-	157	1,269	20,422	245	5,308	25,975	(6,951)
55602	Buena Vista City Schools	-	-	743	743	11,429	228	-	11,657	(3,004)
55603	Amelia County School Board	-	-	4,736	4,736	9,235	338	-	9,573	17
55605	Danville City Schools	-	-	3,452	3,452	50,417	1,366	-	51,783	(11,470)
55606	Franklin City Public Schools	4,010	-	1,848	5,858	2,915	752	47	3,714	1,077
55608	Harrisonburg City School Bd	-	-	3,436	3,436	68,134	1,295	-	69,429	(14,563)
55609	Hopewell City School Board	-	-	4,471	4,471	27,156	792	-	27,948	101
55610	Lynchburg Public Schools	-	-	2,531	2,531	74,263	1,224	-	75,487	(17,987)
55611	Fauquier County School Board	-	-	48,201	48,201	173,309	3,803	-	177,112	4,277
55612	Brunswick County Public Schools	2,215	-	3,134	5,349	5,167	1,506	-	6,673	2,172
55614	Portsmouth School Board	-	-	16,035	16,035	327,341	3,749	-	331,090	(99,907)
55615	Campbell County School Board	6,157	-	1,444	7,601	3,646	4,243	-	7,889	21,027
55616	Richmond Public Schools	-	-	39,299	39,299	479,634	4,819	-	484,453	(124,023)
55617	Roanoke City School Board	8,417	-	202	8,619	7,221	2,657	8,565	18,443	(813)
55619	Staunton City Schools	5,634	-	4,505	10,139	632	373	-	1,005	13,419
55620	Suffolk City School Board	-	-	23,482	23,482	193,416	3,178	-	196,594	(24,686)
55622	Craig County School Board	-	-	2,083	2,083	15,164	172	-	15,336	(3,578)
55623	Martinsville City Schools	-	-	-	-	15,817	647	-	16,464	(28,076)
55624	Appomattox Region Governor's School	-	-	39	39	3,455	45	317	3,817	(825)
55625	Colonial Heights City Schools	-	-	417	417	40,474	596	5,119	46,189	(11,574)
55632	Manassas City Public Schools	23,495	-	33,931	57,426	26,139	5,021	-	31,160	41,348
55633	Franklin County Public Schools	-	-	8,837	8,837	27,251	9,528	-	36,779	(576)
55634	Frederick County School Board	-	-	4,977	4,977	92,488	2,628	-	95,116	(4,627)
55635	City of Salem Schools	8,362	-	7,953	16,315	11,112	1,664	-	12,776	16,888
55636	Manassas Park City Schools	1,914	-	7,136	9,050	5,049	1,503	66	6,618	1,794
55637	Newport News Public Schools	9,412	-	262	9,674	11,673	5,307	8,360	25,340	10,203
55638	Town of West Point School Bd	-	-	6	6	1,351	118	91	1,560	(159)
55708	Waynesboro Public Schools	5,540	-	6,202	11,742	25,730	397	-	26,127	(3,351)
55710	Valley Vo-Tech Center	1,472	-	2,148	3,620	6,684	52	-	6,736	(234)
55711	New Horizons Technical Ctr	-	-	264	264	4,829	82	-	4,911	(1,377)
55713	Galax City Schools	-	-	2,102	2,102	16,945	312	-	17,257	(3,375)
55714	Norton City Schools	253	-	394	647	4,837	170	-	5,007	(272)
55802	Williamsburg-James City Co Sch	19,593	-	21,988	41,581	38,468	9,454	-	47,922	21,355

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

Employer Code	Political Subdivision	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense
		Difference Between Expected and Actual Experience	Difference Between Projected and Actual Earnings on Plan Investments	Change of Assumptions	Total	Difference Between Expected and Actual Experience	Difference Between Projected and Actual Earnings on Plan Investments	Change of Assumptions	Total	
55803	Poquoson City Public Schools	-	-	1,120	1,120	1,234	239	-	1,473	4,161
55806	Fredericksburg City Schools	226	-	5,032	5,258	30,270	556	-	30,826	(3,529)
55807	Hampton City Schools	-	-	3,112	3,112	151,065	2,165	-	153,230	(80,722)
55813	Buchanan County School Board	159	-	-	159	74,872	1,270	-	76,142	(52,355)
55814	Jackson River Technical Ctr	3	111	204	318	699	-	-	699	(456)
55815	Northern Neck Reg Voc Ctr	-	-	-	-	478	21	-	499	(70)
55853	Northern Neck Soil and Water Conservation District	1,457	-	-	1,457	-	28	-	28	263
55859	Williamsburg Area Transit Authority	946	-	127	1,073	3,189	691	934	4,814	(36)
55860	Middle Peninsula Juvenile Detention Commission	1,394	-	1,059	2,453	7,585	723	39	8,347	(1,000)
55866	Hampton Roads Transportation Accountability Commission	426	-	5	431	1,216	126	1,487	2,829	(752)
55867	Pamunkey Regional Library	8,301	-	156	8,457	2,336	415	1,030	3,781	5,359
55868	Northern Virginia Transportation Authority	863	-	72	935	1,092	268	2,643	4,003	(1,079)
55874	Meherrin River Regional Jail Authority	18,135	-	1,747	19,882	26,569	2,901	23,099	52,569	(3,772)
55883	Western Virginia Regional Jail Authority	10,002	-	5,954	15,956	26,729	5,026	12,567	44,322	(3,221)
55886	Russell County PSA	1,680	-	237	1,917	1,647	469	1,881	3,997	(214)
55897	Prince William County Service Authority	3,838	-	3,063	6,901	54,184	13,098	149,701	216,983	(81,985)
55904	Appalachian Juvenile Commission	1,259	-	376	1,635	20,088	1,139	6,536	27,763	(4,803)
55909	Henry County Public Service Authority	1,560	-	9,261	10,821	13,755	1,340	-	15,095	9,521
55914	Rappahannock Juvenile Center	4,781	-	437	5,218	8,626	1,475	668	10,769	7,181
55918	Amherst County Service Auth	-	-	202	202	11,512	1,168	-	12,680	(4,562)
55919	Pepper's Ferry Reg Wastewater	209	-	215	424	6,276	1,075	3,956	11,307	(4,666)
55926	Scott County Soil and Water Conservation District	1,228	-	62	1,290	556	39	-	595	438
55927	New River Resource Authority	15	-	3,457	3,472	7,305	764	188	8,257	(1,569)
55929	Greensville County Water and Sewer Authority	-	-	189	189	8,797	1,433	5,571	15,801	(7,009)
55930	Petersburg Redevelopment and Housing Authority	2,018	-	2,436	4,454	1,259	738	-	1,997	4,620
55932	Va Coalfield Economic Dev Auth	-	-	1,034	1,034	3,634	158	-	3,792	91
55940	Monacan Soil and Water Conservation District	749	-	27	776	664	282	117	1,063	175
55944	Central Virginia Waste Management Authority	-	-	2,818	2,818	3,323	343	23	3,689	(492)
55947	Tidewater Youth Services Commission	2,315	-	13,021	15,336	10,050	1,151	-	11,201	5,684
55954	Potomac and Rappahannock Transportation Commission	-	-	-	-	-	1,203	-	1,203	6,195
55957	Wise County Redevelopment and Housing Authority	370	-	332	702	3,711	428	-	4,139	232
55961	Pamunkey Regional Jail	46,089	-	23,849	69,938	42,054	1,268	-	43,322	16,074
55964	Virginia Biotechnology Research Partnership Authority	2,247	-	136	2,383	741	38	-	779	1,201
55977	Southside Regional Jail	15,132	-	2,750	17,882	4,412	1,666	16,610	22,688	9,294
55978	Evergreen Soil and Water Conservation District	362	-	168	530	70	23	135	228	346
55979	Roanoke Higher Education Authority	-	-	81	81	6,738	764	6,580	14,082	(5,289)
55982	Daniel Boone Soil and Water Conservation District	1,362	-	161	1,523	384	60	-	444	672
55983	Southside Behavioral Health	2,688	-	1,087	3,775	23,812	6,250	9,124	39,186	(13,442)
55995	Holston River Soil and Water Conservation District	1,313	-	702	2,015	522	49	109	680	368

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

Employer Code	Political Subdivision	Deferred Outflows of Resources: Difference Between Expected and Actual Experience	Deferred Outflows of Resources: Difference Between Projected and Actual Earnings on Plan Investments	Deferred Outflows of Resources: Change of Assumptions	Deferred Outflows of Resources: Total	Deferred Inflows of Resources: Difference Between Expected and Actual Experience	Deferred Inflows of Resources: Difference Between Projected and Actual Earnings on Plan Investments	Deferred Inflows of Resources: Change of Assumptions	Deferred Inflows of Resources: Total	OPEB Expense
	Total Political Subdivisions	1,832,559	1,215	3,287,027	5,120,801	13,037,499	852,444	367,324	14,257,267	(129,842)

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

Employer Code	Political Subdivision	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55100	Accomack County	(4,334)	(1,115)	(2,120)	(3,211)	(3,747)	(2,183)
55103	Amelia County	(3,131)	(3,010)	(3,149)	(164)	-	-
55104	Amherst County	(6,966)	38	1,489	(59)	-	-
55110	Bland County	(2,483)	(1,795)	(1,234)	(405)	-	-
55122	Craig County	1,057	340	(54)	(159)	-	-
55128	Essex County	(7,898)	(4,153)	(3,265)	(1,203)	-	-
55132	Fluvanna County	(16,428)	(9,261)	(3,086)	(751)	-	-
55133	Franklin County	162	162	162	160	-	-
55136	Gloucester County	(3,733)	(990)	(3,823)	(1,900)	-	-
55139	Greene County	(2,942)	791	(3,515)	(1,547)	-	-
55140	Greensville County	388	(1,736)	(708)	(501)	-	-
55141	Halifax County	1,302	3,941	1,031	(696)	-	-
55142	Hanover County	6,412	28,424	10,240	(18,470)	(3,217)	-
55144	Henry County	3,398	13,237	4,805	2,479	-	-
55146	Isle of Wight County	(1,142)	4,143	(3,360)	(3,867)	-	-
55147	James City County	(3,380)	15,067	(3,279)	(16,778)	(247)	-
55149	King and Queen County	874	946	(307)	(143)	1,122	69
55154	Louisa County	(1,867)	3,533	2,513	518	1,115	1,132
55156	Madison County	(641)	2,964	1,172	(3,187)	(1,012)	-
55157	Mathews County	(658)	(1,038)	(356)	(142)	-	-
55163	New Kent County	(4,337)	(1,867)	(2,143)	(1,961)	(4,212)	(5,127)
55166	Northumberland County	(3,032)	(691)	(977)	574	-	-
55170	Patrick County	420	(6,710)	(8,680)	(7,291)	(2,481)	-
55171	Pittsylvania County	(44,691)	(28,285)	1,976	(1,443)	-	-
55172	Powhatan County	(9,434)	(6,976)	(7,012)	(3,271)	(740)	(310)
55176	Prince William County	46,502	179,122	78,821	60,572	53,131	(14,404)
55177	Pulaski County	(2,808)	4,905	(2,969)	(1,119)	-	-
55178	Rappahannock County	1,920	2,359	120	(151)	-	-
55180	Roanoke County	19,231	36,747	21,028	(2,267)	(9,132)	-
55183	Russell County	2,231	5,077	(179)	(410)	-	-
55185	Shenandoah County	(6,439)	4,060	944	331	640	1,432
55187	Southampton County	6,042	6,038	14	(807)	-	-
55189	Stafford County	(15,570)	12,006	(3,219)	(12,719)	(4,943)	-
55192	Tazewell County	5,807	8,909	(695)	(1,612)	-	-
55195	Washington County	(6,681)	(1,282)	(1,476)	(1,256)	-	-
55196	Westmoreland County	101	7	(2,368)	(892)	-	-
55197	Wise County	(203)	5,260	5,901	(1,199)	-	-
55198	Wythe County	(1,202)	6,254	(403)	(785)	-	-
55199	York County	(28,333)	10,656	(12,379)	(15,116)	-	-
55215	City of Radford	(5,544)	2,775	(619)	(3,062)	-	-
55217	City of Roanoke	(32,070)	(25,446)	(28,264)	(6,167)	12,894	-
55222	City of Winchester	(21,144)	1,311	(1,959)	171	(4,325)	-
55228	Town of Middletown	(984)	(895)	(851)	(140)	-	-
55230	City of Covington	(10,910)	(6,746)	(1,612)	(637)	-	-
55300	Town of Abingdon	13,467	13,675	14,337	1,279	-	-
55301	Town of Dumfries	2,457	3,347	(54)	(301)	-	-
55312	Town of Hamilton	(1,101)	(974)	(33)	(36)	-	-
55321	Town of Woodstock	(999)	901	(1,854)	(2,401)	-	-
55326	Town of Pearisburg	(5,710)	(3,724)	(4,374)	(2,117)	-	-
55332	City of Manassas	(5,773)	11,469	(2,130)	(9,218)	(2,320)	-
55342	Town of Lawrenceville	(3,649)	(1,284)	(2,000)	(1,302)	-	-
55344	Town of Stanley	(2,621)	(938)	(795)	(167)	-	-
55357	Town of Strasburg	1,440	4,144	1,392	806	981	-
55360	Town of Dublin	(356)	(356)	(356)	(355)	-	-
55365	City of Poquoson	(9,459)	(3,494)	(5,488)	(6,470)	(2,481)	-
55385	Town of Kenbridge	(2,935)	(2,467)	(1,988)	(1,642)	959	-
55393	Town of Shenandoah	487	994	635	(154)	-	-
55396	Town of Kilmarnock	(1,192)	503	164	(289)	(109)	-
55411	Hampton Roads Sanitation Dist	14,748	40,308	16,829	(6,764)	-	-
55425	Colonial Behavioral Health	(7,978)	(3,162)	(7,052)	(1,441)	-	-
55440	Shenandoah Valley Juvenile Center	(7,488)	(3,927)	(1,721)	(364)	-	-
55447	Rappahannock Area Comm Svcs	(3,859)	8,065	(713)	(3,491)	-	-
55450	Meherrin Regional Library	(2,825)	357	(82)	(116)	-	-
55454	Greensville - Emporia So Svcs	(890)	(670)	(74)	(127)	-	-

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

Employer Code	Political Subdivision	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55455	James City Service Authority	(6,422)	(1,347)	(1,282)	(966)	-	-
55456	Accomack/Northampton Plan	1,828	(1,342)	(1,318)	(145)	-	-
55472	District 19 Community Services Board	(17,147)	(9,265)	(9,436)	(2,003)	-	-
55477	Frederick Co Sanitation Auth	(6,256)	(3,560)	(4,787)	(1,921)	(855)	-
55478	Western Tidewater Comm Svcs	(23,194)	(8,008)	(11,126)	(11,682)	(3,076)	-
55487	Capital Region Airport Comm	7,503	(6,321)	(3,382)	(3,875)	-	-
55489	Harrisonburg Rockingham Community Services Board	(5,877)	333	(9,349)	(1,652)	-	-
55493	Planning Dis One Behavioral Health Svcs	55	16	(15)	(33)	-	-
55500	Alexandria City School Board	(39,616)	(40,546)	(21,344)	(1,835)	-	-
55501	Albemarle County Schools	(51,278)	(52,914)	(31,976)	(2,506)	-	-
55502	Alleghany Highlands Public Schools	16,124	17,822	5,199	(1,410)	-	-
55503	Charlottesville Public Schools	(34,131)	(37,491)	(19,721)	(2,457)	-	-
55504	Amherst County School Board	(19,790)	(20,636)	(16,265)	(1,639)	-	-
55505	Appomattox County School Board	114	(231)	(889)	(287)	-	-
55506	Arlington Public Schools	289	1,348	(651)	(3,307)	(838)	-
55507	Augusta County School Board	(25,833)	(27,440)	(17,777)	(3,615)	-	-
55508	Bath County School Board	(5,039)	(3,141)	(808)	(55)	-	-
55509	Bedford County School Board	(95,207)	(97,711)	(26,828)	(2,088)	-	-
55510	Bland County School Board	(8,699)	(3,357)	(1,501)	(119)	-	-
55511	Botetourt County Schools	(9,975)	(6,062)	(3,338)	(756)	-	-
55512	Norfolk Public Schools	(266,482)	(245,093)	(121,892)	(16,727)	-	-
55513	Petersburg City Schools	(42,891)	(42,088)	(5,996)	(1,004)	-	-
55514	Buckingham County School Board	(14,441)	(9,698)	(2,583)	(251)	-	-
55515	Radford City School Board	(3,816)	(1,052)	(42)	(50)	-	-
55516	Caroline County School Board	(24,682)	(21,009)	(9,095)	(337)	-	-
55517	Carroll County School Board	9,367	(1,006)	(480)	(500)	-	-
55518	Charles City Co School Bd	(4,278)	(5,216)	(552)	(400)	-	-
55519	Charlotte County School Board	(11,257)	(11,629)	(1,298)	(119)	-	-
55520	Chesterfield Co School Bd	(175,333)	(149,518)	(25,623)	(3,096)	-	-
55521	Clarke County School Board	(3,606)	(3,204)	(1,007)	(354)	-	-
55522	Winchester Public Schools	(3,820)	296	496	(505)	-	-
55523	Culpeper County School Board	(8,189)	2,757	(3,250)	(2,043)	-	-
55524	Cumberland County School Board	(9,427)	(7,795)	(2,891)	(156)	-	-
55525	Dickenson County School Board	(37,507)	(22,594)	2,230	(264)	-	-
55526	Dinwiddie County School Board	(13,794)	(13,843)	(3,765)	13	-	-
55528	Essex County Public Schools	(22,697)	(23,334)	418	(207)	-	-
55530	Covington City School Board	(2,402)	99	108	-	-	-
55531	Floyd County School Board	(31,817)	(29,204)	(3,487)	(1,326)	-	-
55532	Fluvanna County Public Schools	(15,714)	(15,587)	(6,076)	(862)	-	-
55533	Chesapeake Public Schools	(321,756)	(318,662)	(200,033)	(16,010)	-	-
55534	Va Beach City School Board	(685,879)	(750,542)	(315,592)	(60,058)	-	-
55535	Giles County Schools	(15,684)	(11,429)	(7,901)	(232)	-	-
55536	Gloucester County School Board	4,054	1,356	(2,961)	(1,161)	-	-
55537	Goochland County School Board	(4,800)	(4,938)	(3,852)	(37)	-	-
55538	Grayson County School Board	(14,080)	(6,382)	(313)	(273)	-	-
55539	Greene County Public Schools	(24,366)	(24,913)	(4,587)	(1,187)	-	-
55540	Greensville County Public Schools	(25,703)	(9,517)	(369)	(213)	-	-
55541	Halifax County School Board	3,753	811	(49)	(461)	-	-
55542	Hanover County Public Schools	(70,399)	(46,247)	(4,549)	(948)	-	-
55543	Henrico Co School Board	2,863	(34)	(121)	(116)	-	-
55544	Henry County Public Schools	(81,883)	(1,947)	(523)	(538)	-	-
55545	Highland County School Board	(567)	(15)	4	(25)	-	-
55546	Isle of Wight County Schools	(12,124)	(9,165)	(2,479)	(242)	-	-
55548	King George Co School Board	(26,448)	(28,365)	(8,313)	(1,927)	-	-
55549	King and Queen County School Board	(9,133)	(8,143)	(9)	(129)	-	-
55550	King William Co School Board	(5,294)	(5,142)	(6,169)	(2,173)	(60)	-
55551	Lancaster County Public Schools	(15,157)	(11,501)	(1,360)	(201)	-	-
55552	Lee County School Board	64,763	5,926	(836)	(504)	-	-
55553	Loudoun County School Board	(23,956)	40,509	4,146	(19,287)	(1,758)	-
55554	Louisa County Public Schools	(11,847)	(1,647)	(4,531)	(2,165)	-	-
55555	Lunenburg County School Board	(12,469)	(11,346)	(563)	(199)	-	-
55556	Madison County School Board	(7,165)	(7,513)	155	(84)	-	-
55557	Mathews County School Board	(13,645)	(9,454)	(337)	(171)	-	-
55558	Mecklenburg Co School Board	(23,699)	(27,138)	(2,995)	(341)	-	-
55559	Middlesex County School Board	(18,953)	(6,529)	(639)	(269)	-	-

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

Employer Code	Political Subdivision	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55560	Montgomery County School Board	(50,590)	(28,985)	(2,572)	(571)	-	-
55562	Nelson County Public Schools	(21,909)	(11,377)	(1,369)	(336)	-	-
55563	New Kent County School Board	(18,816)	(14,548)	(1,647)	(209)	-	-
55565	Northampton County Schools	(2,962)	(3,196)	(1,234)	(87)	-	-
55566	Northumberland Co School Bd	(31,269)	(15,191)	(73)	(217)	-	-
55567	Nottoway County School Board	(19,483)	(27,352)	(2,767)	(207)	-	-
55568	Orange County Public Schools	(30,950)	(31,817)	(18,935)	(1,488)	-	-
55569	Page County Public Schools	(25,797)	(28,814)	(3,591)	(375)	-	-
55570	Patrick County School Board	(24,828)	(26,228)	(2,081)	(394)	-	-
55571	Pittsylvania Co School Bd	19,682	8,033	(486)	(433)	-	-
55572	Powhatan County School Board	(25,401)	(25,891)	(14,830)	(1,425)	-	-
55573	Prince Edward Co School Bd	(12,140)	(8,935)	(663)	(165)	-	-
55574	Prince George Co School Bd	(8,092)	(7,183)	(7,436)	(3,054)	-	-
55576	Prince William Co School Bd	(60,359)	10,662	(13,005)	(26,893)	-	-
55577	Pulaski County School Board	(32,728)	(33,791)	(4,881)	(436)	-	-
55578	Rappahannock Co School Board	(4,890)	(3,214)	(1,692)	(616)	-	-
55579	Richmond County School Board	(970)	(14)	(9)	(10)	-	-
55580	Roanoke County School Board	(21,931)	(709)	(792)	(722)	-	-
55581	Rockbridge Co School Bd	(43,275)	(1,466)	(375)	(234)	-	-
55582	Rockingham Co School Bd	(24,808)	(7,912)	(10,711)	(2,923)	-	-
55583	Russell County School Board	(7,588)	(1,576)	(2,045)	(913)	-	-
55584	Scott County School Board	(20,829)	(21,842)	(24,302)	(12,358)	5	-
55585	Shenandoah County School Board	(14,557)	(13,039)	(876)	(504)	-	-
55586	Smyth County School Board	(45,418)	(44,222)	(8,345)	(818)	-	-
55587	Southampton Co School Bd	(14,721)	(18,708)	(4,401)	(446)	-	-
55588	Spotsylvania Co School Bd	(17,313)	(17,593)	(16,053)	(1,372)	-	-
55589	Stafford County School Board	23,090	30,936	14,880	(1,662)	-	-
55590	Surry County Schools	(22,938)	(18,858)	1,573	(209)	-	-
55591	Sussex County School Board	(18,178)	(14,872)	(5,087)	(1,616)	-	-
55592	Tazewell County Schools	(96,866)	(74,305)	(1,875)	(931)	-	-
55593	Warren County School Board	(22,748)	(3,203)	(1,042)	(192)	-	-
55595	Washington County School Board	1,676	(11)	88	(156)	-	-
55596	Westmoreland Co School Bd	(20,271)	(5,839)	(673)	(220)	-	-
55597	Wise County School Board	(5,532)	1,837	(522)	(963)	-	-
55598	Wythe County School Board	17,149	3,193	117	(80)	-	-
55599	York County School Board	6,588	96	(2,641)	(730)	-	-
55600	Accomack County School Board	(30,528)	(35,221)	(8,952)	(950)	-	-
55601	Bristol City School Bd	(8,553)	(7,814)	(6,120)	(2,235)	16	-
55602	Buena Vista City Schools	(5,255)	(4,799)	(570)	(290)	-	-
55603	Amelia County School Board	(4,741)	569	(559)	(106)	-	-
55605	Danville City Schools	(16,738)	(16,835)	(12,066)	(2,692)	-	-
55606	Franklin City Public Schools	736	1,692	(107)	(177)	-	-
55608	Harrisonburg City School Bd	(21,558)	(22,541)	(19,763)	(2,131)	-	-
55609	Hopewell City School Board	(10,478)	(10,765)	(1,735)	(499)	-	-
55610	Lynchburg Public Schools	(32,642)	(29,901)	(9,729)	(684)	-	-
55611	Fauquier County School Board	(42,854)	(42,845)	(30,364)	(12,848)	-	-
55612	Brunswick County Public Schools	(2,121)	1,202	(60)	(345)	-	-
55614	Portsmouth School Board	(134,821)	(134,285)	(39,698)	(6,251)	-	-
55615	Campbell County School Board	(453)	2,362	(1,190)	(1,007)	-	-
55616	Richmond Public Schools	(171,622)	(193,841)	(72,152)	(7,539)	-	-
55617	Roanoke City School Board	(4,205)	(2,162)	(2,981)	(2,110)	1,431	203
55619	Staunton City Schools	4,725	4,371	174	(136)	-	-
55620	Suffolk City School Board	(55,778)	(59,594)	(51,039)	(6,701)	-	-
55622	Craig County School Board	(6,070)	(3,942)	(3,181)	(60)	-	-
55623	Martinsville City Schools	(15,941)	(127)	(202)	(194)	-	-
55624	Appomattox Region Governor's School	(925)	(838)	(683)	(684)	(637)	(11)
55625	Colonial Heights City Schools	(15,579)	(13,617)	(12,238)	(4,338)	-	-
55632	Manassas City Public Schools	16,460	11,312	(234)	(1,272)	-	-
55633	Franklin County Public Schools	(19,825)	(2,934)	(2,847)	(2,336)	-	-
55634	Frederick County School Board	(31,694)	(32,657)	(24,168)	(1,620)	-	-
55635	City of Salem Schools	5,157	(669)	(434)	(515)	-	-
55636	Manassas Park City Schools	211	1,613	644	21	(57)	-
55637	Newport News Public Schools	(7,656)	(3,174)	(3,496)	(1,820)	480	-
55638	Town of West Point School Bd	(527)	(433)	(443)	(151)	-	-
55708	Waynesboro Public Schools	(6,402)	(6,766)	(1,748)	531	-	-

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

Employer Code	Political Subdivision	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55710	Valley Vo-Tech Center	(573)	(1,349)	(411)	(407)	(376)	-
55711	New Horizons Technical Ctr	(2,378)	(2,168)	(66)	(35)	-	-
55713	Galax City Schools	(5,158)	(5,317)	(3,923)	(757)	-	-
55714	Norton City Schools	(1,453)	(1,545)	(1,366)	(1)	5	-
55802	Williamsburg-James City Co Sch	(3,443)	2,955	(3,615)	(2,238)	-	-
55803	Poquoson City Public Schools	150	(382)	(40)	(81)	-	-
55806	Fredericksburg City Schools	(6,843)	(7,288)	(8,466)	(2,993)	22	-
55807	Hampton City Schools	(101,356)	(44,156)	(3,770)	(836)	-	-
55813	Buchanan County School Board	(66,048)	(8,958)	(471)	(506)	-	-
55814	Jackson River Technical Ctr	(204)	(197)	20	-	-	-
55815	Northern Neck Reg Voc Ctr	(249)	(152)	(92)	(6)	-	-
55853	Northern Neck Soil and Water Conservation District	214	214	214	214	221	352
55859	Williamsburg Area Transit Authority	(1,554)	(919)	(706)	(562)	-	-
55860	Middle Peninsula Juvenile Detention Commission	(3,204)	(1,870)	(823)	3	-	-
55866	Hampton Roads Transportation Accountability Commission	(774)	(581)	(524)	(342)	(158)	(19)
55867	Pamunkey Regional Library	1,862	1,892	1,355	(370)	(63)	-
55868	Northern Virginia Transportation Authority	(733)	(626)	(1,025)	(616)	(68)	-
55874	Meherrin River Regional Jail Authority	(3,816)	223	(3,942)	(7,954)	(6,797)	(10,401)
55883	Western Virginia Regional Jail Authority	(7,430)	(1,130)	(3,345)	(3,425)	(3,687)	(9,349)
55886	Russell County PSA	(732)	(253)	(643)	(571)	118	1
55897	Prince William County Service Authority	(85,070)	(72,164)	(45,499)	(6,398)	(951)	-
55904	Appalachian Juvenile Commission	(10,190)	(9,306)	(5,292)	(1,340)	-	-
55909	Henry County Public Service Authority	(1,125)	597	(1,928)	(1,818)	-	-
55914	Rappahannock Juvenile Center	(856)	(715)	(2,993)	(987)	-	-
55918	Amherst County Service Auth	(6,328)	(3,268)	(2,434)	(448)	-	-
55919	Pepper's Ferry Reg Wastewater	(6,285)	(3,555)	(802)	(241)	-	-
55926	Scott County Soil and Water Conservation District	255	280	263	55	(81)	(77)
55927	New River Resource Authority	(1,763)	(625)	(939)	(643)	(624)	(191)
55929	Greensville County Water and Sewer Authority	(7,170)	(4,673)	(2,439)	(1,285)	(45)	-
55930	Petersburg Redevelopment and Housing Authority	924	1,320	400	(187)	-	-
55932	Va Coalfield Economic Dev Auth	(775)	(574)	(521)	(748)	(140)	-
55940	Monacan Soil and Water Conservation District	(85)	(82)	(54)	(66)	-	-
55944	Central Virginia Waste Management Authority	(967)	(349)	167	278	-	-
55947	Tidewater Youth Services Commission	(1,194)	4,804	801	(276)	-	-
55954	Potomac and Rappahannock Transportation Commission	(305)	(305)	(307)	(286)	-	-
55957	Wise County Redevelopment and Housing Authority	(1,558)	(844)	(881)	(154)	-	-
55961	Pamunkey Regional Jail	3,847	4,632	9,674	3,305	1,436	3,722
55964	Virginia Biotechnology Research Partnership Authority	565	772	278	(11)	-	-
55977	Southside Regional Jail	3,856	400	(3,908)	(3,880)	(1,274)	-
55978	Evergreen Soil and Water Conservation District	82	99	81	18	22	-
55979	Roanoke Higher Education Authority	(5,625)	(3,983)	(3,426)	(967)	-	-
55982	Daniel Boone Soil and Water Conservation District	362	406	380	13	(45)	(37)
55983	Southside Behavioral Health	(19,192)	(8,147)	(5,957)	(2,115)	-	-
55995	Holston River Soil and Water Conservation District	180	279	357	377	116	26
	Total Political Subdivisions	(4,194,073)	(3,055,876)	(1,438,269)	(427,234)	14,158	(35,172)

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

Employer Code	Political Subdivision	6/30/2023 Net OPEB Liability	6/30/2024 Net OPEB Liability	Net Pension Liability -1% OPEB Discount Rate	Net OPEB Liability +1% Increase Discount Rate
55100	Accomack County	194,507	142,185	174,844	114,483
55103	Amelia County	37,070	13,389	18,484	9,093
55104	Amherst County	64,745	36,260	56,886	18,803
55110	Bland County	16,938	10,641	14,925	7,047
55122	Craig County	11,352	9,529	12,570	6,871
55128	Essex County	(6,683)	(25,071)	(19,860)	(29,457)
55132	Fluvanna County	(39,900)	(61,074)	(51,473)	(69,194)
55133	Franklin County	-	59,396	82,456	40,154
55136	Gloucester County	16,020	(18,991)	18,702	(51,067)
55139	Greene County	4,899	(12,917)	(3,173)	(21,164)
55140	Greensville County	4,955	1,582	11,376	(6,805)
55141	Halifax County	75,330	52,695	72,382	36,087
55142	Hanover County	790,645	660,883	851,416	500,398
55144	Henry County	(8,268)	(36,840)	(829)	(67,320)
55146	Isle of Wight County	108,364	57,820	90,839	29,606
55147	James City County	684,855	569,695	747,766	419,358
55149	King and Queen County	19,813	7,286	10,632	4,541
55154	Louisa County	20,489	6,788	29,025	(11,721)
55156	Madison County	(16,092)	(25,219)	(17,370)	(31,809)
55157	Mathews County	29,504	13,045	16,896	9,772
55163	New Kent County	37,149	(8,978)	8,935	(23,778)
55166	Northumberland County	(10,278)	(21,284)	(15,628)	(26,034)
55170	Patrick County	22,407	14,843	19,443	10,959
55171	Pittsylvania County	194,017	187,229	266,006	120,577
55172	Powhatan County	140	(30,482)	(20,181)	(39,039)
55176	Prince William County	4,651,958	4,176,805	5,220,501	3,291,601
55177	Pulaski County	61,200	23,665	54,017	(1,905)
55178	Rappahannock County	16,528	10,293	14,184	6,959
55180	Roanoke County	1,076,344	839,763	1,063,379	650,578
55183	Russell County	64,307	55,304	67,517	44,781
55185	Shenandoah County	26,981	(11,830)	26,788	(44,017)
55187	Southampton County	13,166	2,690	18,062	(10,503)
55189	Stafford County	115,695	41,628	170,521	(67,200)
55192	Tazewell County	59,476	26,102	59,901	(2,856)
55195	Washington County	(25,976)	(47,784)	(28,898)	(64,049)
55196	Westmoreland County	44,347	29,953	39,588	21,779
55197	Wise County	(60)	(32,286)	(11,028)	(50,250)
55198	Wythe County	(6,781)	(23,899)	(11,068)	(34,801)
55199	York County	240,171	118,097	271,455	(12,039)
55215	City of Radford	267,692	222,460	275,873	177,039
55217	City of Roanoke	302,923	289,573	340,867	246,399
55222	City of Winchester	172,235	71,766	155,757	1,671
55228	Town of Middletown	998	(2,845)	(1,366)	(4,053)
55230	City of Covington	169,904	153,848	180,067	131,299
55300	Town of Abingdon	161,105	130,199	152,398	111,627
55301	Town of Dumfries	12,728	5,112	9,230	1,624
55312	Town of Hamilton	8,919	2,178	3,010	1,457
55321	Town of Woodstock	58,908	43,897	60,142	30,274
55326	Town of Pearisburg	45,506	24,171	34,878	15,230
55332	City of Manassas	474,370	389,929	518,127	281,744
55342	Town of Lawrenceville	12,649	3,143	8,274	(1,285)
55344	Town of Stanley	18,382	8,505	13,056	4,648
55357	Town of Strasburg	24,766	22,802	38,635	9,595
55360	Town of Dublin	-	17,150	22,519	12,546
55365	City of Poquoson	137,646	95,795	129,912	66,902
55385	Town of Kenbridge	8,685	(7,474)	(6,243)	(8,499)

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

Employer Code	Political Subdivision	6/30/2023 Net OPEB Liability	6/30/2024 Net OPEB Liability	Net Pension Liability -1% OPEB Discount Rate	Net OPEB Liability +1% Increase Discount Rate
55393	Town of Shenandoah	11,157	13,384	18,258	9,209
55396	Town of Kilmarnock	(9,568)	(11,460)	(7,815)	(14,531)
55411	Hampton Roads Sanitation Dist	1,216,165	1,142,097	1,383,365	937,035
55425	Colonial Behavioral Health	27,670	7,237	37,853	(18,804)
55440	Shenandoah Valley Juvenile Center	8,387	(4,344)	2,980	(10,453)
55447	Rappahannock Area Comm Svcs	1,715	(33,985)	19,619	(78,425)
55450	Meherrin Regional Library	13,653	6,071	8,759	3,745
55454	Greensville - Emporia So Svcs	64,153	60,853	69,691	53,367
55455	James City Service Authority	25,204	13,576	32,813	(2,702)
55456	Accomack/Northampton Plan	11,215	2,410	5,639	(301)
55472	District 19 Community Services Board	19,598	(39,983)	(1,196)	(72,922)
55477	Frederick Co Sanitation Auth	3,856	(7,956)	3,808	(17,917)
55478	Western Tidewater Comm Svcs	(48,430)	(112,824)	(56,977)	(159,496)
55487	Capital Region Airport Comm	255,291	206,107	240,301	177,095
55489	Harrisonburg Rockingham Community Services Board	18,623	(4,156)	25,662	(29,294)
55493	Planning Dis One Behavioral Health Svcs	(155)	(1,502)	(1,083)	(1,862)
55500	Alexandria City School Board	417,577	377,354	433,447	329,495
55501	Albemarle County Schools	226,551	162,351	205,857	125,853
55502	Alleghany Highlands Public Schools	123,056	96,964	117,213	79,564
55503	Charlottesville Public Schools	63,879	32,282	42,412	23,691
55504	Amherst County School Board	133,251	107,866	129,360	89,516
55505	Appomattox County School Board	38,796	29,214	37,850	21,836
55506	Arlington Public Schools	637,897	571,903	675,022	485,303
55507	Augusta County School Board	100,485	64,862	80,484	51,801
55508	Bath County School Board	97,632	87,230	95,895	79,719
55509	Bedford County School Board	272,612	185,150	227,520	148,744
55510	Bland County School Board	35,562	17,597	21,433	14,295
55511	Botetourt County Schools	158,050	120,776	147,100	98,157
55512	Norfolk Public Schools	974,389	681,659	811,348	570,795
55513	Petersburg City Schools	70,130	29,379	45,994	15,171
55514	Buckingham County School Board	78,604	54,710	65,297	45,646
55515	Radford City School Board	17,377	14,105	15,875	12,556
55516	Caroline County School Board	50,205	33,842	42,872	26,148
55517	Carroll County School Board	301,503	260,475	291,765	233,392
55518	Charles City Co School Bd	18,696	13,855	16,256	11,791
55519	Charlotte County School Board	31,183	24,185	28,752	20,276
55520	Chesterfield Co School Bd	1,568,422	1,206,349	1,378,095	1,059,315
55521	Clarke County School Board	50,915	39,615	45,758	34,350
55522	Winchester Public Schools	7,182	3,715	17,204	(7,902)
55523	Culpeper County School Board	(33,739)	(53,917)	(23,577)	(79,791)
55524	Cumberland County School Board	73,980	50,336	58,423	43,384
55525	Dickenson County School Board	168,089	158,618	177,265	142,454
55526	Dinwiddie County School Board	82,313	73,655	85,364	63,625
55528	Essex County Public Schools	39,919	28,847	35,878	22,779
55530	Covington City School Board	-	-	-	-
55531	Floyd County School Board	73,828	46,529	57,229	37,380
55532	Fluvanna County Public Schools	139,080	114,745	138,175	95,118
55533	Chesapeake Public Schools	1,123,411	839,268	1,025,596	681,144
55534	Va Beach City School Board	2,710,201	1,733,323	2,103,512	1,417,873
55535	Giles County Schools	54,599	13,168	19,654	7,639
55536	Gloucester County School Board	289,990	230,769	274,352	193,377
55537	Goochland County School Board	28,958	23,341	29,002	18,469
55538	Grayson County School Board	210,537	191,199	214,311	171,185
55539	Greene County Public Schools	131,046	97,986	115,203	83,280
55540	Greensville County Public Schools	80,513	53,661	62,211	46,242
55541	Halifax County School Board	276,391	263,170	291,147	238,792
55542	Hanover County Public Schools	282,289	195,843	236,077	161,488

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

Employer Code	Political Subdivision	6/30/2023 Net OPEB Liability	6/30/2024 Net OPEB Liability	Net Pension Liability -1% OPEB Discount Rate	Net OPEB Liability +1% Increase Discount Rate
55543	Henrico Co School Board	68,104	47,902	55,696	41,350
55544	Henry County Public Schools	261,740	220,975	251,292	194,796
55545	Highland County School Board	22,732	21,410	23,893	19,264
55546	Isle of Wight County Schools	60,481	40,041	48,772	32,571
55548	King George Co School Board	84,334	54,639	70,370	41,271
55549	King and Queen County School Board	36,154	32,169	38,266	26,991
55550	King William Co School Board	34,293	25,145	33,063	18,471
55551	Lancaster County Public Schools	54,713	37,607	44,890	31,315
55552	Lee County School Board	603,156	600,176	655,427	553,122
55553	Loudoun County School Board	576,895	404,520	773,916	93,464
55554	Louisa County Public Schools	71,901	43,956	83,172	10,190
55555	Lunenburg County School Board	47,241	38,417	45,810	32,159
55556	Madison County School Board	67,849	60,492	70,798	51,783
55557	Mathews County School Board	52,741	44,150	52,165	37,240
55558	Mecklenburg Co School Board	65,396	47,560	57,523	38,989
55559	Middlesex County School Board	11,231	(9,215)	(5,041)	(12,806)
55560	Montgomery County School Board	251,284	216,005	251,543	185,987
55562	Nelson County Public Schools	231,725	209,873	237,096	186,420
55563	New Kent County School Board	68,876	50,080	61,031	40,796
55565	Northampton County Schools	39,830	33,029	37,080	29,543
55566	Northumberland Co School Bd	15,977	(5,265)	(1,979)	(8,122)
55567	Nottoway County School Board	42,262	26,773	34,337	20,377
55568	Orange County Public Schools	109,187	67,154	87,066	50,285
55569	Page County Public Schools	143,535	118,855	139,089	101,495
55570	Patrick County School Board	112,470	82,963	98,637	69,551
55571	Pittsylvania Co School Bd	327,269	301,111	335,567	271,455
55572	Powhatan County School Board	100,752	72,206	89,875	57,204
55573	Prince Edward Co School Bd	46,714	35,871	42,419	30,210
55574	Prince George Co School Bd	226,423	175,074	201,692	152,151
55576	Prince William Co School Bd	670,556	483,292	830,817	190,453
55577	Pulaski County School Board	123,254	89,928	108,761	73,986
55578	Rappahannock Co School Board	(10,916)	(16,189)	(11,491)	(20,217)
55579	Richmond County School Board	10,106	9,860	10,799	9,039
55580	Roanoke County School Board	372,335	251,876	287,098	221,292
55581	Rockbridge Co School Bd	71,332	54,777	66,339	44,957
55582	Rockingham Co School Bd	604,018	516,712	618,219	428,898
55583	Russell County School Board	294,042	203,104	239,020	172,176
55584	Scott County School Board	104,832	86,672	105,213	70,872
55585	Shenandoah County School Board	264,309	237,944	269,173	211,075
55586	Smyth County School Board	170,601	134,899	159,390	113,992
55587	Southampton Co School Bd	35,767	23,057	29,562	17,487
55588	Spotsylvania Co School Bd	426,486	381,360	448,492	324,593
55589	Stafford County School Board	455,773	426,049	522,739	344,206
55590	Surry County Schools	76,517	75,359	87,731	64,803
55591	Sussex County School Board	51,661	18,834	25,237	13,404
55592	Tazewell County Schools	409,754	344,816	393,989	302,452
55593	Warren County School Board	104,256	85,047	97,214	74,609
55595	Washington County School Board	275,243	255,517	279,449	234,722
55596	Westmoreland Co School Bd	119,646	100,423	113,620	89,017
55597	Wise County School Board	157,137	149,113	179,447	122,954
55598	Wythe County School Board	183,671	182,749	199,283	168,412
55599	York County School Board	425,204	387,439	443,942	339,198
55600	Accomack County School Board	183,953	151,081	176,779	129,059
55601	Bristol City School Bd	16,813	10,155	13,143	7,609
55602	Buena Vista City Schools	20,711	14,481	17,481	11,928
55603	Amelia County School Board	63,235	55,479	63,331	48,795
55605	Danville City Schools	50,629	15,422	26,124	6,300

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

Employer Code	Political Subdivision	6/30/2023 Net OPEB Liability	6/30/2024 Net OPEB Liability	Net Pension Liability -1% OPEB Discount Rate	Net OPEB Liability +1% Increase Discount Rate
55606	Franklin City Public Schools	2,230	2,159	5,896	(1,020)
55608	Harrisonburg City School Bd	76,092	45,076	59,012	33,215
55609	Hopewell City School Board	127,928	110,140	125,960	96,577
55610	Lynchburg Public Schools	171,002	144,110	170,514	121,669
55611	Fauquier County School Board	504,907	382,434	459,364	317,743
55612	Brunswick County Public Schools	45,506	42,268	52,470	33,464
55614	Portsmouth School Board	399,853	272,335	327,961	224,865
55615	Campbell County School Board	231,053	210,483	247,549	178,435
55616	Richmond Public Schools	519,749	346,588	423,772	280,487
55617	Roanoke City School Board	(33,569)	(35,984)	(20,459)	(48,726)
55619	Staunton City Schools	94,100	90,711	101,097	81,723
55620	Suffolk City School Board	372,971	268,534	327,704	218,242
55622	Craig County School Board	32,855	17,588	20,249	15,289
55623	Martinsville City Schools	19,695	5,949	10,026	2,462
55624	Appomattox Region Governor's School	184	(494)	(192)	(754)
55625	Colonial Heights City Schools	30,442	16,320	22,492	11,046
55632	Manassas City Public Schools	262,124	248,213	304,705	200,450
55633	Franklin County Public Schools	150,704	120,516	178,273	70,846
55634	Frederick County School Board	283,888	235,685	286,740	192,453
55635	City of Salem Schools	119,706	103,489	122,972	86,815
55636	Manassas Park City Schools	(4,712)	(12,087)	(3,787)	(18,992)
55637	Newport News Public Schools	(20,774)	(50,437)	(7,884)	(85,005)
55638	Town of West Point School Bd	(2,149)	(4,208)	(3,703)	(4,638)
55708	Waynesboro Public Schools	35,946	35,568	41,811	30,249
55710	Valley Vo-Tech Center	3,758	583	817	383
55711	New Horizons Technical Ctr	11,290	9,725	11,734	8,018
55713	Galax City Schools	18,093	7,511	11,063	4,487
55714	Norton City Schools	14,912	11,312	13,598	9,348
55802	Williamsburg-James City Co Sch	180,422	148,747	212,959	93,915
55803	Poquoson City Public Schools	57,789	52,209	58,096	47,095
55806	Fredericksburg City Schools	31,521	23,498	29,435	18,396
55807	Hampton City Schools	200,317	118,446	151,331	90,398
55813	Buchanan County School Board	266,284	220,849	250,293	195,343
55814	Jackson River Technical Ctr	-	-	-	-
55815	Northern Neck Reg Voc Ctr	2,824	2,208	2,507	1,939
55853	Northern Neck Soil and Water Conservation District	-	1,123	1,561	784
55859	Williamsburg Area Transit Authority	(3,137)	(10,136)	(6,255)	(13,392)
55860	Middle Peninsula Juvenile Detention Commission	7,612	(3,018)	2,808	(7,792)
55866	Hampton Roads Transportation Accountability Commission	(5,007)	(6,028)	(5,821)	(6,201)
55867	Pamunkey Regional Library	34,533	30,463	35,915	25,815
55868	Northern Virginia Transportation Authority	(10,195)	(12,161)	(11,489)	(12,725)
55874	Meherrin River Regional Jail Authority	(67,489)	(80,687)	(69,052)	(90,099)
55883	Western Virginia Regional Jail Authority	(73,968)	(92,444)	(64,908)	(114,652)
55886	Russell County PSA	(4,655)	(5,759)	(3,118)	(7,958)
55897	Prince William County Service Authority	(227,775)	(299,795)	(253,435)	(338,589)
55904	Appalachian Juvenile Commission	53,726	31,512	42,252	22,529
55909	Henry County Public Service Authority	104,832	87,253	103,935	73,059
55914	Rappahannock Juvenile Center	77,436	59,659	74,048	47,518
55918	Amherst County Service Auth	7,805	(4,123)	1,266	(8,736)
55919	Pepper's Ferry Reg Wastewater	(582)	(5,259)	(376)	(9,461)
55926	Scott County Soil and Water Conservation District	2,536	2,059	2,720	1,520
55927	New River Resource Authority	(7,734)	(13,001)	(9,552)	(15,878)
55929	Greensville County Water and Sewer Authority	(12,660)	(20,261)	(14,055)	(25,475)
55930	Petersburg Redevelopment and Housing Authority	32,387	32,322	39,330	26,314
55932	Va Coalfield Economic Dev Auth	8,615	4,618	6,069	3,372
55940	Monacan Soil and Water Conservation District	546	(479)	957	(1,696)
55944	Central Virginia Waste Management Authority	2,249	78	2,105	(1,629)

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

Employer Code	Political Subdivision	6/30/2023 Net OPEB Liability	6/30/2024 Net OPEB Liability	Net Pension Liability -1% OPEB Discount Rate	Net OPEB Liability +1% Increase Discount Rate
55947	Tidewater Youth Services Commission	100,283	81,596	95,009	70,166
55954	Potomac and Rappahannock Transportation Commission	59,476	45,510	58,662	34,497
55957	Wise County Redevelopment and Housing Authority	31,324	26,294	30,514	22,656
55961	Pamunkey Regional Jail	99,833	71,164	92,849	53,274
55964	Virginia Biotechnology Research Partnership Authority	6,979	8,637	9,647	7,768
55977	Southside Regional Jail	33,002	22,032	34,692	11,409
55978	Evergreen Soil and Water Conservation District	1,947	2,011	2,654	1,498
55979	Roanoke Higher Education Authority	(19,167)	(24,097)	(21,523)	(26,260)
55982	Daniel Boone Soil and Water Conservation District	3,217	2,697	3,566	1,965
55983	Southside Behavioral Health	(15,304)	(36,849)	(8,286)	(61,026)
55995	Holston River Soil and Water Conservation District	2,615	1,965	2,732	1,345
	Total Political Subdivisions	37,287,054	28,702,493	36,803,594	21,828,081

Health Insurance Credit - Politicial Subdivisions

Appendix 16 - Total OPEB Liability and Fiduciary Net Position

		Change in Total OPEB Liability (TOL)									Change in Plan Fiduciary Net Position (PFNP)											
Employer Code	Political Subdivision	Service Cost	Interest	Benefit Change	Difference Between Expected and Actual Experience	Change of Assumptions	Benefit Payments	Net Change in TOL	Beginning TOL	Ending TOL	Contributions Employer	Contributions Employee	Net Investment Income	Benefit Payments	Administrative Expenses	Other	Net Change in PFNP	Beginning PFNP	Ending PFNP	Net OPEB Liability Beginning of Year	Change in Net OPEB Liability	Net OPEB Liability
55100	Accomack County	5,353	21,422	-	(25,151)	-	(17,988)	(16,364)	320,998	304,634	40,422	-	13,718	(17,988)	(193)	(1)	35,958	126,491	162,449	194,507	(52,322)	142,185
55103	Amelia County	926	4,352	-	(21,508)	-	(2,724)	(18,954)	64,909	45,955	4,724	-	2,765	(2,724)	(39)	1	4,727	27,839	32,566	37,070	(23,681)	13,389
55104	Amherst County	4,721	14,620	-	(22,460)	-	(14,181)	(17,300)	218,960	201,660	11,150	-	14,412	(14,181)	(195)	(1)	11,185	154,215	165,400	64,745	(28,485)	36,260
55110	Bland County	431	2,469	-	(845)	-	(2,380)	(325)	37,342	37,017	6,216	-	2,166	(2,380)	(31)	1	5,972	20,404	26,376	16,938	(6,297)	10,641
55122	Craig County	424	2,726	-	(821)	-	(4,473)	(2,144)	42,203	40,059	1,411	-	2,776	(4,473)	(36)	1	(321)	30,851	30,530	11,352	(1,823)	9,529
55128	Essex County	1,464	3,442	-	(6,847)	-	(2,133)	(4,074)	50,591	46,517	10,517	-	6,015	(2,133)	(86)	1	14,314	57,274	71,588	(6,683)	(18,388)	(25,071)
55132	Fluvanna County	2,757	6,661	-	(12,608)	-	(5,535)	(8,725)	98,691	89,966	5,067	-	13,096	(5,535)	(180)	1	12,449	138,591	151,040	(39,900)	(21,174)	(61,074)
55133	Franklin County	-	-	176,199	-	-	-	176,199	-	176,199	113,905	-	3,032	-	(135)	1	116,803	-	116,803	-	59,396	59,396
55136	Gloucester County	5,316	25,128	-	(21,657)	-	(23,367)	(14,580)	378,637	364,057	10,726	-	33,527	(23,367)	(454)	(1)	20,431	362,617	383,048	16,020	(35,011)	(18,991)
55139	Greene County	2,612	7,126	-	(13,695)	-	(7,649)	(11,606)	106,783	95,177	4,566	-	9,421	(7,649)	(128)	-	6,210	101,884	108,094	4,899	(17,816)	(12,917)
55140	Greensville County	1,351	6,804	-	(477)	-	(7,883)	(205)	103,387	103,182	2,213	-	8,958	(7,883)	(120)	-	3,168	98,432	101,600	4,955	(3,373)	1,582
55141	Halifax County	2,470	13,197	-	(15,353)	-	(12,898)	(12,584)	199,494	186,910	11,313	-	11,794	(12,898)	(158)	-	10,051	124,164	134,215	75,330	(22,635)	52,695
55142	Hanover County	28,834	113,649	-	(79,327)	-	(89,715)	(26,559)	1,699,708	1,673,149	106,821	-	87,310	(89,715)	(1,213)	-	103,203	909,063	1,012,266	790,645	(129,762)	660,883
55144	Henry County	3,788	23,561	-	(23,130)	-	(21,966)	(17,747)	356,245	338,498	-	-	33,236	(21,966)	(444)	(1)	10,825	364,513	375,338	(8,268)	(28,572)	(36,840)
55146	Isle of Wight County	7,770	24,044	-	(41,281)	-	(19,722)	(29,189)	358,298	329,109	17,866	-	23,535	(19,722)	(324)	-	21,355	249,934	271,289	108,364	(50,544)	57,820
55147	James City County	24,822	108,888	-	(61,882)	-	(101,737)	(29,909)	1,639,198	1,609,289	98,550	-	89,671	(101,737)	(1,232)	(1)	85,251	954,343	1,039,594	684,855	(115,160)	569,695
55149	King and Queen County	1,154	2,142	-	(10,046)	-	(540)	(7,290)	30,856	23,566	4,477	-	1,320	(540)	(20)	-	5,237	11,043	16,280	19,813	(12,527)	7,286
55154	Louisa County	5,993	12,142	-	(8,614)	-	(7,951)	1,570	177,870	179,440	8,397	-	15,031	(7,951)	(205)	(1)	15,271	157,381	172,652	20,489	(13,701)	6,788
55156	Madison County	2,296	4,990	-	(5,052)	-	(4,874)	(2,640)	74,072	71,432	3,032	-	8,444	(4,874)	(115)	-	6,487	90,164	96,651	(16,092)	(9,127)	(25,219)
55157	Mathews County	769	3,217	-	(12,433)	-	(1,980)	(10,427)	47,887	37,460	5,957	-	2,084	(1,980)	(30)	1	6,032	18,383	24,415	29,504	(16,459)	13,045
55163	New Kent County	5,086	9,983	-	(31,400)	-	(2,431)	(18,762)	144,030	125,268	18,690	-	11,270	(2,431)	(163)	(1)	27,365	106,881	134,246	37,149	(46,127)	(8,978)
55166	Northumberland County	1,964	3,792	-	(9,416)	-	(2,759)	(6,419)	55,586	49,167	1,298	-	6,131	(2,759)	(84)	1	4,587	65,864	70,451	(10,278)	(11,006)	(21,284)
55170	Patrick County	1,991	2,670	-	(4,021)	-	(990)	(350)	38,055	37,705	6,265	-	1,966	(990)	(27)	-	7,214	15,648	22,862	22,407	(7,564)	14,843
55171	Pittsylvania County	12,895	46,948	-	11,036	-	(49,607)	21,272	707,439	728,711	31,207	-	47,151	(49,607)	(691)	-	28,060	513,422	541,482	194,017	(6,788)	187,229
55172	Powhatan County	3,937	6,069	-	(14,506)	-	(2,127)	(6,627)	87,031	80,404	17,016	-	9,240	(2,127)	(133)	(1)	23,995	86,891	110,886	140	(30,622)	(30,482)
55176	Prince William County	181,272	642,473	-	(160,885)	-	(640,312)	22,548	9,657,006	9,679,554	671,669	-	472,934	(640,312)	(6,589)	(1)	497,701	5,005,048	5,502,749	4,651,958	(475,153)	4,176,805
55177	Pulaski County	5,929	19,789	-	(30,978)	-	(14,790)	(20,050)	294,630	274,580	10,669	-	21,905	(14,790)	(299)	-	17,485	233,430	250,915	61,200	(37,535)	23,665
55178	Rappahannock County	734	3,061	-	(5,542)	-	(3,666)	(5,413)	46,451	41,038	1,805	-	2,719	(3,666)	(36)	-	822	29,923	30,745	16,528	(6,235)	10,293
55180	Roanoke County	32,778	140,405	-	(100,432)	-	(135,096)	(62,345)	2,114,837	2,052,492	207,345	-	103,449	(135,096)	(1,463)	1	174,236	1,038,493	1,212,729	1,076,344	(236,581)	839,763
55183	Russell County	1,252	9,583	-	(8,670)	-	(11,805)	(9,640)	146,615	136,975	3,928	-	7,337	(11,805)	(95)	(2)	(637)	82,308	81,671	64,307	(9,003)	55,304
55185	Shenandoah County	6,461	22,175	-	(32,813)	-	(13,695)	(17,872)	328,907	311,035	6,952	-	28,066	(13,695)	(384)	-	20,939	301,926	322,865	26,981	(38,811)	(11,830)
55187	Southampton County	2,879	11,335	-	(7,057)	-	(13,261)	(6,104)	171,683	165,579	3,425	-	14,401	(13,261)	(192)	(1)	4,372	158,517	162,889	13,166	(10,476)	2,690
55189	Stafford County	21,410	77,753	-	(30,973)	-	(71,160)	(2,970)	1,166,059	1,163,089	46,100	-	97,496	(71,160)	(1,338)	(1)	71,097	1,050,364	1,121,461	115,695	(74,067)	41,628
55192	Tazewell County	3,981	24,737	-	(29,584)	-	(24,530)	(25,396)	374,764	349,368	4,242	-	28,648	(24,530)	(381)	(1)	7,978	315,288	323,266	59,476	(33,374)	26,102
55195	Washington County	3,056	14,752	-	(17,354)	-	(16,575)	(16,121)	223,775	207,654	-	-	22,564	(16,575)	(302)	-	5,687	249,751	255,438	(25,976)	(21,808)	(47,784)
55196	Westmoreland County	2,651	6,474	-	(9,227)	-	(4,351)	(4,453)	95,430	90,977	9,114	-	5,251	(4,351)	(74)	1	9,941	51,083	61,024	44,347	(14,394)	29,953
55197	Wise County	2,507	15,247	-	(30,728)	-	(15,019)	(27,993)	230,879	202,886	-	-	21,020	(15,019)	(278)	(1,490)	4,233	230,939	235,172	(60)	(32,226)	(32,286)
55198	Wythe County	2,117	9,520	-	(15,179)	-	(10,366)	(13,908)	144,102	130,194	-	-	13,758	(10,366)	(182)	-	3,210	150,883	154,093	(6,781)	(17,118)	(23,899)
55199	York County	18,851	99,424	-	(59,560)	-	(99,373)	(40,658)	1,503,789	1,463,131	65,457	-	116,934	(99,373)	(1,603)	1	81,416	1,263,618	1,345,034	240,171	(122,074)	118,097
55215	City of Radford	7,117	35,981	-	(23,854)	-	(37,611)	(18,367)	544,745	526,378	38,602	-	26,234	(37,611)	(359)	(1)	26,865	277,053	303,918	267,692	(45,232)	222,460
55217	City of Roanoke	5,673	30,201	-	(4,661)	-	(35,625)	(4,412)	459,567	455,155	30,767	-	14,045	(35,625)	(249)	-	8,938	156,644	165,582	302,923	(13,350)	289,573
55222	City of Winchester	14,323	50,762	-	(91,692)	-	(36,134)	(62,741)	755,773	693,032	20,538	-	54,063	(36,134)	(740)	1	37,728	583,538	621,266	172,235	(100,469)	71,766
55228	Town of Middletown	457	839	-	(3,074)	-	(405)	(2,183)	12,181	9,998	994	-	1,086	(405)	(15)	-	1,660	11,183	12,843	998	(3,843)	(2,845)
55230	City of Covington	3,745	18,848	-	(5,165)	-	(21,624)	(4,196)	286,301	282,105	22,568	-	11,069	(21,624)	(153)	-	11,860	116,397	128,257	169,904	(16,056)	153,848
55300	Town of Abingdon	2,517	13,325	-	(18,349)	-	(11,060)	(13,567)	200,426	186,859	23,921	-	4,545	(11,060)	(67)	-	17,339	39,321	56,660	161,105	(30,906)	130,199
55301	Town of Dumfries	1,161	2,956	-	(4,319)	-	(4,097)	(4,299)	44,679	40,380	4,403	-	3,052	(4,097)	(42)	1	3,317	31,951	35,268	12,728	(7,616)	5,112
55312	Town of Hamilton	653	1,018	-	(5,770)	-	(846)	(4,945)	14,854	9,909	2,030	-	621	(846)	(9)	-	1,796	5,935	7,731	8,919	(6,741)	2,178
55321	Town of Woodstock	2,019	10,050	-	(8,723)	-	(11,180)	(7,834)	152,458	144,624	9,696	-	8,781	(11,180)	(120)	-	7,177	93,550	100,727	58,908	(15,011)	43,897
55326	Town of Pearisburg	918	6,852	-	(16,723)	-	(4,689)	(13,642)	102,937	89,295	6,928	-	5,532	(4,689)	(77)	(1)	7,693	57,431	65,124	45,506	(21,335)	24,171
55332	City of Manassas	14,492	78,138	-	(37,500)	-	(77,784)	(22,654)	1,182,003	1,159,349	73,737	-	66,800	(77,784)	(921)	(45)	61,787	707,633	769,420	474,370	(84,441)	389,929
55342	Town of Lawrenceville	1,284	4,149	-	(8,524)	-	(3,177)	(6,268)	61,776	55,508	1,944	-	4,534	(3,177)	(62)	(1)	3,238	49,127	52,365	12,649	(9,506)	3,143
55344	Town of Stanley	560	3,319	-	(8,276)	-	(2,672)	(7,069)	49,951	42,882	2,556	-	2,965	(2,672)	(41)	-	2,808	31,569	34,377	18,382	(9,877)	8,505
55357	Town of Strasburg	2,062	8,430	-	134	-	(6,069)	4,557	125,868	130,425	3,392	-	9,326	(6,069)	(128)	-	6,521	101,102	107,623	24,766	(1,964)	22,802
55360	Town of Dublin	-	(57)	51,792	-	-	(1,695)	50,040	-	50,040	31,827	-	2,795	(1,695)	(38)	1	32,890	-	32,890	-	17,150	17,150
55365	City of Poquoson	5,602	22,761	-	(30,656)	-	(20,540)	(22,833)	341,872	319,039	20,685	-	19,138	(20,540)	(265)	-	19,018	204,226	223,244	137,646	(41,851)	95,795
55385	Town of Kenbridge	637	1,704	-	(16,472)	-	(348)	(14,479)	24,788	10,309	522	-	1,527	(348)	(21)	-	1,680	16,103	17,783	8,685	(16,159)	(7,474)
55393	Town of Shenandoah	946	2,898	-	2,817	-	(3,061)	3,600	43,515	47,115	1,513	-	2,961	(3,061)	(40)	-	1,373	32,358	33,731	11,157	2,227	13,384
55396	Town of Kilmarnock	894	2,173	-	(1,174)	-	(1,123)	770	31,866	32,636	-	-	3,837	(1,123)	(53)	1	2,662	41,434	44,096	(9,568)	(1,892)	(11,460)
55411	Hampton Roads Sanitation Dist	18,429	154,299	-	(4,903)	-	(166,559)	1,266	2,350,767	2,352,033	138,729	-	104,607	(166,559)	(1,442)	(1)	75,334	1,134,602	1,209,936	1,216,165	(74,068)	1,142,097
55425	Colonial Behavioral Health	4,977	20,041	-	(7,951)	-	(20,580)	(3,513)	302,220	298,707	12,390	-	25,457	(20,580)	(347)	-	16,920	274,550	291,470	27,670	(20,433)	7,237
55440	Shenandoah Valley Juvenile Center	1,224	5,213	-	(8,552)	-	(6,429)	(8,544)	79,214	70,670	4,180	-	6,526	(6,429)	(89)	(1)	4,187	70,827	75,014	8,387	(12,731)	(4,344)
55447	Rappahannock Area Comm Svcs	9,534	29,769	-	(22,934)	-	(20,354)	(3,985)	441,667	437,682	11,629	-	41,002	(20,354)	(561)	(1)	31,715	439,952	471,667	1,715	(35,700)	(33,985)
55450	Meherrin Regional Library	207	2,345	-	(6,683)	-	(1,850)	(5,981)	35,461	29,480	1,447	-	2,033	(1,850)	(28)	(1)	1,601	21,808	23,409	13,653	(7,582)	6,071
55454	Greensville - Emporia So Svcs	460	5,721	-	(1,709)	-	(5,982)	(1,510)	87,287	85,777	5,625	-	2,176	(5,982)	(30)	1	1,790	23,134	24,924	64,153	(3,300)	60,853
55455	James City Service Authority	2,000	11,819	-	(5,064)	-	(10,468)	(1,713)	178,336	176,623	6,421	-	14,155	(10,468)	(194)	1	9,915	153,132	163,047	25,204	(11,628)	13,576
55456	Accomack/Northampton Plan	427	1,938	-	104	-	(2,160)	309	29,365	29,674	9,054	-	2,254	(2,160)	(34)	-	9,114	18,150	27,264	11,215	(8,805)	2,410
55472	District 19 Community Services Board	5,750	26,770	-	(45,495)	-	(23,521)	(36,496)	402,603	366,107	11,630	-	35,458	(23,521)	(482)	-	23,085	383,005	406,090	19,598	(59,581)	(39,983)
55477	Frederick Co Sanitation Auth	2,410	7,396	-	(6,405)	-	(5,191)	(1,790)	109,761	107,971	5,378	-	9,973	(5,191)	(139)	1	10,022	105,905	115,927	3,856	(11,812)	(7,956)
55478	Western Tidewater Comm Svcs	13,984	32,480	-	(49,716)	-	(18,500)	(21,752)	476,457	454,705	12,629	-	49,191	(18,500)	(677)	(1)	42,642	524,887	567,529	(48,430)	(64,394)	(112,824)
55487	Capital Region Airport Comm	5,621	22,593	-	(26,292)	-	(18,120)	(16,198)	338,155	321,957	42,014	-	9,229	(18,120)	(137)	-	32,986	82,864	115,850	255,291	(49,184)	206,107
55489	Harrisonburg Rockingham Community Services Board	5,770	18,494	-	(9,439)	-	(17,354)	(2,529)	276,897	274,368	13,749	-	24,185	(17,354)	(331)	1	20,250	258,274	278,524	18,623	(22,779)	(4,156)
55493	Planning Dis One Behavioral Health Svcs	123	248	-	127	-	(236)	262	3,666	3,928	1,395	-	458	(236)	(7)	(1)	1,609	3,821	5,430	(155)	(1,347)	(1,502)
55500	Alexandria City School Board	5,907	35,440	-	(10,099)	-	(31,303)	(55)	534,775	534,720	59,536	-	12,118	(31,303)	(182)	(1)	40,168	117,198	157,366	417,577	(40,223)	377,354
55501	Albemarle County Schools	6,146	24,497	-	(15,678)	-	(13,717)	1,248	363,630	364,878	63,416	-	15,994	(13,717)	(245)	-	65,448	137,079	202,527	226,551	(64,200)	162,351
55502	Alleghany Highlands Public Schools	2,355	14,095	-	(11,270)	-	(11,617)	(6,437)	212,261	205,824	22,155	-	9,248	(11,617)	(131)	-	19,655	89,205	108,860	123,056	(26,092)	96,964
55503	Charlottesville Public Schools	1,278	7,199	-	(12,803)	-	(6,323)	(10,649)	108,533	97,884	22,203	-	5,149	(6,323)	(80)	(1)	20,948	44,654	65,602	63,879	(31,597)	32,282
55504	Amherst County School Board	3,569	13,062	-	(8,020)	-	(5,604)	3,007	192,750	195,757	27,286	-	6,815	(5,604)	(104)	(1)	28,392	59,499	87,891	133,251	(25,385)	107,866
55505	Appomattox County School Board	615	6,060	-	(6,222)	-	(5,292)	(4,839)	91,811	86,972	5,095	-	5,009	(5,292)	(69)	-	4,743	53,015	57,758	38,796	(9,582)	29,214
55506	Arlington Public Schools	14,973	54,396	-	(12,178)	-	(29,752)	27,439	805,775	833,214	103,625	-	19,871	(29,752)	(312)	1	93,433	167,878	261,311	637,897	(65,994)	571,903
55507	Augusta County School Board	1,632	9,806	-	(18,336)	-	(6,183)	(13,081)	146,740	133,659	23,267	-	5,543	(6,183)	(86)	1	22,542	46,255	68,797	100,485	(35,623)	64,862
55508	Bath County School Board	481	7,130	-	(8,359)	-	(8,490)	(9,238)	109,397	100,159	8,595	-	1,072	(8,490)	(14)	1	1,164	11,765	12,929	97,632	(10,402)	87,230

Health Insurance Credit - Politicial Subdivisions

Appendix 16 - Total OPEB Liability and Fiduciary Net Position

		Change n Tota OPEB L ab ty (TOL)									Change n Plan Fiduciary Net Posit on (PFNP)									
Emp oyer Code	Po t ca Subd vis on	Service Cost	Interest	Benef t Change	D fference Between Expected and Actua Experience	Change of Assumpt ons	Benefit Payments	Net Change in TOL	Beginning TOL	Ending TOL	Contributions Emp oyer	Contributions Emp oyee	Net Investment Income	Benef t Payments	Administrative Expenses	Other	Net Change n PFNP	Beg nn ng PFNP	End ng PFNP	Net OPEB L ab ty Beg nn ng of Year	Change n Net OPEB L ab ty	Net OPEB L ab ty
55509	Bedford County School Board	6,254	28,147	-	(17,325)	-	(20,125)	(3,049)	420,807	417,758	86,669	-	18,150	(20,125)	(281)	-	84,413	148,195	232,608	272,612	(87,462)	185,150
55510	Bland County School Board	505	3,119	-	(6,114)	-	(3,258)	(5,748)	47,331	41,583	13,753	-	1,750	(3,258)	(28)	-	12,217	11,769	23,986	35,562	(17,965)	17,597
55511	Botetourt County Schools	4,368	18,541	-	(17,398)	-	(17,624)	(12,113)	279,122	267,009	30,580	-	12,379	(17,624)	(174)	-	25,161	121,072	146,233	158,050	(37,274)	120,776
55512	Norfolk Public Schools	14,043	90,417	-	(134,456)	-	(64,592)	(94,588)	1,357,769	1,263,181	219,397	-	44,026	(64,592)	(689)	-	198,142	383,380	581,522	974,389	(292,730)	681,659
55513	Petersburg City Schools	3,360	10,778	-	(5,660)	-	(6,829)	1,649	159,731	161,380	39,213	-	10,176	(6,829)	(160)	-	42,400	89,601	132,001	70,130	(40,751)	29,379
55514	Buckingham County School Board	1,441	7,373	-	(13,576)	-	(2,904)	(7,666)	109,248	101,582	15,442	-	3,748	(2,904)	(57)	(1)	16,228	30,644	46,872	78,604	(23,894)	54,710
55515	Radford City School Board	157	1,593	-	(119)	-	(2,630)	(999)	24,754	23,755	4,125	-	790	(2,630)	(12)	-	2,273	7,377	9,650	17,377	(3,272)	14,105
55516	Caroline County School Board	1,512	5,706	-	(387)	-	(5,069)	1,762	85,562	87,324	19,051	-	4,207	(5,069)	(64)	-	18,125	35,357	53,482	50,205	(16,363)	33,842
55517	Carroll County School Board	2,635	23,616	-	(3,305)	-	(28,774)	(5,828)	361,612	355,784	56,632	-	7,492	(28,774)	(114)	(36)	35,200	60,109	95,309	301,503	(41,028)	260,475
55518	Charles City Co School Bd	260	1,694	-	(2,373)	-	(1,122)	(1,541)	25,397	23,856	3,673	-	761	(1,122)	(12)	-	3,300	6,701	10,001	18,696	(4,841)	13,855
55519	Charlotte County School Board	599	3,118	-	(1,555)	-	(2,997)	(835)	47,095	46,260	7,378	-	1,808	(2,997)	(26)	-	6,163	15,912	22,075	31,183	(6,998)	24,185
55520	Chesterfield Co School Bd	18,289	126,484	-	(148,946)	-	(148,198)	(152,371)	1,929,648	1,777,277	313,150	-	45,408	(148,198)	(659)	1	209,702	361,226	570,928	1,568,422	(362,073)	1,206,349
55521	Clarke County School Board	1,143	4,110	-	(3,912)	-	(2,376)	(1,035)	60,939	59,904	11,200	-	1,464	(2,376)	(24)	1	10,265	10,024	20,289	50,915	(11,300)	39,615
55522	Winchester Public Schools	2,595	8,806	-	5,451	-	(6,754)	10,098	131,248	141,346	8,620	-	11,863	(6,754)	(164)	-	13,565	124,066	137,631	7,182	(3,467)	3,715
55523	Culpeper County School Board	4,361	19,611	-	(7,144)	-	(16,813)	15	294,583	294,598	7,037	-	30,408	(16,813)	(415)	(24)	20,193	328,322	348,515	(33,739)	(20,178)	(53,917)
55524	Cumberland County School Board	1,113	6,308	-	(17,372)	-	(3,905)	(13,856)	94,290	80,434	11,329	-	2,400	(3,905)	(35)	(1)	9,788	20,310	30,098	73,980	(23,644)	50,336
55525	Dickenson County School Board	1,654	13,672	-	14,836	-	(22,436)	7,726	212,110	219,836	34,991	-	4,712	(22,436)	(70)	-	17,197	44,021	61,218	168,089	(9,471)	158,618
55526	Dinwiddie County School Board	1,939	7,626	-	2,602	-	(7,184)	4,983	114,637	119,620	17,211	-	3,668	(7,184)	(54)	-	13,641	32,324	45,965	82,313	(8,658)	73,655
55528	Essex County Public Schools	1,009	4,629	-	2,665	-	(4,353)	3,950	69,746	73,696	15,787	-	3,641	(4,353)	(53)	-	15,022	29,827	44,849	39,919	(11,072)	28,847
55530	Covington City School Board	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55531	Floyd County School Board	1,632	7,700	-	(11,703)	-	(5,650)	(8,021)	115,273	107,252	20,166	-	4,836	(5,650)	(73)	(1)	19,278	41,445	60,723	73,828	(27,299)	46,529
55532	Fluvanna County Public Schools	3,127	12,661	-	(8,530)	-	(6,056)	1,202	187,478	188,680	25,751	-	5,929	(6,056)	(88)	1	25,537	48,398	73,935	139,080	(24,335)	114,745
55533	Chesapeake Public Schools	23,088	115,269	-	(107,797)	-	(69,783)	(39,223)	1,719,492	1,680,269	249,275	-	66,420	(69,783)	(992)	-	244,920	596,081	841,001	1,123,411	(284,143)	839,268
55534	Va Beach City School Board	42,486	259,201	-	(495,619)	-	(177,890)	(371,822)	3,886,479	3,514,657	650,062	-	134,998	(177,890)	(2,114)	-	605,056	1,176,278	1,781,334	2,710,201	(976,878)	1,733,323
55535	Giles County Schools	840	5,864	-	(31,140)	-	(2,504)	(26,940)	87,287	60,347	13,327	-	3,725	(2,504)	(55)	(2)	14,491	32,688	47,179	54,599	(41,431)	13,168
55536	Gloucester County School Board	4,088	32,515	-	(36,152)	-	(33,413)	(32,962)	494,320	461,358	40,132	-	19,811	(33,413)	(271)	-	26,259	204,330	230,589	289,990	(59,221)	230,769
55537	Goochland County School Board	1,133	3,376	-	720	-	(1,019)	4,210	49,384	53,594	8,456	-	2,426	(1,019)	(37)	1	9,827	20,426	30,253	28,958	(5,617)	23,341
55538	Grayson County School Board	2,212	16,255	-	(224)	-	(16,448)	1,795	246,822	248,617	33,261	-	4,387	(16,448)	(67)	-	21,133	36,285	57,418	210,537	(19,338)	191,199
55539	Greene County Public Schools	1,921	11,784	-	(17,839)	-	(7,247)	(11,381)	176,280	164,899	23,725	-	5,279	(7,247)	(79)	1	21,679	45,234	66,913	131,046	(33,060)	97,986
55540	Greensville County Public Schools	984	7,264	-	(16,190)	-	(5,277)	(13,219)	109,276	96,057	15,602	-	3,358	(5,277)	(51)	1	13,633	28,763	42,396	80,513	(26,852)	53,661
55541	Halifax County School Board	1,579	22,904	-	(1,059)	-	(31,898)	(8,474)	353,693	345,219	29,310	-	7,432	(31,898)	(96)	(1)	4,747	77,302	82,049	276,391	(13,221)	263,170
55542	Hanover County Public Schools	7,137	26,349	-	(17,240)	-	(20,976)	(4,730)	393,704	388,974	88,388	-	14,536	(20,976)	(233)	1	81,716	111,415	193,131	282,289	(86,446)	195,843
55543	Henrico Co School Board	403	5,580	-	(7,051)	-	(5,474)	(6,542)	85,007	78,465	17,055	-	2,115	(5,474)	(35)	(1)	13,660	16,903	30,563	68,104	(20,202)	47,902
55544	Henry County Public Schools	3,275	22,689	-	(6,944)	-	(23,826)	(4,806)	344,778	339,972	50,722	-	9,202	(23,826)	(139)	-	35,959	83,038	118,997	261,740	(40,765)	220,975
55545	Highland County School Board	238	1,734	-	235	-	(1,958)	249	26,427	26,676	3,119	-	417	(1,958)	(6)	(1)	1,571	3,695	5,266	22,732	(1,322)	21,410
55546	Isle of Wight County Schools	1,516	5,959	-	(9,018)	-	(3,028)	(4,571)	88,284	83,713	15,554	-	3,394	(3,028)	(52)	1	15,869	27,803	43,672	60,481	(20,440)	40,041
55548	King George Co School Board	2,381	9,540	-	(11,161)	-	(4,028)	(3,268)	140,967	137,699	23,809	-	6,745	(4,028)	(99)	-	26,427	56,633	83,060	84,334	(29,695)	54,639
55549	King and Queen County School Board	815	3,720	-	645	-	(2,034)	3,146	55,306	58,452	7,085	-	2,111	(2,034)	(32)	1	7,131	19,152	26,283	36,154	(3,985)	32,169
55550	King William Co School Board	2,047	4,301	-	(1,145)	-	(2,325)	2,878	62,834	65,712	11,095	-	3,306	(2,325)	(50)	-	12,026	28,541	40,567	34,293	(9,148)	25,145
55551	Lancaster County Public Schools	1,111	5,403	-	(6,734)	-	(3,437)	(3,657)	80,658	77,001	13,827	-	3,105	(3,437)	(48)	2	13,449	25,945	39,394	54,713	(17,106)	37,607
55552	Lee County School Board	4,257	21,407	-	7,736	(5,645)	(41,854)	(14,099)	571,267	557,168	30,735	-	-	(41,854)	-	-	(11,119)	(31,889)	(43,008)	603,156	(2,980)	600,176
55553	Loudoun County School Board	49,240	205,542	-	(50,558)	-	(139,354)	64,870	3,065,511	3,130,381	145,860	-	233,976	(139,354)	(3,236)	(1)	237,245	2,488,616	2,725,861	576,895	(172,375)	404,520
55554	Louisa County Public Schools	4,643	27,191	-	(13,889)	-	(21,352)	(3,407)	408,865	405,458	14,994	-	31,324	(21,352)	(429)	1	24,538	336,964	361,502	71,901	(27,945)	43,956
55555	Lunenburg County School Board	637	4,394	-	(1,750)	-	(2,784)	497	65,844	66,341	9,926	-	2,213	(2,784)	(34)	-	9,321	18,603	27,924	47,241	(8,824)	38,417
55556	Madison County School Board	1,083	6,016	-	1,453	-	(5,296)	3,256	90,684	93,940	13,253	-	2,697	(5,296)	(41)	-	10,613	22,835	33,448	67,849	(7,357)	60,492
55557	Mathews County School Board	1,015	5,348	-	(1,750)	-	(3,971)	642	80,194	80,836	10,319	-	2,929	(3,971)	(43)	(1)	9,233	27,453	36,686	52,741	(8,591)	44,150
55558	Mecklenburg Co School Board	1,305	6,946	-	(1,122)	-	(6,781)	348	104,993	105,341	20,395	-	4,641	(6,781)	(71)	-	18,184	39,597	57,781	65,396	(17,836)	47,560
55559	Middlesex County School Board	927	2,998	-	(1,733)	-	(2,592)	(400)	44,788	44,388	18,563	-	4,139	(2,592)	(64)	-	20,046	33,557	53,603	11,231	(20,446)	(9,215)
55560	Montgomery County School Board	3,073	21,972	-	(14,614)	-	(14,192)	(3,761)	329,539	325,778	36,950	-	8,896	(14,192)	(135)	(1)	31,518	78,255	109,773	251,284	(35,279)	216,005
55562	Nelson County Public Schools	3,031	18,604	-	(4,842)	-	(16,347)	446	280,757	281,203	33,176	-	5,551	(16,347)	(83)	1	22,298	49,032	71,330	231,725	(21,852)	209,873
55563	New Kent County School Board	1,308	6,689	-	(6,209)	-	(4,107)	(2,319)	99,840	97,521	17,073	-	3,567	(4,107)	(56)	-	16,477	30,964	47,441	68,876	(18,796)	50,080
55565	Northampton County Schools	646	3,214	-	(4,479)	-	(3,510)	(4,129)	48,729	44,600	5,283	-	912	(3,510)	(13)	-	2,672	8,899	11,571	39,830	(6,801)	33,029
55566	Northumberland Co School Bd	364	2,465	-	897	-	(3,005)	721	37,655	38,376	21,848	-	3,174	(3,005)	(54)	-	21,963	21,678	43,641	15,977	(21,242)	(5,265)
55567	Nottoway County School Board	674	4,576	-	(4,957)	-	(2,547)	(2,254)	68,386	66,132	12,691	-	3,139	(2,547)	(47)	(1)	13,235	26,124	39,359	42,262	(15,489)	26,773
55568	Orange County Public Schools	3,073	12,341	-	(7,003)	-	(9,640)	(1,229)	184,580	183,351	41,477	-	9,104	(9,640)	(137)	-	40,804	75,393	116,197	109,187	(42,033)	67,154
55569	Page County Public Schools	2,447	13,133	-	151	-	(10,967)	4,764	197,597	202,361	34,199	-	6,312	(10,967)	(100)	-	29,444	54,062	83,506	143,535	(24,680)	118,855
55570	Patrick County School Board	2,183	10,695	-	(6,708)	-	(8,361)	(2,191)	160,441	158,250	29,848	-	5,922	(8,361)	(92)	(1)	27,316	47,971	75,287	112,470	(29,507)	82,963
55571	Pittsylvania Co School Bd	3,052	24,585	-	(1,947)	-	(26,368)	(678)	374,347	373,669	45,930	-	6,004	(26,368)	(86)	-	25,480	47,078	72,558	327,269	(26,158)	301,111
55572	Powhatan County School Board	1,960	10,810	-	(10,231)	-	(6,285)	(3,746)	161,333	157,587	24,220	-	6,969	(6,285)	(104)	-	24,800	60,581	85,381	100,752	(28,546)	72,206
55573	Prince Edward Co School Bd	799	4,631	-	(2,181)	-	(2,088)	1,161	68,846	70,007	11,501	-	2,631	(2,088)	(40)	-	12,004	22,132	34,136	46,714	(10,843)	35,871
55574	Prince George Co School Bd	4,284	20,247	-	(32,196)	-	(16,938)	(24,603)	304,146	279,543	35,302	-	8,504	(16,938)	(122)	-	26,746	77,723	104,469	226,423	(51,349)	175,074
55576	Prince William Co School Bd	42,579	200,902	-	(97,947)	-	(136,673)	8,861	3,002,085	3,010,946	117,701	-	218,096	(136,673)	(2,999)	-	196,125	2,331,529	2,527,654	670,556	(187,264)	483,292
55577	Pulaski County School Board	2,222	11,899	-	(10,863)	-	(8,435)	(5,177)	178,273	173,096	30,055	-	6,628	(8,435)	(99)	-	28,149	55,019	83,168	123,254	(33,326)	89,928
55578	Rappahannock Co School Board	762	3,389	-	(3,543)	-	(2,212)	(1,604)	50,545	48,941	289	-	5,670	(2,212)	(77)	(1)	3,669	61,461	65,130	(10,916)	(5,273)	(16,189)
55579	Richmond County School Board	57	759	-	(58)	-	(540)	218	11,459	11,677	859	-	148	(540)	(2)	(1)	464	1,353	1,817	10,106	(246)	9,860
55580	Roanoke County School Board	2,232	30,323	-	(42,676)	-	(39,946)	(50,067)	466,969	416,902	98,568	-	11,962	(39,946)	(193)	1	70,392	94,634	165,026	372,335	(120,459)	251,876
55581	Rockbridge Co School Bd	1,299	7,218	-	(4,822)	-	(5,077)	(1,382)	108,180	106,798	16,271	-	4,041	(5,077)	(62)	-	15,173	36,848	52,021	71,332	(16,555)	54,777
55582	Rockingham Co School Bd	13,086	76,240	-	(44,107)	-	(83,892)	(38,673)	1,158,347	1,119,674	81,323	-	51,913	(83,892)	(711)	-	48,633	554,329	602,962	604,018	(87,306)	516,712
55583	Russell County School Board	2,458	27,078	-	(8,758)	-	(36,967)	(16,189)	417,175	400,986	97,051	-	14,896	(36,967)	(232)	1	74,749	123,133	197,882	294,042	(90,938)	203,104
55584	Scott County School Board	2,269	10,785	-	60	-	(7,353)	5,761	161,184	166,945	24,961	-	6,411	(7,353)	(98)	-	23,921	56,352	80,273	104,832	(18,160)	86,672
55585	Shenandoah County School Board	4,407	21,886	-	(2,000)	-	(21,084)	3,209	330,372	333,581	43,052	-	7,721	(21,084)	(116)	1	29,574	66,063	95,637	264,309	(26,365)	237,944
55586	Smyth County School Board	2,503	15,880	-	(7,827)	-	(13,853)	(3,297)	239,678	236,381	38,328	-	8,052	(13,853)	(122)	-	32,405	69,077	101,482	170,601	(35,702)	134,899
55587	Southampton Co School Bd	969	4,100	-	(3,472)	-	(1,008)	589	60,277	60,866	11,392	-	2,961	(1,008)	(46)	-	13,299	24,510	37,809	35,767	(12,710)	23,057
55588	Spotsylvania Co School Bd	9,950	38,274	-	(2,378)	-	(22,775)	23,071	568,467	591,538	74,297	-	16,932	(22,775)	(257)	-	68,197	141,981	210,178	426,486	(45,126)	381,360
55589	Stafford County School Board	13,747	57,073	-	7,445	-	(49,825)	28,440	856,689	885,129	69,219	-	39,309	(49,825)	(539)	-	58,164	400,916	459,080	455,773	(29,724)	426,049
55590	Surry County Schools	1,068	7,081	-	10,038	-	(5,997)	12,190	106,838	119,028	15,966	-	3,431	(5,997)	(51)	(1)	13,348	30,321	43,669	76,517	(1,158)	75,359
55591	Sussex County School Board	1,018	5,041	-	(20,909)	-	(2,198)	(17,048)	74,759	57,711	15,027	-	2,997	(2,198)	(47)	-	15,779	23,098	38,877	51,661	(32,827)	18,834
55592	Tazewell County Schools	3,656	35,164	-	(4,510)	-	(41,340)	(7,030)	537,961	530,931	84,694	-	14,773	(41,340)	(220)	1	57,908	128,207	186,115	409,754	(64,938)	344,816
55593	Warren County School Board	1,343	8,739	-	(8,696)	-	(9,281)	(7,895)	132,762	124,867	17,477	-	3,167	(9,281)	(48)	(1)	11,314	28,506	39,820	104,256	(19,209)	85,047
55595	Washington County School Board	2,556	18,800	-	1,349	-	(27,612)	(4,907)	289,767	284,860	40,285	-	2,182	(27,612)	(36)	-	14,819	14,524	29,343	275,243	(19,726)	255,517
55596	Westmoreland Co School Bd	1,225	9,991	-	(12,815)	-	(6,611)	(8,210)	150,102	141,892	14,265	-	3,409	(6,611)	(50)	-	11,013	30,456	41,469	119,646	(19,223)	100,423

Health Insurance Credit - Politicial Subdivisions

Appendix 16 - Total OPEB Liability and Fiduciary Net Position

Emp oyer Code	Po t ca Subd vis on	Change n Tota OPEB L ab ty (TOL)									Change n Plan Fiduciary Net Posit on (PFNP)										
		Service Cost	Interest	Benef t Change	D fference Between Expected and Actua Experience	Change of Assumpt ons	Benefit Payments	Net Change in TOL	Beginning TOL	Ending TOL	Contributions Emp oyer	Contributions Emp oyee	Net Investment Income	Benef t Payments	Administrative Expenses	Other	Net Change n PFNP	Beg nn ng PFNP	End ng PFNP	Net OPEB L ab ty Beg nn ng of Year	Change n Net OPEB L ab ty	Net OPEB L ab ty
55597	Wise County School Board	1,840	22,276	-	6,321	-	(29,041)	1,396	342,697	344,093	21,609	-	17,081	(29,041)	(228)	(1)	9,420	185,560	194,980	157,137	(8,024)	149,113
55598	Wythe County School Board	1,530	12,850	-	2,278	-	(18,292)	(1,634)	197,981	196,347	16,265	-	1,306	(18,292)	9	-	(712)	14,310	13,598	183,671	(922)	182,749
55599	York County School Board	6,524	36,264	-	(16,431)	-	(26,036)	321	543,737	544,058	51,791	-	12,514	(26,036)	(183)	-	38,086	118,533	156,619	425,204	(37,765)	387,439
55600	Accomack County School Board	3,620	17,110	-	(8,905)	-	(11,776)	49	255,752	255,801	36,512	-	8,310	(11,776)	(125)	-	32,921	71,799	104,720	183,953	(32,872)	151,081
55601	Bristol City School Bd	563	2,089	-	291	-	(4,578)	(1,635)	32,677	31,042	7,931	-	1,693	(4,578)	(24)	1	5,023	15,864	20,887	16,813	(6,658)	10,155
55602	Buena Vista City Schools	611	1,977	-	(2,199)	-	(1,656)	(1,267)	29,507	28,240	5,555	-	1,080	(1,656)	(17)	1	4,963	8,796	13,759	20,711	(6,230)	14,481
55603	Amelia County School Board	881	5,123	-	(3,588)	-	(4,192)	(1,776)	77,114	75,338	8,578	-	1,618	(4,192)	(24)	-	5,980	13,879	19,859	63,235	(7,756)	55,479
55605	Danville City Schools	2,108	7,096	-	(12,955)	-	(4,607)	(8,358)	105,326	96,968	25,073	-	6,484	(4,607)	(101)	-	26,849	54,697	81,546	50,629	(35,207)	15,422
55606	Franklin City Public Schools	397	2,509	-	191	-	(3,438)	(341)	38,486	38,145	-	-	3,211	(3,438)	(42)	(1)	(270)	36,256	35,986	2,230	(71)	2,159
55608	Harrisonburg City School Bd	2,443	8,840	-	(8,944)	-	(5,342)	(3,003)	131,197	128,194	26,858	-	6,598	(5,342)	(101)	-	28,013	55,105	83,118	76,092	(31,016)	45,076
55609	Hopewell City School Board	2,279	10,906	-	(3,888)	-	(11,450)	(2,153)	165,021	162,868	22,909	-	4,240	(11,450)	(63)	(1)	15,635	37,093	52,728	127,928	(17,788)	110,140
55610	Lynchburg Public Schools	3,132	16,315	-	(3,214)	-	(14,442)	1,791	245,789	247,580	35,094	-	8,155	(14,442)	(123)	(1)	28,683	74,787	103,470	171,002	(26,892)	144,110
55611	Fauquier County School Board	14,888	45,796	-	(69,111)	-	(23,196)	(31,623)	675,173	643,550	93,848	-	20,512	(23,196)	(314)	-	90,850	170,266	261,116	504,907	(122,473)	382,434
55612	Brunswick County Public Schools	810	7,272	-	1,743	-	(7,359)	2,466	110,609	113,075	7,034	-	6,113	(7,359)	(84)	-	5,704	65,103	70,807	45,506	(3,238)	42,268
55614	Portsmouth School Board	7,474	38,418	-	(56,656)	-	(28,787)	(39,551)	576,081	536,530	96,240	-	20,832	(28,787)	(319)	1	87,967	176,228	264,195	399,853	(127,518)	272,335
55615	Campbell County School Board	3,952	27,950	-	(3,771)	-	(38,338)	(10,207)	429,296	419,089	30,785	-	18,161	(38,338)	(245)	-	10,363	198,243	208,606	231,053	(20,570)	210,483
55616	Richmond Public Schools	9,364	53,627	-	(70,921)	-	(35,282)	(43,212)	802,745	759,533	133,410	-	32,311	(35,282)	(490)	-	129,949	282,996	412,945	519,749	(173,161)	346,588
55617	Roanoke City School Board	5,399	5,589	-	8,789	-	(439)	19,338	77,627	96,965	11,175	-	11,178	(439)	(161)	-	21,753	111,196	132,949	(33,569)	(2,415)	(35,984)
55619	Staunton City Schools	1,507	7,783	-	1,763	-	(11,276)	(223)	119,441	119,218	12,050	-	2,424	(11,276)	(32)	-	3,166	25,341	28,507	94,100	(3,389)	90,711
55620	Suffolk City School Board	8,001	36,827	-	(41,499)	-	(20,344)	(17,015)	547,755	530,740	87,570	-	20,514	(20,344)	(318)	-	87,422	174,784	262,206	372,971	(104,437)	268,534
55622	Craig County School Board	322	2,717	-	(12,798)	-	(1,501)	(11,260)	40,680	29,420	4,589	-	932	(1,501)	(14)	1	4,007	7,825	11,832	32,855	(15,267)	17,588
55623	Martinsville City Schools	694	2,750	-	(286)	-	(2,880)	278	41,487	41,765	14,133	-	2,815	(2,880)	(45)	1	14,024	21,792	35,816	19,695	(13,746)	5,949
55624	Appomattox Region Governor's School	78	159	-	(89)	-	-	148	2,278	2,426	592	-	238	-	(4)	-	826	2,094	2,920	184	(678)	(494)
55625	Colonial Heights City Schools	1,776	3,912	-	(5,020)	-	(1,704)	(1,036)	57,036	56,000	11,669	-	3,168	(1,704)	(48)	1	13,086	26,594	39,680	30,442	(14,122)	16,320
55632	Manassas City Public Schools	4,398	32,794	-	(2,450)	-	(27,158)	7,584	495,020	502,604	26,899	-	22,053	(27,158)	(299)	-	21,495	232,896	254,391	262,124	(13,911)	248,213
55633	Franklin County Public Schools	6,493	39,036	-	(4,357)	-	(36,737)	4,435	590,193	594,628	31,042	-	40,878	(36,737)	(560)	-	34,623	439,489	474,112	150,704	(30,188)	120,516
55634	Frederick County School Board	9,247	28,869	-	(4,413)	-	(17,076)	16,627	426,987	443,614	65,848	-	16,304	(17,076)	(246)	-	64,830	143,099	207,929	283,888	(48,203)	235,685
55635	City of Salem Schools	2,737	13,649	-	(3,776)	-	(14,918)	(2,308)	206,928	204,620	20,302	-	8,644	(14,918)	(119)	-	13,909	87,222	101,131	119,706	(16,217)	103,489
55636	Manassas Park City Schools	1,432	4,457	-	(5,727)	-	(1,808)	(1,646)	65,504	63,858	1,060	-	6,569	(1,808)	(90)	(2)	5,729	70,216	75,945	(4,712)	(7,375)	(12,087)
55637	Newport News Public Schools	18,989	14,779	-	5,595	-	74	39,437	199,926	239,363	45,602	-	23,774	74	(350)	-	69,100	220,700	289,800	(20,774)	(29,663)	(50,437)
55638	Town of West Point School Bd	513	328	-	(615)	-	-	226	4,339	4,565	1,580	-	715	-	(11)	1	2,285	6,488	8,773	(2,149)	(2,059)	(4,208)
55708	Waynesboro Public Schools	866	3,529	-	7,165	-	(3,823)	7,737	53,326	61,063	9,918	-	2,052	(3,823)	(31)	(1)	8,115	17,380	25,495	35,946	(378)	35,568
55710	Valley Vo-Tech Center	113	327	-	(2,356)	-	(270)	(2,186)	4,865	2,679	1,098	-	162	(270)	(3)	2	989	1,107	2,096	3,758	(3,175)	583
55711	New Horizons Technical Ctr	276	1,128	-	(319)	-	(683)	402	16,781	17,183	2,067	-	592	(683)	(9)	-	1,967	5,491	7,458	11,290	(1,565)	9,725
55713	Galax City Schools	716	2,357	-	(4,618)	-	(1,278)	(2,823)	34,848	32,025	7,136	-	1,931	(1,278)	(30)	-	7,759	16,755	24,514	18,093	(10,582)	7,511
55714	Norton City Schools	302	1,529	-	315	-	(1,674)	472	23,193	23,665	4,786	-	975	(1,674)	(15)	-	4,072	8,281	12,353	14,912	(3,600)	11,312
55802	Williamsburg-James City Co Sch	9,017	40,403	-	(9,907)	-	(33,338)	6,175	606,218	612,393	31,877	-	39,859	(33,338)	(549)	1	37,850	425,796	463,646	180,422	(31,675)	148,747
55803	Poquoson City Public Schools	548	4,543	-	(1,512)	-	(5,652)	(2,073)	69,578	67,505	7,908	-	1,269	(5,652)	(18)	-	3,507	11,789	15,296	57,789	(5,580)	52,209
55806	Fredericksburg City Schools	1,407	3,754	-	277	-	(2,961)	2,477	55,683	58,160	10,688	-	2,816	(2,961)	(43)	-	10,500	24,162	34,662	31,521	(8,023)	23,498
55807	Hampton City Schools	4,538	21,550	-	(15,137)	-	(14,962)	(4,011)	322,207	318,196	78,521	-	14,537	(14,962)	(236)	-	77,860	121,890	199,750	200,317	(81,871)	118,446
55813	Buchanan County School Board	2,493	22,630	-	231	-	(30,624)	(5,270)	348,075	342,805	61,834	-	9,096	(30,624)	(141)	-	40,165	81,791	121,956	266,284	(45,435)	220,849
55814	Jackson River Technical Ctr	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55815	Northern Neck Reg Voc Ctr	56	259	-	(452)	-	-	(137)	3,784	3,647	365	-	115	-	(2)	1	479	960	1,439	2,824	(616)	2,208
55853	Northern Neck Soil and Water Conservation District	63	4	-	1,678	-	-	1,745	-	1,745	569	-	54	-	(1)	-	622	-	622	-	1,123	1,123
55859	Williamsburg Area Transit Authority	1,664	1,920	-	(1,403)	-	(26)	2,155	26,794	28,949	6,051	-	3,175	(26)	(47)	1	9,154	29,931	39,085	(3,137)	(6,999)	(10,136)
55860	Middle Peninsula Juvenile Detention Commission	1,548	2,933	-	(7,293)	-	(391)	(3,203)	42,093	38,890	4,363	-	3,506	(391)	(50)	(1)	7,427	34,481	41,908	7,612	(10,630)	(3,018)
55866	Hampton Roads Transportation Accountability Commission	344	95	-	88	-	-	527	1,064	1,591	928	-	629	-	(9)	-	1,548	6,071	7,619	(5,007)	(1,021)	(6,028)
55867	Pamunkey Regional Library	946	3,514	-	(1,398)	-	(3,422)	(360)	52,824	52,464	5,340	-	1,818	(3,422)	(27)	1	3,710	18,291	22,001	34,533	(4,070)	30,463
55868	Northern Virginia Transportation Authority	404	344	-	(428)	-	(35)	285	4,708	4,993	851	-	1,455	(35)	(21)	1	2,251	14,903	17,154	(10,195)	(1,966)	(12,161)
55874	Meherrin River Regional Jail Authority	3,479	4,924	-	(4,975)	-	(1,252)	2,176	70,094	72,270	3,694	-	13,115	(1,252)	(183)	-	15,374	137,583	152,957	(67,489)	(13,198)	(80,687)
55883	Western Virginia Regional Jail Authority	7,175	10,582	-	(9,428)	-	(3,090)	5,239	151,139	156,378	5,604	-	21,500	(3,090)	(299)	-	23,715	225,107	248,822	(73,968)	(18,476)	(92,444)
55886	Russell County PSA	723	1,218	-	7	-	(479)	1,469	17,566	19,035	960	-	2,120	(479)	(30)	2	2,573	22,221	24,794	(4,655)	(1,104)	(5,759)
55897	Prince William County Service Authority	9,171	25,340	-	(14,156)	-	(17,872)	2,483	375,175	377,658	35,182	-	58,004	(17,872)	(810)	(1)	74,503	602,950	677,453	(227,775)	(72,020)	(299,795)
55904	Appalachian Juvenile Commission	1,153	6,845	-	(13,979)	-	(5,419)	(11,400)	102,969	91,569	11,258	-	5,048	(5,419)	(73)	-	10,814	49,243	60,057	53,726	(22,214)	31,512
55909	Henry County Public Service Authority	1,036	11,249	-	(12,341)	-	(9,546)	(9,602)	170,388	160,786	11,386	-	6,225	(9,546)	(88)	-	7,977	65,556	73,533	104,832	(17,579)	87,253
55914	Rappahannock Juvenile Center	1,989	9,382	-	(11,036)	-	(9,118)	(8,783)	141,566	132,783	11,967	-	6,233	(9,118)	(88)	-	8,994	64,130	73,124	77,436	(17,777)	59,659
55918	Amherst County Service Auth	1,322	4,139	-	(9,036)	-	(2,809)	(6,384)	61,404	55,020	3,330	-	5,093	(2,809)	(70)	-	5,544	53,599	59,143	7,805	(11,928)	(4,123)
55919	Pepper's Ferry Reg Wastewater	1,161	3,354	-	265	-	(3,117)	1,663	50,081	51,744	4,651	-	4,875	(3,117)	(68)	(1)	6,340	50,663	57,003	(582)	(4,677)	(5,259)
55926	Scott County Soil and Water Conservation District	17	281	-	(236)	-	-	62	4,147	4,209	365	-	177	-	(3)	-	539	1,611	2,150	2,536	(477)	2,059
55927	New River Resource Authority	474	1,869	-	(4,367)	-	(279)	(2,303)	27,357	25,054	-	-	3,289	(279)	(45)	(1)	2,964	35,091	38,055	(7,734)	(5,267)	(13,001)
55929	Greensville County Water and Sewer Authority	515	3,568	-	(4,720)	-	(1,535)	(2,172)	53,117	50,945	884	-	6,165	(1,535)	(85)	-	5,429	65,777	71,206	(12,660)	(7,601)	(20,261)
55930	Petersburg Redevelopment and Housing Authority	901	4,415	-	2,295	-	(4,167)	3,444	66,595	70,039	4,461	-	3,260	(4,167)	(45)	-	3,509	34,208	37,717	32,387	(65)	32,322
55932	Va Coalfield Economic Dev Auth	200	1,090	-	(3,675)	-	(378)	(2,763)	16,138	13,375	885	-	738	(378)	(10)	(1)	1,234	7,523	8,757	8,615	(3,997)	4,618
55940	Monacan Soil and Water Conservation District	149	858	-	(355)	-	(726)	(74)	12,932	12,858	530	-	1,163	(726)	(16)	-	951	12,386	13,337	546	(1,025)	(479)
55944	Central Virginia Waste Management Authority	246	1,175	-	(1,267)	-	(651)	(497)	17,493	16,996	893	-	1,452	(651)	(20)	-	1,674	15,244	16,918	2,249	(2,171)	78
55947	Tidewater Youth Services Commission	1,371	9,898	-	(15,705)	-	(8,484)	(12,920)	149,503	136,583	9,584	-	4,733	(8,484)	(66)	-	5,767	49,220	54,987	100,283	(18,687)	81,596
55954	Potomac and Rappahannock Transportation Commission	2,863	6,551	-	-	-	(2,621)	6,793	95,495	102,288	19,044	-	4,405	(2,621)	(69)	-	20,759	36,019	56,778	59,476	(13,966)	45,510
55957	Wise County Redevelopment and Housing Authority	286	3,314	-	(3,297)	-	(3,902)	(3,599)	50,764	47,165	3,563	-	1,793	(3,902)	(25)	2	1,431	19,440	20,871	31,324	(5,030)	26,294
55961	Pamunkey Regional Jail	5,537	10,944	-	(21,271)	-	(2,436)	(7,226)	157,814	150,588	17,569	-	6,407	(2,436)	(98)	1	21,443	57,981	79,424	99,833	(28,669)	71,164
55964	Virginia Biotechnology Research Partnership Authority	95	619	-	2,230	-	(1,079)	1,865	9,619	11,484	1,057	-	232	(1,079)	(3)	-	207	2,640	2,847	6,979	1,658	8,637
55977	Southside Regional Jail	2,010	7,207	-	(2,771)	-	(5,870)	576	107,700	108,276	10,179	-	7,341	(5,870)	(104)	-	11,546	74,698	86,244	33,002	(10,970)	22,032
55978	Evergreen Soil and Water Conservation District	129	216	-	88	-	-	433	3,074	3,507	249	-	122	-	(2)	-	369	1,127	1,496	1,947	64	2,011
55979	Roanoke Higher Education Authority	451	1,522	-	(223)	-	(841)	909	22,518	23,427	2,610	-	4,125	(841)	(57)	2	5,839	41,685	47,524	(19,167)	(4,930)	(24,097)
55982	Daniel Boone Soil and Water Conservation District	93	397	-	(167)	-	-	323	5,782	6,105	566	-	281	-	(4)	-	843	2,565	3,408	3,217	(520)	2,697
55983	Southside Behavioral Health	4,662	17,889	-	(7,400)	-	(16,615)	(1,464)	268,663	267,199	10,677	-	26,382	(16,615)	(363)	-	20,081	283,967	304,048	(15,304)	(21,545)	(36,849)
55995	Holston River Soil and Water Conservation District	80	334	-	(297)	-	-	117	4,865	4,982	524	-	246	-	(4)	1	767	2,250	3,017	2,615	(650)	1,965
	Total Political Subdivisions	1,153,182	5,131,836	227,991	(3,586,317)	(5,645)	(4,465,170)	(1,544,123)	77,344,282	75,800,159	7,599,740	-	3,963,661	(4,465,170)	(56,204)	(1,589)	7,040,438	40,057,228	47,097,666	37,287,054	(8,584,561)	28,702,493

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

Employer Code	Employer	2023 Employer Compensation	2023 Employer Allocation Percentage	2024 Employer Compensation	2024 Employer Allocation Percentage
55100	Accomack County	$ 4,341,253	0.51216%	$ 4,987,985	0.53651%
55101	Albemarle County	2,915,674	0.34395%	3,246,242	0.34915%
55102	Alleghany County	5,099,123	0.60156%	5,526,325	0.59442%
55103	Amelia County	2,510,996	0.29624%	3,015,462	0.32435%
55104	Amherst County	4,243,376	0.50060%	5,080,883	0.54649%
55105	Appomattox County	2,016,441	0.23788%	2,086,051	0.22438%
55107	Augusta County	8,431,819	0.99474%	9,261,486	0.99615%
55108	Bath County	1,764,446	0.20816%	1,867,280	0.20084%
55109	Bedford County	7,608,938	0.89764%	8,584,326	0.92334%
55110	Bland County	1,494,891	0.17637%	1,603,375	0.17245%
55111	Botetourt County	7,740,434	0.91317%	8,576,871	0.92253%
55112	Brunswick County	3,924,325	0.46298%	4,346,068	0.46747%
55113	Buchanan County	2,117,005	0.24974%	2,391,249	0.25719%
55114	Buckingham County	2,346,015	0.27678%	2,418,557	0.26015%
55115	Campbell County	6,418,378	0.75719%	6,829,352	0.73457%
55116	Caroline County	5,827,385	0.68748%	6,663,932	0.71677%
55117	Carroll County	3,352,703	0.39553%	3,672,301	0.39498%
55118	Charles City County	1,609,393	0.18987%	1,846,644	0.19863%
55119	Charlotte County	2,874,022	0.33904%	3,110,226	0.33454%
55120	Chesterfield County	31,133,866	3.67294%	34,306,149	3.68996%
55121	Clarke County	2,489,488	0.29369%	2,738,322	0.29453%
55122	Craig County	1,280,070	0.15100%	1,397,976	0.15037%
55123	Culpeper County	9,410,572	1.11018%	9,764,189	1.05023%
55124	Cumberland County	2,176,810	0.25682%	2,267,240	0.24386%
55125	Dickenson County	2,755,485	0.32508%	3,104,374	0.33391%
55126	Dinwiddie County	4,703,949	0.55493%	5,094,596	0.54799%
55128	Essex County	2,069,003	0.24407%	2,115,326	0.22752%
55130	Fauquier County	16,262,330	1.91849%	17,502,669	1.88259%
55131	Floyd County	2,692,930	0.31771%	2,996,293	0.32229%
55132	Fluvanna County	5,172,865	0.61024%	5,534,221	0.59525%
55133	Franklin County	7,490,306	0.88364%	8,079,237	0.86899%
55134	Frederick County	14,119,960	1.66577%	15,046,758	1.61842%
55135	Giles County	3,023,593	0.35670%	3,236,807	0.34816%
55136	Gloucester County	7,717,594	0.91045%	8,527,979	0.91728%
55137	Goochland County	5,945,741	0.70144%	6,855,288	0.73735%
55138	Grayson County	2,544,897	0.30024%	2,581,019	0.27762%
55139	Greene County	3,340,433	0.39409%	4,270,528	0.45934%
55140	Greensville County	3,279,361	0.38688%	3,518,376	0.37843%
55141	Halifax County	3,519,166	0.41516%	3,832,023	0.41216%
55142	Hanover County	23,548,878	2.77812%	25,360,541	2.72777%
55143	Henrico County	23,698,833	2.79581%	25,120,843	2.70199%
55144	Henry County	12,963,487	1.52935%	13,763,621	1.48041%
55145	Highland County	962,355	0.11352%	1,085,151	0.11673%
55146	Isle of Wight County	6,145,276	0.72497%	6,609,493	0.71091%
55147	James City County	3,444,205	0.40632%	3,492,523	0.37565%
55148	King George County	5,205,447	0.61411%	5,435,034	0.58459%
55149	King and Queen County	1,744,522	0.20580%	1,900,360	0.20439%
55150	King William County	2,793,125	0.32950%	3,072,729	0.33051%
55151	Lancaster County	2,981,168	0.35169%	3,287,958	0.35366%
55152	Lee County	2,923,115	0.34484%	3,155,640	0.33941%
55153	Loudoun County	75,813,713	8.94373%	83,609,078	8.99291%
55154	Louisa County	6,515,011	0.76859%	7,093,588	0.76299%
55155	Lunenburg County	1,682,904	0.19852%	1,921,835	0.20672%
55156	Madison County	2,590,743	0.30565%	2,769,287	0.29785%
55157	Mathews County	1,997,380	0.23565%	2,089,693	0.22477%
55158	Mecklenburg County	4,861,917	0.57357%	5,334,573	0.57377%
55159	Middlesex County	1,974,688	0.23296%	2,143,858	0.23060%
55160	Montgomery County	10,039,638	1.18441%	10,739,259	1.15510%
55162	Nelson County	2,089,869	0.24656%	2,547,292	0.27398%
55163	New Kent County	5,038,239	0.59438%	5,438,689	0.58498%

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

Employer Code	Employer	2023 Employer Compensation	2023 Employer Allocation Percentage	2024 Employer Compensation	2024 Employer Allocation Percentage
55165	Northampton County	4,725,882	0.55752%	5,216,570	0.56110%
55166	Northumberland County	2,810,058	0.33150%	3,056,276	0.32874%
55167	Nottoway County	2,276,511	0.26855%	2,586,995	0.27825%
55168	Orange County	3,884,192	0.45822%	5,166,736	0.55573%
55169	Page County	4,515,352	0.53268%	4,837,185	0.52029%
55170	Patrick County	4,550,278	0.53681%	5,051,028	0.54330%
55171	Pittsylvania County	9,226,562	1.08849%	9,652,311	1.03819%
55172	Powhatan County	4,924,993	0.58101%	5,911,574	0.63586%
55173	Prince Edward County	2,782,033	0.32819%	2,874,448	0.30917%
55174	Prince George County	2,352,279	0.27750%	2,733,573	0.29403%
55176	Prince William County	11,185,602	1.31959%	12,411,027	1.33494%
55177	Pulaski County	5,370,983	0.63364%	5,818,494	0.62585%
55178	Rappahannock County	2,155,093	0.25423%	2,351,678	0.25294%
55179	Richmond County	2,014,679	0.23768%	2,319,716	0.24951%
55180	Roanoke County	8,249,965	0.97327%	9,488,488	1.02059%
55181	Rockbridge County	3,610,787	0.42598%	3,953,780	0.42528%
55182	Rockingham County	13,194,634	1.55661%	14,646,081	1.57533%
55183	Russell County	3,951,921	0.46622%	4,410,936	0.47443%
55184	Scott County	3,994,679	0.47127%	4,440,434	0.47762%
55185	Shenandoah County	5,614,306	0.66235%	6,038,587	0.64951%
55186	Smyth County	3,995,258	0.47133%	4,336,432	0.46642%
55187	Southampton County	4,967,045	0.58596%	5,537,605	0.59561%
55188	Spotsylvania County	24,452,849	2.88475%	26,685,445	2.87029%
55189	Stafford County	27,793,637	3.27887%	30,708,815	3.30304%
55190	Surry County	1,788,428	0.21097%	1,885,393	0.20278%
55191	Sussex County	3,811,451	0.44964%	4,276,309	0.45997%
55192	Tazewell County	5,577,753	0.65802%	6,131,887	0.65955%
55193	Warren County	6,116,355	0.72156%	6,469,278	0.69582%
55195	Washington County	7,189,628	0.84819%	8,131,675	0.87464%
55196	Westmoreland County	3,679,271	0.43404%	3,946,624	0.42450%
55197	Wise County	5,912,357	0.69748%	6,964,650	0.74912%
55198	Wythe County	3,477,547	0.41025%	3,625,101	0.38990%
55199	York County	11,200,805	1.32139%	12,223,155	1.31471%
55200	City of Alexandria	19,183,935	2.26317%	19,735,119	2.12269%
55201	City of Bristol	2,194,060	0.25885%	2,445,900	0.26307%
55202	City of Buena Vista	1,108,755	0.13082%	1,162,130	0.12501%
55205	City of Danville	6,049,453	0.71367%	6,674,684	0.71793%
55206	City of Fredericksburg	4,145,890	0.48909%	4,419,152	0.47532%
55207	City of Hampton	9,599,881	1.13253%	10,792,103	1.16081%
55208	City of Harrisonburg	949,952	0.11207%	1,159,938	0.12477%
55209	City of Hopewell	2,149,764	0.25361%	2,324,874	0.25008%
55210	City of Lynchburg	4,193,620	0.49473%	4,716,023	0.50726%
55212	City of Norfolk	23,744,490	2.80119%	28,129,279	3.02557%
55213	City of Petersburg	2,474,129	0.29188%	2,814,832	0.30275%
55214	City of Portsmouth	12,647,497	1.49205%	13,925,956	1.49786%
55215	City of Radford	1,848,283	0.21805%	2,007,447	0.21593%
55216	City of Richmond	23,447,046	2.76609%	24,764,685	2.66369%
55217	City of Roanoke	9,635,727	1.13676%	10,608,786	1.14109%
55219	City of Staunton	1,823,196	0.21510%	2,105,568	0.22647%
55220	City of Suffolk	6,384,568	0.75319%	6,644,021	0.71461%
55221	City of Williamsburg	229,387	0.02707%	263,291	0.02832%
55222	City of Winchester	3,572,178	0.42142%	3,928,817	0.42259%
55223	City of Martinsville	4,125,715	0.48673%	4,437,652	0.47733%
55224	City of Falls Church	1,529,207	0.18040%	1,713,228	0.18429%
55225	City of Colonial Heights	2,015,751	0.23781%	2,138,938	0.23006%
55230	City of Covington	292,367	0.03451%	313,662	0.03373%
55232	City of Franklin	469,526	0.05538%	556,897	0.05990%
55233	City of Chesapeake	35,093,826	4.14011%	37,078,465	3.98813%
55234	City of Virginia Beach	30,758,763	3.62870%	34,520,006	3.71296%
55235	City of Norton	402,753	0.04752%	451,735	0.04858%

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

Employer Code	Employer	2023 Employer Compensation	2023 Employer Allocation Percentage	2024 Employer Compensation	2024 Employer Allocation Percentage
55236	City of Manassas Park	627,070	0.07396%	672,149	0.07230%
55258	City of Newport News	12,574,028	1.48340%	14,137,578	1.52063%
55307	City of Lexington	326,648	0.03854%	392,310	0.04219%
55308	City of Waynesboro	1,241,045	0.14642%	1,500,760	0.16143%
55313	City of Galax	66,299	0.00783%	36,519	0.00391%
55316	City of Fairfax	675,088	0.07963%	1,007,935	0.10843%
55319	City of Emporia	451,907	0.05332%	488,629	0.05255%
55332	City of Manassas	954,330	0.11260%	1,109,761	0.11936%
55335	City of Salem	2,088,725	0.24640%	2,317,644	0.24930%
55364	Town of Bedford	0	0.00000%	0	0.00000%
55365	City of Poquoson	449,257	0.05299%	476,268	0.05124%
	Total for VRS Health Insurance Credit - Constitutional Officers[1]	$ 847,656,840	100.00000%	$ 929,716,055	100.00000%

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

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

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
	VRS Health Insurance Credit - Constitutional Officers Total[1]	**69,450**	**0**	**638,660**	**1,319,816**	**2,027,926**	**1,569,396**	**720,297**	**0**	**1,498,460**	**3,788,153**	**2,511,853**	**(38,676)**	**2,473,177**
	Employer Allocation													
55100	Accomack County	373	0	3,426	7,832	11,631	8,420	3,864	0	8,977	21,261	13,476	(764)	12,712
55101	Albemarle County	242	0	2,230	6,210	8,682	5,480	2,515	0	1,155	9,150	8,770	2,901	11,671
55102	Alleghany County	413	0	3,796	174	4,383	9,329	4,282	0	6,293	19,904	14,931	(1,053)	13,878
55103	Amelia County	225	0	2,071	10,086	12,382	5,090	2,336	0	1,881	9,307	8,147	1,478	9,625
55104	Amherst County	380	0	3,490	16,855	20,725	8,577	3,936	0	7,799	20,312	13,727	759	14,486
55105	Appomattox County	156	0	1,433	1,551	3,140	3,521	1,616	0	6,952	12,089	5,636	(1,723)	3,913
55107	Augusta County	692	0	6,362	22,202	29,256	15,634	7,175	0	1,753	24,562	25,022	6,039	31,061
55108	Bath County	139	0	1,283	6,278	7,700	3,152	1,447	0	2,983	7,582	5,045	1,446	6,491
55109	Bedford County	641	0	5,897	12,332	18,870	14,491	6,651	0	17,398	38,540	23,193	(2,674)	20,519
55110	Bland County	120	0	1,101	2,627	3,848	2,706	1,242	0	2,703	6,651	4,332	(475)	3,857
55111	Botetourt County	641	0	5,892	6,657	13,190	14,478	6,645	0	12,599	33,722	23,173	(1,297)	21,876
55112	Brunswick County	325	0	2,986	5,332	8,643	7,336	3,367	0	2,169	12,872	11,742	2,373	14,115
55113	Buchanan County	179	0	1,643	5,254	7,076	4,036	1,853	0	1,321	7,210	6,460	411	6,871
55114	Buckingham County	181	0	1,661	303	2,145	4,083	1,874	0	7,000	12,957	6,535	(1,270)	5,265
55115	Campbell County	510	0	4,691	1,834	7,035	11,528	5,291	0	8,747	25,566	18,451	(369)	18,082
55116	Caroline County	498	0	4,578	13,370	18,446	11,249	5,163	0	7,420	23,832	18,004	663	18,667
55117	Carroll County	274	0	2,523	2,311	5,108	6,199	2,845	0	1,945	10,989	9,921	296	10,217
55118	Charles City County	138	0	1,269	2,977	4,384	3,117	1,431	0	2,141	6,689	4,989	(50)	4,939
55119	Charlotte County	232	0	2,137	1,265	3,634	5,250	2,410	0	5,453	13,113	8,403	(1,537)	6,866
55120	Chesterfield County	2,563	0	23,566	77,751	103,880	57,910	26,579	0	7,813	92,302	92,686	13,651	106,337
55121	Clarke County	205	0	1,881	1,151	3,237	4,622	2,121	0	3,445	10,188	7,398	(833)	6,565
55122	Craig County	104	0	960	2,641	3,705	2,360	1,083	0	1,654	5,097	3,777	119	3,896
55123	Culpeper County	729	0	6,707	24,988	32,424	16,482	7,565	0	20,275	44,322	26,380	4,476	30,856
55124	Cumberland County	169	0	1,557	3,519	5,245	3,827	1,757	0	4,865	10,449	6,125	(357)	5,768
55125	Dickenson County	232	0	2,133	6,644	9,009	5,240	2,405	0	788	8,433	8,387	1,714	10,101
55126	Dinwiddie County	381	0	3,500	2,280	6,161	8,600	3,947	0	6,054	18,601	13,765	(1,266)	12,499
55128	Essex County	158	0	1,453	4,269	5,880	3,571	1,639	0	5,884	11,094	5,715	(1,069)	4,646
55130	Fauquier County	1,307	0	12,023	9,217	22,547	29,545	13,560	0	21,896	65,001	47,288	493	47,781
55131	Floyd County	224	0	2,058	2,171	4,453	5,058	2,321	0	2,569	9,948	8,095	893	8,988
55132	Fluvanna County	413	0	3,802	14,974	19,189	9,342	4,288	0	5,802	19,432	14,952	2,214	17,166
55133	Franklin County	604	0	5,550	7,194	13,348	13,638	6,259	0	8,328	28,225	21,828	2,964	24,792
55134	Frederick County	1,124	0	10,336	2,768	14,228	25,399	11,657	0	30,783	67,839	40,652	(5,083)	35,569
55135	Giles County	242	0	2,224	1,543	4,009	5,464	2,508	0	6,884	14,856	8,745	(1,709)	7,036
55136	Gloucester County	637	0	5,858	6,298	12,793	14,396	6,607	0	8,951	29,954	23,041	(118)	22,923
55137	Goochland County	512	0	4,709	24,157	29,378	11,572	5,311	0	1,810	18,693	18,521	5,966	24,487
55138	Grayson County	193	0	1,773	116	2,082	4,357	2,000	0	10,575	16,932	6,973	(2,443)	4,530
55139	Greene County	319	0	2,934	18,305	21,558	7,209	3,309	0	2,651	13,169	11,538	2,959	14,497
55140	Greensville County	263	0	2,417	3,477	6,157	5,939	2,726	0	3,436	12,101	9,506	(220)	9,286
55141	Halifax County	286	0	2,632	2,664	5,582	6,468	2,969	0	2,473	11,910	10,353	578	10,931
55142	Hanover County	1,894	0	17,421	312	19,627	42,810	19,648	0	50,139	112,597	68,518	(12,049)	56,469
55143	Henrico County	1,877	0	17,256	1,750	20,883	42,405	19,462	0	62,157	124,024	67,870	(17,514)	50,356
55144	Henry County	1,028	0	9,455	66,940	77,423	23,234	10,663	0	19,860	53,757	37,186	11,417	48,603
55145	Highland County	81	0	746	2,186	3,013	1,832	841	0	3,298	5,971	2,932	(435)	2,497
55146	Isle of Wight County	494	0	4,540	14,912	19,946	11,157	5,121	0	9,583	25,861	17,857	1,728	19,585
55147	James City County	261	0	2,399	4,667	7,327	5,895	2,706	0	12,971	21,572	9,436	(2,460)	6,976
55148	King George County	406	0	3,734	12,645	16,785	9,175	4,211	0	11,385	24,771	14,684	1,184	15,868
55149	King and Queen County	142	0	1,305	2,061	3,508	3,208	1,472	0	1,771	6,451	5,134	808	5,942
55150	King William County	230	0	2,111	3,944	6,285	5,187	2,381	0	658	8,226	8,302	1,234	9,536
55151	Lancaster County	246	0	2,259	2,785	5,290	5,550	2,547	0	1,810	9,907	8,883	(156)	8,727
55152	Lee County	236	0	2,168	1,697	4,101	5,327	2,445	0	5,220	12,992	8,525	(1,235)	7,290
55153	Loudoun County	6,246	0	57,434	117,419	181,099	141,135	64,776	0	115,608	321,519	225,889	12,159	238,048

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

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
55154	Louisa County	530	0	4,873	10,778	16,181	11,974	5,496	0	6,691	24,161	19,165	880	20,045
55155	Lunenburg County	144	0	1,320	5,212	6,676	3,244	1,489	0	1,899	6,632	5,193	1,044	6,237
55156	Madison County	207	0	1,902	2,107	4,216	4,674	2,145	0	3,852	10,671	7,482	(570)	6,912
55157	Mathews County	156	0	1,436	3,868	5,460	3,528	1,619	0	3,261	8,408	5,646	354	6,000
55158	Mecklenburg County	398	0	3,664	3,966	8,028	9,005	4,133	0	2,966	16,104	14,412	381	14,793
55159	Middlesex County	160	0	1,473	2,419	4,052	3,619	1,661	0	3,215	8,495	5,792	442	6,234
55160	Montgomery County	802	0	7,377	10,978	19,157	18,128	8,320	0	22,450	48,898	29,014	(1,189)	27,825
55162	Nelson County	190	0	1,750	8,546	10,486	4,300	1,973	0	3,744	10,017	6,882	1,729	8,611
55163	New Kent County	406	0	3,736	11,637	15,779	9,181	4,214	0	3,473	16,868	14,694	2,651	17,345
55165	Northampton County	390	0	3,584	3,301	7,275	8,806	4,042	0	7,264	20,112	14,094	(764)	13,330
55166	Northumberland County	228	0	2,100	1,854	4,182	5,159	2,368	0	6,350	13,877	8,257	(1,642)	6,615
55167	Nottoway County	193	0	1,777	6,434	8,404	4,367	2,004	0	886	7,257	6,989	1,142	8,131
55168	Orange County	386	0	3,549	35,719	39,654	8,722	4,003	0	7,352	20,077	13,959	5,763	19,722
55169	Page County	361	0	3,323	3,821	7,505	8,165	3,748	0	5,079	16,992	13,069	191	13,260
55170	Patrick County	377	0	3,470	3,960	7,807	8,527	3,913	0	5,819	18,259	13,647	3,212	16,859
55171	Pittsylvania County	721	0	6,630	9,297	16,648	16,293	7,478	0	22,911	46,682	26,078	(3,836)	22,242
55172	Powhatan County	442	0	4,061	23,432	27,935	9,979	4,580	0	12,947	27,506	15,972	1,612	17,584
55173	Prince Edward County	215	0	1,975	0	2,190	4,852	2,227	0	9,422	16,501	7,766	(3,275)	4,491
55174	Prince George County	204	0	1,878	4,811	6,893	4,615	2,118	0	1,960	8,693	7,386	(368)	7,018
55176	Prince William County	927	0	8,526	15,312	24,765	20,951	9,616	0	38,310	68,877	33,532	(2,218)	31,314
55177	Pulaski County	435	0	3,997	7,737	12,169	9,822	4,508	0	6,606	20,936	15,720	226	15,946
55178	Rappahannock County	176	0	1,615	1,016	2,807	3,970	1,822	0	2,397	8,189	6,353	(281)	6,072
55179	Richmond County	173	0	1,594	6,178	7,945	3,916	1,797	0	1,021	6,734	6,267	879	7,146
55180	Roanoke County	709	0	6,518	22,108	29,335	16,017	7,351	0	5,361	28,729	25,636	892	26,528
55181	Rockbridge County	295	0	2,716	5,224	8,235	6,674	3,063	0	2,533	12,270	10,682	525	11,207
55182	Rockingham County	1,094	0	10,061	13,517	24,672	24,723	11,347	0	3,673	39,743	39,570	2,082	41,652
55183	Russell County	329	0	3,030	3,612	6,971	7,446	3,417	0	3,794	14,657	11,917	(537)	11,380
55184	Scott County	332	0	3,050	13,983	17,365	7,496	3,440	0	1,309	12,245	11,997	4,074	16,071
55185	Shenandoah County	451	0	4,148	4,654	9,253	10,193	4,678	0	6,550	21,421	16,315	(615)	15,700
55186	Smyth County	324	0	2,979	8,942	12,245	7,320	3,360	0	2,575	13,255	11,716	1,378	13,094
55187	Southampton County	414	0	3,804	3,349	7,567	9,347	4,290	0	12,979	26,616	14,961	(4,161)	10,800
55188	Spotsylvania County	1,993	0	18,331	47,237	67,561	45,046	20,675	0	16,354	82,075	72,097	14,379	86,476
55189	Stafford County	2,294	0	21,095	44,432	67,821	51,838	23,792	0	7,441	83,071	82,967	12,061	95,028
55190	Surry County	141	0	1,295	1,403	2,839	3,182	1,461	0	4,265	8,908	5,094	(673)	4,421
55191	Sussex County	319	0	2,938	10,096	13,353	7,219	3,313	0	2,763	13,295	11,554	1,421	12,975
55192	Tazewell County	458	0	4,212	4,413	9,083	10,351	4,751	0	2,400	17,502	16,567	(602)	15,965
55193	Warren County	483	0	4,444	5,570	10,497	10,920	5,012	0	18,089	34,021	17,478	(2,323)	15,155
55195	Washington County	607	0	5,586	9,296	15,489	13,727	6,300	0	4,006	24,033	21,970	1,609	23,579
55196	Westmoreland County	295	0	2,711	4,907	7,913	6,662	3,058	0	7,515	17,235	10,663	(256)	10,407
55197	Wise County	520	0	4,784	18,539	23,843	11,757	5,396	0	2,395	19,548	18,817	3,661	22,478
55198	Wythe County	271	0	2,490	2,391	5,152	6,119	2,808	0	12,713	21,640	9,794	(3,234)	6,560
55199	York County	913	0	8,397	6,518	15,828	20,633	9,470	0	14,966	45,069	33,024	(1,911)	31,113
55200	City of Alexandria	1,474	0	13,557	0	15,031	33,313	15,290	0	97,519	146,122	53,319	(30,709)	22,610
55201	City of Bristol	183	0	1,680	4,026	5,889	4,129	1,895	0	31,384	37,408	6,608	(7,485)	(877)
55202	City of Buena Vista	87	0	798	785	1,670	1,962	900	0	2,730	5,592	3,140	(537)	2,603
55205	City of Danville	499	0	4,585	1,099	6,183	11,267	5,171	0	12,205	28,643	18,033	(3,667)	14,366
55206	City of Fredericksburg	330	0	3,036	2,291	5,657	7,460	3,424	0	13,567	24,451	11,939	(2,261)	9,678
55207	City of Hampton	806	0	7,414	11,606	19,826	18,218	8,361	0	35,410	61,989	29,158	(13,578)	15,580
55208	City of Harrisonburg	87	0	797	3,958	4,842	1,958	899	0	1,444	4,301	3,134	1,012	4,146
55209	City of Hopewell	174	0	1,597	1,765	3,536	3,925	1,801	0	3,471	9,197	6,282	(150)	6,132
55210	City of Lynchburg	352	0	3,240	3,580	7,172	7,961	3,654	0	8,553	20,168	12,742	(1,818)	10,924
55212	City of Norfolk	2,101	0	19,323	65,991	87,415	47,483	21,793	0	77,455	146,731	75,998	(9,229)	66,769
55213	City of Petersburg	210	0	1,934	3,031	5,175	4,751	2,181	0	15,242	22,174	7,605	(4,092)	3,513
55214	City of Portsmouth	1,040	0	9,566	3,238	13,844	23,507	10,789	0	16,315	50,611	37,624	(7,771)	29,853

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

		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
55215	City of Radford	150	0	1,379	2,368	3,897	3,389	1,555	0	1,118	6,062	5,424	314	5,738
55216	City of Richmond	1,850	0	17,012	0	18,862	41,804	19,186	0	130,639	191,629	66,908	(42,026)	24,882
55217	City of Roanoke	792	0	7,288	1,983	10,063	17,908	8,219	0	31,928	58,055	28,662	(9,482)	19,180
55219	City of Staunton	157	0	1,446	4,659	6,262	3,554	1,631	0	4,403	9,588	5,689	83	5,772
55220	City of Suffolk	496	0	4,564	821	5,881	11,215	5,147	0	20,473	36,835	17,950	(4,649)	13,301
55221	City of Williamsburg	20	0	181	1,232	1,433	444	204	0	1,061	1,709	711	453	1,164
55222	City of Winchester	293	0	2,699	587	3,579	6,632	3,044	0	3,303	12,979	10,615	250	10,865
55223	City of Martinsville	332	0	3,049	2,242	5,623	7,491	3,438	0	7,688	18,617	11,990	(829)	11,161
55224	City of Falls Church	128	0	1,177	6,204	7,509	2,892	1,327	0	3,482	7,701	4,629	(186)	4,443
55225	City of Colonial Heights	160	0	1,469	3,109	4,738	3,611	1,657	0	5,703	10,971	5,779	(968)	4,811
55230	City of Covington	23	0	215	67	305	529	243	0	778	1,550	847	(244)	603
55232	City of Franklin	42	0	383	4,948	5,373	940	431	0	655	2,026	1,505	1,012	2,517
55233	City of Chesapeake	2,770	0	25,471	18,000	46,241	62,590	28,726	0	71,447	162,763	100,176	(15,328)	84,848
55234	City of Virginia Beach	2,579	0	23,713	81,114	107,406	58,271	26,744	0	10,676	95,691	93,264	24,108	117,372
55235	City of Norton	34	0	310	273	617	762	350	0	803	1,915	1,220	(238)	982
55236	City of Manassas Park	50	0	462	692	1,204	1,135	521	0	1,189	2,845	1,816	17	1,833
55258	City of Newport News	1,056	0	9,712	80,932	91,700	23,865	10,953	0	2,660	37,478	38,196	31,976	70,172
55307	City of Lexington	29	0	269	2,205	2,503	662	304	0	280	1,246	1,060	357	1,417
55308	City of Waynesboro	112	0	1,031	4,920	6,063	2,533	1,163	0	5,507	9,203	4,055	(438)	3,617
55313	City of Galax	3	0	25	21	49	61	28	0	2,435	2,524	98	(583)	(485)
55316	City of Fairfax	75	0	692	10,422	11,189	1,702	781	0	192	2,675	2,724	2,235	4,959
55319	City of Emporia	36	0	336	1	373	825	379	0	2,257	3,461	1,320	(710)	610
55332	City of Manassas	83	0	762	3,651	4,496	1,873	860	0	429	3,162	2,998	795	3,793
55335	City of Salem	173	0	1,592	2,358	4,123	3,913	1,796	0	1,677	7,386	6,262	(28)	6,234
55364	Town of Bedford	0	0	0	0	0	0	0	0	1,648	1,648	0	(805)	(805)
55365	City of Poquoson	36	0	327	168	531	804	369	0	1,093	2,266	1,287	(374)	913
	Total for VRS Health Insurance Credit - Constitutional Officers[1]	69,450	0	638,660	1,319,816	2,027,926	1,569,396	720,297	0	1,498,460	3,788,153	2,511,853	(38,676)	2,473,177

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

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

Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
	VRS Health Insurance Credit - Constitutional Officers Total[1]	**(376,514)**	**(363,830)**	**(491,260)**	**(420,007)**	**(108,621)**	**0**
	Employer Allocation						
55100	Accomack County	(2,576)	(2,456)	(2,963)	(1,992)	356	0
55101	Albemarle County	1,040	(136)	(807)	(647)	83	0
55102	Alleghany County	(3,756)	(3,543)	(3,825)	(3,347)	(1,049)	0
55103	Amelia County	470	895	475	232	1,003	0
55104	Amherst County	(885)	224	4	(396)	1,466	0
55105	Appomattox County	(2,466)	(2,239)	(1,851)	(1,493)	(902)	0
55107	Augusta County	2,641	2,444	406	2	(798)	0
55108	Bath County	684	264	(265)	(137)	(428)	0
55109	Bedford County	(6,516)	(4,946)	(4,944)	(3,237)	(26)	0
55110	Bland County	(1,001)	(594)	(314)	(524)	(371)	0
55111	Botetourt County	(3,669)	(4,647)	(5,885)	(5,453)	(879)	0
55112	Brunswick County	(384)	(1,170)	(1,561)	(1,087)	(28)	0
55113	Buchanan County	(363)	110	(128)	(57)	304	0
55114	Buckingham County	(2,190)	(2,344)	(2,733)	(2,367)	(1,178)	0
55115	Campbell County	(3,143)	(4,287)	(4,883)	(4,267)	(1,952)	0
55116	Caroline County	(1,674)	(1,226)	(2,350)	(1,008)	871	0
55117	Carroll County	(1,093)	(1,271)	(1,732)	(1,356)	(429)	0
55118	Charles City County	(708)	(615)	(740)	(526)	284	0
55119	Charlotte County	(2,664)	(2,449)	(2,177)	(1,622)	(567)	0
55120	Chesterfield County	4,848	6,271	71	636	(248)	0
55121	Clarke County	(1,819)	(1,693)	(1,932)	(1,304)	(204)	0
55122	Craig County	(380)	(302)	(468)	(250)	8	0
55123	Culpeper County	(194)	(848)	(2,904)	(3,540)	(4,411)	0
55124	Cumberland County	(1,162)	(989)	(964)	(1,137)	(951)	0
55125	Dickenson County	631	717	(427)	(490)	144	0
55126	Dinwiddie County	(3,003)	(2,460)	(3,334)	(2,839)	(804)	0
55128	Essex County	(1,378)	(1,074)	(900)	(917)	(945)	0
55130	Fauquier County	(9,097)	(9,733)	(10,448)	(9,061)	(4,114)	0
55131	Floyd County	(739)	(1,281)	(1,895)	(1,459)	(122)	0
55132	Fluvanna County	222	445	51	(39)	(921)	0
55133	Franklin County	(819)	(4,340)	(4,356)	(3,746)	(1,618)	0
55134	Frederick County	(10,752)	(11,656)	(14,548)	(12,029)	(4,627)	0
55135	Giles County	(2,793)	(2,313)	(2,734)	(2,312)	(696)	0
55136	Gloucester County	(3,165)	(5,009)	(4,465)	(3,697)	(825)	0
55137	Goochland County	2,787	2,357	1,651	1,950	1,941	0
55138	Grayson County	(3,698)	(3,173)	(3,579)	(2,910)	(1,490)	0
55139	Greene County	1,769	1,556	1,115	1,249	2,700	0
55140	Greensville County	(1,441)	(1,093)	(1,437)	(1,259)	(713)	0
55141	Halifax County	(790)	(801)	(2,140)	(1,936)	(660)	0
55142	Hanover County	(21,332)	(21,177)	(24,117)	(20,762)	(5,580)	0
55143	Henrico County	(23,327)	(23,155)	(26,095)	(22,904)	(7,660)	0
55144	Henry County	6,446	7,010	6,135	5,892	(1,817)	0
55145	Highland County	(828)	(793)	(875)	(610)	148	0
55146	Isle of Wight County	(1,382)	(1,127)	(1,242)	(815)	(1,349)	0
55147	James City County	(3,629)	(3,083)	(3,321)	(2,611)	(1,601)	0
55148	King George County	(982)	(1,704)	(2,202)	(1,820)	(1,279)	0
55149	King and Queen County	(430)	(877)	(830)	(630)	(176)	0
55150	King William County	22	(345)	(734)	(651)	(234)	0
55151	Lancaster County	(1,338)	(1,137)	(1,076)	(894)	(174)	0
55152	Lee County	(2,339)	(2,068)	(2,307)	(1,644)	(534)	0
55153	Loudoun County	(15,391)	(20,991)	(45,311)	(48,450)	(10,276)	0
55154	Louisa County	(1,680)	(1,443)	(2,131)	(2,136)	(590)	0
55155	Lunenburg County	308	102	(477)	(136)	247	0
55156	Madison County	(1,178)	(1,271)	(1,733)	(1,621)	(652)	0
55157	Mathews County	(419)	(474)	(837)	(698)	(519)	0
55158	Mecklenburg County	(1,973)	(1,799)	(2,293)	(1,709)	(301)	0
55159	Middlesex County	(407)	(784)	(1,543)	(1,376)	(334)	0
55160	Montgomery County	(4,258)	(5,758)	(8,674)	(7,565)	(3,486)	0
55162	Nelson County	669	14	(726)	(435)	946	0
55163	New Kent County	599	274	(703)	(691)	(567)	0
55165	Northampton County	(2,649)	(2,590)	(3,628)	(3,139)	(831)	0
55166	Northumberland County	(2,691)	(2,308)	(2,406)	(1,936)	(355)	0
55167	Nottoway County	245	508	238	(28)	184	0
55168	Orange County	3,773	3,533	3,738	4,261	4,273	0
55169	Page County	(1,975)	(1,790)	(2,282)	(2,207)	(1,233)	0
55170	Patrick County	(2,857)	(2,649)	(2,540)	(2,018)	(388)	0
55171	Pittsylvania County	(7,193)	(6,296)	(7,259)	(6,297)	(2,989)	0

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

Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55172	Powhatan County	(550)	(569)	(1,596)	683	2,461	0
55173	Prince Edward County	(3,753)	(3,046)	(3,322)	(2,874)	(1,315)	0
55174	Prince George County	(619)	(391)	(692)	(538)	441	0
55176	Prince William County	(7,184)	(8,272)	(15,020)	(11,968)	(1,668)	0
55177	Pulaski County	(1,881)	(1,776)	(2,678)	(1,944)	(487)	0
55178	Rappahannock County	(1,190)	(1,322)	(1,356)	(1,202)	(312)	0
55179	Richmond County	70	286	169	212	474	0
55180	Roanoke County	(1,358)	513	(116)	262	1,305	0
55181	Rockbridge County	(900)	(792)	(1,392)	(854)	(98)	0
55182	Rockingham County	(3,615)	(2,566)	(4,710)	(3,791)	(390)	0
55183	Russell County	(2,008)	(1,416)	(2,324)	(1,899)	(39)	0
55184	Scott County	1,291	1,774	940	848	266	0
55185	Shenandoah County	(2,819)	(2,641)	(2,925)	(2,485)	(1,299)	0
55186	Smyth County	(92)	423	(278)	(427)	(636)	0
55187	Southampton County	(5,856)	(4,208)	(4,468)	(3,986)	(533)	0
55188	Spotsylvania County	1,010	259	(5,312)	(7,724)	(2,746)	0
55189	Stafford County	997	956	(7,363)	(8,245)	(1,595)	0
55190	Surry County	(1,351)	(1,301)	(1,591)	(1,295)	(531)	0
55191	Sussex County	(179)	(194)	(153)	62	521	0
55192	Tazewell County	(2,084)	(1,748)	(2,281)	(1,835)	(470)	0
55193	Warren County	(4,829)	(5,318)	(5,671)	(5,622)	(2,083)	0
55195	Washington County	(1,991)	(1,697)	(3,165)	(2,219)	529	0
55196	Westmoreland County	(1,671)	(1,624)	(2,609)	(2,571)	(846)	0
55197	Wise County	1,119	1,058	(299)	365	2,053	0
55198	Wythe County	(3,746)	(2,836)	(4,409)	(3,844)	(1,654)	0
55199	York County	(6,899)	(7,083)	(7,770)	(5,689)	(1,801)	0
55200	City of Alexandria	(34,490)	(30,210)	(29,533)	(25,406)	(11,452)	0
55201	City of Bristol	(8,078)	(6,882)	(8,008)	(7,348)	(1,203)	0
55202	City of Buena Vista	(959)	(887)	(882)	(746)	(447)	0
55205	City of Danville	(5,976)	(5,256)	(5,737)	(4,527)	(964)	0
55206	City of Fredericksburg	(3,843)	(3,823)	(5,128)	(4,605)	(1,394)	0
55207	City of Hampton	(14,882)	(11,497)	(8,759)	(6,333)	(692)	0
55208	City of Harrisonburg	457	(128)	(199)	(83)	492	0
55209	City of Hopewell	(1,036)	(1,172)	(1,386)	(1,469)	(598)	0
55210	City of Lynchburg	(3,411)	(2,816)	(3,618)	(3,051)	(100)	0
55212	City of Norfolk	(19,510)	(18,167)	(16,354)	(10,565)	5,279	0
55213	City of Petersburg	(4,457)	(4,532)	(4,409)	(3,466)	(135)	0
55214	City of Portsmouth	(11,215)	(7,833)	(8,312)	(7,483)	(1,923)	0
55215	City of Radford	(384)	(249)	(692)	(618)	(221)	0
55216	City of Richmond	(46,847)	(40,621)	(39,499)	(34,213)	(11,587)	0
55217	City of Roanoke	(11,867)	(10,881)	(12,724)	(10,411)	(2,109)	0
55219	City of Staunton	(665)	(642)	(1,385)	(1,025)	391	0
55220	City of Suffolk	(6,678)	(7,276)	(7,564)	(6,504)	(2,932)	0
55221	City of Williamsburg	277	(111)	(254)	(179)	(10)	0
55222	City of Winchester	(2,158)	(2,056)	(2,466)	(2,187)	(533)	0
55223	City of Martinsville	(2,472)	(2,645)	(3,613)	(3,053)	(1,212)	0
55224	City of Falls Church	(707)	(127)	18	372	252	0
55225	City of Colonial Heights	(1,668)	(1,296)	(1,560)	(1,296)	(413)	0
55230	City of Covington	(351)	(294)	(267)	(243)	(90)	0
55232	City of Franklin	815	842	830	719	140	0
55233	City of Chesapeake	(26,473)	(25,751)	(28,509)	(23,531)	(12,259)	0
55234	City of Virginia Beach	7,271	4,933	(2,448)	(260)	2,218	0
55235	City of Norton	(386)	(310)	(335)	(260)	(7)	0
55236	City of Manassas Park	(226)	(257)	(575)	(424)	(158)	0
55258	City of Newport News	20,970	16,403	9,440	5,938	1,472	0
55307	City of Lexington	226	284	270	285	193	0
55308	City of Waynesboro	(942)	(766)	(1,053)	(895)	516	0
55313	City of Galax	(595)	(584)	(576)	(513)	(208)	0
55316	City of Fairfax	1,875	1,888	1,668	1,620	1,464	0
55319	City of Emporia	(879)	(808)	(716)	(542)	(143)	0
55332	City of Manassas	374	304	165	173	319	0
55335	City of Salem	(857)	(724)	(902)	(754)	(25)	0
55364	Town of Bedford	(740)	(409)	(241)	(218)	(40)	0
55365	City of Poquoson	(517)	(360)	(409)	(324)	(126)	0
	Total for VRS Health Insurance Credit - Constitutional Officers[1]	(376,514)	(363,830)	(491,260)	(420,007)	(108,621)	0

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

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

Employer Code	Employer	June 30, 2023 Net OPEB Liability	June 30, 2024 Net OPEB Liability	Discount Rate Sensitivity: Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Discount Rate Sensitivity: Net OPEB Liability 1% Increase Discount Rate (7.75%)
	VRS Health Insurance Credit - Constitutional Officers Total[1]	**30,233,912**	**26,848,433**	**31,335,936**	**23,061,770**
55100	Accomack County	154,846	144,045	168,120	123,729
55101	Albemarle County	103,990	93,741	109,409	80,520
55102	Alleghany County	181,875	159,592	186,267	137,084
55103	Amelia County	89,565	87,083	101,638	74,801
55104	Amherst County	151,351	146,724	171,248	126,030
55105	Appomattox County	71,920	60,243	70,312	51,746
55107	Augusta County	300,749	267,451	312,153	229,730
55108	Bath County	62,935	53,922	62,935	46,317
55109	Bedford County	271,392	247,902	289,337	212,939
55110	Bland County	53,324	46,300	54,039	39,770
55111	Botetourt County	276,087	247,685	289,083	212,752
55112	Brunswick County	139,977	125,508	146,486	107,807
55113	Buchanan County	75,506	69,051	80,593	59,313
55114	Buckingham County	83,681	69,846	81,520	59,995
55115	Campbell County	228,928	197,221	230,184	169,405
55116	Caroline County	207,852	192,442	224,607	165,300
55117	Carroll County	119,584	106,046	123,771	91,089
55118	Charles City County	57,405	53,329	62,243	45,808
55119	Charlotte County	102,505	89,819	104,831	77,151
55120	Chesterfield County	1,110,474	990,696	1,156,283	850,970
55121	Clarke County	88,794	79,077	92,294	67,924
55122	Craig County	45,653	40,372	47,120	34,678
55123	Culpeper County	335,651	281,970	329,099	242,202
55124	Cumberland County	77,647	65,473	76,416	56,238
55125	Dickenson County	98,284	89,650	104,634	77,006
55126	Dinwiddie County	167,777	147,127	171,718	126,376
55128	Essex County	73,792	61,086	71,296	52,470
55130	Fauquier County	580,035	505,446	589,927	434,159
55131	Floyd County	96,056	86,530	100,993	74,326
55132	Fluvanna County	184,499	159,815	186,527	137,275
55133	Franklin County	267,159	233,310	272,306	200,404
55134	Frederick County	503,627	434,520	507,147	373,236
55135	Giles County	107,844	93,476	109,099	80,292
55136	Gloucester County	275,265	246,275	287,438	211,541
55137	Goochland County	212,073	197,967	231,056	170,046
55138	Grayson County	90,774	74,537	86,995	64,024
55139	Greene County	119,149	123,326	143,938	105,932
55140	Greensville County	116,969	101,603	118,585	87,273
55141	Halifax County	125,519	110,659	129,154	95,051
55142	Hanover County	839,934	732,364	854,772	629,072
55143	Henrico County	845,283	725,442	846,694	623,127
55144	Henry County	462,382	397,467	463,900	341,409
55145	Highland County	34,322	31,340	36,578	26,920
55146	Isle of Wight County	219,187	190,868	222,770	163,948
55147	James City County	122,846	100,856	117,713	86,632
55148	King George County	185,669	156,953	183,187	134,817
55149	King and Queen County	62,221	54,876	64,048	47,136
55150	King William County	99,621	88,737	103,568	76,221
55151	Lancaster County	106,330	94,952	110,823	81,560
55152	Lee County	104,259	91,126	106,357	78,274
55153	Loudoun County	2,704,040	2,414,455	2,818,012	2,073,924
55154	Louisa County	232,375	204,851	239,090	175,959
55155	Lunenburg County	60,020	55,501	64,778	47,673
55156	Madison County	92,410	79,968	93,334	68,689
55157	Mathews County	71,246	60,347	70,434	51,836
55158	Mecklenburg County	173,413	154,048	179,796	132,321
55159	Middlesex County	70,433	61,912	72,261	53,180
55160	Montgomery County	358,094	310,126	361,961	266,386
55162	Nelson County	74,545	73,559	85,854	63,185
55163	New Kent County	179,704	157,058	183,309	134,907
55165	Northampton County	168,560	150,647	175,826	129,400
55166	Northumberland County	100,225	88,262	103,014	75,813
55167	Nottoway County	81,193	74,706	87,192	64,169
55168	Orange County	138,538	149,205	174,143	128,161

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

Employer Code	Employer	June 30, 2023 Net OPEB Liability	June 30, 2024 Net OPEB Liability	Discount Rate Sensitivity: Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Discount Rate Sensitivity: Net OPEB Liability 1% Increase Discount Rate (7.75%)
55169	Page County	161,050	139,690	163,038	119,988
55170	Patrick County	162,299	145,868	170,248	125,295
55171	Pittsylvania County	329,093	278,738	325,327	239,425
55172	Powhatan County	175,662	170,718	199,253	146,641
55173	Prince Edward County	99,225	83,007	96,881	71,300
55174	Prince George County	83,899	78,942	92,137	67,809
55176	Prince William County	398,964	358,410	418,316	307,861
55177	Pulaski County	191,574	168,031	196,116	144,332
55178	Rappahannock County	76,864	67,910	79,261	58,332
55179	Richmond County	71,860	66,990	78,186	57,541
55180	Roanoke County	294,258	274,012	319,811	235,366
55181	Rockbridge County	128,790	114,181	133,265	98,077
55182	Rockingham County	470,624	422,951	493,644	363,299
55183	Russell County	140,957	127,377	148,667	109,412
55184	Scott County	142,483	128,233	149,667	110,148
55185	Shenandoah County	200,254	174,383	203,530	149,788
55186	Smyth County	142,502	125,226	146,157	107,565
55187	Southampton County	177,159	159,912	186,640	137,358
55188	Spotsylvania County	872,173	770,628	899,432	661,940
55189	Stafford County	991,331	886,814	1,035,038	761,739
55190	Surry County	63,784	54,443	63,543	46,765
55191	Sussex County	135,944	123,495	144,136	106,077
55192	Tazewell County	198,945	177,079	206,676	152,104
55193	Warren County	218,156	186,817	218,042	160,468
55195	Washington County	256,441	234,827	274,077	201,707
55196	Westmoreland County	131,227	113,972	133,021	97,897
55197	Wise County	210,876	201,127	234,744	172,760
55198	Wythe County	124,035	104,682	122,179	89,918
55199	York County	399,508	352,979	411,977	303,195
55200	City of Alexandria	684,245	569,909	665,165	489,530
55201	City of Bristol	78,260	70,630	82,435	60,669
55202	City of Buena Vista	39,552	33,563	39,173	28,830
55205	City of Danville	215,770	192,753	224,970	165,567
55206	City of Fredericksburg	147,871	127,616	148,946	109,617
55207	City of Hampton	342,408	311,659	363,751	267,703
55208	City of Harrisonburg	33,883	33,499	39,098	28,774
55209	City of Hopewell	76,676	67,143	78,365	57,673
55210	City of Lynchburg	149,576	136,191	158,955	116,983
55212	City of Norfolk	846,909	812,318	948,091	697,750
55213	City of Petersburg	88,247	81,284	94,870	69,819
55214	City of Portsmouth	451,105	402,152	469,368	345,433
55215	City of Radford	65,925	57,974	67,664	49,797
55216	City of Richmond	836,297	715,159	834,692	614,294
55217	City of Roanoke	343,687	306,365	357,571	263,156
55219	City of Staunton	65,033	60,804	70,966	52,228
55220	City of Suffolk	227,719	191,862	223,930	164,802
55221	City of Williamsburg	8,184	7,603	8,874	6,531
55222	City of Winchester	127,412	113,459	132,423	97,457
55223	City of Martinsville	147,158	128,156	149,576	110,081
55224	City of Falls Church	54,542	49,479	57,749	42,501
55225	City of Colonial Heights	71,899	61,768	72,091	53,056
55230	City of Covington	10,434	9,056	10,570	7,779
55232	City of Franklin	16,744	16,082	18,770	13,814
55233	City of Chesapeake	1,251,717	1,070,750	1,249,718	919,733
55234	City of Virginia Beach	1,097,098	996,872	1,163,491	856,274
55235	City of Norton	14,367	13,043	15,223	11,203
55236	City of Manassas Park	22,361	19,411	22,656	16,674
55258	City of Newport News	448,490	408,265	476,504	350,684
55307	City of Lexington	11,652	11,327	13,221	9,730
55308	City of Waynesboro	44,268	43,341	50,586	37,229
55313	City of Galax	2,367	1,050	1,225	902
55316	City of Fairfax	24,075	29,112	33,978	25,006
55319	City of Emporia	16,121	14,109	16,467	12,119
55332	City of Manassas	34,043	32,046	37,403	27,527
55335	City of Salem	74,496	66,933	78,120	57,493

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

Employer Code	Employer	June 30, 2023 Net OPEB Liability	June 30, 2024 Net OPEB Liability	Discount Rate Sensitivity: Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Discount Rate Sensitivity: Net OPEB Liability 1% Increase Discount Rate (7.75%)
55364	Town of Bedford	0	0	0	0
55365	City of Poquoson	16,021	13,757	16,057	11,817
	Total for VRS Health Insurance Credit - Constitutional Officers[1]	30,233,912	26,848,433	31,335,936	23,061,770

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

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

Employer Code	Employer	2023 Employer Compensation	2023 Employer Allocation Percentage	2024 Employer Compensation	2024 Employer Allocation Percentage
55100	Accomack County	$ 2,167,809	0.63254%	$ 2,360,115	0.63090%
55101	Albemarle County	8,284,896	2.41739%	9,860,441	2.63603%
55102	Alleghany County	1,221,618	0.35645%	1,376,135	0.36790%
55103	Amelia County	1,080,686	0.31536%	1,015,392	0.27145%
55104	Amherst County	1,827,499	0.53326%	2,286,004	0.61110%
55105	Appomattox County	841,411	0.24549%	812,948	0.21733%
55107	Augusta County	6,546,438	1.91016%	7,304,754	1.95282%
55108	Bath County	415,996	0.12137%	445,491	0.11907%
55109	Bedford County	5,044,648	1.47193%	5,022,538	1.34265%
55110	Bland County	479,351	0.13990%	540,589	0.14450%
55111	Botetourt County	742,803	0.21671%	769,377	0.20570%
55112	Brunswick County	1,320,326	0.38523%	1,425,191	0.38098%
55113	Buchanan County	2,334,146	0.68104%	2,842,738	0.75994%
55114	Buckingham County	979,998	0.28595%	952,049	0.25454%
55115	Campbell County	3,393,420	0.99017%	3,866,884	1.03370%
55116	Caroline County	1,709,905	0.49895%	1,842,684	0.49261%
55117	Carroll County	1,636,613	0.47750%	1,789,643	0.47845%
55118	Charles City County	544,917	0.15898%	592,917	0.15852%
55119	Charlotte County	1,036,566	0.30243%	1,170,647	0.31292%
55120	Chesterfield County	11,093,444	3.23691%	11,574,048	3.09410%
55121	Clarke County	721,139	0.21040%	745,971	0.19941%
55122	Craig County	345,672	0.10086%	399,049	0.10664%
55123	Culpeper County	5,054,829	1.47493%	4,905,602	1.31144%
55124	Cumberland County	875,243	0.25535%	915,086	0.24464%
55125	Dickenson County	1,850,426	0.53996%	2,048,106	0.54752%
55126	Dinwiddie County	1,538,395	0.44887%	1,494,326	0.39948%
55128	Essex County	846,390	0.24699%	791,007	0.21148%
55130	Fauquier County	3,572,246	1.04230%	3,635,281	0.97186%
55131	Floyd County	967,889	0.28240%	1,170,169	0.31285%
55132	Fluvanna County	1,694,348	0.49438%	1,805,930	0.48278%
55133	Franklin County	3,450,021	1.00666%	3,754,597	1.00372%
55134	Frederick County	4,393,689	1.28204%	4,726,053	1.26339%
55135	Giles County	1,396,557	0.40747%	1,641,154	0.43871%
55136	Gloucester County	2,434,014	0.71022%	2,665,026	0.71247%
55137	Goochland County	1,082,738	0.31592%	1,260,222	0.33691%
55138	Grayson County	1,338,572	0.39060%	1,502,375	0.40165%
55139	Greene County	926,300	0.27026%	1,066,475	0.28510%
55141	Halifax County	2,370,801	0.69177%	2,547,743	0.68112%
55142	Hanover County	3,506,264	1.02306%	3,814,059	1.01961%
55143	Henrico County	11,757,781	3.43075%	12,831,627	3.43029%
55144	Henry County	4,324,894	1.26193%	4,445,416	1.18839%
55145	Highland County	226,084	0.06601%	283,385	0.07579%
55146	Isle of Wight County	1,904,778	0.55581%	2,070,437	0.55352%
55147	James City County	2,396,781	0.69934%	2,080,948	0.55634%
55148	King George County	1,053,311	0.30732%	1,359,133	0.36335%
55149	King and Queen County	627,657	0.18311%	707,344	0.18908%
55150	King William County	531,033	0.15496%	581,208	0.15534%
55151	Lancaster County	1,099,242	0.32073%	1,075,645	0.28756%
55152	Lee County	2,043,630	0.59627%	2,330,566	0.62303%
55153	Loudoun County	17,851,964	5.20890%	19,524,599	5.21953%
55154	Louisa County	1,928,295	0.56267%	1,971,457	0.52700%
55155	Lunenburg County	558,654	0.16300%	604,608	0.16163%
55156	Madison County	1,063,803	0.31040%	1,110,247	0.29681%
55157	Mathews County	953,015	0.27806%	1,010,367	0.27008%
55158	Mecklenburg County	1,985,251	0.57923%	2,242,860	0.59962%
55159	Middlesex County	699,520	0.20409%	787,702	0.21054%
55160	Montgomery County	3,018,048	0.88064%	3,157,999	0.84426%
55162	Nelson County	606,745	0.17704%	652,571	0.17449%
55163	New Kent County	1,028,311	0.30006%	1,185,284	0.31690%
55165	Northampton County	1,241,574	0.36229%	1,473,116	0.39384%
55166	Northumberland County	963,611	0.28114%	990,161	0.26473%
55167	Nottoway County	917,405	0.26765%	1,107,271	0.29601%

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

Employer Code	Employer	2023 Employer Compensation	2023 Employer Allocation Percentage	2024 Employer Compensation	2024 Employer Allocation Percentage
55168	Orange County	2,144,379	0.62568%	2,488,118	0.66515%
55169	Page County	1,351,010	0.39422%	1,485,399	0.39709%
55170	Patrick County	1,264,273	0.36891%	1,275,038	0.34088%
55171	Pittsylvania County	2,348,503	0.68522%	2,574,681	0.68827%
55172	Powhatan County	1,438,056	0.41962%	1,494,074	0.39941%
55173	Prince Edward County	1,313,672	0.38334%	1,244,041	0.33257%
55174	Prince George County	1,733,970	0.50597%	1,903,668	0.50894%
55176	Prince William County	16,283,863	4.75135%	17,315,291	4.62894%
55177	Pulaski County	2,204,624	0.64327%	2,413,576	0.64521%
55178	Rappahannock County	628,495	0.18335%	615,848	0.16466%
55179	Richmond County	693,280	0.20228%	680,409	0.18193%
55180	Roanoke County	4,967,156	1.44930%	6,109,338	1.63325%
55182	Rockingham County	7,121,968	2.07806%	7,775,570	2.07868%
55183	Russell County	1,634,985	0.47703%	1,920,982	0.51356%
55184	Scott County	1,740,504	0.50786%	1,870,639	0.50005%
55185	Shenandoah County	2,252,353	0.65722%	2,450,484	0.65510%
55186	Smyth County	2,328,035	0.67931%	2,323,674	0.62122%
55187	Southampton County	1,308,888	0.38192%	1,360,007	0.36357%
55188	Spotsylvania County	6,932,597	2.02285%	7,554,640	2.01958%
55189	Stafford County	4,390,294	1.28101%	5,357,468	1.43224%
55190	Surry County	843,454	0.24612%	865,048	0.23128%
55191	Sussex County	774,680	0.22601%	976,559	0.26104%
55192	Tazewell County	2,749,603	0.80233%	2,986,441	0.79838%
55193	Warren County	2,221,675	0.64823%	2,407,056	0.64347%
55195	Washington County	2,719,838	0.79357%	3,041,095	0.81297%
55196	Westmoreland County	1,018,887	0.29730%	1,200,268	0.32087%
55197	Wise County	3,570,735	1.04191%	3,937,700	1.05263%
55198	Wythe County	2,338,315	0.68230%	2,694,454	0.72028%
55199	York County	3,637,256	1.06131%	3,806,495	1.01759%
55200	City of Alexandria	26,059,772	7.60392%	26,434,955	7.06646%
55201	City of Bristol	1,612,071	0.47040%	1,878,075	0.50208%
55206	City of Fredericksburg	1,855,477	0.54138%	2,292,140	0.61277%
55207	City of Hampton	7,440,424	2.17103%	7,740,095	2.06914%
55209	City of Hopewell	2,157,580	0.62954%	2,384,971	0.63755%
55210	City of Lynchburg	4,590,934	1.33953%	5,348,226	1.42971%
55213	City of Petersburg	3,346,184	0.97637%	3,114,485	0.83263%
55214	City of Portsmouth	5,762,576	1.68147%	8,496,533	2.27137%
55215	City of Radford	827,460	0.24147%	815,147	0.21791%
55216	City of Richmond	43,313	0.01262%	947,768	0.25339%
55220	City of Suffolk	4,396,570	1.28283%	4,532,443	1.21166%
55221	City of Williamsburg	677,069	0.19755%	952,502	0.25461%
55222	City of Winchester	3,420,957	0.99822%	3,719,010	0.99418%
55224	City of Falls Church	0	0.00000%	0	0.00000%
55232	City of Franklin	847,217	0.24723%	926,576	0.24768%
55233	City of Chesapeake	11,149,259	3.25316%	12,073,170	3.22755%
55234	City of Virginia Beach	15,679,334	4.57502%	17,333,449	4.63378%
55235	City of Norton	624,553	0.18225%	630,947	0.16871%
55236	City of Manassas Park	1,258,829	0.36733%	959,368	0.25649%
55258	City of Newport News	13,181,705	3.84619%	14,332,645	3.83157%
55313	City of Galax	1,120,717	0.32703%	1,188,354	0.31769%
55332	City of Manassas	1,603,062	0.46772%	2,112,635	0.56479%
55454	Greensville/Emporia Department of Social Services	0	0.00000%	0	0.00000%
55494	Rockbridge Area Social Services Board	1,259,006	0.36733%	1,404,029	0.37535%
	Total for VRS Health Insurance Credit - Social Service Employees[1]	$ 342,718,823	100.00000%	$ 374,068,350	100.00000%

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

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

Employer Code	Employer	Deferred Outflows of Resources: Difference Between Expected and Actual Experience	Deferred Outflows of Resources: Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Deferred Outflows of Resources: Change of Assumptions	Deferred Outflows of Resources: Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Deferred Outflows of Resources: Total Deferred Outflows of Resources	Deferred Inflows of Resources: Differences Between Expected and Actual Experience	Deferred Inflows of Resources: Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Deferred Inflows of Resources: Change of Assumptions	Deferred Inflows of Resources: Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Deferred Inflows of Resources: Total Deferred Inflows of Resources	OPEB Expense: Proportionate Share of Plan OPEB Expense	OPEB Expense: Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	OPEB Expense: Total Employer OPEB Expense
	VRS Health Insurance Credit - Social Service Employees Total[1]	**150,919**	**0**	**196,020**	**656,320**	**1,003,259** #	**343,321**	**249,113**	**0**	**966,895**	**1,559,329** #	**736,031**	**(156,408)**	**579,623**
	Employer Allocation													
55100	Accomack County	952	0	1,237	747	2,936	2,166	1,572	0	4,574	8,312	4,644	(1,858)	2,786
55101	Albemarle County	3,978	0	5,167	28,927	38,072	9,050	6,567	0	8,271	23,888	19,402	9,808	29,210
55102	Alleghany County	555	0	721	3,798	5,074	1,263	917	0	4,252	6,432	2,708	(1,375)	1,333
55103	Amelia County	410	0	532	1,527	2,469	932	676	0	4,601	6,209	1,998	(988)	1,010
55104	Amherst County	922	0	1,198	9,082	11,202	2,098	1,522	0	4,134	7,754	4,498	1,438	5,936
55105	Appomattox County	328	0	426	2,046	2,800	746	541	0	3,931	5,218	1,600	254	1,854
55107	Augusta County	2,947	0	3,828	4,690	11,465	6,704	4,865	0	21,787	33,356	14,373	(8,135)	6,238
55108	Bath County	180	0	233	291	704	409	297	0	795	1,501	876	(190)	686
55109	Bedford County	2,026	0	2,632	5,524	10,182	4,610	3,345	0	14,978	22,933	9,882	(3,876)	6,006
55110	Bland County	218	0	283	585	1,086	496	360	0	1,521	2,377	1,064	(498)	566
55111	Botetourt County	310	0	403	774	1,487	706	512	0	3,569	4,787	1,514	(709)	805
55112	Brunswick County	575	0	747	981	2,303	1,308	949	0	3,193	5,450	2,804	(835)	1,969
55113	Buchanan County	1,147	0	1,490	9,661	12,298	2,609	1,893	0	3,926	8,428	5,593	318	5,911
55114	Buckingham County	384	0	499	1,309	2,192	874	634	0	4,277	5,785	1,873	(1,367)	506
55115	Campbell County	1,560	0	2,026	5,353	8,939	3,549	2,575	0	4,232	10,356	7,608	(331)	7,277
55116	Caroline County	743	0	966	587	2,296	1,691	1,227	0	3,881	6,799	3,626	(1,381)	2,245
55117	Carroll County	722	0	938	2,716	4,376	1,643	1,192	0	2,919	5,754	3,522	(566)	2,956
55118	Charles City County	239	0	311	1,930	2,480	544	395	0	2,633	3,572	1,167	96	1,263
55119	Charlotte County	472	0	613	881	1,966	1,074	780	0	2,175	4,029	2,303	(742)	1,561
55120	Chesterfield County	4,670	0	6,065	19,579	30,314	10,623	7,708	0	38,370	56,701	22,773	(7,947)	14,826
55121	Clarke County	301	0	391	1,120	1,812	685	497	0	3,809	4,991	1,468	(1,866)	(398)
55122	Craig County	161	0	209	1,295	1,665	366	266	0	1,092	1,724	785	336	1,121
55123	Culpeper County	1,979	0	2,571	21,249	25,799	4,502	3,267	0	23,000	30,769	9,653	636	10,289
55124	Cumberland County	369	0	480	1,391	2,240	840	609	0	1,625	3,074	1,801	(352)	1,449
55125	Dickenson County	826	0	1,073	1,668	3,567	1,880	1,364	0	2,292	5,536	4,030	(650)	3,380
55126	Dinwiddie County	603	0	783	3,129	4,515	1,371	995	0	7,450	9,816	2,940	(2,435)	505
55128	Essex County	319	0	415	1,711	2,445	726	527	0	7,038	8,291	1,557	(2,187)	(630)
55130	Fauquier County	1,467	0	1,905	1,739	5,111	3,337	2,421	0	10,920	16,678	7,153	(2,705)	4,448
55131	Floyd County	472	0	613	6,671	7,756	1,074	779	0	877	2,730	2,303	1,979	4,282
55132	Fluvanna County	729	0	946	3,186	4,861	1,657	1,203	0	5,913	8,773	3,553	(729)	2,824
55133	Franklin County	1,515	0	1,967	5,515	8,997	3,446	2,500	0	3,925	9,871	7,388	1,791	9,179
55134	Frederick County	1,907	0	2,476	2,986	7,369	4,337	3,147	0	8,499	15,983	9,299	(3,330)	5,969
55135	Giles County	662	0	860	4,409	5,931	1,506	1,093	0	3,040	5,639	3,229	1,174	4,403
55136	Gloucester County	1,075	0	1,397	1,210	3,682	2,446	1,775	0	6,055	10,276	5,244	112	5,356
55137	Goochland County	508	0	660	2,117	3,285	1,157	839	0	4,644	6,640	2,480	(1,313)	1,167
55138	Grayson County	606	0	787	4,926	6,319	1,379	1,001	0	1,318	3,698	2,956	2,086	5,042
55139	Greene County	430	0	559	1,372	2,361	979	710	0	2,224	3,913	2,098	(696)	1,402
55141	Halifax County	1,028	0	1,335	1,181	3,544	2,338	1,697	0	3,245	7,280	5,013	(911)	4,102
55142	Hanover County	1,539	0	1,999	1,384	4,922	3,501	2,540	0	4,489	10,530	7,505	(1,439)	6,066
55143	Henrico County	5,177	0	6,724	5,341	17,242	11,777	8,545	0	23,306	43,628	25,248	(9,858)	15,390
55144	Henry County	1,794	0	2,329	3,575	7,698	4,080	2,960	0	10,210	17,250	8,747	(2,151)	6,596
55145	Highland County	114	0	149	1,493	1,756	260	189	0	926	1,375	558	70	628
55146	Isle of Wight County	835	0	1,085	1,447	3,367	1,900	1,379	0	3,613	6,892	4,074	(1,449)	2,625
55147	James City County	840	0	1,091	41	1,972	1,910	1,386	0	17,167	20,463	4,095	(5,764)	(1,669)
55148	King George County	548	0	712	6,604	7,864	1,247	905	0	1,760	3,912	2,674	1,161	3,835
55149	King and Queen County	285	0	371	1,001	1,657	649	471	0	1,464	2,584	1,392	(486)	906
55150	King William County	234	0	304	81	619	533	387	0	4,587	5,507	1,143	(1,607)	(464)
55151	Lancaster County	434	0	564	448	1,446	987	716	0	4,474	6,177	2,117	(1,592)	525
55152	Lee County	940	0	1,221	5,497	7,658	2,139	1,552	0	5,279	8,970	4,586	(895)	3,691
55153	Loudoun County	7,877	0	10,231	17,283	35,391	17,920	13,003	0	53,082	84,005	38,417	(16,482)	21,935
55154	Louisa County	795	0	1,033	1,952	3,780	1,809	1,313	0	8,662	11,784	3,879	(2,345)	1,534

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

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
55155	Lunenburg County	244	0	317	3,494	4,055	555	403	0	962	1,920	1,190	1,244	2,434
55156	Madison County	448	0	582	1,665	2,695	1,019	739	0	2,475	4,233	2,185	2	2,187
55157	Mathews County	408	0	529	2,861	3,798	927	673	0	1,483	3,083	1,988	1,013	3,001
55158	Mecklenburg County	905	0	1,175	5,201	7,281	2,059	1,494	0	6,289	9,842	4,413	251	4,664
55159	Middlesex County	318	0	413	1,660	2,391	723	524	0	1,142	2,389	1,550	(177)	1,373
55160	Montgomery County	1,274	0	1,655	1,832	4,761	2,899	2,103	0	6,677	11,679	6,214	(1,055)	5,159
55162	Nelson County	263	0	342	1,622	2,227	599	435	0	4,167	5,201	1,284	(1,454)	(170)
55163	New Kent County	478	0	621	4,377	5,476	1,088	789	0	1,363	3,240	2,332	1,085	3,417
55165	Northampton County	594	0	772	4,935	6,301	1,352	981	0	4,987	7,320	2,899	(1,530)	1,369
55166	Northumberland County	400	0	519	1,605	2,524	909	659	0	2,570	4,138	1,948	(485)	1,463
55167	Nottoway County	447	0	580	2,382	3,409	1,016	737	0	1,190	2,943	2,179	(118)	2,061
55168	Orange County	1,004	0	1,304	10,737	13,045	2,284	1,657	0	2,071	6,012	4,896	4,745	9,641
55169	Page County	599	0	778	3,344	4,721	1,363	989	0	2,046	4,398	2,923	187	3,110
55170	Patrick County	514	0	668	1,328	2,510	1,170	849	0	4,686	6,705	2,509	(1,329)	1,180
55171	Pittsylvania County	1,039	0	1,349	1,718	4,106	2,363	1,715	0	8,619	12,697	5,066	(8,177)	(3,111)
55172	Powhatan County	603	0	783	5,305	6,691	1,371	995	0	2,972	5,338	2,940	1,151	4,091
55173	Prince Edward County	502	0	652	1	1,155	1,142	828	0	8,981	10,951	2,448	(4,324)	(1,876)
55174	Prince George County	768	0	998	3,614	5,380	1,747	1,268	0	2,071	5,086	3,746	214	3,960
55176	Prince William County	6,986	0	9,074	12,825	28,885	15,892	11,532	0	77,838	105,262	34,070	(22,241)	11,829
55177	Pulaski County	974	0	1,265	1,433	3,672	2,215	1,607	0	5,480	9,302	4,749	(2,579)	2,170
55178	Rappahannock County	249	0	323	490	1,062	565	410	0	3,225	4,200	1,212	(945)	267
55179	Richmond County	275	0	357	896	1,528	625	453	0	2,708	3,786	1,339	(546)	793
55180	Roanoke County	2,465	0	3,201	14,733	20,399	5,607	4,069	0	12,298	21,974	12,021	(2,350)	9,671
55182	Rockingham County	3,137	0	4,075	9,788	17,000	7,137	5,178	0	6,751	19,066	15,300	1,263	16,563
55183	Russell County	775	0	1,007	3,084	4,866	1,763	1,279	0	4,104	7,146	3,780	(792)	2,988
55184	Scott County	755	0	980	3,397	5,132	1,717	1,246	0	2,584	5,547	3,681	95	3,776
55185	Shenandoah County	989	0	1,284	555	2,828	2,249	1,632	0	5,047	8,928	4,822	(678)	4,144
55186	Smyth County	938	0	1,218	2,014	4,170	2,133	1,548	0	9,520	13,201	4,572	(3,645)	927
55187	Southampton County	549	0	713	320	1,582	1,248	906	0	5,274	7,428	2,676	(2,374)	302
55188	Spotsylvania County	3,048	0	3,959	21,818	28,825	6,934	5,031	0	6,536	18,501	14,865	6,206	21,071
55189	Stafford County	2,162	0	2,807	17,112	22,081	4,917	3,568	0	7,669	16,154	10,542	6,290	16,832
55190	Surry County	349	0	453	328	1,130	794	576	0	4,468	5,838	1,702	(2,347)	(645)
55191	Sussex County	394	0	512	3,180	4,086	896	650	0	7,253	8,799	1,921	(2,049)	(128)
55192	Tazewell County	1,205	0	1,565	2,283	5,053	2,741	1,989	0	6,958	11,688	5,876	(3,246)	2,630
55193	Warren County	971	0	1,261	7,576	9,808	2,209	1,603	0	4,247	8,059	4,736	(33)	4,703
55195	Washington County	1,227	0	1,594	5,733	8,554	2,791	2,025	0	2,966	7,782	5,984	561	6,545
55196	Westmoreland County	484	0	629	1,983	3,096	1,102	799	0	6,627	8,528	2,362	(2,846)	(484)
55197	Wise County	1,589	0	2,063	8,424	12,076	3,614	2,622	0	6,759	12,995	7,748	(2,061)	5,687
55198	Wythe County	1,087	0	1,412	5,763	8,262	2,473	1,794	0	4,693	8,960	5,301	(814)	4,487
55199	York County	1,536	0	1,995	4,226	7,757	3,494	2,535	0	14,298	20,327	7,490	(5,277)	2,213
55200	City of Alexandria	10,665	0	13,851	41,408	65,924	24,261	17,604	0	66,213	108,078	52,011	(15,924)	36,087
55201	City of Bristol	758	0	984	4,662	6,404	1,724	1,251	0	2,869	5,844	3,695	(1,627)	2,068
55206	City of Fredericksburg	925	0	1,201	6,702	8,828	2,104	1,527	0	8,222	11,853	4,510	(2,370)	2,140
55207	City of Hampton	3,123	0	4,056	0	7,179	7,104	5,155	0	37,908	50,167	15,229	(19,188)	(3,959)
55209	City of Hopewell	962	0	1,250	1,136	3,348	2,189	1,588	0	5,494	9,271	4,693	(2,433)	2,260
55210	City of Lynchburg	2,158	0	2,802	10,384	15,344	4,908	3,562	0	17,470	25,940	10,523	(7,000)	3,523
55213	City of Petersburg	1,257	0	1,632	2,830	5,719	2,859	2,074	0	29,710	34,643	6,128	(7,758)	(1,630)
55214	City of Portsmouth	3,428	0	4,452	46,626	54,506	7,798	5,658	0	19,062	32,518	16,718	(898)	15,820
55215	City of Radford	329	0	427	1,213	1,969	748	543	0	4,259	5,550	1,604	(1,341)	263
55216	City of Richmond	382	0	497	19,527	20,406	870	631	0	43	1,544	1,865	6,583	8,448
55220	City of Suffolk	1,829	0	2,375	1,609	5,813	4,160	3,018	0	26,614	33,792	8,918	(14,756)	(5,838)
55221	City of Williamsburg	384	0	499	8,727	9,610	874	634	0	4,018	5,526	1,874	770	2,644
55222	City of Winchester	1,500	0	1,949	10,630	14,079	3,413	2,477	0	3,628	9,518	7,317	3,802	11,119
55224	City of Falls Church	0	0	0	0	0	0	0	0	1,559	1,559	0	(616)	(616)

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

		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
55232	City of Franklin	374	0	485	2,905	3,764	850	617	0	2,668	4,135	1,823	(304)	1,519
55233	City of Chesapeake	4,871	0	6,327	14,614	25,812	11,081	8,040	0	18,713	37,834	23,756	(3,603)	20,153
55234	City of Virginia Beach	6,993	0	9,083	9,131	25,207	15,909	11,544	0	37,984	65,437	34,106	(18,985)	15,121
55235	City of Norton	255	0	331	1,063	1,649	579	420	0	1,652	2,651	1,242	(343)	899
55236	City of Manassas Park	387	0	503	4,044	4,934	881	639	0	10,140	11,660	1,888	(2,034)	(146)
55258	City of Newport News	5,783	0	7,511	42,880	56,174	13,155	9,545	0	14,145	36,845	28,201	42,426	70,627
55313	City of Galax	479	0	623	5,245	6,347	1,091	791	0	1,741	3,623	2,338	2,448	4,786
55332	City of Manassas	852	0	1,107	18,797	20,756	1,939	1,407	0	2,686	6,032	4,157	8,639	12,796
55454	Greensville/Emporia Department of Social Services	0	0	0	0	0	0	0	0	2,510	2,510	0	(1,557)	(1,557)
55494	Rockbridge Area Social Services Board	566	0	736	2,535	3,837	1,289	935	0	1,529	3,753	2,763	(393)	2,370
	Total for VRS Health Insurance Credit - Social Service Employees[1]	150,919	0	196,020	656,320	1,003,259	343,321	249,113	0	966,895	1,559,329	736,031	(156,408)	579,623

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

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

Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
	VRS Health Insurance Credit - Social Service Employees Total[1]	**(276,406)**	**(213,134)**	**(74,598)**	**8,070**	**0**	**0**
	Employer Allocation						
55100	Accomack County	(3,000)	(2,092)	(332)	48	0	0
55101	Albemarle County	3,245	5,547	5,069	324	0	0
55102	Alleghany County	(1,126)	(957)	688	38	0	0
55103	Amelia County	(1,262)	(1,318)	(1,157)	(3)	0	0
55104	Amherst County	414	829	2,116	89	0	0
55105	Appomattox County	(810)	(1,095)	(515)	2	0	0
55107	Augusta County	(10,303)	(8,894)	(2,872)	179	0	0
55108	Bath County	(414)	(311)	(80)	9	0	0
55109	Bedford County	(5,098)	(4,280)	(3,413)	41	0	0
55110	Bland County	(534)	(626)	(144)	14	0	0
55111	Botetourt County	(1,218)	(1,481)	(612)	11	0	0
55112	Brunswick County	(1,748)	(1,242)	(188)	30	0	0
55113	Buchanan County	389	1,759	1,617	104	0	0
55114	Buckingham County	(1,544)	(1,257)	(795)	4	0	0
55115	Campbell County	(1,635)	(710)	822	106	0	0
55116	Caroline County	(2,419)	(1,728)	(392)	36	0	0
55117	Carroll County	(1,147)	(568)	299	39	0	0
55118	Charles City County	(471)	(519)	(116)	14	0	0
55119	Charlotte County	(1,145)	(959)	8	33	0	0
55120	Chesterfield County	(10,579)	(7,329)	(8,654)	174	0	0
55121	Clarke County	(1,711)	(1,143)	(333)	9	0	0
55122	Craig County	130	(83)	(115)	10	0	0
55123	Culpeper County	(638)	1,522	(5,875)	21	0	0
55124	Cumberland County	(94)	(359)	(395)	13	0	0
55125	Dickenson County	(1,258)	(734)	(25)	49	0	0
55126	Dinwiddie County	(2,559)	(1,809)	(938)	4	0	0
55128	Essex County	(2,239)	(2,364)	(1,243)	(1)	0	0
55130	Fauquier County	(4,597)	(4,700)	(2,311)	41	0	0
55131	Floyd County	2,011	1,958	1,015	42	0	0
55132	Fluvanna County	(2,010)	(1,922)	(14)	34	0	0
55133	Franklin County	(704)	33	(283)	80	0	0
55134	Frederick County	(4,574)	(2,429)	(1,707)	95	0	0
55135	Giles County	228	(42)	55	52	0	0
55136	Gloucester County	(2,852)	(2,445)	(1,357)	60	0	0
55137	Goochland County	(1,853)	(1,785)	243	40	0	0
55138	Grayson County	1,015	802	769	37	0	0
55139	Greene County	(1,235)	(522)	178	27	0	0
55141	Halifax County	(1,614)	(1,497)	(678)	52	0	0
55142	Hanover County	(3,070)	(1,904)	(713)	79	0	0
55143	Henrico County	(12,528)	(12,075)	(2,061)	278	0	0
55144	Henry County	(4,159)	(3,380)	(2,070)	57	0	0
55145	Highland County	(106)	105	371	11	0	0
55146	Isle of Wight County	(1,854)	(1,342)	(372)	44	0	0
55147	James City County	(7,334)	(6,808)	(4,321)	(29)	0	0
55148	King George County	915	1,266	1,712	59	0	0
55149	King and Queen County	(641)	(444)	139	18	0	0
55150	King William County	(2,439)	(2,197)	(263)	13	0	0
55151	Lancaster County	(2,104)	(1,666)	(965)	3	0	0
55152	Lee County	(1,324)	(925)	873	64	0	0
55153	Loudoun County	(20,249)	(21,142)	(7,653)	430	0	0
55154	Louisa County	(2,711)	(3,013)	(2,305)	26	0	0
55155	Lunenburg County	1,161	1,091	(128)	11	0	0
55156	Madison County	(493)	(383)	(676)	13	0	0
55157	Mathews County	544	292	(138)	17	0	0
55158	Mecklenburg County	(618)	(2,380)	380	57	0	0
55159	Middlesex County	(152)	17	115	21	0	0
55160	Montgomery County	(2,416)	(3,067)	(1,483)	48	0	0
55162	Nelson County	(1,900)	(1,279)	192	14	0	0
55163	New Kent County	917	846	437	37	0	0
55165	Northampton County	(1,703)	(476)	1,111	49	0	0
55166	Northumberland County	(783)	(374)	(469)	12	0	0
55167	Nottoway County	(191)	115	504	38	0	0
55168	Orange County	3,205	3,191	566	71	0	0
55169	Page County	(282)	267	305	33	0	0
55170	Patrick County	(1,799)	(1,678)	(734)	16	0	0
55171	Pittsylvania County	(5,432)	(2,816)	(400)	57	0	0
55172	Powhatan County	650	804	(123)	21	0	0

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

Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55173	Prince Edward County	(4,458)	(3,693)	(1,648)	2	0	0
55174	Prince George County	(87)	111	227	42	0	0
55176	Prince William County	(32,698)	(32,709)	(11,284)	313	0	0
55177	Pulaski County	(3,257)	(2,303)	(123)	51	0	0
55178	Rappahannock County	(1,264)	(1,316)	(564)	4	0	0
55179	Richmond County	(885)	(648)	(732)	6	0	0
55180	Roanoke County	(3,758)	(629)	2,585	228	0	0
55182	Rockingham County	(260)	(367)	(1,606)	168	0	0
55183	Russell County	(1,426)	(1,189)	274	61	0	0
55184	Scott County	(596)	5	140	36	0	0
55185	Shenandoah County	(2,621)	(2,632)	(899)	51	0	0
55186	Smyth County	(4,002)	(3,560)	(1,489)	20	0	0
55187	Southampton County	(2,551)	(2,367)	(948)	20	0	0
55188	Spotsylvania County	4,320	3,676	2,167	161	0	0
55189	Stafford County	1,698	562	3,470	196	0	0
55190	Surry County	(2,002)	(2,033)	(685)	12	0	0
55191	Sussex County	(2,070)	(2,246)	(437)	39	0	0
55192	Tazewell County	(3,540)	(2,767)	(390)	63	0	0
55193	Warren County	(211)	822	1,089	50	0	0
55195	Washington County	96	(118)	717	76	0	0
55196	Westmoreland County	(3,400)	(2,228)	158	38	0	0
55197	Wise County	(1,733)	(584)	1,308	91	0	0
55198	Wythe County	(415)	(1,149)	785	81	0	0
55199	York County	(6,817)	(3,140)	(2,670)	57	0	0
55200	City of Alexandria	(12,711)	(11,118)	(18,621)	297	0	0
55201	City of Bristol	(492)	28	966	58	0	0
55206	City of Fredericksburg	(2,349)	(1,627)	868	84	0	0
55207	City of Hampton	(19,269)	(16,419)	(7,414)	114	0	0
55209	City of Hopewell	(3,538)	(2,011)	(431)	57	0	0
55210	City of Lynchburg	(7,218)	(3,410)	(130)	161	0	0
55213	City of Petersburg	(11,244)	(12,823)	(4,847)	(9)	0	0
55214	City of Portsmouth	2,881	6,564	12,054	488	0	0
55215	City of Radford	(1,712)	(1,394)	(480)	4	0	0
55216	City of Richmond	6,279	6,416	6,024	144	0	0
55220	City of Suffolk	(14,306)	(11,376)	(2,357)	59	0	0
55221	City of Williamsburg	1,109	1,134	1,792	49	0	0
55222	City of Winchester	1,701	2,264	519	77	0	0
55224	City of Falls Church	(605)	(584)	(370)	0	0	0
55232	City of Franklin	(776)	154	234	17	0	0
55233	City of Chesapeake	(3,019)	(4,598)	(4,652)	246	0	0
55234	City of Virginia Beach	(20,261)	(13,967)	(6,410)	409	0	0
55235	City of Norton	(296)	(376)	(337)	7	0	0
55236	City of Manassas Park	(2,115)	(1,747)	(2,826)	(37)	0	0
55258	City of Newport News	8,122	10,681	223	302	0	0
55313	City of Galax	1,643	954	104	23	0	0
55332	City of Manassas	7,144	5,697	1,788	96	0	0
55454	Greensville/Emporia Department of Social Services	(1,510)	(884)	(116)	0	0	0
55494	Rockbridge Area Social Services Board	(72)	(85)	210	33	0	0
	Total for VRS Health Insurance Credit - Social Service Employees[1]	(276,406)	(213,134)	(74,598)	8,070	0	0

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

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

Employer Code	Employer	June 30, 2023 Net OPEB Liability	June 30, 2024 Net OPEB Liability	Discount Rate Sensitivity: Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Discount Rate Sensitivity: Net OPEB Liability 1% Increase Discount Rate (7.75%)
	VRS Health Insurance Credit - Social Service Employeess Total[1]	**9,828,431**	**8,745,562**	**10,321,619**	**7,411,436**
	Employer Allocation				
55100	Accomack County	62,169	55,176	65,119	46,759
55101	Albemarle County	237,592	230,536	272,081	195,368
55102	Alleghany County	35,033	32,175	37,973	27,267
55103	Amelia County	30,995	23,740	28,018	20,118
55104	Amherst County	52,411	53,444	63,075	45,291
55105	Appomattox County	24,128	19,007	22,432	16,107
55107	Augusta County	187,739	170,785	201,563	144,732
55108	Bath County	11,929	10,413	12,290	8,825
55109	Bedford County	144,668	117,422	138,583	99,510
55110	Bland County	13,750	12,637	14,915	10,710
55111	Botetourt County	21,299	17,990	21,232	15,245
55112	Brunswick County	37,862	33,319	39,323	28,236
55113	Buchanan County	66,936	66,461	78,438	56,322
55114	Buckingham County	28,104	22,261	26,273	18,865
55115	Campbell County	97,318	90,403	106,695	76,612
55116	Caroline County	49,039	43,082	50,845	36,509
55117	Carroll County	46,931	41,843	49,384	35,460
55118	Charles City County	15,625	13,863	16,362	11,749
55119	Charlotte County	29,724	27,367	32,298	23,192
55120	Chesterfield County	318,138	270,596	319,361	229,317
55121	Clarke County	20,679	17,440	20,582	14,779
55122	Craig County	9,913	9,326	11,007	7,904
55123	Culpeper County	144,963	114,693	135,362	97,197
55124	Cumberland County	25,097	21,395	25,251	18,131
55125	Dickenson County	53,070	47,884	56,513	40,579
55126	Dinwiddie County	44,117	34,937	41,233	29,607
55128	Essex County	24,275	18,495	21,828	15,674
55130	Fauquier County	102,442	84,995	100,312	72,029
55131	Floyd County	27,755	27,360	32,291	23,187
55132	Fluvanna County	48,590	42,222	49,831	35,781
55133	Franklin County	98,939	87,781	103,600	74,390
55134	Frederick County	126,004	110,491	130,402	93,635
55135	Giles County	40,048	38,368	45,282	32,515
55136	Gloucester County	69,803	62,310	73,538	52,804
55137	Goochland County	31,050	29,465	34,775	24,970
55138	Grayson County	38,390	35,127	41,457	29,768
55139	Greene County	26,562	24,934	29,427	21,130
55141	Halifax County	67,990	59,568	70,303	50,481
55142	Hanover County	100,551	89,171	105,240	75,568
55143	Henrico County	337,189	299,998	354,061	254,234
55144	Henry County	124,028	103,931	122,661	88,077
55145	Highland County	6,488	6,628	7,823	5,617
55146	Isle of Wight County	54,627	48,408	57,132	41,024
55147	James City County	68,734	48,655	57,423	41,233
55148	King George County	30,205	31,777	37,504	26,929
55149	King and Queen County	17,997	16,536	19,516	14,014
55150	King William County	15,230	13,585	16,034	11,513
55151	Lancaster County	31,523	25,149	29,681	21,312
55152	Lee County	58,604	54,487	64,307	46,175
55153	Loudoun County	511,953	456,477	538,740	386,842
55154	Louisa County	55,302	46,089	54,395	39,058
55155	Lunenburg County	16,020	14,135	16,683	11,979
55156	Madison County	30,507	25,958	30,636	21,998
55157	Mathews County	27,329	23,620	27,877	20,017
55158	Mecklenburg County	56,929	52,440	61,890	44,440
55159	Middlesex County	20,059	18,413	21,731	15,604
55160	Montgomery County	86,553	73,835	87,141	62,572
55162	Nelson County	17,400	15,260	18,010	12,932
55163	New Kent County	29,491	27,715	32,709	23,487
55165	Northampton County	35,607	34,444	40,651	29,189
55166	Northumberland County	27,632	23,152	27,324	19,620
55167	Nottoway County	26,306	25,888	30,553	21,939
55168	Orange County	61,495	58,171	68,654	49,297

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

Employer Code	Employer	June 30, 2023 Net OPEB Liability	June 30, 2024 Net OPEB Liability	Discount Rate Sensitivity: Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Discount Rate Sensitivity: Net OPEB Liability 1% Increase Discount Rate (7.75%)
55169	Page County	38,746	34,728	40,986	29,430
55170	Patrick County	36,258	29,812	35,184	25,264
55171	Pittsylvania County	67,346	60,193	71,041	51,011
55172	Powhatan County	41,242	34,931	41,226	29,602
55173	Prince Edward County	37,676	29,085	34,327	24,648
55174	Prince George County	49,729	44,510	52,531	37,720
55176	Prince William County	466,983	404,827	477,781	343,071
55177	Pulaski County	63,223	56,427	66,596	47,819
55178	Rappahannock County	18,020	14,400	16,996	12,204
55179	Richmond County	19,881	15,911	18,778	13,484
55180	Roanoke County	142,443	142,837	168,578	121,047
55182	Rockingham County	204,241	181,792	214,553	154,060
55183	Russell County	46,885	44,914	53,008	38,062
55184	Scott County	49,915	43,732	51,613	37,061
55185	Shenandoah County	64,594	57,292	67,617	48,552
55186	Smyth County	66,766	54,329	64,120	46,041
55187	Southampton County	37,537	31,796	37,526	26,946
55188	Spotsylvania County	198,814	176,624	208,453	149,680
55189	Stafford County	125,903	125,257	147,830	106,150
55190	Surry County	24,190	20,227	23,872	17,141
55191	Sussex County	22,213	22,829	26,944	19,347
55192	Tazewell County	78,856	69,823	82,406	59,171
55193	Warren County	63,711	56,275	66,416	47,690
55195	Washington County	77,995	71,099	83,912	60,253
55196	Westmoreland County	29,220	28,062	33,119	23,781
55197	Wise County	102,403	92,058	108,648	78,015
55198	Wythe County	67,059	62,993	74,345	53,383
55199	York County	104,310	88,994	105,032	75,418
55200	City of Alexandria	747,346	618,002	729,373	523,726
55201	City of Bristol	46,233	43,910	51,823	37,211
55206	City of Fredericksburg	53,209	53,590	63,248	45,415
55207	City of Hampton	213,378	180,958	213,569	153,353
55209	City of Hopewell	61,874	55,757	65,805	47,252
55210	City of Lynchburg	131,655	125,036	147,569	105,962
55213	City of Petersburg	95,962	72,818	85,941	61,710
55214	City of Portsmouth	165,262	198,644	234,442	168,341
55215	City of Radford	23,733	19,057	22,492	16,150
55216	City of Richmond	1,240	22,160	26,154	18,780
55220	City of Suffolk	126,082	105,966	125,063	89,801
55221	City of Williamsburg	19,416	22,267	26,280	18,870
55222	City of Winchester	98,109	86,947	102,615	73,683
55224	City of Falls Church	0	0	0	0
55232	City of Franklin	24,299	21,661	25,565	18,357
55233	City of Chesapeake	319,735	282,267	333,135	239,208
55234	City of Virginia Beach	449,653	405,250	478,281	343,430
55235	City of Norton	17,912	14,755	17,414	12,504
55236	City of Manassas Park	36,103	22,431	26,474	19,010
55258	City of Newport News	378,020	335,092	395,480	283,974
55313	City of Galax	32,142	27,784	32,791	23,545
55332	City of Manassas	45,970	49,394	58,295	41,859
55454	Greensville/Emporia Department of Social Services	0	0	0	0
55494	Rockbridge Area Social Services Board	36,103	32,826	38,742	27,819
	Total for VRS Health Insurance Credit - Social Service Employees[1]	9,828,431	8,745,562	10,321,619	7,411,436

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

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

Employer Code	Employer	2023 Employer Compensation	2023 Employer Allocation Percentage	2024 Employer Compensation	2024 Employer Allocation Percentage
55100	Accomack County	$ 148,194	0.77152%	$ 169,176	0.77463%
55101	Albemarle County	164,083	0.85453%	185,647	0.85052%
55102	Alleghany County	78,579	0.40855%	83,803	0.38373%
55103	Amelia County	78,892	0.41018%	83,665	0.38373%
55104	Amherst County	88,910	0.46389%	138,580	0.63431%
55105	Appomattox County	78,892	0.41018%	113,918	0.52262%
55107	Augusta County	107,789	0.56155%	120,807	0.55412%
55108	Bath County	0	0.00000%	0	0.00000%
55109	Bedford County	190,941	0.99451%	216,942	0.99370%
55110	Bland County	78,218	0.40692%	107,287	0.49112%
55111	Botetourt County	209,920	1.09380%	208,834	0.95647%
55112	Brunswick County	115,478	0.60224%	126,655	0.57990%
55113	Buchanan County	140,158	0.73083%	150,013	0.68729%
55114	Buckingham County	96,499	0.50295%	112,162	0.51403%
55115	Campbell County	170,444	0.88709%	176,065	0.80613%
55116	Caroline County	133,883	0.69665%	194,729	0.89204%
55117	Carroll County	167,325	0.87081%	175,545	0.80470%
55118	Charles City County	139,641	0.72757%	139,920	0.64147%
55119	Charlotte County	78,579	0.40855%	83,804	0.38373%
55120	Chesterfield County	566,939	2.95262%	679,292	3.11283%
55121	Clarke County	0	0.00000%	41,600	0.19044%
55122	Craig County	70,718	0.36786%	75,420	0.34507%
55123	Culpeper County	170,351	0.88709%	204,046	0.93499%
55124	Cumberland County	75,260	0.39227%	79,945	0.36655%
55125	Dickenson County	107,779	0.56155%	114,821	0.52549%
55126	Dinwiddie County	124,109	0.64619%	131,412	0.60281%
55128	Essex County	120,053	0.62503%	117,743	0.53981%
55130	Fauquier County	220,693	1.14914%	242,227	1.10968%
55131	Floyd County	127,513	0.66409%	135,451	0.61999%
55132	Fluvanna County	135,386	0.70479%	144,785	0.66294%
55133	Franklin County	131,524	0.68525%	140,016	0.64147%
55134	Frederick County	208,054	1.08404%	214,101	0.98081%
55135	Giles County	85,800	0.44761%	115,692	0.52978%
55136	Gloucester County	136,837	0.71293%	145,812	0.66867%
55137	Goochland County	143,555	0.74711%	155,382	0.71163%
55138	Grayson County	78,579	0.40855%	114,270	0.52405%
55139	Greene County	87,310	0.45412%	93,115	0.42669%
55140	Greensville County	110,079	0.57294%	116,879	0.53551%
55141	Halifax County	116,046	0.60387%	124,113	0.56844%
55142	Hanover County	253,331	1.32005%	314,253	1.44044%
55143	Henrico County	603,810	3.14468%	725,690	3.32474%
55144	Henry County	133,750	0.69665%	148,782	0.68156%
55145	Highland County	71,000	0.36948%	75,420	0.34507%
55146	Isle of Wight County	141,282	0.73571%	206,432	0.94645%
55147	James City County	211,475	1.10194%	202,206	0.92640%
55148	King George County	148,240	0.77152%	156,273	0.71592%
55149	King and Queen County	71,000	0.36948%	102,425	0.46964%
55150	King William County	87,540	0.45575%	123,437	0.56558%
55151	Lancaster County	110,686	0.57620%	130,581	0.59851%
55152	Lee County	125,983	0.65596%	133,722	0.61283%
55153	Loudoun County	880,525	4.58681%	1,072,334	4.91698%
55154	Louisa County	131,189	0.68363%	130,682	0.59851%
55155	Lunenburg County	107,352	0.55992%	114,737	0.52549%
55156	Madison County	78,892	0.41018%	83,804	0.38373%
55157	Mathews County	71,000	0.36948%	75,420	0.34507%
55158	Mecklenburg County	128,121	0.66735%	138,413	0.63431%
55159	Middlesex County	151,397	0.78780%	161,856	0.74170%
55160	Montgomery County	217,726	1.13450%	225,518	1.03379%
55162	Nelson County	118,229	0.61526%	195,933	0.89777%
55163	New Kent County	87,311	0.45412%	111,882	0.51260%

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

Employer Code	Employer	2023 Employer Compensation	2023 Employer Allocation Percentage	2024 Employer Compensation	2024 Employer Allocation Percentage
55165	Northampton County	110,773	0.57620%	122,617	0.56128%
55166	Northumberland County	78,892	0.41018%	83,803	0.38373%
55167	Nottoway County	110,392	0.57457%	118,250	0.54124%
55168	Orange County	0	0.00000%	0	0.00000%
55169	Page County	87,658	0.45738%	92,041	0.42239%
55170	Patrick County	109,871	0.57294%	117,043	0.53694%
55171	Pittsylvania County	146,847	0.76501%	94,936	0.43528%
55172	Powhatan County	135,362	0.70479%	158,745	0.72738%
55173	Prince Edward County	120,833	0.62991%	128,355	0.58849%
55174	Prince George County	131,508	0.68525%	152,750	0.70017%
55176	Prince William County	689,289	3.59067%	843,012	3.86312%
55177	Pulaski County	144,896	0.75525%	172,645	0.79038%
55178	Rappahannock County	124,583	0.64945%	139,054	0.63717%
55179	Richmond County	71,000	0.36948%	75,420	0.34507%
55180	Roanoke County	248,993	1.29726%	319,719	1.46478%
55181	Rockbridge County	125,878	0.65596%	142,338	0.65149%
55182	Rockingham County	133,257	0.69339%	185,344	0.84908%
55183	Russell County	110,979	0.57783%	118,045	0.54124%
55184	Scott County	126,712	0.65921%	140,156	0.64147%
55185	Shenandoah County	97,009	0.50458%	103,458	0.47394%
55186	Smyth County	43,529	0.22625%	47,968	0.21907%
55187	Southampton County	113,141	0.58922%	122,555	0.56128%
55188	Spotsylvania County	265,976	1.38516%	315,328	1.44473%
55189	Stafford County	264,299	1.37702%	318,594	1.45905%
55190	Surry County	103,786	0.54039%	105,929	0.48540%
55191	Sussex County	106,392	0.55341%	126,293	0.57847%
55192	Tazewell County	135,915	0.70804%	154,988	0.71019%
55193	Warren County	170,471	0.88872%	200,230	0.91781%
55195	Washington County	175,969	0.91639%	188,905	0.86483%
55196	Westmoreland County	78,892	0.41018%	83,804	0.38373%
55197	Wise County	87,310	0.45412%	150,376	0.68872%
55198	Wythe County	115,658	0.60224%	124,473	0.56987%
55199	York County	217,618	1.13287%	232,875	1.06672%
55200	City of Alexandria	340,535	1.77418%	361,429	1.65664%
55201	City of Bristol	114,230	0.59573%	122,060	0.55985%
55202	City of Buena Vista	73,841	0.38413%	75,421	0.34507%
55206	City of Fredericksburg	112,472	0.58597%	108,827	0.49828%
55207	City of Hampton	161,685	0.84151%	201,742	0.92497%
55208	City of Harrisonburg	97,020	0.50458%	140,431	0.64290%
55209	City of Hopewell	132,410	0.69014%	140,470	0.64433%
55210	City of Lynchburg	196,468	1.02381%	210,783	0.96649%
55212	City of Norfolk	39,782	0.20672%	0	0.00000%
55213	City of Petersburg	137,825	0.71781%	159,146	0.72881%
55214	City of Portsmouth	352,581	1.83603%	384,451	1.76117%
55215	City of Radford	105,189	0.54853%	107,137	0.49112%
55216	City of Richmond	950,307	4.96285%	1,045,247	4.78952%
55219	City of Staunton	87,519	0.45575%	93,115	0.42669%
55220	City of Suffolk	146,183	0.76176%	159,942	0.73310%
55221	City of Williamsburg	78,579	0.40855%	83,941	0.38517%
55222	City of Winchester	128,029	0.66735%	141,123	0.64719%
55223	City of Martinsville	109,642	0.57132%	127,355	0.58419%
55225	City of Colonial Heights	108,369	0.56481%	124,103	0.56844%
55230	City of Covington	70,718	0.36786%	75,420	0.34507%
55233	City of Chesapeake	304,292	1.58536%	333,427	1.52778%
55234	City of Virginia Beach	327,149	1.70418%	375,766	1.72108%
55235	City of Norton	71,011	0.36948%	75,442	0.34507%
55236	City of Manassas Park	93,746	0.48831%	99,371	0.45533%
55258	City of Newport News	109,687	0.57132%	90,381	0.41380%
55307	City of Lexington	71,000	0.36948%	121,180	0.55556%
55308	City of Waynesboro	87,310	0.45412%	93,115	0.42669%

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

Employer Code	Employer	2023 Employer Compensation	2023 Employer Allocation Percentage	2024 Employer Compensation	2024 Employer Allocation Percentage
55313	City of Galax	70,718	0.36786%	75,716	0.34651%
55316	City of Fairfax	300,034	1.56258%	305,270	1.39891%
55319	City of Emporia	71,215	0.37111%	75,831	0.34794%
55332	City of Manassas	138,814	0.72269%	206,115	0.94502%
55335	City of Salem	92,599	0.48179%	97,771	0.44817%
55365	City of Poquoson	121,566	0.63317%	130,075	0.59565%
	Total for VRS Health Insurance Credit - Registrars[1]	$ 19,199,062	100.0000%	$ 21,825,122	100.0000%

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

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

Employer Code	Employer	Deferred Outflows of Resources: Difference Between Expected and Actual Experience	Deferred Outflows of Resources: Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Deferred Outflows of Resources: Change of Assumptions	Deferred Outflows of Resources: Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Deferred Outflows of Resources: Total Deferred Outflows of Resources	Deferred Inflows of Resources: Differences Between Expected and Actual Experience	Deferred Inflows of Resources: Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Deferred Inflows of Resources: Change of Assumptions	Deferred Inflows of Resources: Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Deferred Inflows of Resources: Total Deferred Inflows of Resources	OPEB Expense: Proportionate Share of Plan OPEB Expense	OPEB Expense: Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	OPEB Expense: Total Employer OPEB Expense
	VRS Health Insurance Credit - Registrars Total[1]	**3,615**	**0**	**1,811**	**51,814**	**57,240**	**20,886**	**19,246**	**23,646**	**53,837**	**117,615**	**1,818**	**(724)**	**1,094**
	Employer Allocation													
55100	Accomack County	28	0	14	168	210	162	149	183	528	1,022	14	(22)	(8)
55101	Albemarle County	31	0	15	1,098	1,144	178	164	201	61	604	15	468	483
55102	Alleghany County	14	0	7	80	101	80	74	91	199	444	7	(46)	(39)
55103	Amelia County	14	0	7	155	176	80	74	91	192	437	7	(45)	(38)
55104	Amherst County	23	0	11	573	607	132	122	150	617	1,021	12	(13)	(1)
55105	Appomattox County	19	0	9	493	521	109	101	124	202	536	9	45	54
55107	Augusta County	20	0	10	347	377	116	107	131	176	530	10	64	74
55108	Bath County	0	0	0	0	0	0	0	0	172	172	0	(406)	(406)
55109	Bedford County	36	0	18	239	293	208	191	235	481	1,115	18	(143)	(125)
55110	Bland County	18	0	9	337	364	103	95	116	32	346	9	69	78
55111	Botetourt County	35	0	17	735	787	200	184	226	474	1,084	17	119	136
55112	Brunswick County	21	0	11	26	58	121	112	137	199	569	11	(83)	(72)
55113	Buchanan County	25	0	12	17	54	144	132	162	209	647	12	(107)	(95)
55114	Buckingham County	19	0	9	345	373	107	99	122	95	423	9	41	50
55115	Campbell County	29	0	15	163	207	168	155	191	404	918	15	122	137
55116	Caroline County	32	0	16	587	635	186	172	211	191	760	16	59	75
55117	Carroll County	29	0	15	0	44	168	155	190	496	1,009	15	(221)	(206)
55118	Charles City County	23	0	12	377	412	134	123	152	351	760	12	187	199
55119	Charlotte County	14	0	7	105	126	80	74	91	167	412	7	(51)	(44)
55120	Chesterfield County	113	0	56	803	972	650	599	736	1,579	3,564	57	(178)	(121)
55121	Clarke County	7	0	3	567	577	40	37	45	0	122	3	149	152
55122	Craig County	12	0	6	193	211	72	66	82	255	475	6	(53)	(47)
55123	Culpeper County	34	0	17	335	386	195	180	221	157	753	17	36	53
55124	Cumberland County	13	0	7	42	62	77	71	87	175	410	7	(44)	(37)
55125	Dickenson County	19	0	10	76	105	110	101	124	578	913	10	(41)	(31)
55126	Dinwiddie County	22	0	11	106	139	126	116	142	300	684	11	(19)	(8)
55128	Essex County	20	0	10	555	585	113	104	128	301	646	10	97	107
55130	Fauquier County	40	0	20	486	546	232	214	262	441	1,149	20	(150)	(130)
55131	Floyd County	22	0	11	308	341	130	119	147	169	565	11	177	188
55132	Fluvanna County	24	0	12	350	386	138	128	157	419	842	12	(87)	(75)
55133	Franklin County	23	0	12	278	313	134	123	152	590	999	12	(154)	(142)
55134	Frederick County	35	0	18	237	290	205	189	232	382	1,008	18	(78)	(60)
55135	Giles County	19	0	10	245	274	111	102	125	475	813	10	(140)	(130)
55136	Gloucester County	24	0	12	102	138	140	129	158	367	794	12	(100)	(88)
55137	Goochland County	26	0	13	568	607	149	137	168	192	646	13	101	114
55138	Grayson County	19	0	9	567	595	109	101	124	173	507	10	90	100
55139	Greene County	15	0	8	261	284	89	82	101	208	480	8	25	33
55140	Greensville County	19	0	10	493	522	112	103	127	262	604	10	107	117
55141	Halifax County	21	0	10	243	274	119	109	134	310	672	10	102	112
55142	Hanover County	52	0	26	467	545	301	277	341	560	1,479	26	89	115
55143	Henrico County	120	0	60	566	746	694	640	786	1,438	3,558	60	(450)	(390)
55144	Henry County	25	0	12	353	390	142	131	161	551	985	12	(210)	(198)
55145	Highland County	12	0	6	63	81	72	66	82	176	396	6	(50)	(44)
55146	Isle of Wight County	34	0	17	743	794	198	182	224	266	870	17	43	60
55147	James City County	34	0	17	527	578	194	178	219	671	1,262	17	(66)	(49)
55148	King George County	26	0	13	190	229	150	138	169	696	1,153	13	(209)	(196)
55149	King and Queen County	17	0	9	361	387	98	90	111	103	402	9	47	56

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

		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
55150	King William County	20	0	10	730	760	118	109	134	472	833	10	374	384
55151	Lancaster County	22	0	11	469	502	125	115	141	376	757	11	146	157
55152	Lee County	22	0	11	146	179	128	118	145	311	702	11	(71)	(60)
55153	Loudoun County	178	0	89	1,694	1,961	1,027	947	1,162	2,817	5,953	89	(213)	(124)
55154	Louisa County	22	0	11	76	109	125	115	141	618	999	11	(186)	(175)
55155	Lunenburg County	19	0	10	469	498	110	101	124	211	546	10	109	119
55156	Madison County	14	0	7	119	140	80	74	91	183	428	7	(50)	(43)
55157	Mathews County	12	0	6	46	64	72	66	82	182	402	6	(53)	(47)
55158	Mecklenburg County	23	0	11	970	1,004	132	122	150	196	600	12	599	611
55159	Middlesex County	27	0	13	498	538	155	143	175	194	667	13	169	182
55160	Montgomery County	37	0	19	6	62	216	199	244	1,003	1,662	19	(370)	(351)
55162	Nelson County	32	0	16	964	1,012	188	173	212	174	747	16	366	382
55163	New Kent County	19	0	9	174	202	107	99	121	807	1,134	9	(293)	(284)
55165	Northampton County	20	0	10	1,022	1,052	117	108	133	141	499	10	303	313
55166	Northumberland County	14	0	7	12	33	80	74	91	203	448	7	(90)	(83)
55167	Nottoway County	20	0	10	319	349	113	104	128	118	463	10	102	112
55168	Orange County	0	0	0	0	0	0	0	0	0	0	0	(79)	(79)
55169	Page County	15	0	8	164	187	88	81	100	216	485	8	(17)	(9)
55170	Patrick County	19	0	10	470	499	112	103	127	245	587	10	98	108
55171	Pittsylvania County	16	0	8	42	66	91	84	103	1,122	1,400	8	(325)	(317)
55172	Powhatan County	26	0	13	283	322	152	140	172	268	732	13	156	169
55173	Prince Edward County	21	0	11	294	326	123	113	139	201	576	11	179	190
55174	Prince George County	25	0	13	313	351	146	135	166	303	750	13	(148)	(135)
55176	Prince William County	140	0	70	3,330	3,540	807	744	913	2,331	4,795	70	380	450
55177	Pulaski County	29	0	14	869	912	165	152	187	147	651	14	280	294
55178	Rappahannock County	23	0	12	0	35	133	123	151	429	836	12	(203)	(191)
55179	Richmond County	12	0	6	56	74	72	66	82	179	399	6	(50)	(44)
55180	Roanoke County	53	0	27	1,647	1,727	306	282	346	92	1,026	27	399	426
55181	Rockbridge County	24	0	12	260	296	136	125	154	118	533	12	142	154
55182	Rockingham County	31	0	15	990	1,036	177	163	201	410	951	15	23	38
55183	Russell County	20	0	10	161	191	113	104	128	401	746	10	(128)	(118)
55184	Scott County	23	0	12	153	188	134	123	152	214	623	12	(35)	(23)
55185	Shenandoah County	17	0	9	254	280	99	91	112	240	542	9	14	23
55186	Smyth County	8	0	4	15	27	46	42	52	1,268	1,408	4	(470)	(466)
55187	Southampton County	20	0	10	69	99	117	108	133	248	606	10	(90)	(80)
55188	Spotsylvania County	52	0	26	943	1,021	302	278	342	48	970	26	359	385
55189	Stafford County	53	0	26	734	813	305	281	345	631	1,562	26	(311)	(285)
55190	Surry County	18	0	9	459	486	101	93	115	307	616	9	81	90
55191	Sussex County	21	0	10	130	161	121	111	137	258	627	11	(89)	(78)
55192	Tazewell County	26	0	13	215	254	148	137	168	143	596	13	28	41
55193	Warren County	33	0	17	733	783	192	177	217	293	879	17	168	185
55195	Washington County	31	0	16	6	53	181	166	204	440	991	16	(203)	(187)
55196	Westmoreland County	14	0	7	155	176	80	74	91	211	456	7	(76)	(69)
55197	Wise County	25	0	12	829	866	144	133	163	374	814	13	43	56
55198	Wythe County	21	0	10	515	546	119	110	135	220	584	10	95	105
55199	York County	39	0	19	471	529	223	205	252	875	1,555	19	(356)	(337)
55200	City of Alexandria	60	0	30	777	867	346	319	392	1,977	3,034	30	(1,325)	(1,295)
55201	City of Bristol	20	0	10	0	30	117	108	132	281	638	10	(129)	(119)
55202	City of Buena Vista	12	0	6	94	112	72	66	82	226	446	6	(51)	(45)

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

Employer Code	Employer	Deferred Outflows of Resources: Difference Between Expected and Actual Experience	Deferred Outflows of Resources: Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Deferred Outflows of Resources: Change of Assumptions	Deferred Outflows of Resources: Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Deferred Outflows of Resources: Total Deferred Outflows of Resources	Deferred Inflows of Resources: Differences Between Expected and Actual Experience	Deferred Inflows of Resources: Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Deferred Inflows of Resources: Change of Assumptions	Deferred Inflows of Resources: Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Deferred Inflows of Resources: Total Deferred Inflows of Resources	OPEB Expense: Proportionate Share of Plan OPEB Expense	OPEB Expense: Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	OPEB Expense: Total Employer OPEB Expense
55206	City of Fredericksburg	18	0	9	246	273	104	96	118	1,426	1,744	9	(227)	(218)
55207	City of Hampton	33	0	17	493	543	193	178	219	1,389	1,979	17	(194)	(177)
55208	City of Harrisonburg	23	0	12	627	662	134	124	152	181	591	12	102	114
55209	City of Hopewell	23	0	12	259	294	135	124	152	322	733	12	0	12
55210	City of Lynchburg	35	0	18	423	476	202	186	228	370	986	18	71	89
55212	City of Norfolk	0	0	0	464	464	0	0	0	646	646	0	25	25
55213	City of Petersburg	26	0	13	108	147	152	140	172	233	697	13	(15)	(2)
55214	City of Portsmouth	64	0	32	461	557	368	339	416	1,793	2,916	32	(525)	(493)
55215	City of Radford	18	0	9	266	293	103	95	116	327	641	9	(44)	(35)
55216	City of Richmond	173	0	87	4,026	4,286	1,000	922	1,132	607	3,661	87	1,608	1,695
55219	City of Staunton	15	0	8	276	299	89	82	101	243	515	8	17	25
55220	City of Suffolk	27	0	13	166	206	153	141	173	479	946	13	(154)	(141)
55221	City of Williamsburg	14	0	7	178	199	80	74	91	184	429	7	58	65
55222	City of Winchester	23	0	12	76	111	135	125	153	255	668	12	(90)	(78)
55223	City of Martinsville	21	0	11	950	982	122	112	138	10	382	11	542	553
55225	City of Colonial Heights	21	0	10	48	79	119	109	134	225	587	10	(109)	(99)
55230	City of Covington	12	0	6	43	61	72	66	82	161	381	6	(51)	(45)
55233	City of Chesapeake	55	0	28	153	236	319	294	361	1,363	2,337	28	(482)	(454)
55234	City of Virginia Beach	62	0	31	779	872	359	331	407	157	1,254	31	177	208
55235	City of Norton	12	0	6	63	81	72	66	82	176	396	6	(50)	(44)
55236	City of Manassas Park	16	0	8	0	24	95	88	108	243	534	8	(119)	(111)
55258	City of Newport News	15	0	7	426	448	86	80	98	650	914	8	185	193
55307	City of Lexington	20	0	10	617	647	116	107	131	103	457	10	114	124
55308	City of Waynesboro	15	0	8	183	206	89	82	101	216	488	8	(9)	(1)
55313	City of Galax	13	0	6	59	78	72	67	82	167	388	6	(50)	(44)
55316	City of Fairfax	51	0	25	616	692	292	269	331	608	1,500	25	648	673
55319	City of Emporia	13	0	6	56	75	73	67	82	180	402	6	(53)	(47)
55332	City of Manassas	34	0	17	674	725	197	182	223	698	1,300	17	(105)	(88)
55335	City of Salem	16	0	8	3	27	94	86	106	332	618	8	(121)	(113)
55365	City of Poquoson	22	0	11	0	33	124	115	141	331	711	11	(146)	(135)
	Total for VRS Health Insurance Credit - Registrars[1]	3,615	0	1,811	51,814	57,240	20,886	19,246	23,646	53,837	117,615	1,818	(724)	1,094

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

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

Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
	VRS Health Insurance Credit - Registrars Total[1]	**(26,836)**	**(18,827)**	**(11,423)**	**(3,270)**	**0**	**0**
	Employer Allocation						
55100	Accomack County	(335)	(323)	(132)	(21)	0	0
55101	Albemarle County	255	278	40	(32)	0	0
55102	Alleghany County	(142)	(97)	(73)	(30)	0	0
55103	Amelia County	(111)	(57)	(64)	(28)	0	0
55104	Amherst County	(230)	(209)	(63)	87	0	0
55105	Appomattox County	(92)	(4)	30	53	0	0
55107	Augusta County	(70)	(12)	(48)	(22)	0	0
55108	Bath County	(172)	0	0	0	0	0
55109	Bedford County	(367)	(239)	(183)	(33)	0	0
55110	Bland County	(48)	5	26	36	0	0
55111	Botetourt County	(120)	(21)	(36)	(120)	0	0
55112	Brunswick County	(227)	(152)	(97)	(35)	0	0
55113	Buchanan County	(264)	(169)	(108)	(51)	0	0
55114	Buckingham County	(70)	18	14	(11)	0	0
55115	Campbell County	(204)	(243)	(186)	(78)	0	0
55116	Caroline County	(170)	(67)	16	96	0	0
55117	Carroll County	(404)	(295)	(196)	(70)	0	0
55118	Charles City County	(82)	(81)	(108)	(77)	0	0
55119	Charlotte County	(142)	(80)	(33)	(30)	0	0
55120	Chesterfield County	(1,081)	(1,061)	(452)	2	0	0
55121	Clarke County	99	115	128	114	0	0
55122	Craig County	(132)	(55)	(50)	(26)	0	0
55123	Culpeper County	(201)	(99)	(68)	1	0	0
55124	Cumberland County	(141)	(99)	(77)	(30)	0	0
55125	Dickenson County	(278)	(289)	(201)	(41)	0	0
55126	Dinwiddie County	(229)	(153)	(116)	(47)	0	0
55128	Essex County	(32)	33	12	(74)	0	0
55130	Fauquier County	(345)	(156)	(41)	(61)	0	0
55131	Floyd County	(1)	(77)	(94)	(51)	0	0
55132	Fluvanna County	(249)	(125)	(35)	(47)	0	0
55133	Franklin County	(322)	(233)	(82)	(49)	0	0
55134	Frederick County	(280)	(176)	(161)	(101)	0	0
55135	Giles County	(274)	(212)	(88)	35	0	0
55136	Gloucester County	(282)	(188)	(133)	(52)	0	0
55137	Goochland County	(59)	20	44	(44)	0	0
55138	Grayson County	(44)	34	42	56	0	0
55139	Greene County	(75)	(27)	(60)	(33)	0	0
55140	Greensville County	(28)	33	(44)	(43)	0	0
55141	Halifax County	(142)	(124)	(92)	(40)	0	0
55142	Hanover County	(428)	(362)	(175)	32	0	0
55143	Henrico County	(1,323)	(1,027)	(472)	10	0	0
55144	Henry County	(365)	(129)	(70)	(31)	0	0
55145	Highland County	(129)	(87)	(70)	(28)	0	0
55146	Isle of Wight County	(178)	(64)	63	104	0	0
55147	James City County	(222)	(122)	(198)	(143)	0	0
55148	King George County	(339)	(316)	(209)	(61)	0	0
55149	King and Queen County	(65)	(13)	13	48	0	0
55150	King William County	69	(86)	(105)	50	0	0
55151	Lancaster County	(5)	(128)	(119)	(4)	0	0
55152	Lee County	(219)	(139)	(118)	(46)	0	0
55153	Loudoun County	(1,676)	(1,625)	(748)	57	0	0
55154	Louisa County	(326)	(290)	(199)	(76)	0	0
55155	Lunenburg County	(18)	43	(35)	(39)	0	0
55156	Madison County	(121)	(70)	(68)	(28)	0	0
55157	Mathews County	(140)	(96)	(73)	(28)	0	0
55158	Mecklenburg County	433	112	(101)	(41)	0	0
55159	Middlesex County	(82)	(2)	9	(53)	0	0
55160	Montgomery County	(625)	(534)	(340)	(101)	0	0
55162	Nelson County	30	5	81	151	0	0
55163	New Kent County	(414)	(343)	(194)	19	0	0
55165	Northampton County	161	211	207	(27)	0	0
55166	Northumberland County	(179)	(122)	(85)	(28)	0	0
55167	Nottoway County	(30)	(3)	(42)	(39)	0	0
55168	Orange County	0	0	0	0	0	0
55169	Page County	(113)	(71)	(76)	(37)	0	0
55170	Patrick County	(30)	28	(45)	(41)	0	0
55171	Pittsylvania County	(425)	(360)	(324)	(226)	0	0

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

Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55172	Powhatan County	(112)	(166)	(121)	(11)	0	0
55173	Prince Edward County	(43)	(76)	(85)	(48)	0	0
55174	Prince George County	(221)	(131)	(32)	(15)	0	0
55176	Prince William County	(702)	(633)	28	51	0	0
55177	Pulaski County	81	164	18	(2)	0	0
55178	Rappahannock County	(360)	(278)	(135)	(27)	0	0
55179	Richmond County	(135)	(92)	(69)	(28)	0	0
55180	Roanoke County	132	292	212	64	0	0
55181	Rockbridge County	(92)	(60)	(63)	(23)	0	0
55182	Rockingham County	(183)	63	132	72	0	0
55183	Russell County	(268)	(147)	(97)	(43)	0	0
55184	Scott County	(190)	(116)	(97)	(32)	0	0
55185	Shenandoah County	(103)	(50)	(75)	(35)	0	0
55186	Smyth County	(512)	(487)	(372)	(10)	0	0
55187	Southampton County	(219)	(148)	(105)	(36)	0	0
55188	Spotsylvania County	6	40	11	(5)	0	0
55189	Stafford County	(498)	(225)	(32)	7	0	0
55190	Surry County	(35)	18	(63)	(51)	0	0
55191	Sussex County	(207)	(166)	(87)	(5)	0	0
55192	Tazewell County	(142)	(90)	(87)	(23)	0	0
55193	Warren County	(62)	32	(52)	(14)	0	0
55195	Washington County	(402)	(288)	(186)	(63)	0	0
55196	Westmoreland County	(128)	(59)	(64)	(28)	0	0
55197	Wise County	(175)	4	97	126	0	0
55198	Wythe County	(23)	56	(30)	(41)	0	0
55199	York County	(487)	(323)	(140)	(77)	0	0
55200	City of Alexandria	(1,377)	(557)	(108)	(125)	0	0
55201	City of Bristol	(257)	(184)	(124)	(42)	0	0
55202	City of Buena Vista	(131)	(84)	(79)	(39)	0	0
55206	City of Fredericksburg	(484)	(554)	(359)	(74)	0	0
55207	City of Hampton	(765)	(540)	(154)	23	0	0
55208	City of Harrisonburg	(57)	26	35	67	0	0
55209	City of Hopewell	(153)	(114)	(123)	(49)	0	0
55210	City of Lynchburg	(150)	(132)	(161)	(67)	0	0
55212	City of Norfolk	25	25	(99)	(133)	0	0
55213	City of Petersburg	(231)	(180)	(120)	(19)	0	0
55214	City of Portsmouth	(855)	(820)	(581)	(103)	0	0
55215	City of Radford	(158)	(95)	(42)	(52)	0	0
55216	City of Richmond	217	436	235	(263)	0	0
55219	City of Staunton	(86)	(32)	(66)	(31)	0	0
55220	City of Suffolk	(331)	(254)	(111)	(44)	0	0
55221	City of Williamsburg	(79)	(58)	(65)	(29)	0	0
55222	City of Winchester	(247)	(162)	(114)	(33)	0	0
55223	City of Martinsville	389	182	39	(11)	0	0
55225	City of Colonial Heights	(231)	(158)	(102)	(17)	0	0
55230	City of Covington	(130)	(93)	(70)	(26)	0	0
55233	City of Chesapeake	(906)	(770)	(343)	(83)	0	0
55234	City of Virginia Beach	(257)	(93)	10	(42)	0	0
55235	City of Norton	(129)	(87)	(70)	(28)	0	0
55236	City of Manassas Park	(217)	(154)	(102)	(35)	0	0
55258	City of Newport News	21	(159)	(213)	(114)	0	0
55307	City of Lexington	(20)	38	71	100	0	0
55308	City of Waynesboro	(111)	(65)	(72)	(33)	0	0
55313	City of Galax	(129)	(90)	(67)	(24)	0	0
55316	City of Fairfax	(61)	(320)	(280)	(146)	0	0
55319	City of Emporia	(135)	(95)	(70)	(27)	0	0
55332	City of Manassas	(338)	(236)	(113)	111	0	0
55335	City of Salem	(242)	(192)	(119)	(37)	0	0
55365	City of Poquoson	(291)	(213)	(130)	(45)	0	0
	Total for VRS Health Insurance Credit - Registrars[1]	(26,836)	(18,827)	(11,423)	(3,270)	0	0

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

Health Insurance Credit - Registrars
Appendix 28 - Net OPEB Liability

Employer Code	Employer	June 30, 2023 Net OPEB Liability	June 30, 2024 Net OPEB Liability	Discount Rate Sensitivity: Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Discount Rate Sensitivity: Net OPEB Liability 1% Decrease Discount Rate (7.75%)
	VRS Health Insurance Credit - Registrars Total[1]	**302,119**	**249,174**	**306,664**	**200,067**
55100	Accomack County	2,331	1,930	2,376	1,550
55101	Albemarle County	2,582	2,119	2,608	1,702
55102	Alleghany County	1,234	956	1,177	768
55103	Amelia County	1,239	956	1,177	768
55104	Amherst County	1,402	1,581	1,945	1,269
55105	Appomattox County	1,239	1,302	1,603	1,046
55107	Augusta County	1,697	1,381	1,699	1,109
55108	Bath County	0	0	0	0
55109	Bedford County	3,005	2,476	3,047	1,988
55110	Bland County	1,229	1,224	1,506	983
55111	Botetourt County	3,305	2,383	2,933	1,914
55112	Brunswick County	1,820	1,445	1,778	1,160
55113	Buchanan County	2,208	1,713	2,108	1,375
55114	Buckingham County	1,520	1,281	1,576	1,028
55115	Campbell County	2,680	2,009	2,472	1,613
55116	Caroline County	2,105	2,223	2,736	1,785
55117	Carroll County	2,631	2,005	2,468	1,610
55118	Charles City County	2,198	1,598	1,967	1,283
55119	Charlotte County	1,234	956	1,177	768
55120	Chesterfield County	8,921	7,756	9,546	6,228
55121	Clarke County	0	475	584	381
55122	Craig County	1,111	860	1,058	690
55123	Culpeper County	2,680	2,330	2,867	1,871
55124	Cumberland County	1,185	913	1,124	733
55125	Dickenson County	1,697	1,309	1,611	1,051
55126	Dinwiddie County	1,952	1,502	1,849	1,206
55128	Essex County	1,888	1,345	1,655	1,080
55130	Fauquier County	3,472	2,765	3,403	2,220
55131	Floyd County	2,006	1,545	1,901	1,240
55132	Fluvanna County	2,129	1,652	2,033	1,326
55133	Franklin County	2,070	1,598	1,967	1,283
55134	Frederick County	3,275	2,444	3,008	1,962
55135	Giles County	1,352	1,320	1,625	1,060
55136	Gloucester County	2,154	1,666	2,051	1,338
55137	Goochland County	2,257	1,773	2,182	1,424
55138	Grayson County	1,234	1,306	1,607	1,048
55139	Greene County	1,372	1,063	1,309	854
55140	Greensville County	1,731	1,334	1,642	1,071
55141	Halifax County	1,824	1,416	1,743	1,137
55142	Hanover County	3,988	3,589	4,417	2,882
55143	Henrico County	9,501	8,284	10,196	6,652
55144	Henry County	2,105	1,698	2,090	1,364
55145	Highland County	1,116	860	1,058	690
55146	Isle of Wight County	2,223	2,358	2,902	1,894
55147	James City County	3,329	2,308	2,841	1,853
55148	King George County	2,331	1,784	2,195	1,432
55149	King and Queen County	1,116	1,170	1,440	940
55150	King William County	1,377	1,409	1,734	1,132
55151	Lancaster County	1,741	1,491	1,835	1,197
55152	Lee County	1,982	1,527	1,879	1,226
55153	Loudoun County	13,858	12,252	15,079	9,837
55154	Louisa County	2,065	1,491	1,835	1,197
55155	Lunenburg County	1,692	1,309	1,611	1,051
55156	Madison County	1,239	956	1,177	768
55157	Mathews County	1,116	860	1,058	690
55158	Mecklenburg County	2,016	1,581	1,945	1,269

Health Insurance Credit - Registrars
Appendix 28 - Net OPEB Liability

Employer Code	Employer	June 30, 2023 Net OPEB Liability	June 30, 2024 Net OPEB Liability	Discount Rate Sensitivity: Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Discount Rate Sensitivity: Net OPEB Liability 1% Decrease Discount Rate (7.75%)
55159	Middlesex County	2,380	1,848	2,275	1,484
55160	Montgomery County	3,428	2,576	3,170	2,068
55162	Nelson County	1,859	2,237	2,753	1,796
55163	New Kent County	1,372	1,277	1,572	1,026
55165	Northampton County	1,741	1,399	1,721	1,123
55166	Northumberland County	1,239	956	1,177	768
55167	Nottoway County	1,736	1,349	1,660	1,083
55168	Orange County	0	0	0	0
55169	Page County	1,382	1,052	1,295	845
55170	Patrick County	1,731	1,338	1,647	1,074
55171	Pittsylvania County	2,311	1,085	1,335	871
55172	Powhatan County	2,129	1,812	2,231	1,455
55173	Prince Edward County	1,903	1,466	1,805	1,177
55174	Prince George County	2,070	1,745	2,147	1,401
55176	Prince William County	10,848	9,626	11,847	7,729
55177	Pulaski County	2,282	1,969	2,424	1,581
55178	Rappahannock County	1,962	1,588	1,954	1,275
55179	Richmond County	1,116	860	1,058	690
55180	Roanoke County	3,919	3,650	4,492	2,931
55181	Rockbridge County	1,982	1,623	1,998	1,303
55182	Rockingham County	2,095	2,116	2,604	1,699
55183	Russell County	1,746	1,349	1,660	1,083
55184	Scott County	1,992	1,598	1,967	1,283
55185	Shenandoah County	1,524	1,181	1,453	948
55186	Smyth County	684	546	672	438
55187	Southampton County	1,780	1,399	1,721	1,123
55188	Spotsylvania County	4,185	3,600	4,430	2,890
55189	Stafford County	4,160	3,636	4,474	2,919
55190	Surry County	1,633	1,209	1,489	971
55191	Sussex County	1,672	1,441	1,774	1,157
55192	Tazewell County	2,139	1,770	2,178	1,421
55193	Warren County	2,685	2,287	2,815	1,836
55195	Washington County	2,769	2,155	2,652	1,730
55196	Westmoreland County	1,239	956	1,177	768
55197	Wise County	1,372	1,716	2,112	1,378
55198	Wythe County	1,820	1,420	1,748	1,140
55199	York County	3,423	2,658	3,271	2,134
55200	City of Alexandria	5,360	4,128	5,080	3,314
55201	City of Bristol	1,800	1,395	1,717	1,120
55202	City of Buena Vista	1,161	860	1,058	690
55206	City of Fredericksburg	1,770	1,242	1,528	997
55207	City of Hampton	2,542	2,305	2,837	1,851
55208	City of Harrisonburg	1,524	1,602	1,972	1,286
55209	City of Hopewell	2,085	1,606	1,976	1,289
55210	City of Lynchburg	3,093	2,408	2,964	1,934
55212	City of Norfolk	625	0	0	0
55213	City of Petersburg	2,169	1,816	2,235	1,458
55214	City of Portsmouth	5,547	4,388	5,401	3,524
55215	City of Radford	1,657	1,224	1,506	983
55216	City of Richmond	14,994	11,934	14,688	9,582
55219	City of Staunton	1,377	1,063	1,309	854
55220	City of Suffolk	2,301	1,827	2,248	1,467
55221	City of Williamsburg	1,234	960	1,181	771
55222	City of Winchester	2,016	1,613	1,985	1,295
55223	City of Martinsville	1,726	1,456	1,792	1,169
55225	City of Colonial Heights	1,706	1,416	1,743	1,137
55230	City of Covington	1,111	860	1,058	690
55233	City of Chesapeake	4,790	3,807	4,685	3,057

Health Insurance Credit - Registrars
Appendix 28 - Net OPEB Liability

Employer Code	Employer	June 30, 2023 Net OPEB Liability	June 30, 2024 Net OPEB Liability	Discount Rate Sensitivity: Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Discount Rate Sensitivity: Net OPEB Liability 1% Decrease Discount Rate (7.75%)
55234	City of Virginia Beach	5,149	4,289	5,278	3,443
55235	City of Norton	1,116	860	1,058	690
55236	City of Manassas Park	1,475	1,135	1,396	911
55258	City of Newport News	1,726	1,031	1,269	828
55307	City of Lexington	1,116	1,384	1,704	1,111
55308	City of Waynesboro	1,372	1,063	1,309	854
55313	City of Galax	1,111	863	1,063	693
55316	City of Fairfax	4,721	3,486	4,290	2,799
55319	City of Emporia	1,121	867	1,067	696
55332	City of Manassas	2,183	2,355	2,898	1,891
55335	City of Salem	1,456	1,117	1,374	897
55365	City of Poquoson	1,913	1,484	1,827	1,192
	Total for VRS Health Insurance Credit - Registrars[1]	302,119	249,174	306,664	200,067

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

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

Employer Code	Employer	2023 Employer Contributions	2023 Employer Allocation Percentage	2024 Employer Contributions	2024 Employer Allocation Percentage
21156	Department of State Police - Troopers	$ 759,579	2.45762%	$ 837,700	2.43006%
30100	General Assembly - Senate	38,194	0.12358%	41,972	0.12176%
30101	House of Delegates	61,742	0.19977%	65,238	0.18925%
30103	Magistrate System	133,581	0.43220%	146,660	0.42544%
30107	Division of Legislative Services	39,403	0.12749%	41,837	0.12136%
30109	Division of Legislative Automated Systems	13,320	0.04310%	15,265	0.04428%
30110	Joint Legislative Audit and Review Commission	19,350	0.06261%	21,314	0.06183%
30111	Supreme Court	127,943	0.41396%	142,530	0.41346%
30112	Judicial Inquiry and Review Commission	2,654	0.00859%	2,763	0.00802%
30114	General District Courts	217,944	0.70516%	244,950	0.71057%
30115	Juvenile and Domestic Relations District Courts	136,053	0.44020%	152,815	0.44330%
30116	Combined District Courts	40,481	0.13098%	44,833	0.13005%
30117	Virginia State Bar	41,537	0.13439%	44,623	0.12945%
30119	Office of the Lieutenant Governor	1,046	0.00338%	1,197	0.00347%
30121	Office of the Governor	11,324	0.03664%	14,073	0.04082%
30122	Department of Planning and Budget	26,239	0.08490%	29,511	0.08561%
30123	Department of Military Affairs	103,568	0.33509%	111,270	0.32278%
30125	Virginia Court of Appeals	42,876	0.13873%	47,015	0.13638%
30127	Department of Emergency Management	77,530	0.25085%	87,370	0.25345%
30128	Virginia Veterans Care Center	65,681	0.21251%	79,047	0.22931%
30129	Department of Human Resource Management	55,363	0.17913%	61,843	0.17940%
30132	Virginia Department of Elections	31,040	0.10043%	33,730	0.09785%
30133	Auditor of Public Accounts	59,172	0.19145%	61,967	0.17976%
30136	Virginia Information Technologies Agency (VITA)	155,617	0.50350%	200,596	0.58190%
30140	Department of Criminal Justice Services	67,747	0.21920%	77,246	0.22408%
30141	Office of the Attorney General and Department of Law	234,211	0.75779%	281,682	0.81712%
30143	Office of the Attorney General - Division of Debt Collection	8,349	0.02701%	9,738	0.02825%
30146	Science Museum of Virginia	24,049	0.07781%	26,916	0.07808%
30147	Office of the State Inspector General	21,344	0.06906%	21,912	0.06356%
30148	Virginia Commission for the Arts	2,460	0.00796%	2,661	0.00772%
30151	Department of Accounts	73,938	0.23923%	78,509	0.22774%
30152	Department of the Treasury	51,392	0.16628%	56,956	0.16522%
30154	Department of Motor Vehicles	570,784	1.84677%	601,229	1.74409%
30156	Department of State Police	264,892	0.85706%	287,730	0.83467%
30157	Compensation Board	6,024	0.01949%	5,955	0.01727%
30160	Virginia Criminal Sentencing Commission	4,477	0.01449%	5,808	0.01685%
30161	Department of Taxation	297,947	0.96401%	330,395	0.95843%
30162	Department of Accounts - Transfer Payments (CHRF)	861	0.00279%	1,439	0.00417%
30164	Virginia Management Fellows Administration	4,454	0.01441%	4,521	0.01311%
30165	Department of Housing and Community Development	63,761	0.20630%	71,172	0.20646%
30166	Secretary of the Commonwealth	3,879	0.01255%	5,046	0.01464%
30171	State Corporation Commission	309,400	1.00106%	352,491	1.02253%
30172	Virginia State Lottery	173,605	0.56170%	191,320	0.55500%
30174	Commonwealth Savings Plan	75,592	0.24458%	85,915	0.24923%
30180	Secretary of Administration	10,343	0.03346%	14,023	0.04068%
30181	Department of Labor and Industry	56,152	0.18168%	65,614	0.19034%
30182	Virginia Employment Commission	328,503	1.06287%	286,650	0.83154%
30183	Secretary of Natural and Historic Resources	925	0.00299%	1,222	0.00354%
30185	Secretary of Education	668	0.00216%	207	0.00060%
30186	Secretary of Transportation	1,594	0.00516%	2,305	0.00669%
30187	Secretary of Public Safety	3,274	0.01059%	765	0.00222%
30188	Secretary of Health and Human Resources	1,413	0.00457%	1,637	0.00475%
30190	Secretary of Finance	2,151	0.00696%	1,799	0.00522%
30191	Virginia Workers' Compensation Commission	123,669	0.40013%	134,847	0.39117%
30192	Secretary of Commerce and Trade	3,314	0.01072%	2,938	0.00852%
30193	Secretary of Agriculture and Forestry	340	0.00110%	807	0.00234%
30194	Department of General Services	234,192	0.75773%	264,225	0.76648%
30195	Secretary of Labor	549	0.00178%	906	0.00263%
30199	Department of Conservation and Recreation	176,956	0.57254%	193,659	0.56178%
30200	Office of Children's Services	7,647	0.02474%	8,336	0.02418%

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

Employer Code	Employer	2023 Employer Contributions	2023 Employer Allocation Percentage	2024 Employer Contributions	2024 Employer Allocation Percentage
30201	Department of Education - Central Office Operations	243,261	0.78707%	274,231	0.79551%
30202	The Library of Virginia	51,848	0.16775%	54,770	0.15888%
30203	Woodrow Wilson Rehabilitation Center	57,654	0.18654%	65,356	0.18959%
30204	The College of William and Mary	329,437	1.06589%	387,297	1.12350%
30207	University of Virginia - Academic Division	2,189,574	7.08436%	2,433,812	7.06018%
30208	Virginia Polytechnic Institute and State University	1,072,062	3.46865%	1,167,832	3.38773%
30211	Virginia Military Institute	113,697	0.36787%	127,776	0.37066%
30212	Virginia State University	237,647	0.76891%	292,949	0.84981%
30213	Norfolk State University	250,585	0.81077%	280,632	0.81408%
30214	Longwood University	110,807	0.35852%	124,129	0.36008%
30215	University of Mary Washington	110,859	0.35868%	121,013	0.35104%
30216	James Madison University	743,834	2.40667%	845,434	2.45250%
30217	Radford University	331,282	1.07186%	349,318	1.01333%
30218	Virginia School for Deaf and Blind	39,481	0.12774%	41,982	0.12178%
30221	Old Dominion University	552,759	1.78845%	631,857	1.83294%
30222	Department of Professional and Occupational Regulation	62,037	0.20072%	68,509	0.19874%
30223	Department of Health Professions	117,586	0.38045%	130,182	0.37764%
30226	Board of Accountancy	5,942	0.01923%	6,055	0.01756%
30233	Board of Bar Examiners	3,778	0.01222%	3,963	0.01150%
30234	Cooperative Extension and Agricultural Research Service	22,022	0.07125%	29,351	0.08514%
30236	Virginia Commonwealth University	1,676,543	5.42445%	1,900,527	5.51319%
30238	Virginia Museum of Fine Arts	90,850	0.29394%	102,544	0.29747%
30239	Frontier Culture Museum of Virginia	9,464	0.03062%	11,113	0.03224%
30241	Richard Bland College	23,795	0.07699%	28,955	0.08399%
30242	Christopher Newport University	218,453	0.70680%	238,797	0.69272%
30245	State Council of Higher Education for Virginia	29,471	0.09535%	32,615	0.09461%
30246	University of Virginia's College at Wise	54,877	0.17755%	64,060	0.18583%
30247	George Mason University	1,093,529	3.53811%	1,213,590	3.52047%
30261	Virginia Community College System - Central Office Operations	113,328	0.36667%	129,672	0.37616%
30262	Department of Rehabilitative Services	335,682	1.08610%	401,935	1.16596%
30263	Dept for Aging and Rehabilitative Services	7,069	0.02287%	7,455	0.02163%
30268	Virginia Institute of Marine Science	66,488	0.21512%	78,515	0.22776%
30270	Virginia Community College System - Shared Services	34,190	0.11062%	37,851	0.10980%
30275	New River Community College	40,880	0.13227%	43,930	0.12744%
30276	Southside Virginia Community College	46,011	0.14887%	52,703	0.15288%
30277	Paul D. Camp Community College	21,688	0.07017%	24,112	0.06995%
30278	Rappahannock Community College	39,818	0.12883%	44,446	0.12893%
30279	Danville Community College	41,231	0.13340%	44,205	0.12823%
30280	Northern Virginia Community College	570,763	1.84670%	612,841	1.77778%
30282	Piedmont Virginia Community College	57,161	0.18494%	63,104	0.18306%
30283	J Sargeant Reynolds Community College	114,763	0.37132%	123,739	0.35895%
30284	Eastern Shore Community College	13,970	0.04520%	16,759	0.04862%
30285	Patrick Henry Community College	66,427	0.21492%	74,142	0.21508%
30286	Virginia Western Community College	73,432	0.23759%	82,428	0.23911%
30287	Mountain Gateway Community College	20,552	0.06650%	23,987	0.06958%
30288	Wytheville Community College	30,884	0.09993%	34,464	0.09998%
30290	Brightpoint Community College	94,159	0.30465%	103,814	0.30115%
30291	Blue Ridge Community College	63,303	0.20482%	68,284	0.19808%
30292	Central Virginia Community College	53,269	0.17235%	55,971	0.16236%
30293	Virginia Peninsula Community College	74,641	0.24150%	81,292	0.23582%
30294	Southwest Virginia Community College	42,504	0.13752%	47,332	0.13730%
30295	Tidewater Community College	240,652	0.77863%	243,176	0.70542%
30296	Virginia Highlands Community College	33,150	0.10726%	36,400	0.10559%
30297	Germanna Community College	105,245	0.34052%	118,030	0.34239%
30298	Laurel Ridge Community College	72,236	0.23372%	79,888	0.23175%
30299	Mountain Empire Community College	37,406	0.12103%	40,531	0.11758%
30301	Department of Agriculture and Consumer Services	168,396	0.54484%	190,987	0.55403%
30310	Virginia Economic Development Partnership	101,060	0.32698%	123,010	0.35684%
30320	Virginia Tourism Authority	35,911	0.11619%	39,186	0.11367%
30330	Virginia - Israel Advisory Board	737	0.00238%	814	0.00236%

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

Employer Code	Employer	2023 Employer Contributions	2023 Employer Allocation Percentage	2024 Employer Contributions	2024 Employer Allocation Percentage
30350	Department of Small Business and Supplier Diversity	21,943	0.07100%	22,890	0.06640%
30400	Jamestown-Yorktown Commemoration	2,899	0.00938%	0	0.00000%
30402	Marine Resources Commission	25,698	0.08315%	28,741	0.08337%
30403	Department of Wildlife Resources	96,082	0.31087%	107,271	0.31118%
30405	Virginia Racing Commission	2,785	0.00901%	3,858	0.01119%
30407	Virginia Port Authority	465	0.00150%	491	0.00142%
30409	Department of Energy	77,025	0.24921%	89,070	0.25838%
30411	Department of Forestry	67,890	0.21966%	78,559	0.22789%
30413	Commission on Virginia Alcohol Safety Action Program	3,568	0.01154%	4,080	0.01184%
30417	Gunston Hall	1,194	0.00386%	1,426	0.00414%
30423	Department of Historic Resources	19,650	0.06358%	21,174	0.06142%
30425	Jamestown - Yorktown Foundation	49,716	0.16086%	54,170	0.15714%
30440	Department of Environmental Quality	345,513	1.11791%	390,730	1.13346%
30454	Office Of Commonwealth Preparedness	1,848	0.00598%	1,971	0.00572%
30501	Va Dept Of Transportation	2,939,347	9.51020%	3,260,976	9.45977%
30505	Department of Rail and Public Transportation	35,972	0.11639%	40,016	0.11608%
30506	Motor Vehicle Dealer Board	8,329	0.02695%	8,550	0.02480%
30510	Va Dept Of Transportation Central Office	0	0.00000%	0	0.00000%
30511	Va Dept Of Transportation Bristol	0	0.00000%	0	0.00000%
30512	Va Dept Of Transportation Salem	0	0.00000%	0	0.00000%
30513	Va Dept Of Transportation Lynchburg	0	0.00000%	0	0.00000%
30514	Va Dept Of Transportation Richmond	0	0.00000%	0	0.00000%
30515	Va Dept Of Transportation Hampton Roads	0	0.00000%	0	0.00000%
30516	Va Dept Of Transportation Fredericksburg	0	0.00000%	0	0.00000%
30517	Va Dept Of Transportation Culpeper	0	0.00000%	0	0.00000%
30518	Va Dept Of Transportation Staunton	0	0.00000%	0	0.00000%
30519	Va Dept Of Transportation Nova	0	0.00000%	0	0.00000%
30601	Department of Health	1,161,669	3.75858%	1,243,689	3.60779%
30602	Department of Medical Assistance Services	276,396	0.89428%	300,910	0.87290%
30606	Virginia Board for People With Disabilities	4,124	0.01334%	4,414	0.01280%
30701	Department of Corrections - Central Administration	170,596	0.55196%	205,461	0.59602%
30702	Department for the Blind and Vision Impaired	49,781	0.16107%	61,038	0.17706%
30703	Central State Hospital	238,214	0.77074%	268,851	0.77990%
30704	Eastern State Hospital	199,815	0.64650%	227,202	0.65908%
30705	Southwestern Virginia Mental Health Institute	182,466	0.59037%	192,562	0.55860%
30706	Western State Hospital	222,791	0.72084%	250,106	0.72553%
30707	Central Virginia Training Center	268	0.00087%	286	0.00083%
30708	Commonwealth Center for Children and Adolescents	37,266	0.12057%	42,447	0.12313%
30711	Virginia Correctional Enterprises	47,943	0.15512%	52,783	0.15312%
30716	Virginia Correctional Center for Women	33,650	0.10887%	39,940	0.11586%
30718	Bland Correctional Center	24,017	0.07771%	26,504	0.07688%
30720	Department of Behavioral Health & Developmental Services	268,375	0.86833%	315,852	0.91625%
30723	Southeastern Virginia Training Center	84,618	0.27378%	91,705	0.26602%
30724	Catawba Hospital	99,835	0.32302%	111,511	0.32348%
30725	Northern Va Training Center	0	0.00000%	0	0.00000%
30728	Northern Virginia Mental Health Institute	154,799	0.50085%	180,012	0.52219%
30729	Piedmont Geriatric Hospital	91,946	0.29749%	103,584	0.30048%
30733	Sussex I Correctional Center	0	0.00000%	0	0.00000%
30734	Sussex II Correctional Center	0	0.00000%	0	0.00000%
30735	Wallen Ridge Correctional Center	36,679	0.11867%	39,053	0.11329%
30737	St. Brides Correctional Center	27,066	0.08757%	31,939	0.09265%
30738	Southwestern Va Training Ctr	0	0.00000%	0	0.00000%
30739	Southern Virginia Mental Health Institute	52,745	0.17066%	61,375	0.17804%
30741	Red Onion Correctional Center	35,803	0.11584%	39,511	0.11462%
30742	Department of Corrections - Academy For Staff Development	50,015	0.16182%	57,061	0.16553%
30743	Fluvanna Women's Correctional Center	52,504	0.16988%	59,399	0.17231%
30745	Nottoway Correctional Center	33,771	0.10927%	39,242	0.11384%
30747	Marion Correctional Treatment Center	30,263	0.09792%	32,944	0.09557%
30748	Hiram W. Davis Medical Center	63,181	0.20442%	70,242	0.20376%
30749	Buckingham Correctional Center	27,655	0.08948%	31,826	0.09232%

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

Employer Code	Employer	2023 Employer Contributions	2023 Employer Allocation Percentage	2024 Employer Contributions	2024 Employer Allocation Percentage
30751	Department for the Deaf and Hard-of-Hearing	3,763	0.01218%	3,842	0.01115%
30752	State Farm Correctional Complex	31,567	0.10213%	49,551	0.14374%
30753	Deerfield Correctional Center	31,819	0.10295%	46,646	0.13531%
30754	Augusta Correctional Center	19,190	0.06209%	29,273	0.08492%
30756	Department of Corrections - Division of Institutions	196,532	0.63588%	232,152	0.67344%
30757	Western Region Correctional Field Units	8,197	0.02652%	9,375	0.02720%
30761	Eastern Reg Corr Field Unit	13,686	0.04428%	16,288	0.04725%
30765	Department of Social Services	606,176	1.96128%	679,968	1.97250%
30766	Virginia Parole Board	3,622	0.01172%	3,792	0.01100%
30767	Adult Community Service	76,419	0.24725%	89,045	0.25831%
30768	Keen Mountain Correctional Center	24,530	0.07937%	27,275	0.07912%
30769	Greensville Correctional Center	53,441	0.17291%	83,826	0.24317%
30770	Dillwyn Correctional Center	29,574	0.09569%	32,942	0.09556%
30771	Indian Creek Correctional Center	21,239	0.06872%	24,904	0.07224%
30772	Haynesville Correctional Center	35,665	0.11539%	37,088	0.10759%
30773	Coffeewood Correctional Center	22,442	0.07261%	32,390	0.09396%
30774	Lunenburg Correctional Center	21,121	0.06834%	28,895	0.08382%
30775	Pocahontas State Correctional Center	28,983	0.09377%	31,269	0.09071%
30776	Green Rock Correctional Center	32,084	0.10381%	35,390	0.10266%
30777	Department of Juvenile Justice	415,797	1.34531%	486,969	1.41264%
30778	Department of Forensic Science	156,335	0.50582%	170,450	0.49445%
30779	Sussex State Prison Complex	48,897	0.15821%	47,608	0.13810%
30785	River North Correctional Center	30,032	0.09717%	33,822	0.09811%
30794	Virginia Center for Behavioral Rehabilitation	152,818	0.49444%	178,626	0.51817%
30840	Virginia Housing Commission	748	0.00242%	1,547	0.00449%
30841	Department of Aviation	17,527	0.05671%	19,570	0.05677%
30848	Indigent Defense Commission	257,449	0.83298%	300,568	0.87191%
30851	Virginia Tobacco Region Revitalization Commission	4,878	0.01578%	5,887	0.01708%
30852	Virginia Foundation For Healthy Youth	7,564	0.02447%	8,174	0.02371%
30856	Virginia Opioid Abatement Authority	1,428	0.00462%	4,481	0.01300%
30882	Behavioral Health Commission	1,953	0.00632%	2,026	0.00588%
30883	Virginia American Revolution 250 Commission	0	0.00000%	5,100	0.01479%
30902	Puller Veterans Care Center	2,384	0.00771%	6,152	0.01785%
30903	Jones & Cabacoy Veterans Care Center	7,622	0.02466%	23,807	0.06906%
30912	Department of Veterans Services	93,960	0.30401%	113,214	0.32842%
30913	Veterans Services Foundation	602	0.00195%	560	0.00162%
30922	Sitter-Barfoot Veterans Care Center	82,976	0.26847%	89,201	0.25876%
30937	Southern Virginia Higher Education Center	16,019	0.05183%	18,220	0.05285%
30938	New College Institute	5,335	0.01726%	6,372	0.01848%
30942	Virginia Museum of Natural History	10,432	0.03375%	11,323	0.03285%
30948	Southwest Virginia Higher Education Center	7,409	0.02397%	8,038	0.02332%
30957	Commonwealth's Attorneys' Services Council	3,395	0.01098%	3,615	0.01049%
30960	Department of Fire Programs	28,174	0.09116%	32,776	0.09508%
30961	Virginia Capitol Police	5,887	0.01905%	6,651	0.01929%
30977	Virginia Cannabis Control Authority	4,805	0.01555%	11,157	0.03237%
30999	Department of Alcoholic Beverage Control	488,062	1.57912%	521,337	1.51233%
35522	Virginia Passenger Rail Authority	37,301	0.12069%	47,861	0.13884%
35885	Fort Monroe Authority	10,739	0.03475%	11,455	0.03323%
70156	Department of State Police	1,748	0.00566%	1,462	0.00424%
70203	Woodrow Wilson Rehabilitation Center	1,548	0.00501%	1,506	0.00437%
70204	The College of William and Mary	9,449	0.03057%	10,485	0.03042%
70207	University of Virginia - Academic Division	23,915	0.07738%	28,142	0.08164%
70208	Virginia Polytechnic Institute and State University	17,323	0.05605%	18,973	0.05504%
70211	Virginia Military Institute	2,815	0.00911%	3,737	0.01084%
70212	Virginia State University	8,183	0.02648%	8,548	0.02480%
70213	Norfolk State University	8,664	0.02803%	10,431	0.03026%
70214	Longwood University	3,547	0.01148%	3,744	0.01086%
70215	University of Mary Washington	5,749	0.01860%	6,066	0.01760%
70216	James Madison University	10,212	0.03304%	11,567	0.03355%
70217	Radford University	6,139	0.01986%	5,492	0.01593%

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

Employer Code	Employer	2023 Employer Contributions	2023 Employer Allocation Percentage	2024 Employer Contributions	2024 Employer Allocation Percentage
70221	Old Dominion University	15,255	0.04936%	17,472	0.05068%
70236	Virginia Commonwealth University	38,080	0.12321%	38,696	0.11225%
70241	Richard Bland College	1,504	0.00487%	1,438	0.00417%
70242	Christopher Newport University	8,143	0.02635%	9,925	0.02879%
70246	University of Virginia's College at Wise	2,549	0.00825%	2,987	0.00866%
70247	George Mason University	20,949	0.06778%	24,750	0.07180%
70280	Northern Virginia Community College	18,476	0.05978%	19,220	0.05575%
70282	Piedmont Virginia Community College	1,054	0.00341%	1,313	0.00381%
70283	J Sargeant Reynolds Community College	2,847	0.00921%	2,874	0.00834%
70286	Virginia Western Community College	2,530	0.00819%	2,414	0.00700%
70288	Wytheville Community College	153	0.00050%	388	0.00113%
70291	Blue Ridge Community College	319	0.00103%	236	0.00068%
70292	Central Virginia Community College	1,758	0.00569%	1,854	0.00538%
70293	Virginia Peninsula Community College	1,412	0.00457%	1,521	0.00441%
70294	Southwest Virginia Community College	548	0.00177%	1,267	0.00368%
70296	Virginia Highlands Community College	696	0.00225%	759	0.00220%
70297	Germanna Community College	1,041	0.00337%	1,115	0.00323%
70298	Laurel Ridge Community College	1,330	0.00430%	1,737	0.00504%
70299	Mountain Empire Community College	718	0.00232%	915	0.00265%
70402	Marine Resources Commission	21,071	0.06818%	23,570	0.06837%
70403	Department of Wildlife Resources	54,363	0.17589%	59,951	0.17391%
70716	Virginia Correctional Center for Women	46,757	0.15128%	63,259	0.18351%
70718	Bland Correctional Center	50,217	0.16248%	52,991	0.15372%
70733	Sussex I Correctional Center	0	0.00000%	0	0.00000%
70734	Sussex II Correctional Center	0	0.00000%	0	0.00000%
70735	Wallen Ridge Correctional Center	95,687	0.30960%	101,483	0.29439%
70737	St Brides Correctional Center	40,488	0.13100%	49,425	0.14338%
70741	Red Onion Correctional Center	95,892	0.31026%	100,878	0.29263%
70743	Fluvanna Women's Correctional Center	36,550	0.11826%	44,487	0.12905%
70745	Nottoway Correctional Center	59,242	0.19168%	65,348	0.18957%
70747	Marion Correctional Treatment Center	43,224	0.13985%	44,925	0.13032%
70749	Buckingham Correctional Center	54,950	0.17779%	54,619	0.15844%
70752	State Farm Correctional Complex	93,319	0.30193%	110,266	0.31987%
70753	Deerfield Correctional Center	70,530	0.22820%	72,245	0.20957%
70754	Augusta Correctional Center	31,991	0.10351%	30,140	0.08743%
70756	Department of Corrections - Division of Institutions	14,876	0.04813%	18,743	0.05437%
70757	Western Region Correctional Field Units	28,357	0.09175%	29,144	0.08454%
70761	Eastern Reg Corr Field Unit	25,005	0.08090%	27,605	0.08008%
70767	Adult Community Service	327,375	1.05922%	348,053	1.00966%
70768	Keen Mountain Correctional Center	54,759	0.17717%	60,725	0.17616%
70769	Greensville Correctional Center	93,048	0.30106%	93,787	0.27206%
70770	Dillwyn Correctional Center	53,103	0.17181%	62,103	0.18015%
70771	Indian Creek Correctional Center	41,515	0.13432%	42,300	0.12271%
70772	Haynesville Correctional Center	53,440	0.17291%	62,752	0.18204%
70773	Coffeewood Correctional Center	37,364	0.12089%	44,805	0.12997%
70774	Lunenburg Correctional Center	43,410	0.14045%	50,136	0.14544%
70775	Pocahontas State Correctional Center	54,426	0.17610%	55,903	0.16217%
70776	Green Rock Correctional Center	50,147	0.16225%	55,500	0.16100%
70777	Department of Juvenile Justice	45,638	0.14766%	46,830	0.13585%
70779	Sussex State Prison Complex	89,013	0.28800%	79,232	0.22984%
70785	River North Correctional Center	59,602	0.19284%	68,267	0.19803%
70961	Virginia Capitol Police	24,163	0.07818%	25,551	0.07412%
70999	Department of Alcoholic Beverage Control	47,981	0.15524%	58,050	0.16840%
	Total for VRS Virginia Sickness and Disability Program[1]	$ 30,907,143	100.00000%	$ 34,472,359	100.00000%

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

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

Employer Code	Employer	Deferred Outflows of Resources: Difference Between Expected and Actual Experience	Deferred Outflows of Resources: Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Deferred Outflows of Resources: Change of Assumptions	Deferred Outflows of Resources: Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Deferred Outflows of Resources: Total Deferred Outflows of Resources	Deferred Inflows of Resources: Differences Between Expected and Actual Experience	Deferred Inflows of Resources: Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Deferred Inflows of Resources: Change of Assumptions	Deferred Inflows of Resources: Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Deferred Inflows of Resources: Total Deferred Inflows of Resources	OPEB Expense: Proportionate Share of Plan OPEB Expense	OPEB Expense: Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	OPEB Expense: Total Employer OPEB Expense
	VRS Virginia Sickness and Disability Program - Plan Total[1]	**15,822,011**	**0**	**464,452**	**27,769,510**	**44,055,973**	**38,924,607**	**16,874,214**	**1,148,542**	**28,209,003**	**85,156,366**	**5,586,660**	**(75,234)**	**5,511,426**
	Employer Allocation													
21156	Department of State Police - Troopers	384,484	0	11,287	76,124	471,895	945,891	410,054	27,910	431,738	1,815,593	135,759	(130,929)	4,830
30100	General Assembly - Senate	19,265	0	566	29,977	49,808	47,395	20,546	1,398	4,759	74,098	6,802	4,015	10,817
30101	House of Delegates	29,943	0	879	68,732	99,554	73,665	31,934	2,174	5,998	113,771	10,573	9,159	19,732
30103	Magistrate System	67,313	0	1,976	63,655	132,944	165,601	71,790	4,886	63,456	305,733	23,768	7,613	31,381
30107	Division of Legislative Services	19,202	0	564	25,668	45,434	47,239	20,479	1,394	6,384	75,496	6,780	5,113	11,893
30109	Division of Legislative Automated Systems	7,006	0	206	1,839	9,051	17,236	7,472	509	10,999	36,216	2,474	(1,289)	1,185
30110	Joint Legislative Audit and Review Commission	9,783	0	287	10,299	20,369	24,067	10,433	710	3,328	38,538	3,454	550	4,004
30111	Supreme Court	65,418	0	1,920	23,238	90,576	160,938	69,768	4,749	9,823	245,278	23,099	3,309	26,408
30112	Judicial Inquiry and Review Commission	1,269	0	37	3,636	4,942	3,122	1,353	92	1,318	5,885	448	(198)	250
30114	General District Courts	112,426	0	3,300	12,013	127,739	276,587	119,903	8,161	72,037	476,688	39,697	(13,015)	26,682
30115	Juvenile and Domestic Relations District Courts	70,139	0	2,059	20,054	92,252	172,553	74,803	5,091	32,416	284,863	24,766	(1,916)	22,850
30116	Combined District Courts	20,577	0	604	11,216	32,397	50,621	21,945	1,494	23,494	97,554	7,265	228	7,493
30117	Virginia State Bar	20,482	0	601	48,137	69,220	50,388	21,844	1,487	597	74,316	7,232	12,164	19,396
30119	Office of the Lieutenant Governor	549	0	16	244	809	1,351	586	40	2,496	4,473	194	(533)	(339)
30121	Office of the Governor	6,459	0	190	1,224	7,873	15,889	6,888	469	24,280	47,526	2,280	(5,255)	(2,975)
30122	Department of Planning and Budget	13,545	0	398	15,745	29,688	33,323	14,446	983	4,346	53,098	4,783	4,434	9,217
30123	Department of Military Affairs	51,070	0	1,499	30,930	83,499	125,641	54,467	3,707	17,188	201,003	18,033	767	18,800
30125	Virginia Court of Appeals	21,578	0	633	9,946	32,157	53,085	23,013	1,566	75,732	153,396	7,619	(12,267)	(4,648)
30127	Department of Emergency Management	40,101	0	1,177	6,864	48,142	98,654	42,768	2,911	73,126	217,459	14,159	(28,146)	(13,987)
30128	Virginia Veterans Care Center	36,281	0	1,065	10,792	48,138	89,258	38,694	2,634	55,375	185,961	12,811	(7,956)	4,855
30129	Department of Human Resource Management	28,385	0	833	28,746	57,964	69,831	30,272	2,060	5,501	107,664	10,022	(908)	9,114
30132	Virginia Department of Elections	15,482	0	454	6,386	22,322	38,088	16,511	1,124	27,914	83,637	5,467	(14,869)	(9,402)
30133	Auditor of Public Accounts	28,442	0	835	64,489	93,766	69,971	30,333	2,065	12,973	115,342	10,043	11,365	21,408
30136	Virginia Information Technologies Agency (VITA)	92,068	0	2,703	5,073	99,844	226,502	98,191	6,683	256,637	588,013	32,509	(39,050)	(6,541)
30140	Department of Criminal Justice Services	35,454	0	1,041	0	36,495	87,222	37,812	2,574	77,768	205,376	12,519	(20,203)	(7,684)
30141	Office of the Attorney General and Department of Law	129,285	0	3,795	7,897	140,977	318,061	137,883	9,385	314,417	779,746	45,650	(39,531)	6,119
30143	Office of the Attorney General - Division of Debt Collection	4,470	0	131	9,074	13,675	10,996	4,767	324	4,720	20,807	1,578	2,102	3,680
30146	Science Museum of Virginia	12,354	0	363	15,974	28,691	30,392	13,175	897	19,154	63,618	4,362	3,180	7,542
30147	Office of the State Inspector General	10,056	0	295	25,229	35,580	24,740	10,725	730	5,176	41,371	3,551	2,395	5,946
30148	Virginia Commission for the Arts	1,221	0	36	1,834	3,091	3,005	1,303	89	8,016	12,413	431	(1,297)	(866)
30151	Department of Accounts	36,033	0	1,058	90,959	128,050	88,647	38,429	2,616	10,604	140,296	12,723	13,122	25,845
30152	Department of the Treasury	26,141	0	767	35,656	62,564	64,311	27,880	1,898	7,029	101,118	9,230	1,713	10,943
30154	Department of Motor Vehicles	275,950	0	8,101	520,779	804,830	678,880	294,301	20,032	38,929	1,032,142	97,436	83,914	181,350
30156	Department of State Police	132,062	0	3,877	123,477	259,416	324,892	140,844	9,587	149,567	624,890	46,630	(25,228)	21,402
30157	Compensation Board	2,732	0	80	5,918	8,730	6,722	2,914	198	1,879	11,713	965	756	1,721
30160	Virginia Criminal Sentencing Commission	2,666	0	78	1,530	4,274	6,559	2,843	194	6,230	15,826	941	(770)	171
30161	Department of Taxation	151,643	0	4,452	95,025	251,120	373,065	161,728	11,008	22,205	568,006	53,544	15,473	69,017
30162	Department of Accounts - Transfer Payments (CHRF)	660	0	19	239	918	1,623	704	48	3,659	6,034	233	(507)	(274)
30164	Virginia Management Fellows Administration	2,074	0	61	8,876	11,011	5,103	2,212	151	11,724	19,190	732	(3,228)	(2,496)
30165	Department of Housing and Community Development	32,666	0	959	18,127	51,752	80,364	34,839	2,371	77,958	195,532	11,534	(16,915)	(5,381)
30166	Secretary of the Commonwealth	2,316	0	68	695	3,079	5,699	2,470	168	8,853	17,190	818	(1,268)	(450)
30171	State Corporation Commission	161,785	0	4,749	11,426	177,960	398,016	172,544	11,744	107,085	689,389	57,125	(22,097)	35,028
30172	Virginia State Lottery	87,812	0	2,578	16,998	107,388	216,032	93,652	6,374	110,000	426,058	31,006	(28,592)	2,414
30174	Commonwealth Savings Plan	39,433	0	1,158	0	40,591	97,012	42,056	2,863	50,783	192,714	13,924	(17,907)	(3,983)
30180	Secretary of Administration	6,436	0	189	658	7,283	15,835	6,864	467	48,034	71,200	2,273	(8,526)	(6,253)
30181	Department of Labor and Industry	30,116	0	884	19,853	50,853	74,089	32,118	2,186	42,494	150,887	10,634	(4,658)	5,976
30182	Virginia Employment Commission	131,566	0	3,862	808,098	943,526	323,674	140,316	9,551	487,750	961,291	46,455	8,479	54,934
30183	Secretary of Natural and Historic Resources	560	0	16	765	1,341	1,378	597	41	6,535	8,551	198	628	826
30185	Secretary of Education	95	0	3	6,916	7,014	234	101	7	213	555	34	2,112	2,146
30186	Secretary of Transportation	1,058	0	31	1,719	2,808	2,604	1,129	77	7,750	11,560	374	(44)	330
30187	Secretary of Public Safety	351	0	10	23,037	23,398	864	375	25	2,041	3,305	124	3,296	3,420

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

		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
30188	Secretary of Health and Human Resources	752	0	22	394	1,168	1,849	802	55	7,602	10,308	265	(975)	(710)
30190	Secretary of Finance	826	0	24	9,323	10,173	2,032	881	60	2,573	5,546	292	1,270	1,562
30191	Virginia Workers' Compensation Commission	61,891	0	1,817	66,660	130,368	152,261	66,007	4,493	2,213	224,974	21,853	16,470	38,323
30192	Secretary of Commerce and Trade	1,348	0	40	5,613	7,001	3,316	1,438	98	17,063	21,915	476	(2,609)	(2,133)
30193	Secretary of Agriculture and Forestry	370	0	11	8,155	8,536	911	395	27	4,069	5,402	131	(127)	4
30194	Department of General Services	121,273	0	3,560	85,208	210,041	298,349	129,337	8,803	35,866	472,355	42,821	10,263	53,084
30195	Secretary of Labor	416	0	12	6,753	7,181	1,024	444	30	9,765	11,263	147	(725)	(578)
30199	Department of Conservation and Recreation	88,885	0	2,609	35,490	126,984	218,671	94,796	6,452	69,668	389,587	31,385	(10,576)	20,809
30200	Office of Children's Services	3,826	0	112	2,305	6,243	9,412	4,080	278	2,183	15,953	1,351	(231)	1,120
30201	Department of Education - Central Office Operations	125,866	0	3,695	390	129,951	309,649	134,236	9,137	361,541	814,563	44,442	(85,654)	(41,212)
30202	The Library of Virginia	25,138	0	738	23,305	49,181	61,843	26,810	1,825	20,438	110,916	8,876	(86)	8,790
30203	Woodrow Wilson Rehabilitation Center	29,997	0	881	82,121	112,999	73,797	31,992	2,178	8,516	116,483	10,592	34,406	44,998
30204	The College of William and Mary	177,760	0	5,218	36,121	219,099	437,318	189,582	12,904	340,401	980,205	62,766	(5,663)	57,103
30207	University of Virginia - Academic Division	1,117,062	0	32,792	589,430	1,739,284	2,748,147	1,191,350	81,089	103,580	4,124,166	394,428	10,318	404,746
30208	Virginia Polytechnic Institute and State University	536,007	0	15,735	543,454	1,095,196	1,318,661	571,653	38,909	15,177	1,944,400	189,261	117,575	306,836
30211	Virginia Military Institute	58,646	0	1,722	263	60,631	144,278	62,546	4,257	74,935	286,016	20,708	(17,188)	3,520
30212	Virginia State University	134,457	0	3,947	48,821	187,225	330,785	143,399	9,760	320,280	804,224	47,476	(29,558)	17,918
30213	Norfolk State University	128,804	0	3,781	34,121	166,706	316,877	137,370	9,350	41,549	505,146	45,480	230	45,710
30214	Longwood University	56,972	0	1,672	40,321	98,965	140,160	60,761	4,136	15,894	220,951	20,116	11,936	32,052
30215	University of Mary Washington	55,542	0	1,630	75,596	132,768	136,641	59,235	4,032	19,568	219,476	19,611	24,900	44,511
30216	James Madison University	388,035	0	11,391	275	399,701	954,626	413,840	28,168	177,216	1,573,850	137,013	(75,781)	61,232
30217	Radford University	160,329	0	4,707	262,757	427,793	394,435	170,991	11,638	68,845	645,909	56,611	3,905	60,516
30218	Virginia School for Deaf and Blind	19,268	0	566	31,585	51,419	47,402	20,549	1,399	1,343	70,693	6,803	6,356	13,159
30221	Old Dominion University	290,008	0	8,513	10,036	308,557	713,465	309,294	21,052	149,702	1,193,513	102,400	(37,999)	64,401
30222	Department of Professional and Occupational Regulation	31,445	0	923	28,688	61,056	77,359	33,536	2,283	880	114,058	11,103	10,399	21,502
30223	Department of Health Professions	59,750	0	1,754	6,955	68,459	146,995	63,724	4,337	44,310	259,366	21,097	(15,214)	5,883
30226	Board of Accountancy	2,778	0	82	5,215	8,075	6,835	2,963	202	2,719	12,719	981	227	1,208
30233	Board of Bar Examiners	1,820	0	53	3,733	5,606	4,476	1,941	132	519	7,068	642	1,084	1,726
30234	Cooperative Extension and Agricultural Research Service	13,471	0	395	27,199	41,065	33,140	14,367	978	40,582	89,067	4,756	(2,477)	2,279
30236	Virginia Commonwealth University	872,297	0	25,607	140,825	1,038,729	2,145,987	930,307	63,321	639,799	3,779,414	308,003	(152,781)	155,222
30238	Virginia Museum of Fine Arts	47,066	0	1,382	10,936	59,384	115,789	50,196	3,417	34,482	203,884	16,619	(13,104)	3,515
30239	Frontier Culture Museum of Virginia	5,101	0	150	2,222	7,473	12,549	5,440	370	6,511	24,870	1,801	(390)	1,411
30241	Richard Bland College	13,289	0	390	6,024	19,703	32,693	14,173	965	65,435	113,266	4,692	(9,489)	(4,797)
30242	Christopher Newport University	109,602	0	3,217	37,678	150,497	269,639	116,891	7,956	37,013	431,499	38,700	(10,879)	27,821
30245	State Council of Higher Education for Virginia	14,969	0	439	7,422	22,830	36,827	15,965	1,087	12,295	66,174	5,286	(2,093)	3,193
30246	University of Virginia's College at Wise	29,402	0	863	23,587	53,852	72,334	31,357	2,134	41,986	147,811	10,382	3,822	14,204
30247	George Mason University	557,009	0	16,351	46,152	619,512	1,370,329	594,052	40,434	583,643	2,588,458	196,677	(171,674)	25,003
30261	Virginia Community College System - Central Office Operations	59,516	0	1,747	70,372	131,635	146,419	63,474	4,320	61,923	276,136	21,015	471	21,486
30262	Department of Rehabilitative Services	184,478	0	5,415	113,977	303,870	453,845	196,747	13,391	298,620	962,603	65,138	(1,590)	63,548
30263	Dept for Aging and Rehabilitative Services	3,422	0	100	10,896	14,418	8,419	3,650	248	1,361	13,678	1,208	2,463	3,671
30268	Virginia Institute of Marine Science	36,036	0	1,058	4,638	41,732	88,655	38,433	2,616	43,707	173,411	12,724	(853)	11,871
30270	Virginia Community College System - Shared Services	17,373	0	510	6,144	24,027	42,739	18,528	1,261	18,290	80,818	6,134	(24,841)	(18,707)
30275	New River Community College	20,164	0	592	19,640	40,396	49,606	21,504	1,464	6,006	78,580	7,120	3,674	10,794
30276	Southside Virginia Community College	24,189	0	710	21,678	46,577	59,508	25,797	1,756	19,599	106,660	8,541	13,214	21,755
30277	Paul D. Camp Community College	11,067	0	325	13,906	25,298	27,228	11,804	803	852	40,687	3,908	1,698	5,606
30278	Rappahannock Community College	20,399	0	599	17,291	38,289	50,185	21,756	1,481	19,140	92,562	7,203	(2,133)	5,070
30279	Danville Community College	20,289	0	596	26,949	47,834	49,913	21,638	1,473	21,581	94,605	7,164	8,727	15,891
30280	Northern Virginia Community College	281,281	0	8,257	491,533	781,071	691,994	299,986	20,418	9,174	1,021,572	99,319	154,648	253,967
30282	Piedmont Virginia Community College	28,964	0	850	54,155	83,969	71,255	30,890	2,103	2,620	106,868	10,227	9,149	19,376
30283	J Sargeant Reynolds Community College	56,793	0	1,667	119,688	178,148	139,720	60,570	4,123	1,636	206,049	20,053	52,597	72,650
30284	Eastern Shore Community College	7,693	0	226	10,528	18,447	18,925	8,204	558	14,771	42,458	2,716	2,919	5,635
30285	Patrick Henry Community College	34,030	0	999	27,204	62,233	83,719	36,293	2,470	9,580	132,062	12,016	70	12,086
30286	Virginia Western Community College	37,832	0	1,111	37,413	76,356	93,073	40,348	2,746	7,902	144,069	13,358	14,505	27,863
30287	Mountain Gateway Community College	11,009	0	323	6,230	17,562	27,084	11,741	799	13,745	53,369	3,887	926	4,813

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

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
30288	Wytheville Community College	15,819	0	464	18,184	34,467	38,917	16,871	1,148	20,391	77,327	5,586	5,334	10,920
30290	Brightpoint Community College	47,648	0	1,399	18,553	67,600	117,221	50,817	3,459	4,745	176,242	16,824	11,451	28,275
30291	Blue Ridge Community College	31,340	0	920	20,883	53,143	77,102	33,424	2,275	26,541	139,342	11,066	1,385	12,451
30292	Central Virginia Community College	25,689	0	754	30,455	56,898	63,198	27,397	1,865	20,216	112,676	9,071	1,689	10,760
30293	Virginia Peninsula Community College	37,311	0	1,095	173,213	211,619	91,792	39,793	2,708	1,086	135,379	13,174	71,963	85,137
30294	Southwest Virginia Community College	21,724	0	638	1,156	23,518	53,443	23,168	1,577	48,750	126,938	7,670	(14,198)	(6,528)
30295	Tidewater Community College	111,612	0	3,276	362,709	477,597	274,582	119,034	8,102	3,348	405,066	39,409	131,033	170,442
30296	Virginia Highlands Community College	16,706	0	490	14,304	31,500	41,100	17,817	1,213	15,422	75,552	5,899	3,115	9,014
30297	Germanna Community College	54,173	0	1,590	1,368	57,131	133,274	57,776	3,932	103,815	298,797	19,128	(19,631)	(503)
30298	Laurel Ridge Community College	36,668	0	1,076	38,436	76,180	90,208	39,106	2,662	3,290	135,266	12,947	14,295	27,242
30299	Mountain Empire Community College	18,604	0	546	8,926	28,076	45,768	19,841	1,350	25,103	92,062	6,569	(5,442)	1,127
30301	Department of Agriculture and Consumer Services	87,659	0	2,573	28,065	118,297	215,654	93,488	6,363	26,337	341,842	30,952	8,557	39,509
30310	Virginia Economic Development Partnership	56,459	0	1,657	277	58,393	138,899	60,214	4,098	192,446	395,657	19,935	(47,229)	(27,294)
30320	Virginia Tourism Authority	17,985	0	528	18,158	36,671	44,246	19,181	1,306	1,985	66,718	6,350	992	7,342
30330	Virginia - Israel Advisory Board	373	0	11	109	493	919	398	27	489	1,833	132	(486)	(354)
30350	Department of Small Business and Supplier Diversity	10,506	0	308	13,686	24,500	25,846	11,204	763	23,949	61,762	3,710	(4,584)	(874)
30400	Jamestown-Yorktown Commemoration	0	0	0	36,468	36,468	0	0	0	18,628	18,628	0	2,142	2,142
30402	Marine Resources Commission	13,191	0	387	756	14,334	32,451	14,068	958	11,643	59,120	4,658	(6,233)	(1,575)
30403	Department of Wildlife Resources	49,235	0	1,445	15,049	65,729	121,126	52,509	3,574	5,658	182,867	17,385	832	18,217
30405	Virginia Racing Commission	1,770	0	52	14	1,836	4,356	1,888	129	7,977	14,350	625	(1,807)	(1,182)
30407	Virginia Port Authority	225	0	7	738	970	553	240	16	14	823	79	577	656
30409	Department of Energy	40,881	0	1,200	8,105	50,186	100,573	43,600	2,968	26,782	173,923	14,435	2,606	17,041
30411	Department of Forestry	36,057	0	1,058	2,874	39,989	88,705	38,455	2,617	32,880	162,657	12,731	(4,642)	8,089
30413	Commission on Virginia Alcohol Safety Action Program	1,873	0	55	4,266	6,194	4,609	1,998	136	794	7,537	661	1,080	1,741
30417	Gunston Hall	655	0	19	1,041	1,715	1,611	699	48	4,316	6,674	231	(223)	8
30423	Department of Historic Resources	9,718	0	285	14,987	24,990	23,907	10,364	705	9,948	44,924	3,431	297	3,728
30425	Jamestown - Yorktown Foundation	24,863	0	730	23,265	48,858	61,166	26,516	1,805	19,069	108,556	8,779	2,948	11,727
30440	Department of Environmental Quality	179,336	0	5,264	16,726	201,326	441,195	191,262	13,018	45,020	690,495	63,323	9,245	72,568
30454	Office Of Commonwealth Preparedness	905	0	27	971	1,903	2,226	965	66	10,222	13,479	320	(1,370)	(1,050)
30501	Va Dept Of Transportation	1,496,726	0	43,937	257,471	1,798,134	3,682,178	1,596,262	108,649	13,962,923	19,350,012	528,485	(2,824,449)	(2,295,964)
30505	Department of Rail and Public Transportation	18,366	0	539	21,281	40,186	45,184	19,588	1,333	14,484	80,589	6,485	(2,269)	4,216
30506	Motor Vehicle Dealer Board	3,924	0	115	6,342	10,381	9,653	4,185	285	1,714	15,837	1,385	1,159	2,544
30510	Va Dept Of Transportation Central Office	0	0	0	3,640,789	3,640,789	0	0	0	21,651	21,651	0	731,287	731,287
30511	Va Dept Of Transportation Bristol	0	0	0	928,180	928,180	0	0	0	3,543	3,543	0	177,135	177,135
30512	Va Dept Of Transportation Salem	0	0	0	1,228,770	1,228,770	0	0	0	6,316	6,316	0	255,917	255,917
30513	Va Dept Of Transportation Lynchburg	0	0	0	788,603	788,603	0	0	0	10,644	10,644	0	143,575	143,575
30514	Va Dept Of Transportation Richmond	0	0	0	1,320,185	1,320,185	0	0	0	23,366	23,366	0	256,638	256,638
30515	Va Dept Of Transportation Hampton Roads	0	0	0	1,450,877	1,450,877	0	0	0	6,984	6,984	0	290,464	290,464
30516	Va Dept Of Transportation Fredericksburg	0	0	0	892,014	892,014	0	0	0	2,628	2,628	0	175,420	175,420
30517	Va Dept Of Transportation Culpeper	0	0	0	786,880	786,880	0	0	0	15,096	15,096	0	139,881	139,881
30518	Va Dept Of Transportation Staunton	0	0	0	1,030,083	1,030,083	0	0	0	4,971	4,971	0	211,518	211,518
30519	Va Dept Of Transportation Nova	0	0	0	1,925,186	1,925,186	0	0	0	11,702	11,702	0	398,684	398,684
30601	Department of Health	570,825	0	16,757	829,466	1,417,048	1,404,318	608,786	41,437	16,463	2,071,004	201,555	167,584	369,139
30602	Department of Medical Assistance Services	138,110	0	4,054	191,868	334,032	339,773	147,295	10,026	202,224	699,318	48,766	(38,289)	10,477
30606	Virginia Board for People With Disabilities	2,025	0	59	4,488	6,572	4,982	2,160	147	642	7,931	715	610	1,325
30701	Department of Corrections - Central Administration	94,302	0	2,768	0	97,070	231,998	100,574	6,846	187,107	526,525	33,298	(41,599)	(8,301)
30702	Department for the Blind and Vision Impaired	28,014	0	822	12,738	41,574	68,920	29,877	2,034	40,766	141,597	9,892	(658)	9,234
30703	Central State Hospital	123,396	0	3,622	72,884	199,902	303,573	131,602	8,957	77,050	521,182	43,570	135	43,705
30704	Eastern State Hospital	104,280	0	3,061	100,274	207,615	256,544	111,215	7,570	81,457	456,786	36,821	24,234	61,055
30705	Southwestern Virginia Mental Health Institute	88,382	0	2,594	88,917	179,893	217,433	94,259	6,416	177,806	495,914	31,207	(26,326)	4,881
30706	Western State Hospital	114,793	0	3,370	28,740	146,903	282,410	122,427	8,333	40,186	453,356	40,533	(13,099)	27,434
30707	Central Virginia Training Center	131	0	4	148,603	148,738	323	140	10	7	480	46	141,030	141,076
30708	Commonwealth Center for Children and Adolescents	19,482	0	572	70,018	90,072	47,928	20,777	1,414	15,209	85,328	6,879	4,818	11,697
30711	Virginia Correctional Enterprises	24,227	0	711	71,514	96,452	59,601	25,838	1,759	2,017	89,215	8,554	15,908	24,462

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

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
30716	Virginia Correctional Center for Women	18,331	0	538	40,201	59,070	45,098	19,550	1,331	31,415	97,394	6,473	2,240	8,713
30718	Bland Correctional Center	12,164	0	357	2,468	14,989	29,925	12,973	883	5,401	49,182	4,295	(1,602)	2,693
30720	Department of Behavioral Health & Developmental Services	144,969	0	4,256	0	149,225	356,647	154,610	10,523	225,472	747,252	51,188	(84,885)	(33,697)
30723	Southeastern Virginia Training Center	42,090	0	1,236	31,100	74,426	103,547	44,889	3,055	62,624	214,115	14,862	(3,825)	11,037
30724	Catawba Hospital	51,181	0	1,502	2,223	54,906	125,913	54,585	3,715	56,037	240,250	18,072	(15,875)	2,197
30725	Northern Va Training Center	0	0	0	10,880	10,880	0	0	0	0	0	0	39,175	39,175
30728	Northern Virginia Mental Health Institute	82,621	0	2,425	26,259	111,305	203,260	88,115	5,998	129,518	426,891	29,173	(32,914)	(3,741)
30729	Piedmont Geriatric Hospital	47,542	0	1,396	48,295	97,233	116,961	50,704	3,451	59,592	230,708	16,787	160	16,947
30733	Sussex I Correctional Center	0	0	0	88,168	88,168	0	0	0	1,261	1,261	0	21,466	21,466
30734	Sussex II Correctional Center	0	0	0	77,260	77,260	0	0	0	2,667	2,667	0	20,079	20,079
30735	Wallen Ridge Correctional Center	17,925	0	526	14,000	32,451	44,098	19,117	1,301	17,235	81,751	6,329	(1,751)	4,578
30737	St. Brides Correctional Center	14,659	0	430	7,287	22,376	36,064	15,634	1,064	21,068	73,830	5,176	(262)	4,914
30738	Southwestern Va Training Ctr	0	0	0	48,064	48,064	0	0	0	0	0	0	63,123	63,123
30739	Southern Virginia Mental Health Institute	28,170	0	827	46,213	75,210	69,301	30,043	2,045	35,697	137,086	9,946	2,738	12,684
30741	Red Onion Correctional Center	18,135	0	532	6,073	24,740	44,615	19,341	1,316	7,526	72,798	6,403	(1,617)	4,786
30742	Department of Corrections - Academy For Staff Development	26,190	0	769	736	27,695	64,432	27,932	1,901	57,287	151,552	9,248	(11,907)	(2,659)
30743	Fluvanna Women's Correctional Center	27,263	0	800	28,294	56,357	67,071	29,076	1,979	42,437	140,563	9,626	(21,272)	(11,646)
30745	Nottoway Correctional Center	18,012	0	529	32,177	50,718	44,312	19,210	1,307	14,684	79,513	6,360	435	6,795
30747	Marion Correctional Treatment Center	15,121	0	444	12,123	27,688	37,200	16,127	1,098	11,648	66,073	5,339	(4,560)	779
30748	Hiram W. Davis Medical Center	32,239	0	946	10,748	43,933	79,313	34,383	2,340	29,908	145,944	11,383	(5,155)	6,228
30749	Buckingham Correctional Center	14,607	0	429	5,928	20,964	35,935	15,578	1,060	11,011	63,584	5,158	932	6,090
30751	Department for the Deaf and Hard-of-Hearing	1,764	0	52	5,578	7,394	4,340	1,881	128	2,621	8,970	623	882	1,505
30752	State Farm Correctional Complex	22,743	0	668	34,302	57,713	55,950	24,255	1,651	115,605	197,461	8,030	(4,136)	3,894
30753	Deerfield Correctional Center	21,409	0	628	13,999	36,036	52,669	22,832	1,554	81,463	158,518	7,559	(6,514)	1,045
30754	Augusta Correctional Center	13,436	0	394	10,069	23,899	33,055	14,330	975	57,930	106,290	4,744	(6,005)	(1,261)
30756	Department of Corrections - Division of Institutions	106,552	0	3,128	276	109,956	262,134	113,638	7,735	159,353	542,860	37,623	(35,772)	1,851
30757	Western Region Correctional Field Units	4,304	0	126	1,803	6,233	10,587	4,590	312	5,929	21,418	1,520	(2,070)	(550)
30761	Eastern Reg Corr Field Unit	7,476	0	219	2,170	9,865	18,392	7,973	543	20,786	47,694	2,640	(2,599)	41
30765	Department of Social Services	312,089	0	9,161	489,956	811,206	767,788	332,844	22,655	38,050	1,161,337	110,197	116,079	226,276
30766	Virginia Parole Board	1,740	0	51	4,552	6,343	4,282	1,856	126	4,506	10,770	615	1,327	1,942
30767	Adult Community Service	40,870	0	1,200	2,471	44,541	100,546	43,588	2,967	58,262	205,363	14,431	(13,631)	800
30768	Keen Mountain Correctional Center	12,518	0	367	4,435	17,320	30,797	13,351	909	8,719	53,776	4,420	(603)	3,817
30769	Greensville Correctional Center	38,474	0	1,129	37,545	77,148	94,653	41,033	2,793	176,085	314,564	13,585	(19,033)	(5,448)
30770	Dillwyn Correctional Center	15,120	0	444	17,313	32,877	37,196	16,125	1,098	849	55,268	5,339	3,504	8,843
30771	Indian Creek Correctional Center	11,430	0	336	3,788	15,554	28,119	12,190	830	13,037	54,176	4,036	(837)	3,199
30772	Haynesville Correctional Center	17,023	0	500	29,171	46,694	41,879	18,155	1,236	5,938	67,208	6,011	4,687	10,698
30773	Coffeewood Correctional Center	14,866	0	436	13,180	28,482	36,574	15,855	1,079	55,548	109,056	5,249	(4,620)	629
30774	Lunenburg Correctional Center	13,262	0	389	9,889	23,540	32,627	14,144	963	40,861	88,595	4,683	(4,384)	299
30775	Pocahontas State Correctional Center	14,352	0	421	19,075	33,848	35,309	15,307	1,042	16,011	67,669	5,068	19	5,087
30776	Green Rock Correctional Center	16,243	0	477	7,809	24,529	39,960	17,323	1,179	9,697	68,159	5,735	(1,394)	4,341
30777	Department of Juvenile Justice	223,508	0	6,561	106,877	336,946	549,865	238,372	16,225	312,839	1,117,301	78,919	(14,578)	64,341
30778	Department of Forensic Science	78,232	0	2,297	73,087	153,616	192,463	83,435	5,679	14,561	296,138	27,623	(1,950)	25,673
30779	Sussex State Prison Complex	21,850	0	641	49,776	72,267	53,755	23,303	1,586	241,971	320,615	7,715	(40,776)	(33,061)
30785	River North Correctional Center	15,523	0	456	12,460	28,439	38,189	16,555	1,127	16,585	72,456	5,481	(602)	4,879
30794	Virginia Center for Behavioral Rehabilitation	81,985	0	2,407	54,692	139,084	201,696	87,437	5,951	215,258	510,342	28,948	(36,301)	(7,353)
30840	Virginia Housing Commission	710	0	21	1	732	1,748	758	52	9,830	12,388	251	(1,566)	(1,315)
30841	Department of Aviation	8,982	0	264	7,200	16,446	22,097	9,579	652	2,230	34,558	3,172	555	3,727
30848	Indigent Defense Commission	137,954	0	4,050	11,269	153,273	339,388	147,128	10,014	206,196	702,726	48,711	(28,683)	20,028
30851	Virginia Tobacco Region Revitalization Commission	2,702	0	79	3,981	6,762	6,648	2,882	196	3,289	13,015	954	1,122	2,076
30852	Virginia Foundation For Healthy Youth	3,751	0	110	8,787	12,648	9,229	4,001	272	495	13,997	1,325	1,747	3,072
30856	Virginia Opioid Abatement Authority	2,057	0	60	0	2,117	5,060	2,194	149	29,731	37,134	726	(4,611)	(3,885)
30882	Behavioral Health Commission	930	0	27	1,091	2,048	2,289	992	68	11,753	15,102	328	(1,910)	(1,582)
30883	Virginia American Revolution 250 Commission	2,340	0	69	0	2,409	5,757	2,496	170	36,631	45,054	826	(5,418)	(4,592)
30902	Puller Veterans Care Center	2,824	0	83	0	2,907	6,948	3,012	205	40,090	50,255	997	(6,288)	(5,291)

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

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
30903	Jones & Cabacoy Veterans Care Center	10,927	0	321	0	11,248	26,881	11,653	793	157,868	197,195	3,858	(24,496)	(20,638)
30912	Department of Veterans Services	51,963	0	1,525	293	53,781	127,836	55,418	3,772	134,272	321,298	18,348	(42,235)	(23,887)
30913	Veterans Services Foundation	256	0	8	2,479	2,743	631	273	19	844	1,767	91	209	300
30922	Sitter-Barfoot Veterans Care Center	40,941	0	1,202	90,095	132,238	100,721	43,664	2,972	3,171	150,528	14,456	13,547	28,003
30937	Southern Virginia Higher Education Center	8,362	0	245	4,572	13,179	20,572	8,918	607	15,196	45,293	2,953	(872)	2,081
30938	New College Institute	2,924	0	86	11,512	14,522	7,193	3,118	212	7,250	17,773	1,032	(108)	924
30942	Virginia Museum of Natural History	5,198	0	153	4,091	9,442	12,787	5,543	377	6,574	25,281	1,835	909	2,744
30948	Southwest Virginia Higher Education Center	3,690	0	108	4,532	8,330	9,077	3,935	268	3,147	16,427	1,303	1,394	2,697
30957	Commonwealth's Attorneys' Services Council	1,660	0	49	2,045	3,754	4,083	1,770	120	349	6,322	586	177	763
30960	Department of Fire Programs	15,044	0	442	8,126	23,612	37,010	16,044	1,092	17,572	71,718	5,312	(3,710)	1,602
30961	Virginia Capitol Police	3,052	0	90	514	3,656	7,509	3,255	222	10,265	21,251	1,078	(2,192)	(1,114)
30977	Virginia Cannabis Control Authority	5,122	0	150	3	5,275	12,600	5,462	372	70,877	89,311	1,808	(11,283)	(9,475)
30999	Department of Alcoholic Beverage Control	239,281	0	7,024	165,317	411,622	588,668	255,194	17,370	552,495	1,413,727	84,489	(136,797)	(52,308)
35522	Virginia Passenger Rail Authority	21,967	0	645	0	22,612	54,043	23,428	1,595	251,470	330,536	7,757	(45,122)	(37,365)
35885	Fort Monroe Authority	5,258	0	154	9,499	14,911	12,935	5,607	382	2,227	21,151	1,856	893	2,749
70156	Department of State Police	671	0	20	7,039	7,730	1,650	715	49	412	2,826	237	1,550	1,787
70203	Woodrow Wilson Rehabilitation Center	691	0	20	5,445	6,156	1,701	737	50	26	2,514	244	1,583	1,827
70204	The College of William and Mary	4,813	0	141	2,206	7,160	11,841	5,133	349	10,073	27,396	1,699	(2,356)	(657)
70207	University of Virginia - Academic Division	12,917	0	379	2,242	15,538	31,778	13,776	938	41,028	87,520	4,561	(11,215)	(6,654)
70208	Virginia Polytechnic Institute and State University	8,708	0	256	3,549	12,513	21,424	9,288	632	12,055	43,399	3,075	(1,267)	1,808
70211	Virginia Military Institute	1,715	0	50	3,386	5,151	4,219	1,829	125	5,104	11,277	606	(710)	(104)
70212	Virginia State University	3,924	0	115	4,158	8,197	9,653	4,185	285	9,941	24,064	1,385	(2,692)	(1,307)
70213	Norfolk State University	4,788	0	141	6,039	10,968	11,779	5,106	348	27,236	44,469	1,691	(2,487)	(796)
70214	Longwood University	1,718	0	50	9,987	11,755	4,227	1,833	125	93	6,278	607	2,204	2,811
70215	University of Mary Washington	2,785	0	82	8,646	11,513	6,851	2,970	202	85	10,108	983	1,567	2,550
70216	James Madison University	5,308	0	156	4,299	9,763	13,059	5,661	385	2,286	21,391	1,874	(295)	1,579
70217	Radford University	2,520	0	74	17,816	20,410	6,201	2,688	183	767	9,839	890	3,064	3,954
70221	Old Dominion University	8,019	0	235	4,608	12,862	19,727	8,552	582	3,507	32,368	2,831	927	3,758
70236	Virginia Commonwealth University	17,760	0	521	38,229	56,510	43,693	18,941	1,289	48,180	112,103	6,271	(5,491)	780
70241	Richard Bland College	660	0	19	2,529	3,208	1,623	704	48	1,217	3,592	233	177	410
70242	Christopher Newport University	4,555	0	134	1,481	6,170	11,206	4,858	331	13,100	29,495	1,608	(1,046)	562
70246	University of Virginia's College at Wise	1,370	0	40	223	1,633	3,371	1,461	99	2,343	7,274	484	(263)	221
70247	George Mason University	11,360	0	333	13,481	25,174	27,948	12,116	825	27,502	68,391	4,011	(2,454)	1,557
70280	Northern Virginia Community College	8,821	0	259	25,060	34,140	21,700	9,407	640	8,849	40,596	3,115	4,173	7,288
70282	Piedmont Virginia Community College	603	0	18	916	1,537	1,483	643	44	1,764	3,934	213	(30)	183
70283	J Sargeant Reynolds Community College	1,320	0	39	10,442	11,801	3,246	1,407	96	41	4,790	466	2,171	2,637
70286	Virginia Western Community College	1,108	0	33	4,892	6,033	2,725	1,181	80	264	4,250	391	1,017	1,408
70288	Wytheville Community College	179	0	5	3	187	440	191	13	2,537	3,181	63	(399)	(336)
70291	Blue Ridge Community College	108	0	3	1,794	1,905	265	115	8	1,185	1,573	38	(79)	(41)
70292	Central Virginia Community College	851	0	25	1,001	1,877	2,094	908	62	2,088	5,152	301	(295)	6
70293	Virginia Peninsula Community College	698	0	20	7,860	8,578	1,717	744	51	325	2,837	246	1,674	1,920
70294	Southwest Virginia Community College	582	0	17	3,475	4,074	1,432	621	42	7,137	9,232	206	(623)	(417)
70296	Virginia Highlands Community College	348	0	10	310	668	856	371	25	1,482	2,734	123	(182)	(59)
70297	Germanna Community College	511	0	15	364	890	1,257	545	37	605	2,444	180	(91)	89
70298	Laurel Ridge Community College	797	0	23	1,760	2,580	1,962	850	58	3,326	6,196	282	(348)	(66)
70299	Mountain Empire Community College	419	0	12	418	849	1,032	447	30	1,420	2,929	148	(28)	120
70402	Marine Resources Commission	10,818	0	318	15,812	26,948	26,613	11,537	785	6,013	44,948	3,820	(367)	3,453
70403	Department of Wildlife Resources	27,516	0	808	22,160	50,484	67,694	29,346	1,997	41,818	140,855	9,716	(7,433)	2,283
70716	Virginia Correctional Center for Women	29,035	0	852	46,952	76,839	71,431	30,966	2,108	105,324	209,829	10,252	(12,244)	(1,992)
70718	Bland Correctional Center	24,322	0	714	23,296	48,332	59,835	25,939	1,766	30,319	117,859	8,588	(4,015)	4,573
70733	Sussex I Correctional Center	0	0	0	317,751	317,751	0	0	0	0	0	0	78,157	78,157
70734	Sussex II Correctional Center	0	0	0	306,305	306,305	0	0	0	5,628	5,628	0	70,433	70,433
70735	Wallen Ridge Correctional Center	46,578	0	1,367	43,991	91,936	114,590	49,676	3,381	26,687	194,334	16,447	4,876	21,323
70737	St Brides Correctional Center	22,686	0	666	43,447	66,799	55,810	24,194	1,647	31,475	113,126	8,010	6,683	14,693

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

		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
70741	Red Onion Correctional Center	46,300	0	1,359	67,090	114,749	113,905	49,379	3,361	38,329	204,974	16,348	9,613	25,961
70743	Fluvanna Women's Correctional Center	20,418	0	599	86,278	107,295	50,232	21,776	1,482	27,262	100,752	7,210	19,096	26,306
70745	Nottoway Correctional Center	29,994	0	880	85,930	116,804	73,789	31,988	2,177	15,806	123,760	10,591	12,961	23,552
70747	Marion Correctional Treatment Center	20,619	0	605	27,096	48,320	50,727	21,990	1,497	22,596	96,810	7,281	(1,097)	6,184
70749	Buckingham Correctional Center	25,068	0	736	135,479	161,283	61,672	26,736	1,820	7,455	97,683	8,852	29,261	38,113
70752	State Farm Correctional Complex	50,610	0	1,486	112,403	164,499	124,508	53,976	3,674	58,960	241,118	17,870	14,459	32,329
70753	Deerfield Correctional Center	33,158	0	973	102,897	137,028	81,574	35,363	2,407	80,205	199,549	11,708	9,095	20,803
70754	Augusta Correctional Center	13,833	0	406	241,753	255,992	34,032	14,753	1,004	21,355	71,144	4,884	37,991	42,875
70756	Department of Corrections - Division of Institutions	8,602	0	253	1,170	10,025	21,163	9,175	624	51,419	82,381	3,037	(14,254)	(11,217)
70757	Western Region Correctional Field Units	13,376	0	393	21,670	35,439	32,907	14,265	971	8,007	56,150	4,723	1,814	6,537
70761	Eastern Reg Corr Field Unit	12,670	0	372	19,795	32,837	31,171	13,513	920	24,279	69,883	4,474	(1,396)	3,078
70767	Adult Community Service	159,749	0	4,689	175,798	340,236	393,006	170,372	11,596	77,922	652,896	56,406	(316)	56,090
70768	Keen Mountain Correctional Center	27,872	0	818	9,219	37,909	68,570	29,726	2,023	9,008	109,327	9,841	794	10,635
70769	Greensville Correctional Center	43,045	0	1,264	315,293	359,602	105,898	45,908	3,125	7,826	162,757	15,199	66,840	82,039
70770	Dillwyn Correctional Center	28,503	0	837	46,770	76,110	70,123	30,399	2,069	45,434	148,025	10,064	3,779	13,843
70771	Indian Creek Correctional Center	19,415	0	570	54,267	74,252	47,764	20,706	1,409	14,147	84,026	6,855	6,938	13,793
70772	Haynesville Correctional Center	28,802	0	846	78,936	108,584	70,858	30,718	2,091	26,981	130,648	10,170	17,478	27,648
70773	Coffeewood Correctional Center	20,564	0	604	81,533	102,701	50,590	21,931	1,493	23,034	97,048	7,261	16,942	24,203
70774	Lunenburg Correctional Center	23,012	0	676	32,328	56,016	56,612	24,542	1,670	20,815	103,639	8,125	2,278	10,403
70775	Pocahontas State Correctional Center	25,659	0	753	39,436	65,848	63,124	27,365	1,863	23,367	115,719	9,060	2,859	11,919
70776	Green Rock Correctional Center	25,473	0	748	39,890	66,111	62,669	27,167	1,849	40,556	132,241	8,995	3,800	12,795
70777	Department of Juvenile Justice	21,494	0	631	226,266	248,391	52,879	22,924	1,560	677	78,040	7,589	87,762	95,351
70779	Sussex State Prison Complex	36,365	0	1,068	204,569	242,002	89,464	38,784	2,640	465,201	596,089	12,840	(63,777)	(50,937)
70785	River North Correctional Center	31,332	0	920	35,382	67,634	77,082	33,416	2,274	30,966	143,738	11,063	751	11,814
70961	Virginia Capitol Police	11,727	0	344	37,400	49,471	28,851	12,507	851	3,748	45,957	4,141	7,296	11,437
70999	Department of Alcoholic Beverage Control	26,644	0	782	6,239	33,665	65,549	28,416	1,934	90,656	186,555	9,408	(16,046)	(6,638)
	Total for VRS Virginia Sickness and Disability Program[1]	15,822,011	0	464,452	27,769,510	44,055,973	38,924,607	16,874,214	1,148,542	28,209,003	85,156,366	5,586,660	(75,234)	5,511,426

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

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

Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
	VRS Virginia Sickness and Disability Program - Plan Total[1]	**(22,617,262)**	**(4,159,352)**	**(5,697,178)**	**(4,131,685)**	**(795,128)**	**(3,699,771)**
	Employer Allocation						
21156	Department of State Police - Troopers	(635,813)	(172,940)	(204,019)	(156,132)	(71,441)	(103,353)
30100	General Assembly - Senate	(23,646)	(1,504)	(2,125)	249	4,030	(1,295)
30101	House of Delegates	(33,409)	1,659	(713)	3,248	9,523	5,474
30103	Magistrate System	(92,031)	(18,195)	(23,816)	(16,209)	(3,135)	(19,403)
30107	Division of Legislative Services	(23,847)	(2,805)	(4,281)	(2,018)	2,141	748
30109	Division of Legislative Automated Systems	(11,376)	(3,519)	(4,021)	(3,153)	(1,710)	(3,385)
30110	Joint Legislative Audit and Review Commission	(13,543)	(2,113)	(1,831)	(924)	1,105	(864)
30111	Supreme Court	(90,338)	(15,477)	(20,906)	(13,047)	216	(15,148)
30112	Judicial Inquiry and Review Commission	(1,876)	(26)	(19)	294	524	160
30114	General District Courts	(169,274)	(38,878)	(51,101)	(38,413)	(14,845)	(36,438)
30115	Juvenile and Domestic Relations District Courts	(99,501)	(18,965)	(27,336)	(19,947)	(5,556)	(21,307)
30116	Combined District Courts	(28,489)	(5,956)	(10,372)	(9,206)	(4,683)	(6,450)
30117	Virginia State Bar	(19,598)	2,956	598	2,521	6,597	1,830
30119	Office of the Lieutenant Governor	(1,267)	(506)	(629)	(539)	(397)	(325)
30121	Office of the Governor	(14,037)	(5,151)	(5,696)	(5,115)	(3,776)	(5,879)
30122	Department of Planning and Budget	(15,881)	(915)	(3,068)	(2,243)	679	(1,983)
30123	Department of Military Affairs	(74,273)	(13,582)	(15,812)	(10,230)	677	(4,284)
30125	Virginia Court of Appeals	(43,472)	(19,140)	(22,098)	(19,109)	(12,861)	(4,560)
30127	Department of Emergency Management	(75,186)	(28,964)	(28,006)	(16,667)	(7,791)	(12,704)
30128	Virginia Veterans Care Center	(60,114)	(17,999)	(18,189)	(14,482)	(7,082)	(19,956)
30129	Department of Human Resource Management	(38,250)	(4,049)	(5,473)	(2,574)	3,409	(2,763)
30132	Virginia Department of Elections	(31,607)	(9,397)	(8,313)	(6,196)	(2,707)	(3,094)
30133	Auditor of Public Accounts	(28,931)	2,159	(3,584)	(1,063)	5,247	4,595
30136	Virginia Information Technologies Agency (VITA)	(171,592)	(65,516)	(73,937)	(62,629)	(42,001)	(72,493)
30140	Department of Criminal Justice Services	(70,650)	(27,758)	(25,864)	(20,526)	(11,928)	(12,155)
30141	Office of the Attorney General and Department of Law	(230,856)	(86,296)	(97,537)	(82,426)	(54,609)	(87,043)
30143	Office of the Attorney General - Division of Debt Collection	(3,821)	850	(1,141)	(1,328)	(350)	(1,343)
30146	Science Museum of Virginia	(14,434)	(451)	(5,244)	(6,808)	(3,914)	(4,078)
30147	Office of the State Inspector General	(11,429)	456	(244)	351	2,561	2,515
30148	Virginia Commission for the Arts	(3,042)	(1,563)	(1,405)	(1,198)	(975)	(1,137)
30151	Department of Accounts	(38,762)	3,350	115	3,758	11,576	7,717
30152	Department of the Treasury	(34,636)	(2,509)	(4,025)	(570)	4,784	(1,597)
30154	Department of Motor Vehicles	(319,641)	(1,192)	(21,504)	9,066	67,450	38,508
30156	Department of State Police	(209,880)	(53,882)	(57,367)	(33,856)	(3,524)	(6,966)
30157	Compensation Board	(3,796)	(220)	(416)	27	615	806
30160	Virginia Criminal Sentencing Commission	(4,548)	(1,336)	(1,517)	(1,259)	(734)	(2,157)
30161	Department of Taxation	(199,305)	(21,777)	(42,653)	(30,927)	1,478	(23,702)
30162	Department of Accounts - Transfer Payments (CHRF)	(1,445)	(680)	(753)	(685)	(536)	(1,016)
30164	Virginia Management Fellows Administration	(4,895)	(824)	(673)	(1,450)	(815)	478
30165	Department of Housing and Community Development	(63,600)	(25,813)	(24,404)	(16,513)	(8,200)	(5,249)
30166	Secretary of the Commonwealth	(4,822)	(2,089)	(2,007)	(1,868)	(1,331)	(1,994)
30171	State Corporation Commission	(245,345)	(58,035)	(75,460)	(57,450)	(22,532)	(52,605)
30172	Virginia State Lottery	(155,114)	(49,510)	(50,233)	(33,599)	(13,462)	(16,751)
30174	Commonwealth Savings Plan	(72,303)	(23,684)	(21,542)	(14,678)	(6,248)	(13,669)
30180	Secretary of Administration	(17,710)	(10,329)	(10,343)	(8,760)	(7,343)	(9,431)
30181	Department of Labor and Industry	(48,836)	(14,171)	(14,573)	(9,542)	(2,957)	(9,958)
30182	Virginia Employment Commission	(185,624)	(40,960)	(22,734)	22,508	58,917	150,129
30183	Secretary of Natural and Historic Resources	(1,190)	(1,299)	(1,353)	(1,298)	(1,130)	(940)
30185	Secretary of Education	1,699	1,016	984	882	869	1,009
30186	Secretary of Transportation	(1,723)	(1,113)	(1,515)	(1,410)	(1,201)	(1,788)
30187	Secretary of Public Safety	2,906	3,545	2,985	2,760	2,819	5,078
30188	Secretary of Health and Human Resources	(2,178)	(1,693)	(1,690)	(1,538)	(1,285)	(755)
30190	Secretary of Finance	2	707	637	723	961	1,597
30191	Virginia Workers' Compensation Commission	(73,347)	(4,473)	(11,005)	(5,650)	6,752	(6,883)
30192	Secretary of Commerce and Trade	(4,394)	(2,445)	(2,639)	(2,504)	(2,133)	(801)
30193	Secretary of Agriculture and Forestry	(340)	1,015	948	993	944	(426)
30194	Department of General Services	(165,727)	(21,906)	(31,343)	(21,327)	3,791	(25,803)
30195	Secretary of Labor	(1,318)	(832)	(873)	(832)	(539)	312
30199	Department of Conservation and Recreation	(131,880)	(28,578)	(40,636)	(31,492)	(11,849)	(18,168)
30200	Office of Children's Services	(5,305)	(900)	(1,437)	(1,174)	(328)	(566)
30201	Department of Education - Central Office Operations	(260,962)	(112,518)	(115,492)	(97,109)	(62,758)	(35,773)
30202	The Library of Virginia	(36,194)	(7,048)	(9,451)	(6,362)	(921)	(1,759)
30203	Woodrow Wilson Rehabilitation Center	(10,563)	14,572	60	(2,876)	2,890	(7,567)
30204	The College of William and Mary	(287,135)	(90,265)	(116,433)	(101,456)	(63,331)	(102,486)
30207	University of Virginia - Academic Division	(1,513,441)	(142,276)	(292,852)	(214,723)	13,643	(235,232)
30208	Virginia Polytechnic Institute and State University	(647,591)	(33,184)	(105,469)	(57,902)	51,028	(56,086)
30211	Virginia Military Institute	(100,064)	(31,759)	(34,645)	(26,244)	(13,217)	(19,457)

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

Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
30212	Virginia State University	(220,284)	(66,279)	(91,770)	(83,500)	(55,291)	(99,875)
30213	Norfolk State University	(185,395)	(33,531)	(49,581)	(33,845)	(6,401)	(29,687)
30214	Longwood University	(65,653)	(1,659)	(17,453)	(17,442)	(5,207)	(14,569)
30215	University of Mary Washington	(57,070)	2,266	(11,836)	(10,298)	830	(10,600)
30216	James Madison University	(605,454)	(126,720)	(159,930)	(121,591)	(39,428)	(121,025)
30217	Radford University	(219,508)	(18,007)	(14,369)	(4,613)	28,646	9,734
30218	Virginia School for Deaf and Blind	(22,020)	(19)	(1,845)	222	4,048	339
30221	Old Dominion University	(438,071)	(93,468)	(125,450)	(96,281)	(34,655)	(97,030)
30222	Department of Professional and Occupational Regulation	(34,206)	642	(7,606)	(6,187)	299	(5,943)
30223	Department of Health Professions	(99,534)	(26,108)	(26,742)	(18,991)	(6,030)	(13,502)
30226	Board of Accountancy	(3,718)	(320)	(516)	(462)	134	239
30233	Board of Bar Examiners	(1,526)	387	(295)	(183)	187	(32)
30234	Cooperative Extension and Agricultural Research Service	(21,756)	(6,176)	(6,196)	(3,811)	(1,097)	(8,965)
30236	Virginia Commonwealth University	(1,363,207)	(296,137)	(367,885)	(296,662)	(114,503)	(302,291)
30238	Virginia Museum of Fine Arts	(75,212)	(17,773)	(20,676)	(14,709)	(4,396)	(11,735)
30239	Frontier Culture Museum of Virginia	(7,599)	(1,477)	(2,346)	(2,246)	(1,182)	(2,550)
30241	Richard Bland College	(29,327)	(13,830)	(14,299)	(13,962)	(10,727)	(11,417)
30242	Christopher Newport University	(162,182)	(27,500)	(39,311)	(28,431)	(4,994)	(18,583)
30245	State Council of Higher Education for Virginia	(22,066)	(3,665)	(5,909)	(5,124)	(2,014)	(4,564)
30246	University of Virginia's College at Wise	(40,323)	(8,780)	(13,568)	(10,962)	(5,196)	(15,131)
30247	George Mason University	(957,912)	(287,157)	(285,704)	(201,495)	(81,637)	(155,041)
30261	Virginia Community College System - Central Office Operations	(82,494)	(15,876)	(22,856)	(11,794)	1,015	(12,496)
30262	Department of Rehabilitative Services	(278,807)	(84,059)	(102,504)	(74,797)	(34,552)	(84,014)
30263	Dept for Aging and Rehabilitative Services	(2,254)	866	18	292	1,040	779
30268	Virginia Institute of Marine Science	(55,290)	(14,558)	(19,628)	(15,962)	(8,321)	(17,920)
30270	Virginia Community College System - Shared Services	(34,397)	(5,430)	(6,149)	(5,031)	(1,405)	(4,380)
30275	New River Community College	(26,725)	(3,011)	(5,474)	(3,285)	1,077	(768)
30276	Southside Virginia Community College	(27,432)	(2,230)	(10,219)	(8,937)	(3,596)	(7,670)
30277	Paul D. Camp Community College	(13,128)	107	(1,749)	(866)	1,414	(1,166)
30278	Rappahannock Community College	(30,978)	(6,186)	(7,551)	(5,834)	(1,120)	(2,604)
30279	Danville Community College	(24,298)	(4,258)	(8,755)	(6,814)	(1,974)	(673)
30280	Northern Virginia Community College	(297,362)	19,557	(19,245)	(1,992)	55,228	3,311
30282	Piedmont Virginia Community College	(29,682)	2,924	(2,844)	386	6,415	(98)
30283	J Sargeant Reynolds Community College	(43,043)	8,934	(5,266)	(642)	11,083	1,033
30284	Eastern Shore Community College	(8,911)	(1,033)	(4,260)	(3,991)	(2,209)	(3,608)
30285	Patrick Henry Community College	(48,024)	(6,999)	(8,209)	(3,939)	2,977	(5,635)
30286	Virginia Western Community College	(42,891)	(3,801)	(9,841)	(6,560)	1,506	(6,126)
30287	Mountain Gateway Community College	(15,493)	(3,552)	(5,929)	(4,500)	(2,069)	(4,264)
30288	Wytheville Community College	(17,649)	(1,124)	(6,766)	(7,883)	(4,287)	(5,152)
30290	Brightpoint Community College	(64,319)	(8,608)	(15,022)	(10,742)	(790)	(9,160)
30291	Blue Ridge Community College	(46,062)	(8,696)	(12,793)	(10,092)	(3,275)	(5,282)
30292	Central Virginia Community College	(35,873)	(4,437)	(7,959)	(6,397)	(681)	(430)
30293	Virginia Peninsula Community College	7,454	34,469	8,938	7,067	14,441	3,871
30294	Southwest Virginia Community College	(44,983)	(18,822)	(15,995)	(11,350)	(6,199)	(6,072)
30295	Tidewater Community College	(62,617)	32,273	9,739	19,016	41,595	32,525
30296	Virginia Highlands Community College	(21,203)	(2,600)	(6,927)	(6,413)	(2,753)	(4,155)
30297	Germanna Community College	(98,551)	(35,637)	(36,682)	(29,925)	(17,966)	(22,905)
30298	Laurel Ridge Community College	(43,907)	(3,358)	(7,609)	(3,515)	3,945	(4,642)
30299	Mountain Empire Community College	(30,748)	(8,948)	(10,105)	(7,387)	(3,208)	(3,591)
30301	Department of Agriculture and Consumer Services	(118,738)	(19,070)	(30,693)	(23,267)	(5,190)	(26,588)
30310	Virginia Economic Development Partnership	(123,049)	(55,205)	(50,930)	(41,377)	(28,367)	(38,335)
30320	Virginia Tourism Authority	(23,342)	(1,415)	(3,829)	(1,999)	1,775	(1,237)
30330	Virginia - Israel Advisory Board	(896)	(86)	(147)	(107)	(30)	(74)
30350	Department of Small Business and Supplier Diversity	(19,009)	(5,152)	(6,287)	(5,193)	(2,398)	777
30400	Jamestown-Yorktown Commemoration	5,205	5,700	2,347	352	402	3,834
30402	Marine Resources Commission	(22,567)	(6,131)	(6,331)	(4,805)	(1,838)	(3,114)
30403	Department of Wildlife Resources	(66,064)	(10,691)	(16,807)	(11,730)	(1,323)	(10,522)
30405	Virginia Racing Commission	(4,336)	(2,228)	(1,884)	(1,310)	(929)	(1,826)
30407	Virginia Port Authority	128	2	(31)	(6)	39	14
30409	Department of Energy	(58,179)	(13,069)	(17,321)	(13,994)	(5,424)	(15,750)
30411	Department of Forestry	(55,609)	(13,835)	(17,919)	(14,673)	(6,792)	(13,840)
30413	Commission on Virginia Alcohol Safety Action Program	(1,635)	352	(107)	(29)	351	(275)
30417	Gunston Hall	(1,194)	(546)	(786)	(912)	(764)	(756)
30423	Department of Historic Resources	(13,670)	(2,751)	(3,144)	(1,488)	728	391
30425	Jamestown - Yorktown Foundation	(31,325)	(3,133)	(8,805)	(8,589)	(3,111)	(4,736)
30440	Department of Environmental Quality	(254,062)	(51,136)	(68,942)	(50,873)	(13,124)	(51,032)
30454	Office Of Commonwealth Preparedness	(2,764)	(2,035)	(2,123)	(2,033)	(1,732)	(890)
30501	Va Dept Of Transportation	(4,956,874)	(3,210,797)	(3,356,272)	(3,208,180)	(2,520,929)	(298,827)
30505	Department of Rail and Public Transportation	(27,137)	(5,391)	(4,080)	(1,294)	2,064	(4,565)

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

Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
30506	Motor Vehicle Dealer Board	(4,548)	(357)	(832)	(404)	412	274
30510	Va Dept Of Transportation Central Office	743,798	745,213	746,495	739,910	643,722	0
30511	Va Dept Of Transportation Bristol	190,199	192,654	189,165	188,566	164,053	0
30512	Va Dept Of Transportation Salem	252,664	248,934	250,574	251,487	218,795	0
30513	Va Dept Of Transportation Lynchburg	155,780	158,839	161,780	161,263	140,297	0
30514	Va Dept Of Transportation Richmond	262,841	262,025	266,556	270,264	235,133	0
30515	Va Dept Of Transportation Hampton Roads	299,660	299,777	293,786	294,476	256,194	0
30516	Va Dept Of Transportation Fredericksburg	188,157	185,410	180,578	179,273	155,968	0
30517	Va Dept Of Transportation Culpeper	153,600	157,626	159,020	161,251	140,287	0
30518	Va Dept Of Transportation Staunton	211,605	210,777	209,480	210,295	182,955	0
30519	Va Dept Of Transportation Nova	398,637	392,506	389,647	391,815	340,879	0
30601	Department of Health	(661,088)	(9,713)	(74,158)	(19,215)	98,993	11,225
30602	Department of Medical Assistance Services	(228,316)	(60,479)	(51,990)	(28,935)	3,381	1,054
30606	Virginia Board for People With Disabilities	(2,293)	10	(117)	205	618	217
30701	Department of Corrections - Central Administration	(173,336)	(59,357)	(63,415)	(50,636)	(29,852)	(52,857)
30702	Department for the Blind and Vision Impaired	(40,479)	(10,676)	(14,791)	(12,013)	(6,113)	(15,949)
30703	Central State Hospital	(176,393)	(27,507)	(37,738)	(33,068)	(7,978)	(38,596)
30704	Eastern State Hospital	(144,498)	(34,382)	(30,377)	(14,816)	5,293	(30,391)
30705	Southwestern Virginia Mental Health Institute	(150,851)	(45,110)	(45,710)	(35,569)	(17,187)	(21,593)
30706	Western State Hospital	(168,938)	(30,003)	(39,864)	(29,562)	(5,983)	(32,103)
30707	Central Virginia Training Center	87,187	45,688	13,116	1,172	1,052	43
30708	Commonwealth Center for Children and Adolescents	(20,358)	9,905	5,220	4,688	7,965	(2,677)
30711	Virginia Correctional Enterprises	(14,663)	12,041	1,102	2,638	7,194	(1,075)
30716	Virginia Correctional Center for Women	(26,221)	(4,450)	(4,592)	(182)	3,184	(6,063)
30718	Bland Correctional Center	(18,798)	(4,163)	(4,837)	(3,342)	(717)	(2,337)
30720	Department of Behavioral Health & Developmental Services	(265,092)	(82,420)	(84,997)	(66,217)	(34,276)	(65,026)
30723	Southeastern Virginia Training Center	(66,872)	(15,707)	(19,480)	(16,867)	(8,102)	(12,662)
30724	Catawba Hospital	(86,625)	(27,260)	(28,879)	(19,166)	(8,119)	(15,295)
30725	Northern Va Training Center	10,880	0	0	0	0	0
30728	Northern Virginia Mental Health Institute	(145,390)	(41,137)	(40,540)	(32,750)	(15,959)	(39,809)
30729	Piedmont Geriatric Hospital	(69,688)	(11,362)	(15,797)	(13,281)	(4,246)	(19,101)
30733	Sussex I Correctional Center	20,319	16,894	17,156	17,398	15,140	0
30734	Sussex II Correctional Center	17,578	14,846	15,224	14,408	12,537	0
30735	Wallen Ridge Correctional Center	(27,495)	(6,404)	(7,563)	(4,904)	(1,026)	(1,908)
30737	St. Brides Correctional Center	(21,725)	(6,463)	(7,623)	(5,581)	(2,621)	(7,440)
30738	Southwestern Va Training Ctr	41,028	6,720	316	0	0	0
30739	Southern Virginia Mental Health Institute	(35,761)	(481)	(4,906)	(6,693)	(1,397)	(12,638)
30741	Red Onion Correctional Center	(27,125)	(5,922)	(7,261)	(4,118)	(298)	(3,335)
30742	Department of Corrections - Academy For Staff Development	(49,983)	(18,880)	(19,034)	(15,166)	(9,218)	(11,575)
30743	Fluvanna Women's Correctional Center	(56,517)	(12,270)	(8,222)	(4,531)	1,382	(4,047)
30745	Nottoway Correctional Center	(22,031)	(945)	(2,235)	(1,082)	2,389	(4,891)
30747	Marion Correctional Treatment Center	(24,964)	(5,992)	(5,316)	(2,017)	1,158	(1,254)
30748	Hiram W. Davis Medical Center	(53,167)	(14,876)	(13,778)	(8,812)	(2,246)	(9,132)
30749	Buckingham Correctional Center	(19,967)	(3,294)	(5,880)	(5,400)	(2,331)	(5,748)
30751	Department for the Deaf and Hard-of-Hearing	(1,715)	135	(72)	(94)	226	(56)
30752	State Farm Correctional Complex	(40,088)	(15,492)	(18,226)	(18,489)	(14,219)	(33,236)
30753	Deerfield Correctional Center	(37,660)	(12,529)	(17,602)	(16,660)	(12,236)	(25,795)
30754	Augusta Correctional Center	(25,474)	(9,889)	(11,718)	(10,193)	(7,533)	(17,584)
30756	Department of Corrections - Division of Institutions	(183,091)	(57,829)	(62,715)	(49,214)	(26,462)	(53,592)
30757	Western Region Correctional Field Units	(8,006)	(2,166)	(1,893)	(1,445)	(487)	(1,189)
30761	Eastern Reg Corr Field Unit	(13,244)	(4,610)	(5,901)	(5,476)	(3,762)	(4,835)
30765	Department of Social Services	(346,323)	10,251	(24,339)	1,234	60,341	(51,294)
30766	Virginia Parole Board	(2,356)	(375)	(619)	(847)	(376)	147
30767	Adult Community Service	(68,474)	(22,879)	(23,840)	(17,677)	(9,029)	(18,923)
30768	Keen Mountain Correctional Center	(19,652)	(5,193)	(5,223)	(2,898)	(353)	(3,135)
30769	Greensville Correctional Center	(74,948)	(28,815)	(32,688)	(28,898)	(21,145)	(50,920)
30770	Dillwyn Correctional Center	(17,605)	75	(2,705)	(1,515)	1,559	(2,201)
30771	Indian Creek Correctional Center	(17,436)	(4,173)	(5,666)	(4,216)	(1,865)	(5,265)
30772	Haynesville Correctional Center	(20,329)	(531)	(1,908)	(871)	2,555	569
30773	Coffeewood Correctional Center	(27,313)	(10,420)	(11,029)	(9,421)	(6,385)	(16,003)
30774	Lunenburg Correctional Center	(23,256)	(7,390)	(8,471)	(7,921)	(5,239)	(12,776)
30775	Pocahontas State Correctional Center	(20,608)	(5,053)	(5,194)	(1,772)	1,014	(2,208)
30776	Green Rock Correctional Center	(24,227)	(5,313)	(5,886)	(3,838)	(532)	(3,835)
30777	Department of Juvenile Justice	(340,001)	(84,783)	(108,206)	(88,428)	(43,693)	(115,244)
30778	Department of Forensic Science	(106,936)	(12,078)	(17,795)	(8,397)	7,979	(5,294)
30779	Sussex State Prison Complex	(71,907)	(46,416)	(48,540)	(46,378)	(36,542)	1,435
30785	River North Correctional Center	(22,748)	(5,672)	(5,927)	(3,588)	(616)	(5,467)
30794	Virginia Center for Behavioral Rehabilitation	(154,516)	(50,570)	(48,141)	(41,276)	(25,236)	(51,519)
30840	Virginia Housing Commission	(2,578)	(1,749)	(1,818)	(1,748)	(1,598)	(2,162)

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

Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
30841	Department of Aviation	(12,277)	(1,621)	(1,985)	(1,389)	503	(1,345)
30848	Indigent Defense Commission	(228,895)	(72,146)	(84,803)	(66,511)	(35,921)	(61,177)
30851	Virginia Tobacco Region Revitalization Commission	(2,883)	(284)	(859)	(644)	(139)	(1,443)
30852	Virginia Foundation For Healthy Youth	(3,663)	454	(40)	409	1,166	325
30856	Virginia Opioid Abatement Authority	(7,541)	(5,142)	(5,342)	(5,138)	(4,705)	(7,148)
30882	Behavioral Health Commission	(3,235)	(2,150)	(2,241)	(2,149)	(1,915)	(1,362)
30883	Virginia American Revolution 250 Commission	(8,752)	(6,022)	(6,249)	(6,018)	(5,525)	(10,079)
30902	Puller Veterans Care Center	(10,312)	(7,017)	(7,292)	(7,012)	(6,417)	(9,299)
30903	Jones & Cabacoy Veterans Care Center	(40,064)	(27,316)	(28,379)	(27,297)	(24,995)	(37,898)
30912	Department of Veterans Services	(103,597)	(36,518)	(37,879)	(32,798)	(21,647)	(35,080)
30913	Veterans Services Foundation	(159)	124	137	211	281	382
30922	Sitter-Barfoot Veterans Care Center	(40,054)	5,965	(998)	2,933	11,205	2,660
30937	Southern Virginia Higher Education Center	(12,753)	(3,128)	(5,157)	(4,965)	(2,968)	(3,141)
30938	New College Institute	(4,178)	(574)	(426)	616	1,240	68
30942	Virginia Museum of Natural History	(7,318)	(1,697)	(2,749)	(2,054)	(898)	(1,125)
30948	Southwest Virginia Higher Education Center	(3,980)	(265)	(1,459)	(1,315)	(484)	(594)
30957	Commonwealth's Attorneys' Services Council	(2,191)	(217)	(265)	(120)	219	4
30960	Department of Fire Programs	(24,656)	(6,614)	(6,819)	(4,145)	(951)	(4,921)
30961	Virginia Capitol Police	(6,563)	(2,883)	(2,795)	(2,587)	(1,747)	(1,018)
30977	Virginia Cannabis Control Authority	(18,580)	(12,605)	(13,103)	(12,596)	(11,432)	(15,720)
30999	Department of Alcoholic Beverage Control	(460,464)	(162,135)	(163,153)	(126,504)	(66,242)	(23,606)
35522	Virginia Passenger Rail Authority	(76,419)	(50,792)	(52,487)	(49,829)	(43,230)	(35,166)
35885	Fort Monroe Authority	(5,683)	(358)	(1,019)	(343)	806	358
70156	Department of State Police	600	1,301	742	556	707	997
70203	Woodrow Wilson Rehabilitation Center	566	1,154	557	390	517	458
70204	The College of William and Mary	(8,667)	(2,310)	(2,910)	(2,498)	(1,527)	(2,323)
70207	University of Virginia - Academic Division	(28,606)	(12,461)	(10,376)	(7,485)	(4,824)	(8,229)
70208	Virginia Polytechnic Institute and State University	(13,775)	(3,849)	(4,671)	(3,966)	(2,052)	(2,573)
70211	Virginia Military Institute	(2,999)	(547)	(711)	(478)	(154)	(1,236)
70212	Virginia State University	(8,111)	(2,721)	(2,151)	(1,607)	(739)	(537)
70213	Norfolk State University	(8,726)	(3,890)	(5,562)	(5,924)	(4,749)	(4,649)
70214	Longwood University	(234)	1,642	944	1,024	1,347	754
70215	University of Mary Washington	(2,084)	958	438	483	1,055	556
70216	James Madison University	(7,696)	(987)	(1,401)	(823)	287	(1,008)
70217	Radford University	(930)	2,663	2,044	2,005	2,444	2,345
70221	Old Dominion University	(10,488)	(1,295)	(2,680)	(2,012)	(384)	(2,646)
70236	Virginia Commonwealth University	(30,146)	(6,700)	(8,405)	(8,940)	(4,142)	2,741
70241	Richard Bland College	(766)	(24)	(45)	78	198	176
70242	Christopher Newport University	(8,093)	(3,208)	(3,613)	(3,361)	(2,258)	(2,793)
70246	University of Virginia's College at Wise	(2,288)	(861)	(817)	(651)	(354)	(670)
70247	George Mason University	(16,937)	(5,015)	(6,456)	(4,802)	(2,690)	(7,315)
70280	Northern Virginia Community College	(9,026)	895	(796)	(808)	1,283	1,996
70282	Piedmont Virginia Community College	(935)	(303)	(294)	(329)	(186)	(351)
70283	J Sargeant Reynolds Community College	277	1,757	1,411	1,351	1,520	694
70286	Virginia Western Community College	(668)	355	322	416	645	711
70288	Wytheville Community College	(654)	(445)	(463)	(445)	(407)	(580)
70291	Blue Ridge Community College	(164)	163	115	74	81	63
70292	Central Virginia Community College	(1,515)	(554)	(592)	(425)	(206)	18
70293	Virginia Peninsula Community College	640	1,229	912	1,045	1,172	744
70294	Southwest Virginia Community College	(1,391)	(609)	(861)	(756)	(578)	(964)
70296	Virginia Highlands Community College	(679)	(309)	(393)	(326)	(235)	(125)
70297	Germanna Community College	(826)	(240)	(254)	(167)	(43)	(24)
70298	Laurel Ridge Community College	(1,423)	(262)	(357)	(459)	(311)	(802)
70299	Mountain Empire Community College	(631)	(204)	(381)	(333)	(229)	(301)
70402	Marine Resources Commission	(15,867)	(1,772)	(1,165)	(7)	2,110	(1,299)
70403	Department of Wildlife Resources	(41,210)	(6,578)	(14,445)	(13,586)	(7,204)	(7,349)
70716	Virginia Correctional Center for Women	(53,431)	(17,957)	(18,400)	(10,933)	(5,741)	(26,527)
70718	Bland Correctional Center	(36,699)	(7,702)	(10,699)	(8,239)	(2,951)	(3,237)
70733	Sussex I Correctional Center	74,223	72,870	64,303	56,875	49,480	0
70734	Sussex II Correctional Center	62,165	66,573	62,727	58,403	50,809	0
70735	Wallen Ridge Correctional Center	(62,924)	(9,094)	(15,122)	(11,458)	(1,237)	(2,562)
70737	St Brides Correctional Center	(24,350)	(270)	(5,199)	(4,190)	(63)	(12,256)
70741	Red Onion Correctional Center	(58,430)	(6,208)	(12,704)	(8,771)	570	(4,681)
70743	Fluvanna Women's Correctional Center	(14,132)	7,797	4,435	6,354	9,331	(7,242)
70745	Nottoway Correctional Center	(27,474)	8,803	4,641	4,890	9,410	(7,227)
70747	Marion Correctional Treatment Center	(29,471)	(5,440)	(6,597)	(5,141)	(758)	(1,083)
70749	Buckingham Correctional Center	(9,822)	21,526	15,370	11,549	15,814	9,164
70752	State Farm Correctional Complex	(55,005)	7,321	(1,923)	(6,700)	2,379	(22,691)
70753	Deerfield Correctional Center	(37,258)	2,971	(7,774)	(10,119)	(3,768)	(6,573)

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Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
70754	Augusta Correctional Center	15,869	36,542	40,124	37,970	37,745	16,597
70756	Department of Corrections - Division of Institutions	(26,549)	(16,757)	(12,474)	(5,684)	(3,876)	(7,017)
70757	Western Region Correctional Field Units	(16,716)	(1,222)	(2,664)	(1,718)	1,063	546
70761	Eastern Reg Corr Field Unit	(18,389)	(2,549)	(4,605)	(4,077)	(1,775)	(5,651)
70767	Adult Community Service	(227,882)	(37,400)	(39,746)	(15,983)	16,315	(7,964)
70768	Keen Mountain Correctional Center	(39,173)	(7,175)	(9,574)	(7,235)	(1,462)	(6,799)
70769	Greensville Correctional Center	2,262	55,825	42,451	35,170	41,362	19,775
70770	Dillwyn Correctional Center	(37,149)	(3,100)	(7,109)	(7,448)	(2,277)	(14,832)
70771	Indian Creek Correctional Center	(21,629)	2,832	677	1,668	5,208	1,468
70772	Haynesville Correctional Center	(24,198)	5,793	665	2,258	6,540	(13,123)
70773	Coffeewood Correctional Center	(13,594)	8,162	4,056	5,019	8,271	(6,261)
70774	Lunenburg Correctional Center	(28,061)	(669)	(5,213)	(4,168)	54	(9,568)
70775	Pocahontas State Correctional Center	(32,908)	(4,638)	(8,324)	(5,585)	108	1,477
70776	Green Rock Correctional Center	(32,691)	(2,928)	(7,987)	(8,267)	(3,512)	(10,745)
70777	Department of Juvenile Justice	30,141	41,831	28,241	26,104	29,046	14,988
70779	Sussex State Prison Complex	(115,588)	(73,164)	(76,698)	(73,100)	(53,038)	37,501
70785	River North Correctional Center	(40,630)	(4,354)	(9,451)	(7,237)	(1,378)	(13,054)
70961	Virginia Capitol Police	(9,117)	4,711	1,462	833	3,369	2,256
70999	Department of Alcoholic Beverage Control	(53,846)	(20,404)	(23,042)	(21,647)	(15,358)	(18,593)
	Total for VRS Virginia Sickness and Disability Program[1]	(22,617,262)	(4,159,352)	(5,697,178)	(4,131,685)	(795,128)	(3,699,771)

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

Virginia Sickness and Disability Program
Appendix 32 - Net OPEB Liability

Employer Code	Employer	June 30, 2023 Net OPEB Liability	June 30, 2024 Net OPEB Liability	Discount Rate Sensitivity: Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Discount Rate Sensitivity: Net OPEB Liability 1% Increase Discount Rate (7.75%)
	VRS Virginia Sickness and Disability Program - Plan Total[1]	**(315,878,209)**	**(353,863,540)**	**(329,554,331)**	**(375,392,190)**
	Employer Allocation				
21156	Department of State Police - Troopers	(7,763,086)	(8,599,096)	(8,008,368)	(9,122,256)
30100	General Assembly - Senate	(390,362)	(430,864)	(401,265)	(457,078)
30101	House of Delegates	(631,030)	(669,687)	(623,682)	(710,430)
30103	Magistrate System	(1,365,226)	(1,505,477)	(1,402,056)	(1,597,069)
30107	Division of Legislative Services	(402,713)	(429,449)	(399,947)	(455,576)
30109	Division of Legislative Automated Systems	(136,144)	(156,691)	(145,927)	(166,224)
30110	Joint Legislative Audit and Review Commission	(197,771)	(218,794)	(203,763)	(232,105)
30111	Supreme Court	(1,307,609)	(1,463,084)	(1,362,575)	(1,552,097)
30112	Judicial Inquiry and Review Commission	(27,134)	(28,380)	(26,430)	(30,106)
30114	General District Courts	(2,227,447)	(2,514,448)	(2,341,714)	(2,667,424)
30115	Juvenile and Domestic Relations District Courts	(1,390,496)	(1,568,677)	(1,460,914)	(1,664,114)
30116	Combined District Courts	(413,737)	(460,200)	(428,585)	(488,198)
30117	Virginia State Bar	(424,509)	(458,076)	(426,608)	(485,945)
30119	Office of the Lieutenant Governor	(10,677)	(12,279)	(11,436)	(13,026)
30121	Office of the Governor	(115,738)	(144,447)	(134,524)	(153,235)
30122	Department of Planning and Budget	(268,181)	(302,943)	(282,131)	(321,373)
30123	Department of Military Affairs	(1,058,476)	(1,142,201)	(1,063,735)	(1,211,691)
30125	Virginia Court of Appeals	(438,218)	(482,599)	(449,446)	(511,960)
30127	Department of Emergency Management	(792,380)	(896,867)	(835,255)	(951,432)
30128	Virginia Veterans Care Center	(671,273)	(811,444)	(755,701)	(860,812)
30129	Department of Human Resource Management	(565,833)	(634,831)	(591,220)	(673,454)
30132	Virginia Department of Elections	(317,236)	(346,255)	(322,469)	(367,321)
30133	Auditor of Public Accounts	(604,749)	(636,105)	(592,407)	(674,805)
30136	Virginia Information Technologies Agency (VITA)	(1,590,447)	(2,059,132)	(1,917,677)	(2,184,407)
30140	Department of Criminal Justice Services	(692,405)	(792,937)	(738,465)	(841,179)
30141	Office of the Attorney General and Department of Law	(2,393,693)	(2,891,490)	(2,692,854)	(3,067,405)
30143	Office of the Attorney General - Division of Debt Collection	(85,319)	(99,966)	(93,099)	(106,048)
30146	Science Museum of Virginia	(245,785)	(276,297)	(257,316)	(293,106)
30147	Office of the State Inspector General	(218,145)	(224,916)	(209,465)	(238,599)
30148	Virginia Commission for the Arts	(25,144)	(27,318)	(25,442)	(28,980)
30151	Department of Accounts	(755,675)	(805,889)	(750,527)	(854,918)
30152	Department of the Treasury	(525,242)	(584,653)	(544,490)	(620,223)
30154	Department of Motor Vehicles	(5,833,544)	(6,171,699)	(5,747,724)	(6,547,178)
30156	Department of State Police	(2,707,266)	(2,953,593)	(2,750,691)	(3,133,286)
30157	Compensation Board	(61,565)	(61,112)	(56,914)	(64,830)
30160	Virginia Criminal Sentencing Commission	(45,771)	(59,626)	(55,530)	(63,254)
30161	Department of Taxation	(3,045,097)	(3,391,534)	(3,158,548)	(3,597,871)
30162	Department of Accounts - Transfer Payments (CHRF)	(8,813)	(14,756)	(13,742)	(15,654)
30164	Virginia Management Fellows Administration	(45,518)	(46,392)	(43,205)	(49,214)
30165	Department of Housing and Community Development	(651,657)	(730,587)	(680,398)	(775,035)
30166	Secretary of the Commonwealth	(39,643)	(51,806)	(48,247)	(54,957)
30171	State Corporation Commission	(3,162,130)	(3,618,361)	(3,369,792)	(3,838,498)
30172	Virginia State Lottery	(1,774,288)	(1,963,943)	(1,829,027)	(2,083,427)
30174	Commonwealth Savings Plan	(772,575)	(881,934)	(821,348)	(935,590)
30180	Secretary of Administration	(105,693)	(143,952)	(134,063)	(152,710)
30181	Department of Labor and Industry	(573,888)	(673,544)	(627,274)	(714,521)
30182	Virginia Employment Commission	(3,357,375)	(2,942,517)	(2,740,376)	(3,121,536)
30183	Secretary of Natural and Historic Resources	(9,445)	(12,527)	(11,666)	(13,289)
30185	Secretary of Education	(6,823)	(2,123)	(1,977)	(2,252)
30186	Secretary of Transportation	(16,299)	(23,673)	(22,047)	(25,114)
30187	Secretary of Public Safety	(33,452)	(7,856)	(7,316)	(8,334)
30188	Secretary of Health and Human Resources	(14,436)	(16,809)	(15,654)	(17,831)
30190	Secretary of Finance	(21,985)	(18,472)	(17,203)	(19,595)
30191	Virginia Workers' Compensation Commission	(1,263,923)	(1,384,208)	(1,289,118)	(1,468,422)
30192	Secretary of Commerce and Trade	(33,862)	(30,149)	(28,078)	(31,983)
30193	Secretary of Agriculture and Forestry	(3,475)	(8,280)	(7,712)	(8,784)
30194	Department of General Services	(2,393,504)	(2,712,293)	(2,525,968)	(2,877,306)
30195	Secretary of Labor	(5,623)	(9,307)	(8,667)	(9,873)
30199	Department of Conservation and Recreation	(1,808,529)	(1,987,935)	(1,851,370)	(2,108,878)
30200	Office of Children's Services	(78,148)	(85,564)	(79,686)	(90,770)
30201	Department of Education - Central Office Operations	(2,486,183)	(2,815,020)	(2,621,638)	(2,986,282)
30202	The Library of Virginia	(529,886)	(562,218)	(523,596)	(596,423)
30203	Woodrow Wilson Rehabilitation Center	(589,239)	(670,890)	(624,802)	(711,706)

Virginia Sickness and Disability Program
Appendix 32 - Net OPEB Liability

Employer Code	Employer	June 30, 2023 Net OPEB Liability	June 30, 2024 Net OPEB Liability	Discount Rate Sensitivity: Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Discount Rate Sensitivity: Net OPEB Liability 1% Increase Discount Rate (7.75%)
30204	The College of William and Mary	(3,366,914)	(3,975,657)	(3,702,543)	(4,217,531)
30207	University of Virginia - Academic Division	(22,377,949)	(24,983,403)	(23,267,129)	(26,503,364)
30208	Virginia Polytechnic Institute and State University	(10,956,709)	(11,987,941)	(11,164,411)	(12,717,274)
30211	Virginia Military Institute	(1,162,021)	(1,311,631)	(1,221,526)	(1,391,429)
30212	Virginia State University	(2,428,819)	(3,007,168)	(2,800,586)	(3,190,120)
30213	Norfolk State University	(2,561,046)	(2,880,732)	(2,682,836)	(3,055,993)
30214	Longwood University	(1,132,487)	(1,274,192)	(1,186,659)	(1,351,712)
30215	University of Mary Washington	(1,132,992)	(1,242,203)	(1,156,868)	(1,317,777)
30216	James Madison University	(7,602,146)	(8,678,503)	(8,082,320)	(9,206,494)
30217	Radford University	(3,385,772)	(3,585,805)	(3,339,473)	(3,803,962)
30218	Virginia School for Deaf and Blind	(403,503)	(430,935)	(401,331)	(457,153)
30221	Old Dominion University	(5,649,324)	(6,486,106)	(6,040,533)	(6,880,714)
30222	Department of Professional and Occupational Regulation	(634,031)	(703,268)	(654,956)	(746,054)
30223	Department of Health Professions	(1,201,759)	(1,336,330)	(1,244,529)	(1,417,631)
30226	Board of Accountancy	(60,743)	(62,138)	(57,870)	(65,919)
30233	Board of Bar Examiners	(38,600)	(40,694)	(37,899)	(43,170)
30234	Cooperative Extension and Agricultural Research Service	(225,063)	(301,279)	(280,583)	(319,609)
30236	Virginia Commonwealth University	(17,134,655)	(19,509,169)	(18,168,957)	(20,696,085)
30238	Virginia Museum of Fine Arts	(928,492)	(1,052,638)	(980,325)	(1,116,679)
30239	Frontier Culture Museum of Virginia	(96,722)	(114,086)	(106,248)	(121,026)
30241	Richard Bland College	(243,195)	(297,210)	(276,793)	(315,292)
30242	Christopher Newport University	(2,232,627)	(2,451,284)	(2,282,889)	(2,600,417)
30245	State Council of Higher Education for Virginia	(301,190)	(334,790)	(311,791)	(355,159)
30246	University of Virginia's College at Wise	(560,842)	(657,585)	(612,411)	(697,591)
30247	George Mason University	(11,176,118)	(12,457,660)	(11,601,862)	(13,215,570)
30261	Virginia Community College System - Central Office Operations	(1,158,231)	(1,331,093)	(1,239,652)	(1,412,075)
30262	Department of Rehabilitative Services	(3,430,753)	(4,125,907)	(3,842,472)	(4,376,923)
30263	Dept for Aging and Rehabilitative Services	(72,241)	(76,541)	(71,283)	(81,197)
30268	Virginia Institute of Marine Science	(679,517)	(805,960)	(750,593)	(854,993)
30270	Virginia Community College System - Shared Services	(349,424)	(388,542)	(361,851)	(412,181)
30275	New River Community College	(417,812)	(450,964)	(419,984)	(478,400)
30276	Southside Virginia Community College	(470,248)	(540,987)	(503,823)	(573,900)
30277	Paul D. Camp Community College	(221,652)	(247,528)	(230,523)	(262,587)
30278	Rappahannock Community College	(406,946)	(456,236)	(424,894)	(483,993)
30279	Danville Community College	(421,382)	(453,759)	(422,588)	(481,365)
30280	Northern Virginia Community College	(5,833,323)	(6,290,915)	(5,858,751)	(6,673,647)
30282	Piedmont Virginia Community College	(584,185)	(647,783)	(603,282)	(687,193)
30283	J Sargeant Reynolds Community College	(1,172,919)	(1,270,193)	(1,182,935)	(1,347,470)
30284	Eastern Shore Community College	(142,777)	(172,048)	(160,229)	(182,516)
30285	Patrick Henry Community College	(678,885)	(761,090)	(708,805)	(807,394)
30286	Virginia Western Community College	(750,495)	(846,123)	(787,997)	(897,600)
30287	Mountain Gateway Community College	(210,059)	(246,218)	(229,304)	(261,198)
30288	Wytheville Community College	(315,657)	(353,793)	(329,488)	(375,317)
30290	Brightpoint Community College	(962,323)	(1,065,660)	(992,453)	(1,130,494)
30291	Blue Ridge Community College	(646,982)	(700,933)	(652,781)	(743,577)
30292	Central Virginia Community College	(544,416)	(574,533)	(535,064)	(609,487)
30293	Virginia Peninsula Community College	(762,846)	(834,481)	(777,155)	(885,250)
30294	Southwest Virginia Community College	(434,396)	(485,855)	(452,478)	(515,413)
30295	Tidewater Community College	(2,459,522)	(2,496,224)	(2,324,742)	(2,648,092)
30296	Virginia Highlands Community College	(338,811)	(373,645)	(347,976)	(396,377)
30297	Germanna Community College	(1,075,628)	(1,211,593)	(1,128,361)	(1,285,305)
30298	Laurel Ridge Community College	(738,271)	(820,079)	(763,742)	(869,971)
30299	Mountain Empire Community College	(382,307)	(416,073)	(387,490)	(441,386)
30301	Department of Agriculture and Consumer Services	(1,721,031)	(1,960,510)	(1,825,830)	(2,079,785)
30310	Virginia Economic Development Partnership	(1,032,859)	(1,262,727)	(1,175,982)	(1,339,549)
30320	Virginia Tourism Authority	(367,019)	(402,237)	(374,604)	(426,708)
30330	Virginia - Israel Advisory Board	(7,518)	(8,351)	(7,777)	(8,859)
30350	Department of Small Business and Supplier Diversity	(224,274)	(234,965)	(218,824)	(249,260)
30400	Jamestown-Yorktown Commemoration	(29,629)	0	0	0
30402	Marine Resources Commission	(262,653)	(295,016)	(274,749)	(312,964)
30403	Department of Wildlife Resources	(981,971)	(1,101,153)	(1,025,507)	(1,168,145)
30405	Virginia Racing Commission	(28,461)	(39,597)	(36,877)	(42,006)
30407	Virginia Port Authority	(4,738)	(5,025)	(4,680)	(5,331)
30409	Department of Energy	(787,200)	(914,313)	(851,502)	(969,938)
30411	Department of Forestry	(693,858)	(806,420)	(751,021)	(855,481)

Virginia Sickness and Disability Program
Appendix 32 - Net OPEB Liability

Employer Code	Employer	June 30, 2023 Net OPEB Liability	June 30, 2024 Net OPEB Liability	Discount Rate Sensitivity: Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Discount Rate Sensitivity: Net OPEB Liability 1% Increase Discount Rate (7.75%)
30413	Commission on Virginia Alcohol Safety Action Program	(36,452)	(41,897)	(39,019)	(44,446)
30417	Gunston Hall	(12,193)	(14,650)	(13,644)	(15,541)
30423	Department of Historic Resources	(200,835)	(217,343)	(202,412)	(230,566)
30425	Jamestown - Yorktown Foundation	(508,122)	(556,061)	(517,862)	(589,891)
30440	Department of Environmental Quality	(3,531,234)	(4,010,902)	(3,735,367)	(4,254,920)
30454	Office Of Commonwealth Preparedness	(18,890)	(20,241)	(18,851)	(21,472)
30501	Va Dept Of Transportation	(30,040,648)	(33,474,677)	(31,175,082)	(35,511,238)
30505	Department of Rail and Public Transportation	(367,651)	(410,765)	(382,547)	(435,755)
30506	Motor Vehicle Dealer Board	(85,129)	(87,758)	(81,729)	(93,097)
30510	Va Dept Of Transportation Central Office	0	0	0	0
30511	Va Dept Of Transportation Bristol	0	0	0	0
30512	Va Dept Of Transportation Salem	0	0	0	0
30513	Va Dept Of Transportation Lynchburg	0	0	0	0
30514	Va Dept Of Transportation Richmond	0	0	0	0
30515	Va Dept Of Transportation Hampton Roads	0	0	0	0
30516	Va Dept Of Transportation Fredericksburg	0	0	0	0
30517	Va Dept Of Transportation Culpeper	0	0	0	0
30518	Va Dept Of Transportation Staunton	0	0	0	0
30519	Va Dept Of Transportation Nova	0	0	0	0
30601	Department of Health	(11,872,535)	(12,766,653)	(11,889,628)	(13,543,362)
30602	Department of Medical Assistance Services	(2,824,836)	(3,088,875)	(2,876,680)	(3,276,798)
30606	Virginia Board for People With Disabilities	(42,138)	(45,295)	(42,183)	(48,050)
30701	Department of Corrections - Central Administration	(1,743,521)	(2,109,097)	(1,964,210)	(2,237,413)
30702	Department for the Blind and Vision Impaired	(508,785)	(626,551)	(583,509)	(664,669)
30703	Central State Hospital	(2,434,600)	(2,759,782)	(2,570,194)	(2,927,684)
30704	Eastern State Hospital	(2,042,153)	(2,332,244)	(2,172,027)	(2,474,135)
30705	Southwestern Virginia Mental Health Institute	(1,864,850)	(1,976,682)	(1,840,891)	(2,096,941)
30706	Western State Hospital	(2,276,976)	(2,567,386)	(2,391,016)	(2,723,583)
30707	Central Virginia Training Center	(2,748)	(2,937)	(2,735)	(3,116)
30708	Commonwealth Center for Children and Adolescents	(380,854)	(435,712)	(405,780)	(462,220)
30711	Virginia Correctional Enterprises	(489,990)	(541,836)	(504,614)	(574,801)
30716	Virginia Correctional Center for Women	(343,897)	(409,986)	(381,822)	(434,929)
30718	Bland Correctional Center	(245,469)	(272,050)	(253,361)	(288,602)
30720	Department of Behavioral Health & Developmental Services	(2,742,865)	(3,242,275)	(3,019,542)	(3,439,531)
30723	Southeastern Virginia Training Center	(864,811)	(941,348)	(876,680)	(998,618)
30724	Catawba Hospital	(1,020,350)	(1,144,678)	(1,066,042)	(1,214,319)
30725	Northern Va Training Center	0	0	0	0
30728	Northern Virginia Mental Health Institute	(1,582,076)	(1,847,840)	(1,720,900)	(1,960,260)
30729	Piedmont Geriatric Hospital	(939,706)	(1,063,289)	(990,245)	(1,127,978)
30733	Sussex I Correctional Center	0	0	0	0
30734	Sussex II Correctional Center	0	0	0	0
30735	Wallen Ridge Correctional Center	(374,853)	(400,892)	(373,352)	(425,282)
30737	St. Brides Correctional Center	(276,615)	(327,855)	(305,332)	(347,801)
30738	Southwestern Va Training Ctr	0	0	0	0
30739	Southern Virginia Mental Health Institute	(539,078)	(630,019)	(586,739)	(668,348)
30741	Red Onion Correctional Center	(365,913)	(405,598)	(377,735)	(430,275)
30742	Department of Corrections - Academy For Staff Development	(511,154)	(585,750)	(545,511)	(621,387)
30743	Fluvanna Women's Correctional Center	(536,614)	(609,742)	(567,855)	(646,838)
30745	Nottoway Correctional Center	(345,160)	(402,838)	(375,165)	(427,346)
30747	Marion Correctional Treatment Center	(309,308)	(338,187)	(314,955)	(358,762)
30748	Hiram W. Davis Medical Center	(645,718)	(721,032)	(671,500)	(764,899)
30749	Buckingham Correctional Center	(282,648)	(326,687)	(304,245)	(346,562)
30751	Department for the Deaf and Hard-of-Hearing	(38,474)	(39,456)	(36,745)	(41,856)
30752	State Farm Correctional Complex	(322,606)	(508,643)	(473,701)	(539,589)
30753	Deerfield Correctional Center	(325,197)	(478,813)	(445,920)	(507,943)
30754	Augusta Correctional Center	(196,129)	(300,501)	(279,858)	(318,783)
30756	Department of Corrections - Division of Institutions	(2,008,606)	(2,383,059)	(2,219,351)	(2,528,041)
30757	Western Region Correctional Field Units	(83,771)	(96,251)	(89,639)	(102,107)
30761	Eastern Reg Corr Field Unit	(139,871)	(167,201)	(155,714)	(177,373)
30765	Department of Social Services	(6,195,256)	(6,979,958)	(6,500,459)	(7,404,611)
30766	Virginia Parole Board	(37,021)	(38,925)	(36,251)	(41,293)
30767	Adult Community Service	(781,009)	(914,065)	(851,272)	(969,676)
30768	Keen Mountain Correctional Center	(250,713)	(279,977)	(260,743)	(297,010)
30769	Greensville Correctional Center	(546,185)	(860,490)	(801,377)	(912,841)
30770	Dillwyn Correctional Center	(302,264)	(338,152)	(314,922)	(358,725)

Virginia Sickness and Disability Program
Appendix 32 - Net OPEB Liability

Employer Code	Employer	June 30, 2023 Net OPEB Liability	June 30, 2024 Net OPEB Liability	Discount Rate Sensitivity: Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Discount Rate Sensitivity: Net OPEB Liability 1% Increase Discount Rate (7.75%)
30771	Indian Creek Correctional Center	(217,071)	(255,631)	(238,070)	(271,183)
30772	Haynesville Correctional Center	(364,492)	(380,722)	(354,568)	(403,884)
30773	Coffeewood Correctional Center	(229,359)	(332,490)	(309,649)	(352,719)
30774	Lunenburg Correctional Center	(215,871)	(296,608)	(276,232)	(314,654)
30775	Pocahontas State Correctional Center	(296,199)	(320,990)	(298,939)	(340,518)
30776	Green Rock Correctional Center	(327,913)	(363,276)	(338,320)	(385,378)
30777	Department of Juvenile Justice	(4,249,541)	(4,998,818)	(4,655,416)	(5,302,940)
30778	Department of Forensic Science	(1,597,775)	(1,749,678)	(1,629,481)	(1,856,127)
30779	Sussex State Prison Complex	(499,751)	(488,686)	(455,115)	(518,417)
30785	River North Correctional Center	(306,939)	(347,176)	(323,326)	(368,297)
30794	Virginia Center for Behavioral Rehabilitation	(1,561,828)	(1,833,615)	(1,707,652)	(1,945,170)
30840	Virginia Housing Commission	(7,644)	(15,888)	(14,797)	(16,855)
30841	Department of Aviation	(179,135)	(200,888)	(187,088)	(213,110)
30848	Indigent Defense Commission	(2,631,202)	(3,085,372)	(2,873,417)	(3,273,082)
30851	Virginia Tobacco Region Revitalization Commission	(49,846)	(60,440)	(56,288)	(64,117)
30852	Virginia Foundation For Healthy Youth	(77,295)	(83,901)	(78,137)	(89,005)
30856	Virginia Opioid Abatement Authority	(14,594)	(46,002)	(42,842)	(48,801)
30882	Behavioral Health Commission	(19,964)	(20,807)	(19,378)	(22,073)
30883	Virginia American Revolution 250 Commission	0	(52,336)	(48,741)	(55,521)
30902	Puller Veterans Care Center	(24,354)	(63,165)	(58,825)	(67,008)
30903	Jones & Cabacoy Veterans Care Center	(77,896)	(244,378)	(227,590)	(259,246)
30912	Department of Veterans Services	(960,301)	(1,162,159)	(1,082,322)	(1,232,863)
30913	Veterans Services Foundation	(6,160)	(5,733)	(5,339)	(6,081)
30922	Sitter-Barfoot Veterans Care Center	(848,038)	(915,657)	(852,755)	(971,365)
30937	Southern Virginia Higher Education Center	(163,720)	(187,017)	(174,169)	(198,395)
30938	New College Institute	(54,521)	(65,394)	(60,902)	(69,372)
30942	Virginia Museum of Natural History	(106,609)	(116,244)	(108,259)	(123,316)
30948	Southwest Virginia Higher Education Center	(75,716)	(82,521)	(76,852)	(87,541)
30957	Commonwealth's Attorneys' Services Council	(34,683)	(37,120)	(34,570)	(39,379)
30960	Department of Fire Programs	(287,955)	(336,453)	(313,340)	(356,923)
30961	Virginia Capitol Police	(60,175)	(68,260)	(63,571)	(72,413)
30977	Virginia Cannabis Control Authority	(49,119)	(114,546)	(106,677)	(121,514)
30999	Department of Alcoholic Beverage Control	(4,988,096)	(5,351,584)	(4,983,949)	(5,677,169)
35522	Virginia Passenger Rail Authority	(381,233)	(491,304)	(457,553)	(521,195)
35885	Fort Monroe Authority	(109,768)	(117,589)	(109,511)	(124,743)
70156	Department of State Police	(17,879)	(15,004)	(13,973)	(15,917)
70203	Woodrow Wilson Rehabilitation Center	(15,825)	(15,464)	(14,402)	(16,405)
70204	The College of William and Mary	(96,564)	(107,645)	(100,250)	(114,194)
70207	University of Virginia - Academic Division	(244,427)	(288,894)	(269,048)	(306,470)
70208	Virginia Polytechnic Institute and State University	(177,050)	(194,766)	(181,387)	(206,616)
70211	Virginia Military Institute	(28,777)	(38,359)	(35,724)	(40,693)
70212	Virginia State University	(83,645)	(87,758)	(81,729)	(93,097)
70213	Norfolk State University	(88,541)	(107,079)	(99,723)	(113,594)
70214	Longwood University	(36,263)	(38,430)	(35,790)	(40,768)
70215	University of Mary Washington	(58,753)	(62,280)	(58,002)	(66,069)
70216	James Madison University	(104,366)	(118,721)	(110,565)	(125,944)
70217	Radford University	(62,733)	(56,370)	(52,498)	(59,800)
70221	Old Dominion University	(155,917)	(179,338)	(167,018)	(190,249)
70236	Virginia Commonwealth University	(389,194)	(397,212)	(369,925)	(421,378)
70241	Richard Bland College	(15,383)	(14,756)	(13,742)	(15,654)
70242	Christopher Newport University	(83,234)	(101,877)	(94,879)	(108,075)
70246	University of Virginia's College at Wise	(26,060)	(30,645)	(28,539)	(32,509)
70247	George Mason University	(214,102)	(254,074)	(236,620)	(269,532)
70280	Northern Virginia Community College	(188,832)	(197,279)	(183,727)	(209,281)
70282	Piedmont Virginia Community College	(10,771)	(13,482)	(12,556)	(14,302)
70283	J Sargeant Reynolds Community College	(29,092)	(29,512)	(27,485)	(31,308)
70286	Virginia Western Community College	(25,870)	(24,770)	(23,069)	(26,277)
70288	Wytheville Community College	(1,579)	(3,999)	(3,724)	(4,242)
70291	Blue Ridge Community College	(3,254)	(2,406)	(2,241)	(2,553)
70292	Central Virginia Community College	(17,973)	(19,038)	(17,730)	(20,196)
70293	Virginia Peninsula Community College	(14,436)	(15,605)	(14,533)	(16,555)
70294	Southwest Virginia Community College	(5,591)	(13,022)	(12,128)	(13,814)
70296	Virginia Highlands Community College	(7,107)	(7,785)	(7,250)	(8,259)
70297	Germanna Community College	(10,645)	(11,430)	(10,645)	(12,125)
70298	Laurel Ridge Community College	(13,583)	(17,835)	(16,610)	(18,920)

Virginia Sickness and Disability Program
Appendix 32 - Net OPEB Liability

Employer Code	Employer	June 30, 2023 Net OPEB Liability	June 30, 2024 Net OPEB Liability	Discount Rate Sensitivity: Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Discount Rate Sensitivity: Net OPEB Liability 1% Increase Discount Rate (7.75%)
70299	Mountain Empire Community College	(7,328)	(9,377)	(8,733)	(9,948)
70402	Marine Resources Commission	(215,366)	(241,937)	(225,316)	(256,656)
70403	Department of Wildlife Resources	(555,598)	(615,404)	(573,128)	(652,845)
70716	Virginia Correctional Center for Women	(477,861)	(649,375)	(604,765)	(688,882)
70718	Bland Correctional Center	(513,239)	(543,959)	(506,591)	(577,053)
70733	Sussex I Correctional Center	0	0	0	0
70734	Sussex II Correctional Center	0	0	0	0
70735	Wallen Ridge Correctional Center	(977,959)	(1,041,739)	(970,175)	(1,105,117)
70737	St Brides Correctional Center	(413,800)	(507,370)	(472,515)	(538,237)
70741	Red Onion Correctional Center	(980,044)	(1,035,511)	(964,375)	(1,098,510)
70743	Fluvanna Women's Correctional Center	(373,558)	(456,661)	(425,290)	(484,444)
70745	Nottoway Correctional Center	(605,475)	(670,819)	(624,736)	(711,631)
70747	Marion Correctional Treatment Center	(441,756)	(461,155)	(429,475)	(489,211)
70749	Buckingham Correctional Center	(561,600)	(560,661)	(522,146)	(594,771)
70752	State Farm Correctional Complex	(953,731)	(1,131,903)	(1,054,145)	(1,200,767)
70753	Deerfield Correctional Center	(720,834)	(741,592)	(690,647)	(786,709)
70754	Augusta Correctional Center	(326,966)	(309,383)	(288,129)	(328,205)
70756	Department of Corrections - Division of Institutions	(152,032)	(192,396)	(179,179)	(204,101)
70757	Western Region Correctional Field Units	(289,818)	(299,156)	(278,605)	(317,357)
70761	Eastern Reg Corr Field Unit	(255,545)	(283,374)	(263,907)	(300,614)
70767	Adult Community Service	(3,345,845)	(3,572,819)	(3,327,378)	(3,790,185)
70768	Keen Mountain Correctional Center	(559,641)	(623,366)	(580,543)	(661,291)
70769	Greensville Correctional Center	(950,983)	(962,721)	(896,586)	(1,021,292)
70770	Dillwyn Correctional Center	(542,710)	(637,485)	(593,692)	(676,269)
70771	Indian Creek Correctional Center	(424,288)	(434,226)	(404,396)	(460,644)
70772	Haynesville Correctional Center	(546,185)	(644,173)	(599,921)	(683,364)
70773	Coffeewood Correctional Center	(381,865)	(459,916)	(428,322)	(487,897)
70774	Lunenburg Correctional Center	(443,651)	(514,659)	(479,304)	(545,970)
70775	Pocahontas State Correctional Center	(556,262)	(573,860)	(534,438)	(608,774)
70776	Green Rock Correctional Center	(512,512)	(569,720)	(530,582)	(604,381)
70777	Department of Juvenile Justice	(466,426)	(480,724)	(447,700)	(509,970)
70779	Sussex State Prison Complex	(909,729)	(813,320)	(757,448)	(862,801)
70785	River North Correctional Center	(609,140)	(700,756)	(652,616)	(743,389)
70961	Virginia Capitol Police	(246,954)	(262,284)	(244,266)	(278,241)
70999	Department of Alcoholic Beverage Control	(490,369)	(595,906)	(554,970)	(632,160)
	Total for VRS Virginia Sickness and Disability Program[1]	(315,878,209)	(353,863,540)	(329,554,331)	(375,392,190)

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

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

Employer Code	Employer	2023 Employer Contributions	2023 Employer Allocation Percentage	2024 Employer Contributions	2024 Employer Allocation Percentage
40104	Amherst County School Board	$ 42,154	0.96044%	$ 49,740	0.98068%
40107	Augusta County School Board	121,141	2.76009%	141,027	2.78049%
40108	Bath County School Board	11,009	0.25083%	11,827	0.23318%
40110	Bland County School Board	8,110	0.18478%	9,771	0.19265%
40113	Buchanan County School Board	20,294	0.46238%	22,181	0.43732%
40116	Caroline County School Board	50,520	1.15105%	57,566	1.13497%
40128	Essex County Public Schools	18,820	0.42880%	17,660	0.34819%
40137	Goochland County School Board	34,929	0.79583%	37,510	0.73955%
40146	Isle of Wight County Schools	66,050	1.50489%	78,626	1.55019%
40152	Lee County School Board	27,414	0.62460%	30,400	0.59937%
40153	Loudoun County School Board	1,481,306	33.75022%	1,696,394	33.44614%
40157	Mathews County School Board	8,851	0.20166%	10,008	0.19732%
40162	Nelson County Public Schools	18,458	0.42055%	22,438	0.44239%
40183	Russell County School Board	28,318	0.64520%	33,220	0.65497%
40187	Southampton County School Board	31,420	0.71588%	29,693	0.58543%
40195	Washington County School Board	57,528	1.31072%	68,847	1.35739%
40199	York County School Board	127,029	2.89424%	155,589	3.06760%
40201	Bristol City School Board	22,379	0.50989%	26,379	0.52009%
40212	Norfolk Public Schools	397,488	9.05640%	450,723	8.88647%
40214	Portsmouth School Board	158,472	3.61064%	172,790	3.40673%
40215	Radford City School Board	16,951	0.38621%	19,164	0.37784%
40220	Suffolk City School Board	156,309	3.56136%	190,591	3.75770%
40232	Franklin City Public Schools	22,673	0.51658%	24,933	0.49158%
40233	Chesapeake Public Schools	467,790	10.65817%	547,179	10.78820%
40234	Virginia Beach City School Board	778,228	17.73122%	911,893	17.97891%
40306	Town of West Point School Board	6,800	0.15493%	8,825	0.17399%
40313	Galax City Schools	14,146	0.32230%	15,994	0.31534%
40314	Norton City Schools	8,049	0.18339%	8,635	0.17025%
40402	Williamsburg-James City County School Board	148,328	3.37952%	179,224	3.53359%
40410	Valley Vocational Technical Center	4,397	0.10018%	4,888	0.09637%
40415	New Horizons Technical Center	23,723	0.54051%	26,669	0.52581%
40416	Northern Neck Regional Vocational Center	2,044	0.04657%	2,565	0.05057%
40418	Amelia-Nottoway Vocational Center	884	0.02014%	986	0.01944%
40421	Northern Neck Regional Special Education Program	724	0.01650%	1,274	0.02512%
40423	Maggie Walker Governor's School for Govt & Intl Studies	6,291	0.14333%	6,805	0.13417%
	Total for VRS Virginia Local Disability Program - Teachers[1]	$ 4,389,027	100.00000%	$ 5,072,014	100.00000%

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

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

Employer Code	Employer	Deferred Outflows of Resources: Difference Between Expected and Actual Experience	Deferred Outflows of Resources: Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Deferred Outflows of Resources: Change of Assumptions	Deferred Outflows of Resources: Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Deferred Outflows of Resources: Total Deferred Outflows of Resources	Deferred Inflows of Resources: Differences Between Expected and Actual Experience	Deferred Inflows of Resources: Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Deferred Inflows of Resources: Change of Assumptions	Deferred Inflows of Resources: Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Deferred Inflows of Resources: Total Deferred Inflows of Resources	OPEB Expense: Proportionate Share of Plan OPEB Expense	OPEB Expense: Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	OPEB Expense: Total Employer OPEB Expense
	VRS Virginia Local Disability Program - Teachers - Plan Total[1]	**2,741,070**	**0**	**241,949**	**82,071**	**3,065,090**	**240,948**	**151,367**	**0**	**154,652**	**546,967**	**3,935,292**	**(7,258)**	**3,928,034**
	Employer Allocation													
40104	Amherst County School Board	26,881	0	2,373	280	29,534	2,363	1,484	0	1,629	5,476	38,593	(149)	38,444
40107	Augusta County School Board	76,215	0	6,727	49	82,991	6,700	4,209	0	6,268	17,177	109,420	(724)	108,696
40108	Bath County School Board	6,392	0	564	370	7,326	562	353	0	926	1,841	9,176	(70)	9,106
40110	Bland County School Board	5,281	0	466	330	6,077	464	292	0	354	1,110	7,581	(3)	7,578
40113	Buchanan County School Board	11,987	0	1,058	742	13,787	1,054	662	0	1,356	3,072	17,210	(75)	17,135
40116	Caroline County School Board	31,110	0	2,746	486	34,342	2,735	1,718	0	2,559	7,012	44,664	(287)	44,377
40128	Essex County Public Schools	9,544	0	842	1,784	12,170	839	527	0	691	2,057	13,702	111	13,813
40137	Goochland County School Board	20,272	0	1,789	1,245	23,306	1,782	1,119	0	1,318	4,219	29,103	(39)	29,064
40146	Isle of Wight County Schools	42,492	0	3,751	229	46,472	3,735	2,346	0	3,406	9,487	61,005	(339)	60,666
40152	Lee County School Board	16,429	0	1,450	715	18,594	1,444	907	0	1,483	3,834	23,587	(164)	23,423
40153	Loudoun County School Board	916,781	0	80,924	38,215	1,035,920	80,588	50,627	0	27,114	158,329	1,316,204	1,966	1,318,170
40157	Mathews County School Board	5,409	0	477	421	6,307	475	299	0	147	921	7,765	32	7,797
40162	Nelson County Public Schools	12,126	0	1,070	103	13,299	1,066	670	0	989	2,725	17,409	(95)	17,314
40183	Russell County School Board	17,953	0	1,585	202	19,740	1,578	991	0	937	3,506	25,775	(75)	25,700
40187	Southampton County School Board	16,047	0	1,416	3,040	20,503	1,411	886	0	1,678	3,975	23,038	148	23,186
40195	Washington County School Board	37,207	0	3,284	93	40,584	3,271	2,055	0	2,386	7,712	53,417	(233)	53,184
40199	York County School Board	84,085	0	7,422	403	91,910	7,391	4,643	0	9,004	21,038	120,719	(932)	119,787
40201	Bristol City School Board	14,256	0	1,258	151	15,665	1,253	787	0	929	2,969	20,467	(80)	20,387
40212	Norfolk Public Schools	243,584	0	21,501	12,956	278,041	21,412	13,451	0	18,467	53,330	349,709	(1,022)	348,687
40214	Portsmouth School Board	93,381	0	8,243	8,556	110,180	8,208	5,157	0	3,314	16,679	134,065	595	134,660
40215	Radford City School Board	10,357	0	914	368	11,639	910	572	0	547	2,029	14,869	(27)	14,842
40220	Suffolk City School Board	103,001	0	9,092	581	112,674	9,054	5,688	0	11,044	25,786	147,877	(1,068)	146,809
40232	Franklin City Public Schools	13,475	0	1,189	650	15,314	1,184	744	0	1,969	3,897	19,345	(168)	19,177
40233	Chesapeake Public Schools	295,712	0	26,102	4,916	326,730	25,994	16,330	0	21,096	63,420	424,547	(1,470)	423,077
40234	Virginia Beach City School Board	492,814	0	43,500	2,683	538,997	43,320	27,214	0	21,861	92,395	707,523	(1,871)	705,652
40306	Town of West Point School Board	4,769	0	421	38	5,228	419	263	0	984	1,666	6,847	(101)	6,746
40313	Galax City Schools	8,644	0	763	448	9,855	760	477	0	339	1,576	12,410	20	12,430
40314	Norton City Schools	4,667	0	412	810	5,889	410	258	0	126	794	6,700	79	6,779
40402	Williamsburg-James City County School Board	96,858	0	8,550	60	105,468	8,514	5,349	0	9,583	23,446	139,057	(1,070)	137,987
40410	Valley Vocational Technical Center	2,642	0	233	157	3,032	232	146	0	187	565	3,792	2	3,794
40415	New Horizons Technical Center	14,413	0	1,272	694	16,379	1,267	796	0	586	2,649	20,692	(4)	20,688
40416	Northern Neck Regional Vocational Center	1,386	0	122	7	1,515	122	77	0	338	537	1,990	(39)	1,951
40418	Amelia-Nottoway Vocational Center	533	0	47	38	618	47	29	0	52	128	765	0	765
40421	Northern Neck Regional Special Education Program	689	0	61	46	796	61	38	0	372	471	989	(50)	939
40423	Maggie Walker Governor's School for Govt & Intl Studies	3,678	0	325	205	4,208	323	203	0	613	1,139	5,280	(56)	5,224
	Total for VRS Virginia Local Disability Program - Teachers[1]	2,741,070	0	241,949	82,071	3,065,090	240,948	151,367	0	154,652	546,967	3,935,292	(7,258)	3,928,034

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

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

Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
	VRS Virginia Local Disability Program - Teachers - Plan Total[1]	**197,978**	**353,841**	**255,287**	**255,508**	**306,917**	**1,148,597**
	Employer Allocation						
40104	Amherst County School Board	1,864	3,392	2,426	2,428	2,945	11,003
40107	Augusta County School Board	4,983	9,316	6,576	6,582	8,059	30,299
40108	Bath County School Board	409	772	542	543	668	2,552
40110	Bland County School Board	392	693	503	503	610	2,266
40113	Buchanan County School Board	823	1,504	1,073	1,074	1,299	4,942
40116	Caroline County School Board	2,042	3,811	2,693	2,695	3,343	12,747
40128	Essex County Public Schools	826	1,368	1,025	1,026	1,198	4,670
40137	Goochland County School Board	1,479	2,632	1,903	1,904	2,303	8,865
40146	Isle of Wight County Schools	2,843	5,259	3,731	3,734	4,525	16,893
40152	Lee County School Board	1,066	2,000	1,410	1,411	1,792	7,081
40153	Loudoun County School Board	70,609	122,740	89,778	89,452	106,290	398,722
40157	Mathews County School Board	437	745	549	549	649	2,457
40162	Nelson County Public Schools	813	1,502	1,066	1,067	1,299	4,827
40183	Russell County School Board	1,269	2,290	1,645	1,646	1,989	7,394
40187	Southampton County School Board	1,350	2,262	1,685	1,686	1,961	7,585
40195	Washington County School Board	2,553	4,669	3,331	3,334	4,030	14,957
40199	York County School Board	5,364	10,145	7,122	7,129	8,743	32,368
40201	Bristol City School Board	987	1,798	1,285	1,287	1,560	5,780
40212	Norfolk Public Schools	17,216	31,067	22,309	22,729	27,556	103,834
40214	Portsmouth School Board	7,587	12,897	9,539	9,547	11,294	42,638
40215	Radford City School Board	748	1,337	965	966	1,162	4,431
40220	Suffolk City School Board	6,644	12,501	8,798	8,806	10,725	39,415
40232	Franklin City Public Schools	841	1,607	1,123	1,124	1,404	5,318
40233	Chesapeake Public Schools	20,671	37,486	26,854	26,878	32,245	119,176
40234	Virginia Beach City School Board	35,028	63,051	45,332	45,372	54,570	203,250
40306	Town of West Point School Board	256	527	356	356	445	1,621
40313	Galax City Schools	667	1,159	848	849	1,008	3,749
40314	Norton City Schools	428	694	526	526	609	2,311
40402	Williamsburg-James City County School Board	6,182	11,690	8,207	8,215	10,065	37,663
40410	Valley Vocational Technical Center	200	350	255	255	301	1,106
40415	New Horizons Technical Center	1,075	1,895	1,376	1,378	1,673	6,334
40416	Northern Neck Regional Vocational Center	65	144	94	94	126	457
40418	Amelia-Nottoway Vocational Center	40	70	51	51	59	218
40421	Northern Neck Regional Special Education Program	2	40	15	15	41	211
40423	Maggie Walker Governor's School for Govt & Intl Studies	219	428	296	297	371	1,457
	Total for VRS Virginia Local Disability Program - Teachers[1]	197,978	353,841	255,287	255,508	306,917	1,148,597

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

Virginia Local Disability - Teachers
Appendix 36 - Net OPEB Liability

Employer Code	Employer	June 30, 2023 Net OPEB Liability	June 30, 2024 Net OPEB Liability	Discount Rate Sensitivity: Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Discount Rate Sensitivity: Net OPEB Liability 1% Increase Discount Rate (7.75%)
	VRS Virginia Local Disability Program - Teachers - Plan Total[1]	**663,927**	**(895,918)**	**544,529**	**(2,152,253)**
	Employer Allocation				
40104	Amherst County School Board	6,377	(8,786)	5,340	(21,107)
40107	Augusta County School Board	18,325	(24,911)	15,141	(59,843)
40108	Bath County School Board	1,665	(2,089)	1,270	(5,019)
40110	Bland County School Board	1,227	(1,726)	1,049	(4,146)
40113	Buchanan County School Board	3,070	(3,918)	2,381	(9,412)
40116	Caroline County School Board	7,642	(10,168)	6,180	(24,427)
40128	Essex County Public Schools	2,847	(3,120)	1,896	(7,494)
40137	Goochland County School Board	5,284	(6,626)	4,027	(15,917)
40146	Isle of Wight County Schools	9,991	(13,888)	8,441	(33,364)
40152	Lee County School Board	4,147	(5,370)	3,264	(12,900)
40153	Loudoun County School Board	224,075	(299,650)	182,124	(719,846)
40157	Mathews County School Board	1,339	(1,768)	1,074	(4,247)
40162	Nelson County Public Schools	2,792	(3,963)	2,409	(9,521)
40183	Russell County School Board	4,284	(5,868)	3,567	(14,097)
40187	Southampton County School Board	4,753	(5,245)	3,188	(12,600)
40195	Washington County School Board	8,702	(12,161)	7,391	(29,214)
40199	York County School Board	19,216	(27,483)	16,704	(66,023)
40201	Bristol City School Board	3,385	(4,660)	2,832	(11,194)
40212	Norfolk Public Schools	60,128	(79,616)	48,389	(191,259)
40214	Portsmouth School Board	23,972	(30,522)	18,551	(73,321)
40215	Radford City School Board	2,564	(3,385)	2,057	(8,132)
40220	Suffolk City School Board	23,645	(33,666)	20,462	(80,875)
40232	Franklin City Public Schools	3,430	(4,404)	2,677	(10,580)
40233	Chesapeake Public Schools	70,762	(96,654)	58,745	(232,189)
40234	Virginia Beach City School Board	117,722	(161,076)	97,901	(386,952)
40306	Town of West Point School Board	1,029	(1,559)	947	(3,745)
40313	Galax City Schools	2,140	(2,825)	1,717	(6,787)
40314	Norton City Schools	1,218	(1,525)	927	(3,664)
40402	Williamsburg-James City County School Board	22,437	(31,658)	19,241	(76,052)
40410	Valley Vocational Technical Center	665	(863)	525	(2,074)
40415	New Horizons Technical Center	3,589	(4,711)	2,863	(11,317)
40416	Northern Neck Regional Vocational Center	309	(453)	275	(1,088)
40418	Amelia-Nottoway Vocational Center	134	(174)	106	(418)
40421	Northern Neck Regional Special Education Program	110	(225)	137	(541)
40423	Maggie Walker Governor's School for Govt & Intl Studies	952	(1,202)	731	(2,888)
	Total for VRS Virginia Local Disability Program - Teachers[1]	663,927	(895,918)	544,529	(2,152,253)

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

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

Employer Code	Employer	2023 Employer Contributions	2023 Employer Allocation Percentage	2024 Employer Contributions	2024 Employer Allocation Percentage
55108	Bath County	$ 7,094	0.13635%	$ 9,316	0.14170%
55146	Isle of Wight County	47,357	0.91025%	55,009	0.83674%
55150	King William County	20,945	0.40259%	22,710	0.34544%
55162	Nelson County	18,227	0.35034%	23,198	0.35286%
55167	Nottoway County	15,152	0.29124%	20,483	0.31156%
55183	Russell County	16,182	0.31104%	21,173	0.32206%
55201	City of Bristol	37,183	0.71470%	44,656	0.67926%
55203	Town of St. Paul	2,344	0.04505%	3,029	0.04607%
55212	City of Norfolk	380,977	7.32280%	537,861	8.18134%
55214	City of Portsmouth	218,729	4.20421%	300,884	4.57671%
55215	City of Radford	26,250	0.50455%	31,219	0.47487%
55216	City of Richmond	52,347	1.00617%	260,340	3.96000%
55218	Town of Craigsville	1,054	0.02026%	1,181	0.01796%
55221	City of Williamsburg	26,278	0.50509%	37,165	0.56531%
55226	Town of Front Royal	24,755	0.47582%	32,331	0.49178%
55228	Town of Middletown	2,203	0.04234%	2,691	0.04093%
55229	Town of Chilhowie	2,443	0.04696%	3,321	0.05052%
55231	Town of Floyd	2,014	0.03871%	2,100	0.03194%
55232	City of Franklin	30,153	0.57957%	35,626	0.54190%
55233	City of Chesapeake	509,424	9.79169%	602,741	9.16822%
55234	City of Virginia Beach	960,891	18.46936%	1,145,331	17.42145%
55239	Town of Grottoes	3,462	0.06654%	4,885	0.07431%
55245	Town of Scottsville	1,348	0.02591%	1,106	0.01682%
55246	Town of Burkeville	326	0.00627%	637	0.00969%
55247	Town of Madison	847	0.01628%	557	0.00847%
55248	Town of Pennington Gap	5,918	0.11375%	7,023	0.10683%
55249	Town of La Crosse	287	0.00552%	0	0.00000%
55250	Town of Rich Creek	1,426	0.02741%	1,744	0.02653%
55255	Town of Brodnax	272	0.00523%	286	0.00435%
55256	Town of Mineral	1,242	0.02387%	2,033	0.03092%
55257	Town of Lebanon	8,237	0.15832%	8,565	0.13028%
55259	Town of Richlands	8,196	0.15754%	9,782	0.14879%
55260	Town of Haymarket	1,899	0.03650%	2,752	0.04186%
55262	Town of Troutville	516	0.00992%	516	0.00785%
55263	Town of Buchanan	1,378	0.02649%	1,176	0.01789%
55264	Town of Eastville	57	0.00110%	362	0.00551%
55265	Town of Occoquan	2,499	0.04803%	2,702	0.04110%
55266	Town of Farmville	21,777	0.41858%	26,524	0.40345%
55267	Town of Glade Spring	1,063	0.02043%	1,071	0.01629%
55301	Town of Dumfries	9,577	0.18408%	9,688	0.14736%
55302	Town of Iron Gate	216	0.00415%	18	0.00027%
55303	Town of Montross	574	0.01103%	838	0.01275%
55309	Town of Colonial Beach	12,461	0.23951%	12,782	0.19443%
55311	Town of Brookneal	755	0.01451%	846	0.01287%
55312	Town of Hamilton	0	0.00000%	0	0.00000%
55314	Town of Jonesville	1,145	0.02201%	1,544	0.02349%
55315	Town of Wytheville	25,918	0.49817%	28,698	0.43652%
55322	Town of Glasgow	62	0.00119%	903	0.01374%
55323	Town of Marion	8,576	0.16484%	10,635	0.16177%
55328	Town of Wakefield	1,749	0.03362%	2,136	0.03249%
55329	Town of Leesburg	92,249	1.77313%	110,988	1.68823%
55330	Town of Chatham	1,712	0.03291%	2,173	0.03305%
55334	Town of Boydton	1,354	0.02603%	1,540	0.02342%
55336	Town of McKenney	769	0.01478%	849	0.01291%
55338	Town of Quantico	385	0.00740%	408	0.00621%
55341	Town of Chincoteague	3,352	0.06443%	4,506	0.06854%
55344	Town of Stanley	1,343	0.02581%	1,505	0.02289%
55345	Town of Hillsville	6,716	0.12909%	7,367	0.11206%
55346	Town of Elkton	4,584	0.08811%	6,191	0.09417%
55347	Town of Bridgewater	9,321	0.17916%	9,975	0.15173%
55350	Town of Wise	8,685	0.16694%	10,352	0.15746%
55351	Town of New Market	1,939	0.03727%	2,977	0.04528%
55353	Town of Rocky Mount	8,313	0.15979%	9,664	0.14700%

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

Employer Code	Employer	2023 Employer Contributions	2023 Employer Allocation Percentage	2024 Employer Contributions	2024 Employer Allocation Percentage
55355	Town of Luray	5,356	0.10295%	5,839	0.08882%
55357	Town of Strasburg	6,253	0.12019%	6,768	0.10295%
55360	Town of Dublin	3,233	0.06214%	3,357	0.05106%
55364	Town of Bedford	13,236	0.25441%	15,824	0.24070%
55367	Town of Broadway	1,044	0.02007%	1,082	0.01646%
55369	Town of Tazewell	7,864	0.15115%	10,357	0.15754%
55370	Town of Urbanna	960	0.01845%	1,189	0.01809%
55371	Town of Bluefield	7,568	0.14547%	9,645	0.14671%
55372	Town of Weber City	403	0.00775%	679	0.01033%
55374	Town of Hurt	1,147	0.02205%	1,183	0.01799%
55375	Town of Waverly	1,042	0.02003%	1,782	0.02711%
55380	Town of Independence	1,161	0.02232%	2,205	0.03354%
55382	Town of Grundy	3,211	0.06172%	3,785	0.05757%
55384	Town of Louisa	1,857	0.03569%	1,812	0.02756%
55386	Town of Mt. Jackson	3,447	0.06626%	4,413	0.06713%
55388	Town of Jarratt	111	0.00213%	301	0.00458%
55389	Town of Pembroke	1,106	0.02126%	1,415	0.02152%
55395	Town of Round Hill	2,121	0.04077%	2,517	0.03829%
55398	Town of Saltville	2,790	0.05363%	2,186	0.03325%
55399	Town of Blackstone	9,639	0.18527%	11,355	0.17272%
55401	Southeastern Virginia Public Service Authority	17,032	0.32737%	25,450	0.38712%
55404	Appomattox Regional Library	3,469	0.06668%	4,360	0.06632%
55405	Staunton Redevelopment & Housing Authority	1,654	0.03179%	1,963	0.02986%
55409	Southside Regional Juvenile Group Home Commission	420	0.00807%	461	0.00701%
55413	Richmond Redevelopment & Housing Authority	46,393	0.89172%	70,860	1.07784%
55415	Chesapeake Redevelopment & Housing Authority	8,953	0.17209%	9,190	0.13979%
55417	Norfolk Airport Authority	31,604	0.60746%	43,039	0.65466%
55419	Hampton Redevelopment & Housing Authority	3,958	0.07608%	4,394	0.06684%
55420	Loudoun County Sanitation Authority	126,860	2.43839%	146,068	2.22182%
55421	Danville Redevelopment & Housing Authority	8,922	0.17149%	12,367	0.18811%
55424	Hopewell Redevelopment and Housing Authority	4,296	0.08257%	4,879	0.07421%
55426	Blacksburg-VPI Sanitation Authority	1,173	0.02255%	1,306	0.01987%
55427	Potomac River Fisheries Comm	689	0.01324%	744	0.01132%
55429	Alexandria Redevelopment & Housing Authority	24,543	0.47174%	27,919	0.42467%
55433	Norfolk Redevelopment & Housing Authority	35,791	0.68794%	49,112	0.74704%
55436	Riverside Regional Jail	12,105	0.23267%	15,611	0.23746%
55440	Shenandoah Valley Juvenile Detention Home	15,629	0.30041%	17,659	0.26861%
55445	Chesterfield County Health Center Commission	45,101	0.86689%	59,119	0.89925%
55447	Rappahannock Area Community Services Board	132,958	2.55560%	168,257	2.55934%
55449	Hampton Roads Planning District Commission	10,467	0.20119%	11,073	0.16843%
55458	Wytheville Redevelopment & Housing Authority	489	0.00940%	1,121	0.01705%
55459	Waynesboro Redevelopment and Housing Authority	4,216	0.08104%	4,531	0.06892%
55460	Region Ten Community Services Board	98,213	1.88776%	114,811	1.74638%
55462	LENOWISCO Planning District Commission	836	0.01607%	901	0.01371%
55469	Eastern Shore Community Services Board	26,681	0.51284%	32,161	0.48920%
55470	ANCHOR Commission	1,299	0.02497%	1,671	0.02542%
55473	Hampton Roads Transit	108,247	2.08063%	132,426	2.01432%
55476	Rockbridge Regional Library	2,072	0.03983%	2,177	0.03311%
55479	Cumberland Mountain Community Services	45,101	0.86689%	57,152	0.86933%
55482	Middle Peninsula/Northern Neck Public Service Authority	52,939	1.01755%	59,501	0.90506%
55486	Hampton Roads Workforce Council	27,013	0.51922%	37,553	0.57121%
55487	Capital Regional Airport Commission	26,361	0.50669%	37,491	0.57027%
55488	Northwestern Community Services Board	49,930	0.95971%	72,051	1.09596%
55491	Middle Peninsula Regional Security Center	3,862	0.07423%	4,722	0.07183%
55493	Planning Dis One Behavioral Health Svcs	1,100	0.02114%	1,166	0.01774%
55499	Eastern Shore Public Library	2,648	0.05090%	3,060	0.04655%
55504	Amherst County Public Schools	10,518	0.20217%	11,393	0.17330%
55507	Augusta County Public Schools	17,329	0.33308%	20,246	0.30796%
55508	Bath County Public Schools	3,984	0.07658%	4,035	0.06138%
55510	Bland County Public Schools	3,140	0.06035%	3,686	0.05607%
55512	Norfolk Public Schools	64,973	1.24885%	87,011	1.32351%
55515	Radford City Public Schools	2,458	0.04725%	2,866	0.04359%
55516	Caroline County Public Schools	9,035	0.17366%	10,753	0.16356%

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

Employer Code	Employer	2023 Employer Contributions	2023 Employer Allocation Percentage	2024 Employer Contributions	2024 Employer Allocation Percentage
55528	Essex County Public Schools	4,191	0.08056%	4,180	0.06358%
55533	Chesapeake City Public Schools	85,062	1.63499%	91,570	1.39286%
55534	Virginia Beach City Public Schools	240,208	4.61706%	298,598	4.54194%
55537	Goochland County Public Schools	5,158	0.09914%	5,687	0.08650%
55546	Isle of Wight County Public Schools	8,143	0.15652%	8,937	0.13594%
55552	Lee County Public Schools	10,578	0.20332%	11,615	0.17667%
55553	Loudoun County Public Schools	349,620	6.72008%	396,198	6.02652%
55557	Mathews County Public Schools	3,934	0.07562%	3,855	0.05864%
55562	Nelson County Public Schools	6,813	0.13095%	7,657	0.11647%
55583	Russell County Public Schools	10,197	0.19600%	11,147	0.16956%
55587	Southampton County Public Schools	4,901	0.09420%	5,753	0.08751%
55595	Washington County Public Schools	12,926	0.24845%	16,880	0.25676%
55599	York County Public Schools	24,631	0.47343%	28,369	0.43152%
55601	Bristol VA Public Schools	9,449	0.18162%	9,426	0.14338%
55606	Franklin City Public Schools	4,710	0.09053%	5,366	0.08162%
55614	Portsmouth City Public Schools	37,273	0.71643%	44,933	0.68347%
55620	Suffolk City Public Schools	41,187	0.79166%	50,061	0.76147%
55638	Town of West Point Public Schools	1,812	0.03483%	3,319	0.05048%
55710	Valley Vocational-Technical Center	586	0.01126%	588	0.00894%
55711	New Horizons Regional Education Center	1,322	0.02541%	1,879	0.02858%
55713	Galax City Public Schools	4,749	0.09128%	5,087	0.07738%
55714	Norton City Public Schools	2,100	0.04036%	2,398	0.03648%
55802	Williamsburg-James City County Public Schools	26,087	0.50142%	32,257	0.49066%
55813	Buchanan County Public Schools	10,377	0.19946%	11,392	0.17328%
55850	Three Rivers Soil and Water Conservation District	0	0.00000%	2,212	0.03365%
55851	Rapidan Service Authority	7,749	0.14894%	18,596	0.28286%
55852	Virginia Dare Soil and Water Conservation District	582	0.01119%	1,509	0.02295%
55853	Northern Neck Soil and Water Conservation District	2,733	0.05253%	3,302	0.05023%
55854	Orange County Broadband Authority	7,915	0.15214%	8,842	0.13449%
55855	Northern Virginia Soil and Water Conservation District	4,830	0.09284%	6,021	0.09158%
55856	Blue Ridge Resource Authority	2,230	0.04286%	2,214	0.03368%
55857	Peanut Soil and Water Conservation District	1,445	0.02777%	1,664	0.02531%
55858	Peumansend Creek Regional Jail Authority	6,530	0.12551%	6,458	0.09823%
55859	Williamsburg Area Transit Authority	11,314	0.21747%	16,454	0.25028%
55860	Middle Peninsula Juvenile Detention Commission	8,943	0.17189%	10,960	0.16671%
55861	Breaks Interstate Park Commission	1,490	0.02864%	1,592	0.02422%
55862	Crater Criminal Justice Training Academy	1,540	0.02960%	1,630	0.02479%
55863	Central Shenandoah Criminal Justice Training Academy	146	0.00281%	29	0.00044%
55864	New River Valley Emergency Comm Regional Authority	8,403	0.16151%	7,921	0.12049%
55865	Maury Service Authority	6,332	0.12171%	8,062	0.12263%
55866	Hampton Roads Transportation Accountability Commission	807	0.01551%	1,782	0.02711%
55867	Pamunkey Regional Library	7,645	0.14695%	7,740	0.11773%
55868	Northern Virginia Transportation Authority	12,350	0.23738%	13,156	0.20011%
55869	RSW Regional Jail Authority	14,253	0.27396%	13,860	0.21082%
55871	Portsmouth Redevelopment and Housing Authority	11,995	0.23056%	13,683	0.20813%
55872	Southwest Regional Recreation Authority	5,818	0.11183%	5,250	0.07986%
55873	Roanoke Redevelopment and Housing Authority	17,196	0.33053%	16,908	0.25719%
55880	Big Sandy Soil & Water & Conservation District	215	0.00413%	370	0.00563%
55884	Halifax Service Authority	4,299	0.08263%	4,283	0.06515%
55886	Russell County Public Service Authority	2,594	0.04986%	2,967	0.04513%
55891	Tidewater Soil and Water Conservation District	672	0.01292%	736	0.01120%
55893	Eastern Shore Soil & Water Conservation District	279	0.00536%	383	0.00583%
55896	Virginia Resources Authority	2,367	0.04550%	3,847	0.05852%
55899	Shenandoah Valley Regional Airport Commission	1,070	0.02057%	1,335	0.02031%
55906	Suffolk Redevelopment and Housing Authority	5,097	0.09797%	7,060	0.10739%
55922	Piedmont Regional Jail	3,823	0.07348%	4,184	0.06364%
55923	Nelson County Services Authority	3,289	0.06322%	3,201	0.04869%
55924	Coeburn-Norton-Wise Regional Water	697	0.01340%	1,043	0.01586%
55925	Fauquier County Water & Sanitation Authority	13,704	0.26341%	14,216	0.21624%
55926	Scott County Soil & Water Conservation District	234	0.00450%	389	0.00592%
55927	New River Resource Authority	3,856	0.07412%	5,230	0.07955%
55930	Petersburg Redevelopment And Housing Authority	3,650	0.07016%	4,367	0.06643%
55931	Central Rappahannock Regional Library	20,285	0.38990%	21,414	0.32573%

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

Employer Code	Employer	2023 Employer Contributions	2023 Employer Allocation Percentage	2024 Employer Contributions	2024 Employer Allocation Percentage
55934	Thomas Jefferson Soil & Water Conservation District	4,696	0.09026%	5,904	0.08981%
55938	Colonial Soil & Water Conservation District	2,421	0.04653%	3,127	0.04756%
55940	Monacan Soil And Water Conservation District	847	0.01628%	916	0.01393%
55941	Robert E. Lee Soil And Water Conservation District	721	0.01386%	825	0.01255%
55945	Lonesome Pine Regional Library	1,441	0.02770%	1,779	0.02706%
55951	Handley Regional Library	2,721	0.05230%	3,603	0.05480%
55954	Potomac And Rappahannock Transportation Commission	53,916	1.03632%	61,995	0.94300%
55957	Wise County Redevelopment and Housing Authority	2,577	0.04953%	2,731	0.04154%
55958	Prince William Soil & Water Conservation District	1,381	0.02654%	1,512	0.02300%
55959	Hampton Roads Regional Jail Authority	13,133	0.25243%	12,334	0.18761%
55960	Castlewood Water And Sewage Authority	0	0.00000%	0	0.00000%
55964	Virginia Biotechnology Research Partnership Authority	6,060	0.11648%	6,417	0.09761%
55967	Massanutten Regional Library	3,757	0.07221%	4,902	0.07456%
55969	Culpeper Soil And Water Conservation District	1,621	0.03116%	1,297	0.01973%
55972	Big Walker Soil & Water Conservation District	425	0.00817%	446	0.00678%
55973	Peter Francisco Soil & Water Conservation District	221	0.00425%	319	0.00485%
55974	Peaks of Otter Soil & Water Conservation District	444	0.00853%	670	0.01019%
55975	New River Soil & Water Conservation District	360	0.00692%	378	0.00575%
55978	Evergreen Soil And Water Conservation District	98	0.00188%	59	0.00090%
55982	Daniel Boone Soil And Water Conservation District	618	0.01188%	712	0.01083%
55985	Tazewell Soil And Water Conservation District	495	0.00951%	628	0.00955%
55988	Henricopolis Soil And Water Conservation District	405	0.00778%	458	0.00697%
55990	Roanoke River Service Authority	2,431	0.04673%	2,549	0.03877%
55991	Lee County Public Service Authority	3,270	0.06285%	3,917	0.05958%
55993	Ferrum Water And Sewage Authority	103	0.00198%	158	0.00240%
55994	Wise County Public Service Authority	8,316	0.15984%	8,309	0.12639%
55995	Holston River Soil And Water Conservation District	580	0.01115%	830	0.01263%
55996	New River Valley Community Services Board	141,236	2.71471%	179,187	2.72559%
55999	Clinch Valley Soil & Water Conservation District	1,414	0.02718%	1,579	0.02402%
	Total for VRS Virginia Local Disability Program - Political Subdivisions[1]	$ 5,202,616	100.00000%	$ 6,574,242	100.00000%

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

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

		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
	VRS Virginia Local Disability Program - Political Subdivisions - Plan Total[1]	**428,623**	**0**	**0**	**88,982**	**517,605**	**760,148**	**326,284**	**83,782**	**175,820**	**1,346,034**	**4,892,570**	**(17,228)**	**4,875,342**
	Employer Allocation													
55108	Bath County	607	0	0	132	739	1,077	462	119	193	1,851	6,933	31	6,964
55146	Isle of Wight County	3,586	0	0	716	4,302	6,360	2,730	701	776	10,567	40,938	(44)	40,894
55150	King William County	1,481	0	0	736	2,217	2,626	1,127	289	344	4,386	16,901	333	17,234
55162	Nelson County	1,512	0	0	100	1,612	2,682	1,151	296	423	4,552	17,264	(33)	17,231
55167	Nottoway County	1,335	0	0	14	1,349	2,368	1,017	261	477	4,123	15,243	(153)	15,090
55183	Russell County	1,380	0	0	28	1,408	2,448	1,051	270	734	4,503	15,757	(343)	15,414
55201	City of Bristol	2,911	0	0	335	3,246	5,163	2,216	569	678	8,626	33,233	(198)	33,035
55203	Town of St. Paul	197	0	0	29	226	350	150	39	65	604	2,254	(15)	2,239
55212	City of Norfolk	35,067	0	0	5,581	40,648	62,190	26,694	6,854	15,278	111,016	400,278	(1,315)	398,963
55214	City of Portsmouth	19,617	0	0	1,500	21,117	34,790	14,933	3,834	7,552	61,109	223,919	(637)	223,282
55215	City of Radford	2,035	0	0	484	2,519	3,610	1,549	398	523	6,080	23,233	54	23,287
55216	City of Richmond	16,973	0	0	366	17,339	30,102	12,921	3,318	30,467	76,808	193,746	(5,834)	187,912
55218	Town of Craigsville	77	0	0	62	139	137	59	15	24	235	879	11	890
55221	City of Williamsburg	2,423	0	0	328	2,751	4,297	1,845	474	1,287	7,903	27,658	(85)	27,573
55226	Town of Front Royal	2,108	0	0	92	2,200	3,738	1,605	412	1,097	6,852	24,061	(176)	23,885
55228	Town of Middletown	175	0	0	25	200	311	134	34	115	594	2,003	(15)	1,988
55229	Town of Chilhowie	217	0	0	123	340	384	165	42	126	717	2,472	40	2,512
55231	Town of Floyd	137	0	0	118	255	243	104	27	30	404	1,563	13	1,576
55232	City of Franklin	2,323	0	0	774	3,097	4,119	1,768	454	1,090	7,431	26,513	(160)	26,353
55233	City of Chesapeake	39,297	0	0	5,917	45,214	69,692	29,914	7,681	9,668	116,955	448,561	(1,379)	447,182
55234	City of Virginia Beach	74,672	0	0	11,480	86,152	132,429	56,843	14,595	18,370	222,237	852,356	(1,729)	850,627
55239	Town of Grottoes	319	0	0	156	475	565	242	62	175	1,044	3,636	5	3,641
55245	Town of Scottsville	72	0	0	128	200	128	55	14	35	232	823	38	861
55246	Town of Burkeville	42	0	0	43	85	74	32	8	45	159	474	2	476
55247	Town of Madison	36	0	0	98	134	64	28	7	16	115	414	30	444
55248	Town of Pennington Gap	458	0	0	73	531	812	349	89	211	1,461	5,227	(64)	5,163
55249	Town of La Crosse	0	0	0	102	102	0	0	0	13	13	0	17	17
55250	Town of Rich Creek	114	0	0	59	173	202	87	22	25	336	1,298	28	1,326
55255	Town of Brodnax	19	0	0	10	29	33	14	4	30	81	213	(11)	202
55256	Town of Mineral	133	0	0	10	143	235	101	26	99	461	1,513	(14)	1,499
55257	Town of Lebanon	558	0	0	406	964	990	425	109	144	1,668	6,374	44	6,418
55259	Town of Richlands	638	0	0	312	950	1,131	485	125	156	1,897	7,280	51	7,331
55260	Town of Haymarket	179	0	0	4	183	318	137	35	151	641	2,048	(29)	2,019
55262	Town of Troutville	34	0	0	20	54	60	26	7	72	165	384	10	394
55263	Town of Buchanan	77	0	0	406	483	136	58	15	134	343	875	31	906
55264	Town of Eastville	24	0	0	0	24	42	18	5	45	110	270	(9)	261
55265	Town of Occoquan	176	0	0	229	405	312	134	34	37	517	2,011	106	2,117
55266	Town of Farmville	1,729	0	0	1,467	3,196	3,067	1,316	338	359	5,080	19,739	383	20,122
55267	Town of Glade Spring	70	0	0	45	115	124	53	14	15	206	797	5	802
55301	Town of Dumfries	632	0	0	649	1,281	1,120	481	123	140	1,864	7,210	183	7,393
55302	Town of Iron Gate	1	0	0	35	36	2	1	0	12	15	13	4	17
55303	Town of Montross	55	0	0	23	78	97	42	11	30	180	624	7	631
55309	Town of Colonial Beach	833	0	0	893	1,726	1,478	634	163	181	2,456	9,513	186	9,699
55311	Town of Brookneal	55	0	0	38	93	98	42	11	32	183	630	(5)	625
55312	Town of Hamilton	0	0	0	102	102	0	0	0	68	68	0	4	4
55314	Town of Jonesville	101	0	0	21	122	179	77	20	67	343	1,149	(15)	1,134
55315	Town of Wytheville	1,871	0	0	770	2,641	3,318	1,424	366	741	5,849	21,357	148	21,505
55322	Town of Glasgow	59	0	0	72	131	104	45	12	167	328	672	(44)	628
55323	Town of Marion	693	0	0	89	782	1,230	528	136	370	2,264	7,915	(143)	7,772

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

		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
55328	Town of Wakefield	139	0	0	224	363	247	106	27	71	451	1,590	47	1,637
55329	Town of Leesburg	7,236	0	0	1,369	8,605	12,833	5,508	1,414	1,496	21,251	82,598	116	82,714
55330	Town of Chatham	142	0	0	92	234	251	108	28	31	418	1,617	45	1,662
55334	Town of Boydton	100	0	0	43	143	178	76	20	43	317	1,146	13	1,159
55336	Town of McKenney	55	0	0	19	74	98	42	11	14	165	632	(3)	629
55338	Town of Quantico	27	0	0	58	85	47	20	5	7	79	304	10	314
55341	Town of Chincoteague	294	0	0	24	318	521	224	57	123	925	3,353	(30)	3,323
55344	Town of Stanley	98	0	0	65	163	174	75	19	60	328	1,120	18	1,138
55345	Town of Hillsville	480	0	0	201	681	852	366	94	113	1,425	5,483	25	5,508
55346	Town of Elkton	404	0	0	6	410	716	307	79	234	1,336	4,607	(78)	4,529
55347	Town of Bridgewater	650	0	0	254	904	1,153	495	127	414	2,189	7,423	(121)	7,302
55350	Town of Wise	675	0	0	297	972	1,197	514	132	142	1,985	7,704	80	7,784
55351	Town of New Market	194	0	0	37	231	344	148	38	173	703	2,215	(55)	2,160
55353	Town of Rocky Mount	630	0	0	251	881	1,117	480	123	180	1,900	7,192	11	7,203
55355	Town of Luray	381	0	0	235	616	675	290	74	109	1,148	4,346	26	4,372
55357	Town of Strasburg	441	0	0	185	626	783	336	86	446	1,651	5,037	(43)	4,994
55360	Town of Dublin	219	0	0	217	436	388	167	43	47	645	2,498	75	2,573
55364	Town of Bedford	1,032	0	0	182	1,214	1,830	785	202	342	3,159	11,776	(7)	11,769
55367	Town of Broadway	71	0	0	55	126	125	54	14	59	252	805	1	806
55369	Town of Tazewell	675	0	0	5	680	1,198	514	132	496	2,340	7,708	(271)	7,437
55370	Town of Urbanna	78	0	0	22	100	138	59	15	26	238	885	(5)	880
55371	Town of Bluefield	629	0	0	153	782	1,115	479	123	211	1,928	7,178	(27)	7,151
55372	Town of Weber City	44	0	0	46	90	79	34	9	38	160	505	27	532
55374	Town of Hurt	77	0	0	88	165	137	59	15	20	231	880	24	904
55375	Town of Waverly	116	0	0	150	266	206	88	23	326	643	1,326	(133)	1,193
55380	Town of Independence	144	0	0	67	211	255	109	28	137	529	1,641	30	1,671
55382	Town of Grundy	247	0	0	40	287	438	188	48	131	805	2,817	(48)	2,769
55384	Town of Louisa	118	0	0	90	208	209	90	23	131	453	1,348	(11)	1,337
55386	Town of Mt. Jackson	288	0	0	127	415	510	219	56	68	853	3,284	75	3,359
55388	Town of Jarratt	20	0	0	1	21	35	15	4	27	81	224	(25)	199
55389	Town of Pembroke	92	0	0	18	110	164	70	18	40	292	1,053	0	1,053
55395	Town of Round Hill	164	0	0	174	338	291	125	32	84	532	1,873	1	1,874
55398	Town of Saltville	143	0	0	197	340	253	108	28	51	440	1,627	61	1,688
55399	Town of Blackstone	740	0	0	238	978	1,313	564	145	189	2,211	8,450	(1)	8,449
55401	Southeastern Virginia Public Service Authority	1,659	0	0	342	2,001	2,943	1,263	324	1,052	5,582	18,940	(227)	18,713
55404	Appomattox Regional Library	284	0	0	8	292	504	216	56	141	917	3,245	(28)	3,217
55405	Staunton Redevelopment & Housing Authority	128	0	0	78	206	227	97	25	54	403	1,461	22	1,483
55409	Southside Regional Juvenile Group Home Commission	30	0	0	10	40	53	23	6	16	98	343	(9)	334
55413	Richmond Redevelopment & Housing Authority	4,620	0	0	1,193	5,813	8,193	3,517	903	3,538	16,151	52,734	(592)	52,142
55415	Chesapeake Redevelopment & Housing Authority	599	0	0	435	1,034	1,063	456	117	234	1,870	6,839	67	6,906
55417	Norfolk Airport Authority	2,806	0	0	13	2,819	4,976	2,136	548	1,289	8,949	32,030	(179)	31,851
55419	Hampton Redevelopment & Housing Authority	286	0	0	268	554	508	218	56	87	869	3,270	81	3,351
55420	Loudoun County Sanitation Authority	9,523	0	0	2,398	11,921	16,889	7,249	1,861	2,494	28,493	108,704	176	108,880
55421	Danville Redevelopment & Housing Authority	806	0	0	257	1,063	1,430	614	158	319	2,521	9,203	69	9,272
55424	Hopewell Redevelopment and Housing Authority	318	0	0	169	487	564	242	62	171	1,039	3,631	37	3,668
55426	Blacksburg-VPI Sanitation Authority	85	0	0	93	178	151	65	17	44	277	972	50	1,022
55427	Potomac River Fisheries Comm	49	0	0	31	80	86	37	9	16	148	554	12	566
55429	Alexandria Redevelopment & Housing Authority	1,820	0	0	432	2,252	3,228	1,386	356	646	5,616	20,777	(42)	20,735
55433	Norfolk Redevelopment & Housing Authority	3,202	0	0	15	3,217	5,679	2,437	626	2,096	10,838	36,549	(717)	35,832
55436	Riverside Regional Jail	1,018	0	0	162	1,180	1,805	775	199	275	3,054	11,618	(22)	11,596
55440	Shenandoah Valley Juvenile Detention Home	1,151	0	0	291	1,442	2,042	876	225	1,009	4,152	13,142	(467)	12,675

Virginia Local Disability - Political Subdivisions
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Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
55445	Chesterfield County Health Center Commission	3,854	0	0	381	4,235	6,836	2,934	753	2,362	12,885	43,996	(349)	43,647
55447	Rappahannock Area Community Services Board	10,970	0	0	47	11,017	19,455	8,351	2,144	3,584	33,534	125,217	(1,430)	123,787
55449	Hampton Roads Planning District Commission	722	0	0	455	1,177	1,280	550	141	371	2,342	8,241	(16)	8,225
55458	Wytheville Redevelopment & Housing Authority	73	0	0	50	123	130	56	14	85	285	834	(10)	824
55459	Waynesboro Redevelopment and Housing Authority	295	0	0	200	495	524	225	58	79	886	3,372	68	3,440
55460	Region Ten Community Services Board	7,485	0	0	1,306	8,791	13,275	5,698	1,463	4,776	25,212	85,443	(875)	84,568
55462	LENOWISCO Planning District Commission	59	0	0	25	84	104	45	11	29	189	671	(4)	667
55469	Eastern Shore Community Services Board	2,097	0	0	394	2,491	3,719	1,596	410	820	6,545	23,934	(365)	23,569
55470	ANCHOR Commission	109	0	0	74	183	193	83	21	90	387	1,244	(14)	1,230
55473	Hampton Roads Transit	8,634	0	0	949	9,583	15,312	6,572	1,688	1,906	25,478	98,552	(138)	98,414
55476	Rockbridge Regional Library	142	0	0	80	222	252	108	28	198	586	1,620	(68)	1,552
55479	Cumberland Mountain Community Services	3,726	0	0	381	4,107	6,608	2,836	728	997	11,169	42,533	(220)	42,313
55482	Middle Peninsula/Northern Neck Public Service Authority	3,879	0	0	1,031	4,910	6,880	2,953	758	3,054	13,645	44,281	(811)	43,470
55486	Hampton Roads Workforce Council	2,448	0	0	1,145	3,593	4,342	1,864	479	973	7,658	27,947	258	28,205
55487	Capital Regional Airport Commission	2,444	0	0	25	2,469	4,335	1,861	478	1,432	8,106	27,901	(439)	27,462
55488	Northwestern Community Services Board	4,698	0	0	594	5,292	8,331	3,576	918	2,838	15,663	53,621	96	53,717
55491	Middle Peninsula Regional Security Center	308	0	0	129	437	546	234	60	69	909	3,514	(5)	3,509
55493	Planning Dis One Behavioral Health Svcs	76	0	0	109	185	135	58	15	16	224	868	59	927
55499	Eastern Shore Public Library	200	0	0	76	276	354	152	39	43	588	2,277	9	2,286
55504	Amherst County Public Schools	743	0	0	406	1,149	1,317	565	145	212	2,239	8,479	45	8,524
55507	Augusta County Public Schools	1,320	0	0	315	1,635	2,341	1,005	258	304	3,908	15,067	(88)	14,979
55508	Bath County Public Schools	263	0	0	140	403	467	200	51	139	857	3,003	(24)	2,979
55510	Bland County Public Schools	240	0	0	56	296	426	183	47	65	721	2,743	(30)	2,713
55512	Norfolk Public Schools	5,673	0	0	23	5,696	10,061	4,318	1,109	3,444	18,932	64,754	(815)	63,939
55515	Radford City Public Schools	187	0	0	37	224	331	142	37	103	613	2,133	(49)	2,084
55516	Caroline County Public Schools	701	0	0	205	906	1,243	534	137	282	2,196	8,002	12	8,014
55528	Essex County Public Schools	273	0	0	186	459	483	207	53	201	944	3,111	(15)	3,096
55533	Chesapeake City Public Schools	5,970	0	0	2,207	8,177	10,588	4,545	1,167	1,930	18,230	68,147	21	68,168
55534	Virginia Beach City Public Schools	19,468	0	0	1,125	20,593	34,525	14,820	3,805	4,993	58,143	222,217	(1,539)	220,678
55537	Goochland County Public Schools	371	0	0	375	746	658	282	72	83	1,095	4,232	83	4,315
55546	Isle of Wight County Public Schools	583	0	0	336	919	1,033	444	114	746	2,337	6,651	39	6,690
55552	Lee County Public Schools	757	0	0	464	1,221	1,343	576	148	167	2,234	8,644	39	8,683
55553	Loudoun County Public Schools	25,831	0	0	9,332	35,163	45,810	19,664	5,049	5,340	75,863	294,852	1,894	296,746
55557	Mathews County Public Schools	251	0	0	252	503	446	191	49	74	760	2,869	27	2,896
55562	Nelson County Public Schools	499	0	0	151	650	885	380	98	164	1,527	5,698	(63)	5,635
55583	Russell County Public Schools	727	0	0	337	1,064	1,289	553	142	208	2,192	8,296	54	8,350
55587	Southampton County Public Schools	375	0	0	200	575	665	286	73	92	1,116	4,281	26	4,307
55595	Washington County Public Schools	1,101	0	0	37	1,138	1,952	838	215	328	3,333	12,562	(21)	12,541
55599	York County Public Schools	1,850	0	0	530	2,380	3,280	1,408	362	570	5,620	21,112	(93)	21,019
55601	Bristol VA Public Schools	615	0	0	381	996	1,090	468	120	262	1,940	7,015	16	7,031
55606	Franklin City Public Schools	350	0	0	255	605	620	266	68	79	1,033	3,993	82	4,075
55614	Portsmouth City Public Schools	2,930	0	0	309	3,239	5,195	2,230	573	1,234	9,232	33,439	(247)	33,192
55620	Suffolk City Public Schools	3,264	0	0	1,145	4,409	5,788	2,485	638	713	9,624	37,255	403	37,658
55638	Town of West Point Public Schools	216	0	0	168	384	384	165	42	191	782	2,470	88	2,558
55710	Valley Vocational-Technical Center	38	0	0	21	59	68	29	7	15	119	437	1	438
55711	New Horizons Regional Education Center	123	0	0	25	148	217	93	24	68	402	1,398	(20)	1,378
55713	Galax City Public Schools	332	0	0	333	665	588	252	65	70	975	3,786	100	3,886
55714	Norton City Public Schools	156	0	0	158	314	277	119	31	33	460	1,785	54	1,839
55802	Williamsburg-James City County Public Schools	2,103	0	0	121	2,224	3,730	1,601	411	892	6,634	24,006	(321)	23,685
55813	Buchanan County Public Schools	743	0	0	443	1,186	1,317	565	145	156	2,183	8,478	123	8,601
55850	Three Rivers Soil and Water Conservation District	144	0	0	0	144	256	110	28	333	727	1,646	(66)	1,580

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		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
55851	Rapidan Service Authority	1,212	0	0	39	1,251	2,150	923	237	1,457	4,767	13,839	(280)	13,559
55852	Virginia Dare Soil and Water Conservation District	98	0	0	2	100	174	75	19	126	394	1,123	(24)	1,099
55853	Northern Neck Soil and Water Conservation District	215	0	0	123	338	382	164	42	45	633	2,458	26	2,484
55854	Orange County Broadband Authority	576	0	0	677	1,253	1,022	439	113	122	1,696	6,580	173	6,753
55855	Northern Virginia Soil and Water Conservation District	393	0	0	408	801	696	299	77	85	1,157	4,481	112	4,593
55856	Blue Ridge Resource Authority	144	0	0	198	342	256	110	28	30	424	1,648	82	1,730
55857	Peanut Soil and Water Conservation District	108	0	0	124	232	192	83	21	32	328	1,238	72	1,310
55858	Peumansend Creek Regional Jail Authority	421	0	0	1,029	1,450	747	321	82	208	1,358	4,806	193	4,999
55859	Williamsburg Area Transit Authority	1,073	0	0	725	1,798	1,902	817	210	787	3,716	12,245	178	12,423
55860	Middle Peninsula Juvenile Detention Commission	715	0	0	575	1,290	1,267	544	140	427	2,378	8,156	180	8,336
55861	Breaks Interstate Park Commission	104	0	0	41	145	184	79	20	286	569	1,185	57	1,242
55862	Crater Criminal Justice Training Academy	106	0	0	46	152	188	81	21	176	466	1,213	(56)	1,157
55863	Central Shenandoah Criminal Justice Training Academy	2	0	0	22	24	3	1	0	95	99	22	(22)	0
55864	New River Valley Emergency Comm Regional Authority	516	0	0	555	1,071	916	393	101	398	1,808	5,895	(4)	5,891
55865	Maury Service Authority	526	0	0	287	813	932	400	103	125	1,560	6,000	105	6,105
55866	Hampton Roads Transportation Accountability Commission	116	0	0	120	236	206	88	23	144	461	1,326	(8)	1,318
55867	Pamunkey Regional Library	505	0	0	399	904	895	384	99	162	1,540	5,760	123	5,883
55868	Northern Virginia Transportation Authority	858	0	0	498	1,356	1,521	653	168	303	2,645	9,791	3	9,794
55869	RSW Regional Jail Authority	904	0	0	868	1,772	1,603	688	177	187	2,655	10,315	112	10,427
55871	Portsmouth Redevelopment and Housing Authority	892	0	0	209	1,101	1,582	679	174	617	3,052	10,183	(325)	9,858
55872	Southwest Regional Recreation Authority	342	0	0	338	680	607	261	67	164	1,099	3,907	68	3,975
55873	Roanoke Redevelopment and Housing Authority	1,102	0	0	795	1,897	1,955	839	215	742	3,751	12,583	(31)	12,552
55880	Big Sandy Soil & Water & Conservation District	24	0	0	14	38	43	18	5	21	87	275	0	275
55884	Halifax Service Authority	279	0	0	160	439	495	213	55	109	872	3,188	31	3,219
55886	Russell County Public Service Authority	193	0	0	172	365	343	147	38	41	569	2,208	68	2,276
55891	Tidewater Soil and Water Conservation District	48	0	0	74	122	85	37	9	18	149	548	(1)	547
55893	Eastern Shore Soil & Water Conservation District	25	0	0	0	25	44	19	5	61	129	285	(20)	265
55896	Virginia Resources Authority	251	0	0	81	332	445	191	49	208	893	2,863	29	2,892
55899	Shenandoah Valley Regional Airport Commission	87	0	0	70	157	154	66	17	20	257	994	34	1,028
55906	Suffolk Redevelopment and Housing Authority	460	0	0	2	462	816	350	90	349	1,605	5,254	(177)	5,077
55922	Piedmont Regional Jail	273	0	0	121	394	484	208	53	151	896	3,114	11	3,125
55923	Nelson County Services Authority	209	0	0	161	370	370	159	41	90	660	2,382	9	2,391
55924	Coeburn-Norton-Wise Regional Water	68	0	0	50	118	121	52	13	87	273	776	(27)	749
55925	Fauquier County Water & Sanitation Authority	927	0	0	516	1,443	1,644	706	181	310	2,841	10,580	46	10,626
55926	Scott County Soil & Water Conservation District	25	0	0	22	47	45	19	5	47	116	290	(10)	280
55927	New River Resource Authority	341	0	0	110	451	605	260	67	143	1,075	3,892	36	3,928
55930	Petersburg Redevelopment And Housing Authority	285	0	0	39	324	505	217	56	106	884	3,250	(16)	3,234
55931	Central Rappahannock Regional Library	1,396	0	0	949	2,345	2,476	1,063	273	309	4,121	15,937	172	16,109
55934	Thomas Jefferson Soil & Water Conservation District	385	0	0	91	476	683	293	75	118	1,169	4,394	(46)	4,348
55938	Colonial Soil & Water Conservation District	204	0	0	19	223	362	155	40	78	635	2,327	(25)	2,302
55940	Monacan Soil And Water Conservation District	60	0	0	73	133	106	45	12	13	176	682	34	716
55941	Robert E. Lee Soil And Water Conservation District	54	0	0	97	151	95	41	11	18	165	614	(5)	609
55945	Lonesome Pine Regional Library	116	0	0	63	179	206	88	23	45	362	1,324	8	1,332
55951	Handley Regional Library	235	0	0	109	344	417	179	46	74	716	2,681	46	2,727
55954	Potomac And Rappahannock Transportation Commission	4,042	0	0	896	4,938	7,168	3,077	790	1,792	12,827	46,137	(323)	45,814
55957	Wise County Redevelopment and Housing Authority	178	0	0	149	327	316	136	35	37	524	2,032	36	2,068
55958	Prince William Soil & Water Conservation District	99	0	0	34	133	175	75	19	60	329	1,125	7	1,132
55959	Hampton Roads Regional Jail Authority	804	0	0	904	1,708	1,426	612	157	255	2,450	9,179	267	9,446
55960	Castlewood Water And Sewage Authority	0	0	0	0	0	0	0	0	128	128	0	(65)	(65)
55964	Virginia Biotechnology Research Partnership Authority	418	0	0	383	801	742	318	82	99	1,241	4,776	236	5,012
55967	Massanutten Regional Library	320	0	0	4	324	567	243	62	175	1,047	3,648	(8)	3,640

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

		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
55969	Culpeper Soil And Water Conservation District	85	0	0	165	250	150	64	17	32	263	965	16	981
55972	Big Walker Soil & Water Conservation District	29	0	0	13	42	52	22	6	15	95	332	(2)	330
55973	Peter Francisco Soil & Water Conservation District	21	0	0	19	40	37	16	4	11	68	237	4	241
55974	Peaks of Otter Soil & Water Conservation District	44	0	0	1	45	77	33	9	40	159	499	(12)	487
55975	New River Soil & Water Conservation District	25	0	0	17	42	44	19	5	9	77	281	10	291
55978	Evergreen Soil And Water Conservation District	4	0	0	12	16	7	3	1	58	69	44	(34)	10
55982	Daniel Boone Soil And Water Conservation District	46	0	0	28	74	82	35	9	51	177	530	(27)	503
55985	Tazewell Soil And Water Conservation District	41	0	0	20	61	73	31	8	20	132	467	(2)	465
55988	Henricopolis Soil And Water Conservation District	30	0	0	8	38	53	23	6	14	96	341	(7)	334
55990	Roanoke River Service Authority	166	0	0	263	429	295	127	32	35	489	1,897	57	1,954
55991	Lee County Public Service Authority	255	0	0	40	295	453	194	50	117	814	2,915	(20)	2,895
55993	Ferrum Water And Sewage Authority	10	0	0	0	10	18	8	2	6	34	117	(1)	116
55994	Wise County Public Service Authority	542	0	0	587	1,129	961	412	106	128	1,607	6,184	137	6,321
55995	Holston River Soil And Water Conservation District	54	0	0	32	86	96	41	11	36	184	618	12	630
55996	New River Valley Community Services Board	11,683	0	0	47	11,730	20,719	8,893	2,283	3,876	35,771	133,351	(1,293)	132,058
55999	Clinch Valley Soil & Water Conservation District	103	0	0	140	243	183	78	20	32	313	1,175	19	1,194
	Total for VRS Virginia Local Disability Program - Political Subdivisions[1]	428,623	0	0	88,982	517,605	760,148	326,284	83,782	175,820	1,346,034	4,892,570	(17,228)	4,875,342

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

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

Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
	VRS Virginia Local Disability Program - Political Subdivisions - Plan Total[1]	**(352,455)**	**(47,489)**	**(119,576)**	**(189,086)**	**(119,966)**	**143**
	Employer Allocation						
55108	Bath County	(461)	(46)	(151)	(275)	(182)	3
55146	Isle of Wight County	(2,823)	(262)	(864)	(1,449)	(871)	4
55150	King William County	(1,086)	(17)	(266)	(524)	(283)	7
55162	Nelson County	(1,275)	(173)	(422)	(658)	(408)	(4)
55167	Nottoway County	(1,133)	(187)	(412)	(628)	(411)	(3)
55183	Russell County	(1,234)	(236)	(465)	(695)	(469)	4
55201	City of Bristol	(2,346)	(278)	(767)	(1,233)	(763)	7
55203	Town of St. Paul	(159)	(19)	(50)	(92)	(58)	0
55212	City of Norfolk	(28,669)	(3,849)	(9,771)	(16,648)	(11,395)	(36)
55214	City of Portsmouth	(15,969)	(2,650)	(6,062)	(9,245)	(6,053)	(13)
55215	City of Radford	(1,558)	(167)	(519)	(825)	(495)	3
55216	City of Richmond	(19,228)	(7,241)	(10,108)	(12,750)	(9,986)	(156)
55218	Town of Craigsville	(53)	2	(12)	(25)	(8)	0
55221	City of Williamsburg	(1,930)	(365)	(799)	(1,224)	(836)	2
55226	Town of Front Royal	(1,802)	(359)	(725)	(1,056)	(716)	6
55228	Town of Middletown	(153)	(36)	(66)	(82)	(58)	1
55229	Town of Chilhowie	(129)	(26)	(74)	(94)	(53)	(1)
55231	Town of Floyd	(83)	13	(10)	(47)	(26)	4
55232	City of Franklin	(1,830)	(178)	(569)	(1,062)	(704)	9
55233	City of Chesapeake	(31,822)	(3,648)	(10,217)	(16,233)	(9,863)	42
55234	City of Virginia Beach	(60,565)	(6,776)	(19,301)	(30,836)	(18,688)	81
55239	Town of Grottoes	(274)	(20)	(68)	(129)	(78)	0
55245	Town of Scottsville	(35)	18	8	(15)	(9)	1
55246	Town of Burkeville	(30)	(3)	(12)	(19)	(11)	1
55247	Town of Madison	(13)	16	12	2	4	(2)
55248	Town of Pennington Gap	(420)	(59)	(129)	(204)	(121)	3
55249	Town of La Crosse	17	17	17	20	18	0
55250	Town of Rich Creek	(73)	(2)	(23)	(42)	(28)	5
55255	Town of Brodnax	(23)	(7)	(10)	(8)	(7)	3
55256	Town of Mineral	(125)	(25)	(49)	(70)	(49)	0
55257	Town of Lebanon	(368)	9	(90)	(172)	(85)	2
55259	Town of Richlands	(457)	(13)	(124)	(228)	(122)	(3)
55260	Town of Haymarket	(170)	(44)	(74)	(99)	(71)	0
55262	Town of Troutville	(40)	(15)	(18)	(18)	(14)	(6)
55263	Town of Buchanan	(35)	37	30	44	62	2
55264	Town of Eastville	(27)	(11)	(15)	(18)	(15)	0
55265	Town of Occoquan	(32)	27	(13)	(62)	(34)	2
55266	Town of Farmville	(970)	261	(30)	(689)	(458)	2
55267	Town of Glade Spring	(50)	0	(12)	(23)	(11)	5
55301	Town of Dumfries	(305)	47	(74)	(178)	(75)	2
55302	Town of Iron Gate	4	5	5	6	1	0
55303	Town of Montross	(37)	(2)	(13)	(29)	(18)	(3)
55309	Town of Colonial Beach	(441)	89	(61)	(224)	(91)	(2)
55311	Town of Brookneal	(50)	(4)	(11)	(16)	(6)	(3)
55312	Town of Hamilton	4	(1)	(2)	18	15	0
55314	Town of Jonesville	(94)	(21)	(38)	(43)	(25)	0
55315	Town of Wytheville	(1,330)	(138)	(476)	(785)	(484)	5
55322	Town of Glasgow	(80)	(23)	(32)	(32)	(24)	(6)
55323	Town of Marion	(679)	(88)	(190)	(319)	(211)	5
55328	Town of Wakefield	(62)	11	(14)	(26)	1	2
55329	Town of Leesburg	(5,560)	(508)	(1,744)	(2,999)	(1,844)	9
55330	Town of Chatham	(68)	0	(28)	(58)	(32)	2
55334	Town of Boydton	(81)	(9)	(26)	(37)	(18)	(3)
55336	Town of McKenney	(43)	(3)	(12)	(21)	(12)	0
55338	Town of Quantico	(11)	9	5	0	3	0
55341	Town of Chincoteague	(251)	(42)	(92)	(133)	(87)	(2)
55344	Town of Stanley	(54)	(13)	(33)	(42)	(23)	0
55345	Town of Hillsville	(348)	(17)	(101)	(180)	(98)	0
55346	Town of Elkton	(365)	(78)	(145)	(203)	(139)	4
55347	Town of Bridgewater	(579)	(77)	(178)	(276)	(179)	4
55350	Town of Wise	(445)	(8)	(126)	(266)	(170)	2
55351	Town of New Market	(174)	(36)	(67)	(111)	(82)	(2)
55353	Town of Rocky Mount	(496)	(18)	(114)	(242)	(151)	2
55355	Town of Luray	(283)	(3)	(65)	(123)	(63)	5
55357	Town of Strasburg	(404)	(113)	(189)	(199)	(117)	(3)
55360	Town of Dublin	(101)	20	(25)	(68)	(33)	(2)
55364	Town of Bedford	(856)	(95)	(262)	(445)	(283)	(4)
55367	Town of Broadway	(48)	(11)	(27)	(25)	(18)	3
55369	Town of Tazewell	(782)	(134)	(219)	(318)	(205)	(2)
55370	Town of Urbanna	(58)	(5)	(17)	(36)	(21)	(1)

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

Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55371	Town of Bluefield	(500)	(69)	(176)	(256)	(145)	0
55372	Town of Weber City	(19)	(2)	(11)	(23)	(18)	3
55374	Town of Hurt	(34)	11	(2)	(26)	(14)	(1)
55375	Town of Waverly	(172)	(67)	(81)	(42)	(19)	4
55380	Town of Independence	(110)	(23)	(50)	(76)	(58)	(1)
55382	Town of Grundy	(240)	(40)	(77)	(102)	(61)	2
55384	Town of Louisa	(95)	(18)	(41)	(54)	(35)	(2)
55386	Town of Mt. Jackson	(162)	(13)	(69)	(120)	(72)	(2)
55388	Town of Jarratt	(20)	(6)	(10)	(13)	(10)	(1)
55389	Town of Pembroke	(71)	(11)	(25)	(46)	(30)	1
55395	Town of Round Hill	(121)	(2)	(27)	(39)	(9)	4
55398	Town of Saltville	(87)	20	(4)	(31)	(3)	5
55399	Town of Blackstone	(561)	(30)	(153)	(306)	(188)	5
55401	Southeastern Virginia Public Service Authority	(1,420)	(286)	(572)	(789)	(512)	(2)
55404	Appomattox Regional Library	(256)	(50)	(96)	(137)	(88)	2
55405	Staunton Redevelopment & Housing Authority	(92)	(8)	(31)	(46)	(22)	2
55409	Southside Regional Juvenile Group Home Commission	(25)	(3)	(8)	(13)	(6)	(3)
55413	Richmond Redevelopment & Housing Authority	(4,308)	(859)	(1,607)	(2,160)	(1,397)	(7)
55415	Chesapeake Redevelopment & Housing Authority	(448)	(11)	(108)	(185)	(85)	1
55417	Norfolk Airport Authority	(2,481)	(453)	(919)	(1,367)	(906)	(4)
55419	Hampton Redevelopment & Housing Authority	(173)	11	(39)	(82)	(30)	(2)
55420	Loudoun County Sanitation Authority	(7,249)	(769)	(2,425)	(3,851)	(2,292)	14
55421	Danville Redevelopment & Housing Authority	(587)	(62)	(204)	(366)	(239)	0
55424	Hopewell Redevelopment and Housing Authority	(201)	(38)	(105)	(134)	(74)	0
55426	Blacksburg-VPI Sanitation Authority	(28)	7	(13)	(39)	(21)	(5)
55427	Potomac River Fisheries Comm	(26)	(2)	(12)	(21)	(11)	4
55429	Alexandria Redevelopment & Housing Authority	(1,491)	(195)	(498)	(744)	(441)	5
55433	Norfolk Redevelopment & Housing Authority	(3,082)	(670)	(1,186)	(1,610)	(1,074)	1
55436	Riverside Regional Jail	(814)	(76)	(247)	(448)	(292)	3
55440	Shenandoah Valley Juvenile Detention Home	(1,209)	(252)	(420)	(511)	(318)	0
55445	Chesterfield County Health Center Commission	(3,232)	(755)	(1,451)	(1,929)	(1,280)	(3)
55447	Rappahannock Area Community Services Board	(9,419)	(1,566)	(3,405)	(4,977)	(3,156)	6
55449	Hampton Roads Planning District Commission	(611)	(49)	(160)	(231)	(116)	2
55458	Wytheville Redevelopment & Housing Authority	(63)	(11)	(23)	(38)	(27)	0
55459	Waynesboro Redevelopment and Housing Authority	(165)	2	(55)	(111)	(60)	(2)
55460	Region Ten Community Services Board	(7,094)	(1,177)	(2,331)	(3,523)	(2,305)	9
55462	LENOWISCO Planning District Commission	(46)	(5)	(13)	(23)	(17)	(1)
55469	Eastern Shore Community Services Board	(1,827)	(260)	(598)	(859)	(512)	2
55470	ANCHOR Commission	(102)	(16)	(34)	(33)	(17)	(2)
55473	Hampton Roads Transit	(6,743)	(830)	(2,324)	(3,700)	(2,303)	5
55476	Rockbridge Regional Library	(165)	(30)	(48)	(73)	(49)	1
55479	Cumberland Mountain Community Services	(3,070)	(405)	(1,030)	(1,582)	(975)	0
55482	Middle Peninsula/Northern Neck Public Service Authority	(3,755)	(699)	(1,299)	(1,815)	(1,172)	5
55486	Hampton Roads Workforce Council	(1,671)	(29)	(456)	(1,135)	(774)	0
55487	Capital Regional Airport Commission	(2,268)	(466)	(867)	(1,211)	(821)	(4)
55488	Northwestern Community Services Board	(3,821)	(888)	(1,753)	(2,343)	(1,563)	(3)
55491	Middle Peninsula Regional Security Center	(217)	(9)	(62)	(119)	(70)	5
55493	Planning Dis One Behavioral Health Svcs	1	11	(10)	(25)	(16)	0
55499	Eastern Shore Public Library	(146)	(4)	(38)	(75)	(47)	(2)
55504	Amherst County Public Schools	(535)	(21)	(150)	(253)	(134)	3
55507	Augusta County Public Schools	(1,034)	(95)	(315)	(523)	(306)	0
55508	Bath County Public Schools	(233)	(22)	(60)	(96)	(48)	5
55510	Bland County Public Schools	(188)	(20)	(60)	(98)	(56)	(3)
55512	Norfolk Public Schools	(5,298)	(1,138)	(2,069)	(2,831)	(1,894)	(6)
55515	Radford City Public Schools	(173)	(27)	(55)	(85)	(55)	6
55516	Caroline County Public Schools	(507)	(66)	(195)	(318)	(206)	2
55528	Essex County Public Schools	(203)	(30)	(79)	(111)	(65)	3
55533	Chesapeake City Public Schools	(4,751)	(394)	(1,379)	(2,251)	(1,289)	11
55534	Virginia Beach City Public Schools	(16,320)	(2,060)	(5,261)	(8,516)	(5,404)	11
55537	Goochland County Public Schools	(190)	59	(9)	(132)	(75)	(2)
55546	Isle of Wight County Public Schools	(545)	(105)	(196)	(334)	(239)	1
55552	Lee County Public Schools	(523)	10	(118)	(250)	(131)	(1)
55553	Loudoun County Public Schools	(19,178)	(879)	(5,241)	(9,784)	(5,663)	45
55557	Mathews County Public Schools	(165)	23	(16)	(71)	(30)	2
55562	Nelson County Public Schools	(420)	(37)	(119)	(195)	(107)	1
55583	Russell County Public Schools	(493)	(27)	(157)	(286)	(170)	5
55587	Southampton County Public Schools	(277)	(1)	(63)	(130)	(67)	(3)
55595	Washington County Public Schools	(898)	(138)	(328)	(506)	(324)	(1)
55599	York County Public Schools	(1,560)	(130)	(418)	(717)	(418)	3
55601	Bristol VA Public Schools	(439)	(28)	(135)	(225)	(121)	4
55606	Franklin City Public Schools	(192)	20	(46)	(130)	(80)	0
55614	Portsmouth City Public Schools	(2,582)	(398)	(874)	(1,307)	(832)	0

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

Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55620	Suffolk City Public Schools	(2,296)	(61)	(625)	(1,373)	(861)	1
55638	Town of West Point Public Schools	(81)	(29)	(82)	(119)	(87)	0
55710	Valley Vocational-Technical Center	(28)	(1)	(7)	(13)	(9)	(2)
55711	New Horizons Regional Education Center	(110)	(19)	(39)	(55)	(34)	3
55713	Galax City Public Schools	(147)	34	(33)	(111)	(55)	2
55714	Norton City Public Schools	(79)	19	(7)	(51)	(24)	(4)
55802	Williamsburg-James City County Public Schools	(1,974)	(284)	(601)	(947)	(604)	0
55813	Buchanan County Public Schools	(466)	10	(123)	(266)	(156)	4
55850	Three Rivers Soil and Water Conservation District	(179)	(76)	(100)	(124)	(100)	(4)
55851	Rapidan Service Authority	(1,228)	(366)	(570)	(766)	(578)	(8)
55852	Virginia Dare Soil and Water Conservation District	(101)	(31)	(48)	(64)	(49)	(1)
55853	Northern Neck Soil and Water Conservation District	(142)	11	(25)	(86)	(52)	(1)
55854	Orange County Broadband Authority	(278)	132	34	(204)	(127)	0
55855	Northern Virginia Soil and Water Conservation District	(195)	84	18	(159)	(106)	2
55856	Blue Ridge Resource Authority	(32)	25	(6)	(48)	(24)	3
55857	Peanut Soil and Water Conservation District	(13)	4	(26)	(39)	(22)	0
55858	Peumansend Creek Regional Jail Authority	(192)	124	57	16	88	(1)
55859	Williamsburg Area Transit Authority	(917)	(110)	(280)	(394)	(217)	0
55860	Middle Peninsula Juvenile Detention Commission	(612)	(38)	(147)	(207)	(84)	0
55861	Breaks Interstate Park Commission	(146)	(54)	(69)	(86)	(68)	(1)
55862	Crater Criminal Justice Training Academy	(126)	(34)	(47)	(63)	(40)	(4)
55863	Central Shenandoah Criminal Justice Training Academy	(25)	(12)	(12)	(15)	(13)	2
55864	New River Valley Emergency Comm Regional Authority	(385)	(43)	(132)	(134)	(44)	1
55865	Maury Service Authority	(371)	4	(85)	(197)	(104)	6
55866	Hampton Roads Transportation Accountability Commission	(99)	(15)	(33)	(53)	(28)	3
55867	Pamunkey Regional Library	(288)	(4)	(105)	(166)	(79)	6
55868	Northern Virginia Transportation Authority	(682)	(26)	(159)	(284)	(138)	0
55869	RSW Regional Jail Authority	(558)	85	(67)	(245)	(100)	2
55871	Portsmouth Redevelopment and Housing Authority	(925)	(134)	(254)	(390)	(253)	5
55872	Southwest Regional Recreation Authority	(210)	(5)	(67)	(99)	(40)	2
55873	Roanoke Redevelopment and Housing Authority	(778)	(89)	(291)	(442)	(256)	2
55880	Big Sandy Soil & Water & Conservation District	(19)	(2)	(6)	(15)	(10)	3
55884	Halifax Service Authority	(215)	(11)	(55)	(100)	(51)	(1)
55886	Russell County Public Service Authority	(91)	9	(29)	(66)	(30)	3
55891	Tidewater Soil and Water Conservation District	(33)	10	2	(6)	0	0
55893	Eastern Shore Soil & Water Conservation District	(33)	(15)	(19)	(23)	(14)	0
55896	Virginia Resources Authority	(183)	(52)	(104)	(131)	(88)	(3)
55899	Shenandoah Valley Regional Airport Commission	(34)	7	(13)	(38)	(25)	3
55906	Suffolk Redevelopment and Housing Authority	(515)	(99)	(162)	(224)	(145)	2
55922	Piedmont Regional Jail	(208)	(24)	(72)	(117)	(77)	(4)
55923	Nelson County Services Authority	(142)	0	(35)	(77)	(40)	4
55924	Coeburn-Norton-Wise Regional Water	(77)	(4)	(10)	(32)	(29)	(3)
55925	Fauquier County Water & Sanitation Authority	(665)	(41)	(203)	(322)	(170)	3
55926	Scott County Soil & Water Conservation District	(40)	(3)	(2)	(12)	(9)	(3)
55927	New River Resource Authority	(287)	(30)	(83)	(139)	(85)	0
55930	Petersburg Redevelopment And Housing Authority	(244)	(37)	(84)	(121)	(73)	(1)
55931	Central Rappahannock Regional Library	(940)	31	(204)	(448)	(215)	0
55934	Thomas Jefferson Soil & Water Conservation District	(310)	(35)	(102)	(154)	(92)	0
55938	Colonial Soil & Water Conservation District	(177)	(29)	(63)	(88)	(54)	(1)
55940	Monacan Soil And Water Conservation District	(13)	8	(3)	(21)	(12)	(2)
55941	Robert E. Lee Soil And Water Conservation District	(28)	11	5	(3)	(1)	2
55945	Lonesome Pine Regional Library	(87)	(7)	(29)	(44)	(19)	3
55951	Handley Regional Library	(149)	(14)	(56)	(96)	(56)	(1)
55954	Potomac And Rappahannock Transportation Commission	(3,370)	(456)	(1,132)	(1,793)	(1,141)	3
55957	Wise County Redevelopment and Housing Authority	(103)	12	(20)	(58)	(28)	0
55958	Prince William Soil & Water Conservation District	(86)	(15)	(30)	(40)	(28)	3
55959	Hampton Roads Regional Jail Authority	(459)	113	(22)	(248)	(130)	4
55960	Castlewood Water And Sewage Authority	(50)	(24)	(17)	(17)	(20)	0
55964	Virginia Biotechnology Research Partnership Authority	(142)	13	(83)	(148)	(78)	(2)
55967	Massanutten Regional Library	(286)	(59)	(113)	(161)	(103)	(1)
55969	Culpeper Soil And Water Conservation District	(24)	25	10	(21)	(3)	0
55972	Big Walker Soil & Water Conservation District	(24)	(4)	(7)	(14)	(6)	2
55973	Peter Francisco Soil & Water Conservation District	(12)	3	(1)	(11)	(7)	0
55974	Peaks of Otter Soil & Water Conservation District	(42)	(11)	(18)	(26)	(18)	1
55975	New River Soil & Water Conservation District	(19)	(1)	(5)	(8)	(3)	1
55978	Evergreen Soil And Water Conservation District	(26)	(9)	(10)	(2)	(4)	(2)
55982	Daniel Boone Soil And Water Conservation District	(54)	(4)	(7)	(22)	(15)	(1)
55985	Tazewell Soil And Water Conservation District	(31)	(2)	(7)	(21)	(12)	2
55988	Henricopolis Soil And Water Conservation District	(26)	(4)	(8)	(13)	(7)	0
55990	Roanoke River Service Authority	(75)	31	3	(26)	3	4
55991	Lee County Public Service Authority	(219)	(42)	(84)	(107)	(63)	(4)
55993	Ferrum Water And Sewage Authority	(9)	(2)	(3)	(5)	(2)	(3)

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

Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55994	Wise County Public Service Authority	(278)	83	(14)	(173)	(96)	0
55995	Holston River Soil And Water Conservation District	(31)	(9)	(18)	(24)	(16)	0
55996	New River Valley Community Services Board	(10,166)	(1,680)	(3,612)	(5,258)	(3,325)	0
55999	Clinch Valley Soil & Water Conservation District	(60)	13	(3)	(20)	3	(3)
	Total for VRS Virginia Local Disability Program - Political Subdivisions[(1)]	(352,455)	(47,489)	(119,576)	(189,086)	(119,966)	143

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

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

Employer Code	Employer	June 30, 2023 Net OPEB Liability	June 30, 2024 Net OPEB Liability	Discount Rate Sensitivity: Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Discount Rate Sensitivity: Net OPEB Liability 1% Increase Discount Rate (7.75%)
	VRS Virginia Local Disability Program - Political Subdivisions - Plan Total[1]	**(1,608,997)**	**(3,607,459)**	**(2,623,327)**	**(4,473,508)**
	Employer Allocation				
55108	Bath County	(2,194)	(5,112)	(3,717)	(6,339)
55146	Isle of Wight County	(14,646)	(30,185)	(21,950)	(37,432)
55150	King William County	(6,478)	(12,462)	(9,062)	(15,453)
55162	Nelson County	(5,637)	(12,729)	(9,257)	(15,785)
55167	Nottoway County	(4,686)	(11,239)	(8,173)	(13,938)
55183	Russell County	(5,005)	(11,618)	(8,449)	(14,407)
55201	City of Bristol	(11,500)	(24,504)	(17,819)	(30,387)
55203	Town of St. Paul	(725)	(1,662)	(1,209)	(2,061)
55212	City of Norfolk	(117,824)	(295,138)	(214,623)	(365,993)
55214	City of Portsmouth	(67,646)	(165,103)	(120,062)	(204,740)
55215	City of Radford	(8,118)	(17,131)	(12,457)	(21,243)
55216	City of Richmond	(16,189)	(142,855)	(103,884)	(177,151)
55218	Town of Craigsville	(326)	(648)	(471)	(803)
55221	City of Williamsburg	(8,127)	(20,393)	(14,830)	(25,289)
55226	Town of Front Royal	(7,656)	(17,741)	(12,901)	(22,000)
55228	Town of Middletown	(681)	(1,477)	(1,074)	(1,831)
55229	Town of Chilhowie	(756)	(1,822)	(1,325)	(2,260)
55231	Town of Floyd	(623)	(1,152)	(838)	(1,429)
55232	City of Franklin	(9,325)	(19,549)	(14,216)	(24,242)
55233	City of Chesapeake	(157,548)	(330,739)	(240,513)	(410,141)
55234	City of Virginia Beach	(297,171)	(628,471)	(457,022)	(779,350)
55239	Town of Grottoes	(1,071)	(2,681)	(1,949)	(3,324)
55245	Town of Scottsville	(417)	(607)	(441)	(752)
55246	Town of Burkeville	(101)	(350)	(254)	(433)
55247	Town of Madison	(262)	(306)	(222)	(379)
55248	Town of Pennington Gap	(1,830)	(3,854)	(2,803)	(4,779)
55249	Town of La Crosse	(89)	0	0	0
55250	Town of Rich Creek	(441)	(957)	(696)	(1,187)
55255	Town of Brodnax	(84)	(157)	(114)	(195)
55256	Town of Mineral	(384)	(1,115)	(811)	(1,383)
55257	Town of Lebanon	(2,547)	(4,700)	(3,418)	(5,828)
55259	Town of Richlands	(2,535)	(5,368)	(3,903)	(6,656)
55260	Town of Haymarket	(587)	(1,510)	(1,098)	(1,873)
55262	Town of Troutville	(160)	(283)	(206)	(351)
55263	Town of Buchanan	(426)	(645)	(469)	(800)
55264	Town of Eastville	(18)	(199)	(145)	(246)
55265	Town of Occoquan	(773)	(1,483)	(1,078)	(1,839)
55266	Town of Farmville	(6,735)	(14,554)	(10,584)	(18,048)
55267	Town of Glade Spring	(329)	(588)	(427)	(729)
55301	Town of Dumfries	(2,962)	(5,316)	(3,866)	(6,592)
55302	Town of Iron Gate	(67)	(10)	(7)	(12)
55303	Town of Montross	(177)	(460)	(334)	(570)
55309	Town of Colonial Beach	(3,854)	(7,014)	(5,101)	(8,698)
55311	Town of Brookneal	(233)	(464)	(338)	(576)
55312	Town of Hamilton	0	0	0	0
55314	Town of Jonesville	(354)	(847)	(616)	(1,051)
55315	Town of Wytheville	(8,016)	(15,747)	(11,451)	(19,528)
55322	Town of Glasgow	(19)	(496)	(360)	(615)
55323	Town of Marion	(2,652)	(5,836)	(4,244)	(7,237)
55328	Town of Wakefield	(541)	(1,172)	(852)	(1,453)
55329	Town of Leesburg	(28,530)	(60,902)	(44,288)	(75,523)
55330	Town of Chatham	(530)	(1,192)	(867)	(1,478)
55334	Town of Boydton	(419)	(845)	(614)	(1,048)
55336	Town of McKenney	(238)	(466)	(339)	(578)
55338	Town of Quantico	(119)	(224)	(163)	(278)
55341	Town of Chincoteague	(1,037)	(2,473)	(1,798)	(3,066)
55344	Town of Stanley	(415)	(826)	(600)	(1,024)
55345	Town of Hillsville	(2,077)	(4,043)	(2,940)	(5,013)
55346	Town of Elkton	(1,418)	(3,397)	(2,470)	(4,213)
55347	Town of Bridgewater	(2,883)	(5,474)	(3,980)	(6,788)
55350	Town of Wise	(2,686)	(5,680)	(4,131)	(7,044)
55351	Town of New Market	(600)	(1,633)	(1,188)	(2,026)
55353	Town of Rocky Mount	(2,571)	(5,303)	(3,856)	(6,576)
55355	Town of Luray	(1,656)	(3,204)	(2,330)	(3,973)
55357	Town of Strasburg	(1,934)	(3,714)	(2,701)	(4,605)
55360	Town of Dublin	(1,000)	(1,842)	(1,339)	(2,284)

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

Employer Code	Employer	June 30, 2023 Net OPEB Liability	June 30, 2024 Net OPEB Liability	Discount Rate Sensitivity: Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Discount Rate Sensitivity: Net OPEB Liability 1% Increase Discount Rate (7.75%)
55364	Town of Bedford	(4,093)	(8,683)	(6,314)	(10,768)
55367	Town of Broadway	(323)	(594)	(432)	(736)
55369	Town of Tazewell	(2,432)	(5,683)	(4,133)	(7,048)
55370	Town of Urbanna	(297)	(653)	(475)	(809)
55371	Town of Bluefield	(2,341)	(5,292)	(3,849)	(6,563)
55372	Town of Weber City	(125)	(373)	(271)	(462)
55374	Town of Hurt	(355)	(649)	(472)	(805)
55375	Town of Waverly	(322)	(978)	(711)	(1,213)
55380	Town of Independence	(359)	(1,210)	(880)	(1,500)
55382	Town of Grundy	(993)	(2,077)	(1,510)	(2,575)
55384	Town of Louisa	(574)	(994)	(723)	(1,233)
55386	Town of Mt. Jackson	(1,066)	(2,422)	(1,761)	(3,003)
55388	Town of Jarratt	(34)	(165)	(120)	(205)
55389	Town of Pembroke	(342)	(776)	(565)	(963)
55395	Town of Round Hill	(656)	(1,381)	(1,004)	(1,713)
55398	Town of Saltville	(863)	(1,199)	(872)	(1,487)
55399	Town of Blackstone	(2,981)	(6,231)	(4,531)	(7,727)
55401	Southeastern Virginia Public Service Authority	(5,267)	(13,965)	(10,155)	(17,318)
55404	Appomattox Regional Library	(1,073)	(2,392)	(1,740)	(2,967)
55405	Staunton Redevelopment & Housing Authority	(512)	(1,077)	(783)	(1,336)
55409	Southside Regional Juvenile Group Home Commission	(130)	(253)	(184)	(314)
55413	Richmond Redevelopment & Housing Authority	(14,348)	(38,883)	(28,275)	(48,217)
55415	Chesapeake Redevelopment & Housing Authority	(2,769)	(5,043)	(3,667)	(6,254)
55417	Norfolk Airport Authority	(9,774)	(23,617)	(17,174)	(29,286)
55419	Hampton Redevelopment & Housing Authority	(1,224)	(2,411)	(1,753)	(2,990)
55420	Loudoun County Sanitation Authority	(39,234)	(80,151)	(58,286)	(99,393)
55421	Danville Redevelopment & Housing Authority	(2,759)	(6,786)	(4,935)	(8,415)
55424	Hopewell Redevelopment and Housing Authority	(1,329)	(2,677)	(1,947)	(3,320)
55426	Blacksburg-VPI Sanitation Authority	(363)	(717)	(521)	(889)
55427	Potomac River Fisheries Comm	(213)	(408)	(297)	(506)
55429	Alexandria Redevelopment & Housing Authority	(7,590)	(15,320)	(11,140)	(18,998)
55433	Norfolk Redevelopment & Housing Authority	(11,069)	(26,949)	(19,597)	(33,419)
55436	Riverside Regional Jail	(3,744)	(8,566)	(6,229)	(10,623)
55440	Shenandoah Valley Juvenile Detention Home	(4,834)	(9,690)	(7,047)	(12,016)
55445	Chesterfield County Health Center Commission	(13,948)	(32,440)	(23,590)	(40,228)
55447	Rappahannock Area Community Services Board	(41,120)	(92,327)	(67,140)	(114,492)
55449	Hampton Roads Planning District Commission	(3,237)	(6,076)	(4,418)	(7,535)
55458	Wytheville Redevelopment & Housing Authority	(151)	(615)	(447)	(763)
55459	Waynesboro Redevelopment and Housing Authority	(1,304)	(2,486)	(1,808)	(3,083)
55460	Region Ten Community Services Board	(30,374)	(63,000)	(45,813)	(78,124)
55462	LENOWISCO Planning District Commission	(259)	(495)	(360)	(613)
55469	Eastern Shore Community Services Board	(8,252)	(17,648)	(12,833)	(21,884)
55470	ANCHOR Commission	(402)	(917)	(667)	(1,137)
55473	Hampton Roads Transit	(33,477)	(72,666)	(52,842)	(90,111)
55476	Rockbridge Regional Library	(641)	(1,194)	(869)	(1,481)
55479	Cumberland Mountain Community Services	(13,948)	(31,361)	(22,805)	(38,890)
55482	Middle Peninsula/Northern Neck Public Service Authority	(16,372)	(32,650)	(23,743)	(40,488)
55486	Hampton Roads Workforce Council	(8,354)	(20,606)	(14,985)	(25,553)
55487	Capital Regional Airport Commission	(8,153)	(20,572)	(14,960)	(25,511)
55488	Northwestern Community Services Board	(15,442)	(39,536)	(28,751)	(49,028)
55491	Middle Peninsula Regional Security Center	(1,194)	(2,591)	(1,884)	(3,213)
55493	Planning Dis One Behavioral Health Svcs	(340)	(640)	(465)	(794)
55499	Eastern Shore Public Library	(819)	(1,679)	(1,221)	(2,082)
55504	Amherst County Public Schools	(3,253)	(6,252)	(4,546)	(7,753)
55507	Augusta County Public Schools	(5,359)	(11,110)	(8,079)	(13,777)
55508	Bath County Public Schools	(1,232)	(2,214)	(1,610)	(2,746)
55510	Bland County Public Schools	(971)	(2,023)	(1,471)	(2,508)
55512	Norfolk Public Schools	(20,094)	(47,745)	(34,720)	(59,207)
55515	Radford City Public Schools	(760)	(1,572)	(1,144)	(1,950)
55516	Caroline County Public Schools	(2,794)	(5,900)	(4,291)	(7,317)
55528	Essex County Public Schools	(1,296)	(2,294)	(1,668)	(2,844)
55533	Chesapeake City Public Schools	(26,307)	(50,247)	(36,539)	(62,310)
55534	Virginia Beach City Public Schools	(74,288)	(163,848)	(119,150)	(203,184)
55537	Goochland County Public Schools	(1,595)	(3,120)	(2,269)	(3,870)
55546	Isle of Wight County Public Schools	(2,518)	(4,904)	(3,566)	(6,081)
55552	Lee County Public Schools	(3,271)	(6,373)	(4,635)	(7,903)
55553	Loudoun County Public Schools	(108,126)	(217,404)	(158,095)	(269,597)
55557	Mathews County Public Schools	(1,217)	(2,115)	(1,538)	(2,623)

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

Employer Code	Employer	June 30, 2023 Net OPEB Liability	June 30, 2024 Net OPEB Liability	Discount Rate Sensitivity: Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Discount Rate Sensitivity: Net OPEB Liability 1% Increase Discount Rate (7.75%)
55562	Nelson County Public Schools	(2,107)	(4,202)	(3,055)	(5,210)
55583	Russell County Public Schools	(3,154)	(6,117)	(4,448)	(7,585)
55587	Southampton County Public Schools	(1,516)	(3,157)	(2,296)	(3,915)
55595	Washington County Public Schools	(3,998)	(9,262)	(6,736)	(11,486)
55599	York County Public Schools	(7,617)	(15,567)	(11,320)	(19,304)
55601	Bristol VA Public Schools	(2,922)	(5,172)	(3,761)	(6,414)
55606	Franklin City Public Schools	(1,457)	(2,944)	(2,141)	(3,651)
55614	Portsmouth City Public Schools	(11,527)	(24,656)	(17,930)	(30,575)
55620	Suffolk City Public Schools	(12,738)	(27,470)	(19,976)	(34,064)
55638	Town of West Point Public Schools	(560)	(1,821)	(1,324)	(2,258)
55710	Valley Vocational-Technical Center	(181)	(323)	(235)	(400)
55711	New Horizons Regional Education Center	(409)	(1,031)	(750)	(1,279)
55713	Galax City Public Schools	(1,469)	(2,791)	(2,030)	(3,462)
55714	Norton City Public Schools	(649)	(1,316)	(957)	(1,632)
55802	Williamsburg-James City County Public Schools	(8,068)	(17,700)	(12,872)	(21,950)
55813	Buchanan County Public Schools	(3,209)	(6,251)	(4,546)	(7,752)
55850	Three Rivers Soil and Water Conservation District	0	(1,214)	(883)	(1,505)
55851	Rapidan Service Authority	(2,396)	(10,204)	(7,420)	(12,654)
55852	Virginia Dare Soil and Water Conservation District	(180)	(828)	(602)	(1,027)
55853	Northern Neck Soil and Water Conservation District	(845)	(1,812)	(1,318)	(2,247)
55854	Orange County Broadband Authority	(2,448)	(4,852)	(3,528)	(6,016)
55855	Northern Virginia Soil and Water Conservation District	(1,494)	(3,304)	(2,402)	(4,097)
55856	Blue Ridge Resource Authority	(690)	(1,215)	(884)	(1,507)
55857	Peanut Soil and Water Conservation District	(447)	(913)	(664)	(1,132)
55858	Peumansend Creek Regional Jail Authority	(2,019)	(3,544)	(2,577)	(4,394)
55859	Williamsburg Area Transit Authority	(3,499)	(9,029)	(6,566)	(11,196)
55860	Middle Peninsula Juvenile Detention Commission	(2,766)	(6,014)	(4,373)	(7,458)
55861	Breaks Interstate Park Commission	(461)	(874)	(635)	(1,083)
55862	Crater Criminal Justice Training Academy	(476)	(894)	(650)	(1,109)
55863	Central Shenandoah Criminal Justice Training Academy	(45)	(16)	(12)	(20)
55864	New River Valley Emergency Comm Regional Authority	(2,599)	(4,347)	(3,161)	(5,390)
55865	Maury Service Authority	(1,958)	(4,424)	(3,217)	(5,486)
55866	Hampton Roads Transportation Accountability Commission	(250)	(978)	(711)	(1,213)
55867	Pamunkey Regional Library	(2,364)	(4,247)	(3,088)	(5,267)
55868	Northern Virginia Transportation Authority	(3,819)	(7,219)	(5,250)	(8,952)
55869	RSW Regional Jail Authority	(4,408)	(7,605)	(5,531)	(9,431)
55871	Portsmouth Redevelopment and Housing Authority	(3,710)	(7,508)	(5,460)	(9,311)
55872	Southwest Regional Recreation Authority	(1,799)	(2,881)	(2,095)	(3,573)
55873	Roanoke Redevelopment and Housing Authority	(5,318)	(9,278)	(6,747)	(11,505)
55880	Big Sandy Soil & Water & Conservation District	(66)	(203)	(148)	(252)
55884	Halifax Service Authority	(1,330)	(2,350)	(1,709)	(2,914)
55886	Russell County Public Service Authority	(802)	(1,628)	(1,184)	(2,019)
55891	Tidewater Soil and Water Conservation District	(208)	(404)	(294)	(501)
55893	Eastern Shore Soil & Water Conservation District	(86)	(210)	(153)	(261)
55896	Virginia Resources Authority	(732)	(2,111)	(1,535)	(2,618)
55899	Shenandoah Valley Regional Airport Commission	(331)	(733)	(533)	(909)
55906	Suffolk Redevelopment and Housing Authority	(1,576)	(3,874)	(2,817)	(4,804)
55922	Piedmont Regional Jail	(1,182)	(2,296)	(1,669)	(2,847)
55923	Nelson County Services Authority	(1,017)	(1,756)	(1,277)	(2,178)
55924	Coeburn-Norton-Wise Regional Water	(216)	(572)	(416)	(709)
55925	Fauquier County Water & Sanitation Authority	(4,238)	(7,801)	(5,673)	(9,674)
55926	Scott County Soil & Water Conservation District	(72)	(214)	(155)	(265)
55927	New River Resource Authority	(1,193)	(2,870)	(2,087)	(3,559)
55930	Petersburg Redevelopment And Housing Authority	(1,129)	(2,396)	(1,743)	(2,972)
55931	Central Rappahannock Regional Library	(6,273)	(11,751)	(8,545)	(14,572)
55934	Thomas Jefferson Soil & Water Conservation District	(1,452)	(3,240)	(2,356)	(4,018)
55938	Colonial Soil & Water Conservation District	(749)	(1,716)	(1,248)	(2,128)
55940	Monacan Soil And Water Conservation District	(262)	(503)	(365)	(623)
55941	Robert E. Lee Soil And Water Conservation District	(223)	(453)	(329)	(561)
55945	Lonesome Pine Regional Library	(446)	(976)	(710)	(1,211)
55951	Handley Regional Library	(842)	(1,977)	(1,438)	(2,451)
55954	Potomac And Rappahannock Transportation Commission	(16,674)	(34,018)	(24,738)	(42,185)
55957	Wise County Redevelopment and Housing Authority	(797)	(1,499)	(1,090)	(1,858)
55958	Prince William Soil & Water Conservation District	(427)	(830)	(603)	(1,029)
55959	Hampton Roads Regional Jail Authority	(4,062)	(6,768)	(4,922)	(8,393)
55960	Castlewood Water And Sewage Authority	0	0	0	0
55964	Virginia Biotechnology Research Partnership Authority	(1,874)	(3,521)	(2,561)	(4,367)
55967	Massanutten Regional Library	(1,162)	(2,690)	(1,956)	(3,335)

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

Employer Code	Employer	June 30, 2023 Net OPEB Liability	June 30, 2024 Net OPEB Liability	Discount Rate Sensitivity: Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Discount Rate Sensitivity: Net OPEB Liability 1% Increase Discount Rate (7.75%)
55969	Culpeper Soil And Water Conservation District	(501)	(712)	(518)	(883)
55972	Big Walker Soil & Water Conservation District	(131)	(245)	(178)	(303)
55973	Peter Francisco Soil & Water Conservation District	(68)	(175)	(127)	(217)
55974	Peaks of Otter Soil & Water Conservation District	(137)	(368)	(267)	(456)
55975	New River Soil & Water Conservation District	(111)	(207)	(151)	(257)
55978	Evergreen Soil And Water Conservation District	(30)	(32)	(24)	(40)
55982	Daniel Boone Soil And Water Conservation District	(191)	(391)	(284)	(484)
55985	Tazewell Soil And Water Conservation District	(153)	(345)	(251)	(427)
55988	Henricopolis Soil And Water Conservation District	(125)	(251)	(183)	(312)
55990	Roanoke River Service Authority	(752)	(1,399)	(1,017)	(1,734)
55991	Lee County Public Service Authority	(1,011)	(2,149)	(1,563)	(2,665)
55993	Ferrum Water And Sewage Authority	(32)	(87)	(63)	(107)
55994	Wise County Public Service Authority	(2,572)	(4,559)	(3,316)	(5,654)
55995	Holston River Soil And Water Conservation District	(179)	(456)	(331)	(565)
55996	New River Valley Community Services Board	(43,680)	(98,324)	(71,501)	(121,930)
55999	Clinch Valley Soil & Water Conservation District	(437)	(867)	(630)	(1,075)
	Total for VRS Virginia Local Disability Program - Political Subdivisions[1]	(1,608,997)	(3,607,459)	(2,623,327)	(4,473,508)

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

Line of Duty Act
Appendix 41 - Proportionate Share of Contributions

Employer Code	Employer	2023 Pay-as you go Rate (681.84 per FTE)	2023 Employer Allocation Percentage	2024 Pay-as you go Rate (830.00 per FTE)	2024 Employer Allocation Percentage
21156	State Police Troopers - SPORS	$ 1,285,268	9.68520%	$ 1,557,080	10.32967%
30123	Department of Military Affairs - Ft. Pickett Fire & Rescue	15,682	0.11817%	19,090	0.12664%
30123b	Department of Military Affairs -Army National Guard	874,570	6.59030%	1,064,641	7.06282%
30123c	Department of Military Affairs -Air National Guard	294,688	2.22061%	288,508	1.91396%
30127	Virginia Department of Emergency Management	6,818	0.05138%	8,300	0.05506%
30141	Office of the Attorney General	0	0.00000%	4,980	0.03304%
30154	Virginia Department of Motor Vehicles	39,547	0.29801%	41,500	0.27531%
30172	Virginia State Lottery	5,455	0.04110%	7,470	0.04955%
30199	Conservation & Recreation	62,729	0.47269%	77,190	0.51208%
30407	Virginia Port Authority	25,910	0.19524%	30,710	0.20373%
30411	Department of Forestry	87,957	0.66280%	347,770	2.30710%
70156	Department Of State Police	4,773	0.03597%	3,320	0.02203%
70203	Woodrow Wilson Rehabilitation Center	4,091	0.03083%	2,490	0.01652%
70204	College Of William and Mary	13,637	0.10276%	19,090	0.12664%
70207	University Of Virginia - Academic	37,501	0.28259%	48,970	0.32487%
70208	Virginia Polytechnic Institute & State University- Academic	32,046	0.24149%	41,500	0.27531%
70211	Virginia Military Institute	7,500	0.05652%	9,130	0.06057%
70212	Virginia State University	8,864	0.06679%	14,940	0.09911%
70213	Norfolk State University	8,864	0.06679%	83,000	0.55062%
70214	Longwood University	12,273	0.09248%	11,620	0.07709%
70215	University Of Mary Washington	8,864	0.06679%	9,130	0.06057%
70216	James Madison University	26,592	0.20038%	34,860	0.23126%
70217	Radford University	13,637	0.10276%	13,280	0.08810%
70221	Old Dominion University	26,592	0.20038%	38,180	0.25329%
70236	Virginia Commonwealth University - Academic	62,047	0.46756%	71,380	0.47353%
70241	Richard Bland College	8,182	0.06166%	9,130	0.06057%
70242	Christopher Newport University	14,319	0.10790%	17,430	0.11563%
70246	University of Virginia College At Wise	5,455	0.04110%	6,640	0.04405%
70247	George Mason University	28,126	0.21194%	43,368	0.28770%
70280	Northern Virginia Community College	32,046	0.24149%	34,860	0.23126%
70282	Piedmont Virginia Community College	1,364	0.01027%	3,320	0.02203%
70283	J. Sargeant Reynolds Community College	6,137	0.04624%	14,110	0.09360%
70286	Virginia Western Community College	5,455	0.04110%	5,810	0.03854%
70291	Blue Ridge Community College	682	0.00514%	830	0.00550%
70292	Central Virginia Community College	3,409	0.02569%	4,980	0.03304%
70293	Virginia Peninsula Community College	3,409	0.02569%	3,320	0.02203%
70294	Southwest Virginia Community College	2,727	0.02055%	830	0.00550%
70296	Virginia Highlands Community College	1,364	0.01027%	3,320	0.02203%
70297	Germanna Community College	1,364	0.01027%	1,660	0.01101%
70298	Laurel Ridge Community College	7,500	0.05652%	12,450	0.08259%
70299	Mountain Empire Community College	1,364	0.01027%	1,660	0.01101%
70402	Marine Resources Commission	47,047	0.35452%	56,440	0.37443%
70403	Department of Wildlife Resources	104,322	0.78611%	135,290	0.89751%
70961	Division of Capitol Police	42,274	0.31855%	46,480	0.30835%
70999	Alcoholic Beverage Control Board	57,956	0.43673%	79,680	0.52860%
70716	Correctional Center For Women	147,277	1.10980%	144,420	0.95808%
70718	Bland Correctional Center	137,050	1.03274%	161,020	1.06821%
70733	Sussex I Correctional Center	145,232	1.09439%	0	0.00000%
70734	Sussex II Correctional Center	220,916	1.66471%	0	0.00000%
70735	Wallen Ridge Correctional Center	278,873	2.10144%	284,690	1.88863%
70737	St. Brides Correctional Center	117,276	0.88373%	157,700	1.04618%
70741	Red Onion State Prison	223,644	1.68526%	281,370	1.86661%
70743	Fluvanna Women's' Correctional Center	141,141	1.06356%	107,070	0.71030%
70745	Nottoway Correctional Center	186,142	1.40267%	176,790	1.17282%
70747	Marion Correctional Treatment Center	120,686	0.90942%	136,120	0.90302%
70749	Buckingham Correctional Center	164,323	1.23826%	152,720	1.01314%
70752	Deep Meadow Correctional Center	334,783	2.52275%	300,460	1.99325%
70753	Deerfield Correctional Center	210,007	1.58250%	228,250	1.51421%
70754	Augusta Correctional Center	154,778	1.16632%	93,790	0.62220%
70756	Adult Regional Office	49,774	0.37507%	41,500	0.27531%
70757	Department of Corrections	81,139	0.61142%	89,640	0.59467%
70761	Eastern Reg Corr Field Unit	68,184	0.51380%	82,170	0.54511%
70767	Adult Community Service	272,736	2.05520%	144,420	0.95808%
70768	Keen Mountain Correctional Center	191,597	1.44377%	167,660	1.11226%

Line of Duty Act
Appendix 41 - Proportionate Share of Contributions

Employer Code	Employer	2023 Pay-as you go Rate (681.84 per FTE)	2023 Employer Allocation Percentage	2024 Pay-as you go Rate (830.00 per FTE)	2024 Employer Allocation Percentage
70769	Greensville Correctional Center	351,148	2.64607%	278,050	1.84458%
70770	Dillwyn Correctional Center	159,551	1.20229%	166,830	1.10675%
70771	Indian Creek Correctional Center	128,186	0.96594%	140,270	0.93055%
70772	Haynesville Correctional Center	171,824	1.29478%	194,220	1.28845%
70773	Coffeewood Correctional Center	104,322	0.78611%	107,900	0.71581%
70774	Lunenburg Correctional Center	141,141	1.06356%	141,930	0.94156%
70775	Pocahontas State Correctional Center	160,914	1.21257%	161,020	1.06821%
70776	Green Rock Correctional Center	116,595	0.87860%	159,360	1.05719%
70779	Sussex State Prison Complex	32,728	0.24662%	226,590	1.50320%
70785	Grayson County Correctional Center	191,597	1.44377%	188,410	1.24991%
50001	Arlington County	636,157	4.79375%	711,518	4.72020%
55201	Bristol, City	93,412	0.70390%	120,143	0.79702%
55113	Buchanan County	63,411	0.47783%	76,360	0.50657%
55233	Chesapeake, City	822,640	6.19899%	995,793	6.60608%
55224	Falls Church, City	38,013	0.28644%	44,613	0.29596%
55232	Franklin, City	69,548	0.52408%	97,318	0.64561%
55136	Gloucester County	95,969	0.72317%	120,143	0.79702%
55139	Greene County	56,763	0.42774%	73,663	0.48868%
55152	Lee County	52,502	0.39563%	63,495	0.42123%
55332	Manassas, City	99,549	0.75015%	128,235	0.85071%
55236	Manassas Park, City	36,138	0.27231%	51,460	0.34138%
55235	Norton, City	25,739	0.19396%	33,615	0.22300%
55167	Nottoway County	19,944	0.15029%	25,108	0.16656%
55213	Petersburg, City	134,834	1.01604%	133,630	0.88650%
55214	Portsmouth, City	370,239	2.78993%	428,280	2.84121%
55215	Radford, City	64,604	0.48682%	83,000	0.55062%
55183	Russell County	61,195	0.46113%	78,435	0.52034%
55220	Suffolk, City	351,318	2.64735%	448,823	2.97749%
55234	Virginia Beach, City	1,245,381	9.38453%	1,538,613	10.20718%
55221	Williamsburg, City	56,593	0.42645%	66,400	0.44050%
55222	Winchester, City	117,106	0.88245%	152,098	1.00901%
55197	Wise County	74,661	0.56261%	97,525	0.64698%
55487	Capital Region Airport Commission	26,592	0.20038%	29,050	0.19272%
55417	Norfolk Airport Authority	40,910	0.30828%	46,480	0.30835%
55922	Piedmont Regional Jail	49,092	0.36994%	58,100	0.38544%
55861	Breaks Interstate Park	1,364	0.01028%	1,660	0.01101%
55899	Shenandoah Valley Regional Airport	7,671	0.05780%	9,960	0.06608%
55858	Peumansend Creek Regional Jail Authority	38,865	0.29286%	46,480	0.30835%
55300	Abingdon, Town	19,092	0.14386%	19,920	0.13215%
50005	Appalachia, Town	0	0.00000%	0	0.00000%
55354	Big Stone Gap, Town	5,455	0.04110%	9,960	0.06608%
50025	Boones Mill, Town	852	0.00642%	1,038	0.00688%
55334	Boydton, Town	0	0.00000%	830	0.00550%
55255	Brodnax, Town	682	0.00514%	830	0.00550%
55330	Chatham, Town	2,046	0.01541%	2,490	0.01652%
55327	Christiansburg, Town	72,105	0.54334%	107,485	0.71305%
55378	Courtland, Town	1,364	0.01028%	1,660	0.01101%
55301	Dumfries, Town	9,546	0.07193%	12,450	0.08259%
55226	Front Royal, Town	24,546	0.18497%	29,880	0.19822%
55382	Grundy, Town	4,773	0.03597%	3,320	0.02202%
55374	Hurt, Town	1,364	0.01028%	1,660	0.01101%
55380	Independence, Town	4,773	0.03597%	4,980	0.03304%
55314	Jonesville, Town	1,364	0.01028%	1,660	0.01101%
55249	LaCrosse, Town	1,364	0.01028%	830	0.00550%
55355	Luray, Town	17,046	0.12845%	21,580	0.14316%
55397	Orange, Town	9,887	0.07450%	12,450	0.08259%
55389	Pembroke, Town	2,727	0.02055%	4,150	0.02753%
50026	Pocahontas, Town	1,364	0.01028%	1,660	0.01101%
55238	Pound, Town	1,364	0.01028%	1,660	0.01101%
55338	Quantico, Town	1,534	0.01156%	1,038	0.00688%
55306	Remington, Town	1,875	0.01413%	2,905	0.01927%
55259	Richlands, Town	30,683	0.23121%	38,180	0.25328%
55245	Scottsville, Town	2,898	0.02184%	3,528	0.02340%
55310	Smithfield, Town	12,955	0.09762%	14,940	0.09911%

Line of Duty Act
Appendix 41 - Proportionate Share of Contributions

Employer Code	Employer	2023 Pay-as you go Rate (681.84 per FTE)	2023 Employer Allocation Percentage	2024 Pay-as you go Rate (830.00 per FTE)	2024 Employer Allocation Percentage
55304	South Boston, Town	27,274	0.20552%	29,050	0.19272%
55369	Tazewell, Town	32,217	0.24277%	34,238	0.22713%
55317	Vienna, Town	25,910	0.19524%	33,200	0.22025%
55375	Waverly, Town	0	0.00000%	0	0.00000%
55372	Weber City, Town	2,727	0.02055%	2,490	0.01652%
55321	Woodstock, Town	13,637	0.10276%	15,770	0.10462%
55315	Wytheville, Town	42,956	0.32370%	53,950	0.35790%
55869	Rsw Regional Jail Authority	0	0.00000%	0	0.00000%
	Total for VRS Line of Duty Act[1]	$ 13,270,554	100.00000%	$ 15,073,879	100.00000%

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

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

		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
	VRS Line of Duty Act Total[1]	**13,693,267**	**0**	**72,548,069**	**78,088,189**	**164,329,525**	**96,133,543**	**1,300,979**	**79,263,809**	**78,086,933**	**254,785,264**	**49,285,993**	**193**	**49,286,186**
	Employer Allocation													
21156	State Police Troopers - SPORS	1,414,469	0	7,493,976	3,155,785	12,064,230	9,930,278	134,387	8,187,690	1,533,914	19,786,269	5,091,081	6,332	5,097,413
30123	Department of Military Affairs - Ft. Pickett Fire & Rescue	17,341	0	91,875	38,814	148,030	121,744	1,648	100,380	11,963	235,735	62,416	3,319	65,735
30123b	Department of Military Affairs -Army National Guard	967,131	0	5,123,939	3,124,900	9,215,970	6,789,739	91,886	5,598,260	1,375,366	13,855,251	3,480,981	194,416	3,675,397
30123c	Department of Military Affairs -Air National Guard	262,084	0	1,388,541	3,908,528	5,559,153	1,839,958	24,900	1,517,078	2,724,020	6,105,956	943,314	279,099	1,222,413
30127	Virginia Department of Emergency Management	7,540	0	39,945	24,656	72,141	52,931	716	43,643	6,299	103,589	27,137	2,839	29,976
30141	Office of the Attorney General	4,524	0	23,970	134,199	162,693	31,763	430	26,189	0	58,382	16,284	14,415	30,699
30154	Virginia Department of Motor Vehicles	37,699	0	199,732	62,694	300,125	264,665	3,582	218,221	441,404	927,872	135,689	(44,847)	90,842
30172	Virginia State Lottery	6,785	0	35,948	49,910	92,643	47,634	645	39,275	3,268	90,822	24,421	6,865	31,286
30199	Conservation & Recreation	70,120	0	371,504	274,913	716,537	492,281	6,662	405,894	282,880	1,187,717	252,384	(11,725)	240,659
30407	Virginia Port Authority	27,897	0	147,802	90,887	266,586	195,853	2,650	161,484	34,232	394,219	100,410	17,690	118,100
30411	Department of Forestry	315,917	0	1,673,756	6,763,466	8,753,139	2,217,897	30,015	1,828,695	274,938	4,351,545	1,137,077	667,999	1,805,076
70156	Department Of State Police	3,017	0	15,982	6,502	25,501	21,178	287	17,462	130,632	169,559	10,858	(19,062)	(8,204)
70203	Woodrow Wilson Rehabilitation Center	2,262	0	11,985	37,121	51,368	15,881	215	13,094	104,320	133,510	8,142	(8,077)	65
70204	College Of William and Mary	17,341	0	91,875	150,574	259,790	121,744	1,648	100,380	40,715	264,487	62,416	16,013	78,429
70207	University Of Virginia - Academic	44,485	0	235,687	311,354	591,526	312,309	4,226	257,504	93,724	667,763	160,115	27,972	188,087
70208	Virginia Polytechnic Institute & State University- Academic	37,699	0	199,732	196,930	434,361	264,665	3,582	218,221	54,429	540,897	135,689	13,785	149,474
70211	Virginia Military Institute	8,294	0	43,942	53,654	105,890	58,228	788	48,010	34,856	141,882	29,853	5,469	35,322
70212	Virginia State University	13,571	0	71,902	137,843	223,316	95,278	1,289	78,558	33,815	208,940	48,847	7,812	56,659
70213	Norfolk State University	75,398	0	399,464	1,983,339	2,458,201	529,331	7,163	436,442	144,628	1,117,564	271,379	197,683	469,062
70214	Longwood University	10,556	0	55,927	49,210	115,693	74,109	1,003	61,104	112,675	248,891	37,995	720	38,715
70215	University Of Mary Washington	8,294	0	43,942	22,966	75,202	58,228	788	48,010	117,548	224,574	29,853	(6,831)	23,022
70216	James Madison University	31,667	0	167,775	287,949	487,391	222,318	3,009	183,305	211,167	619,799	113,979	24,722	138,701
70217	Radford University	12,064	0	63,915	14,994	90,973	84,694	1,146	69,831	104,487	260,158	43,421	(9,463)	33,958
70221	Old Dominion University	34,684	0	183,757	256,955	475,396	243,497	3,295	200,767	126,633	574,192	124,836	17,625	142,461
70236	Virginia Commonwealth University - Academic	64,842	0	343,537	413,302	821,681	455,221	6,161	375,338	334,037	1,170,757	233,384	(1,120)	232,264
70241	Richard Bland College	8,294	0	43,942	163,067	215,303	58,228	788	48,010	218,799	325,825	29,853	5,309	35,162
70242	Christopher Newport University	15,834	0	83,887	127,690	227,411	111,159	1,504	91,653	54,363	258,679	56,989	4,384	61,373
70246	University of Virginia College At Wise	6,032	0	31,957	15,721	53,710	42,347	573	34,916	17,111	94,947	21,710	1,812	23,522
70247	George Mason University	39,396	0	208,721	387,124	635,241	276,576	3,743	228,042	127,707	636,068	141,796	17,370	159,166
70280	Northern Virginia Community College	31,667	0	167,775	152,178	351,620	222,318	3,009	183,305	169,468	578,100	113,979	(6,935)	107,044
70282	Piedmont Virginia Community College	3,017	0	15,982	47,876	66,875	21,178	287	17,462	14,567	53,494	10,858	2,985	13,843
70283	J. Sargeant Reynolds Community College	12,817	0	67,905	208,603	289,325	89,981	1,218	74,191	85,711	251,101	46,132	10,079	56,211
70286	Virginia Western Community College	5,277	0	27,960	14,679	47,916	37,050	501	30,548	37,180	105,279	18,995	(3,671)	15,324
70291	Blue Ridge Community College	753	0	3,990	18,333	23,076	5,287	72	4,360	13,687	23,406	2,711	261	2,972
70292	Central Virginia Community College	4,524	0	23,970	45,408	73,902	31,763	430	26,189	13,853	72,235	16,284	4,573	20,857
70293	Virginia Peninsula Community College	3,017	0	15,982	9,329	28,328	21,178	287	17,462	82,659	121,586	10,858	(7,016)	3,842
70294	Southwest Virginia Community College	753	0	3,990	13,928	18,671	5,287	72	4,360	74,527	84,246	2,711	(6,541)	(3,830)
70296	Virginia Highlands Community College	3,017	0	15,982	85,446	104,445	21,178	287	17,462	50,352	89,279	10,858	6,995	17,853
70297	Germanna Community College	1,508	0	7,988	3,191	12,687	10,584	143	8,727	12,553	32,007	5,426	(1,509)	3,917
70298	Laurel Ridge Community College	11,309	0	59,917	199,833	271,059	79,397	1,074	65,464	59,985	205,920	40,705	26,838	67,543
70299	Mountain Empire Community College	1,508	0	7,988	22,006	31,502	10,584	143	8,727	12,292	31,746	5,426	2,304	7,730
70402	Marine Resources Commission	51,272	0	271,642	97,171	420,085	359,953	4,871	296,787	44,964	706,575	184,542	(714)	183,828
70403	Department of Wildlife Resources	122,898	0	651,126	817,077	1,591,101	862,808	11,676	711,401	484,036	2,069,921	442,347	49,309	491,656
70961	Division of Capitol Police	42,223	0	223,702	44,800	310,725	296,428	4,012	244,410	213,200	758,050	151,973	(25,520)	126,453
70999	Alcoholic Beverage Control Board	72,383	0	383,489	390,620	846,492	508,162	6,877	418,989	301,503	1,235,531	260,526	(24,326)	236,200
70716	Correctional Center For Women	131,192	0	695,069	757,616	1,583,877	921,036	12,464	759,411	903,004	2,595,915	472,199	10,152	482,351
70718	Bland Correctional Center	146,273	0	774,966	364,791	1,286,030	1,026,908	13,897	846,704	79,176	1,966,685	526,478	45,985	572,463
70733	Sussex I Correctional Center	0	0	0	148,102	148,102	0	0	0	5,689,725	5,689,725	0	(644,082)	(644,082)
70734	Sussex II Correctional Center	0	0	0	2,027,806	2,027,806	0	0	0	7,596,506	7,596,506	0	(613,169)	(613,169)
70735	Wallen Ridge Correctional Center	258,615	0	1,370,165	1,559,185	3,187,965	1,815,607	24,571	1,497,000	1,326,340	4,663,518	930,830	29,389	960,219
70737	St. Brides Correctional Center	143,256	0	758,983	975,261	1,877,500	1,005,730	13,611	829,242	630,852	2,479,435	515,620	20,518	536,138
70741	Red Onion State Prison	255,600	0	1,354,189	972,731	2,582,520	1,794,438	24,284	1,479,546	676,553	3,974,821	919,977	21,009	940,986

Line of Duty Act

Appendix 42 - Deferred Inflows and Outflows and OPEB Expense

		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
70743	Fluvanna Women's' Correctional Center	97,263	0	515,309	603,200	1,215,772	682,837	9,241	563,011	2,553,765	3,808,854	350,078	(241,857)	108,221
70745	Nottoway Correctional Center	160,597	0	850,858	449,957	1,461,412	1,127,473	15,258	929,622	1,890,227	3,962,580	578,036	(167,167)	410,869
70747	Marion Correctional Treatment Center	123,653	0	655,124	379,022	1,157,799	868,105	11,748	715,768	181,927	1,777,548	445,062	31,297	476,359
70749	Buckingham Correctional Center	138,732	0	735,013	288,455	1,162,200	973,967	13,181	803,053	1,831,212	3,621,413	499,336	(210,629)	288,707
70752	Deep Meadow Correctional Center	272,941	0	1,446,064	1,019,211	2,738,216	1,916,182	25,932	1,579,926	2,864,197	6,386,237	982,393	(136,326)	846,067
70753	Deerfield Correctional Center	207,345	0	1,098,530	999,254	2,305,129	1,455,664	19,700	1,200,221	1,279,779	3,955,364	746,293	(47,219)	699,074
70754	Augusta Correctional Center	85,199	0	451,394	706,855	1,243,448	598,143	8,095	493,179	3,176,562	4,275,979	306,657	(291,641)	15,016
70756	Adult Regional Office	37,699	0	199,732	879,514	1,116,945	264,665	3,582	218,221	410,724	897,192	135,689	73,987	209,676
70757	Department of Corrections	81,430	0	431,422	281,600	794,452	571,677	7,737	471,358	261,348	1,312,120	293,089	2,839	295,928
70761	Eastern Reg Corr Field Unit	74,643	0	395,467	462,351	932,461	524,034	7,092	432,075	390,244	1,353,445	268,663	10,682	279,345
70767	Adult Community Service	131,192	0	695,069	5,386,954	6,213,215	921,036	12,464	759,411	6,148,447	7,841,358	472,199	75,235	547,434
70768	Keen Mountain Correctional Center	152,305	0	806,923	1,304,258	2,263,486	1,069,255	14,470	881,620	1,796,046	3,761,391	548,188	(43,781)	504,407
70769	Greensville Correctional Center	252,583	0	1,338,207	229,293	1,820,083	1,773,260	23,998	1,462,084	5,035,438	8,294,780	909,120	(610,728)	298,392
70770	Dillwyn Correctional Center	151,550	0	802,926	694,028	1,648,504	1,063,958	14,399	877,252	1,104,490	3,060,099	545,473	(65,933)	479,540
70771	Indian Creek Correctional Center	127,423	0	675,096	651,664	1,454,183	894,571	12,106	737,589	447,857	2,092,123	458,631	22,802	481,433
70772	Haynesville Correctional Center	176,431	0	934,746	883,380	1,994,557	1,238,633	16,762	1,021,275	1,105,081	3,381,751	635,025	(14,240)	620,785
70773	Coffeewood Correctional Center	98,018	0	519,306	510,535	1,127,859	688,133	9,313	567,378	1,177,856	2,442,680	352,794	(65,703)	287,091
70774	Lunenburg Correctional Center	128,930	0	683,084	543,517	1,355,531	905,155	12,249	746,316	818,304	2,482,024	464,057	(28,177)	435,880
70775	Pocahontas State Correctional Center	146,273	0	774,966	1,200,271	2,121,510	1,026,908	13,897	846,704	1,092,780	2,980,289	526,478	43,793	570,271
70776	Green Rock Correctional Center	144,764	0	766,971	813,667	1,725,402	1,016,314	13,754	837,969	513,365	2,381,402	521,047	31,770	552,817
70779	Sussex State Prison Complex	205,837	0	1,090,543	5,912,278	7,208,658	1,445,079	19,556	1,191,494	2	2,656,131	740,867	649,013	1,389,880
70785	Grayson County Correctional Center	171,153	0	906,786	1,152,757	2,230,696	1,201,583	16,261	990,726	1,221,479	3,430,049	616,031	47,428	663,459
50001	Arlington County	646,349	0	3,424,414	1,223,257	5,294,020	4,537,695	61,409	3,741,411	478,723	8,819,238	2,326,398	153,302	2,479,700
55201	Bristol, City	109,138	0	578,223	503,080	1,190,441	766,204	10,369	631,748	773,461	2,181,782	392,819	(44,690)	348,129
55113	Buchanan County	69,366	0	367,507	264,815	701,688	486,984	6,590	401,527	51,151	946,252	249,668	24,717	274,385
55233	Chesapeake, City	904,588	0	4,792,583	3,216,356	8,913,527	6,350,659	85,944	5,236,231	2,187,661	13,860,495	3,255,872	195,465	3,451,337
55224	Falls Church, City	40,527	0	214,713	98,676	353,916	284,517	3,850	234,589	62,518	585,474	145,867	7,092	152,959
55232	Franklin, City	88,405	0	468,378	1,015,710	1,572,493	620,648	8,399	511,735	65,095	1,205,877	318,195	113,094	431,289
55136	Gloucester County	109,138	0	578,223	472,639	1,160,000	766,204	10,369	631,748	359,085	1,767,406	392,819	459	393,278
55139	Greene County	66,916	0	354,528	697,466	1,118,910	469,785	6,358	387,346	155,078	1,018,567	240,851	62,921	303,772
55152	Lee County	57,680	0	305,594	116,444	479,718	404,943	5,480	333,883	170,013	914,319	207,607	(13,805)	193,802
55332	Manassas, City	116,490	0	617,174	413,316	1,146,980	817,818	11,068	674,305	289,992	1,793,183	419,281	(11,069)	408,212
55236	Manassas Park, City	46,746	0	247,665	324,382	618,793	328,181	4,441	270,591	141,261	744,474	168,253	15,341	183,594
55235	Norton, City	30,536	0	161,782	207,265	399,583	214,378	2,901	176,758	43,309	437,346	109,908	25,334	135,242
55167	Nottoway County	22,808	0	120,836	397,272	540,916	160,120	2,167	132,022	529,784	824,093	82,091	(1,367)	80,724
55213	Petersburg, City	121,391	0	643,139	137,081	901,611	852,224	11,533	702,674	1,329,031	2,895,462	436,920	(175,473)	261,447
55214	Portsmouth, City	389,054	0	2,061,243	590,167	3,040,464	2,731,356	36,963	2,252,051	1,766,437	6,786,807	1,400,319	(257,641)	1,142,678
55215	Radford, City	75,398	0	399,464	521,307	996,169	529,331	7,163	436,442	37,958	1,010,894	271,379	88,889	360,268
55183	Russell County	71,252	0	377,497	291,452	740,201	500,221	6,770	412,441	160,197	1,079,629	256,455	15,099	271,554
55220	Suffolk, City	407,716	0	2,160,111	1,710,527	4,278,354	2,862,367	38,736	2,360,072	648,497	5,909,672	1,467,486	99,290	1,566,776
55234	Virginia Beach, City	1,397,696	0	7,405,112	3,905,530	12,708,338	9,812,524	132,793	8,090,600	2,525,211	20,561,128	5,030,710	156,530	5,187,240
55221	Williamsburg, City	60,319	0	319,574	159,939	539,832	423,468	5,731	349,157	99,228	877,584	217,105	13,342	230,447
55222	Winchester, City	138,166	0	732,017	637,647	1,507,830	969,997	13,127	799,780	271,847	2,054,751	497,301	34,741	532,042
55197	Wise County	88,593	0	469,371	580,276	1,138,240	621,965	8,417	512,821	82,857	1,226,060	318,871	76,925	395,796
55487	Capital Region Airport Commission	26,390	0	139,815	66,610	232,815	185,269	2,507	152,757	194,283	534,816	94,984	(17,110)	77,874
55417	Norfolk Airport Authority	42,223	0	223,702	24,033	289,958	296,428	4,012	244,410	41,276	586,126	151,973	(3,174)	148,799
55922	Piedmont Regional Jail	52,779	0	279,629	110,817	443,225	370,537	5,014	305,514	532,730	1,213,795	189,968	(40,544)	149,424
55861	Breaks Interstate Park	1,508	0	7,988	18,333	27,829	10,584	143	8,727	689	20,143	5,426	3,928	9,354
55899	Shenandoah Valley Regional Airport	9,049	0	47,940	48,233	105,222	63,525	860	52,378	42,657	159,420	32,568	(6,907)	25,661
55858	Peumansend Creek Regional Jail Authority	42,223	0	223,702	906,756	1,172,681	296,428	4,012	244,410	645,434	1,190,284	151,973	99,551	251,524
55300	Abingdon, Town	18,096	0	95,872	48,499	162,467	127,040	1,719	104,747	60,975	294,481	65,131	(1,387)	63,744
50005	Appalachia, Town	0	0	0	7,188	7,188	0	0	0	67,406	67,406	0	(9,360)	(9,360)
55354	Big Stone Gap, Town	9,049	0	47,940	116,464	173,453	63,525	860	52,378	100,701	217,464	32,568	(3,619)	28,949
50025	Boones Mill, Town	942	0	4,991	18,447	24,380	6,614	90	5,453	37,046	49,203	3,391	1,700	5,091
55334	Boydton, Town	753	0	3,990	24,916	29,659	5,287	72	4,360	13,719	23,438	2,711	2,140	4,851

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

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
55255	Brodnax, Town	753	0	3,990	13,140	17,883	5,287	72	4,360	19,425	29,144	2,711	(1,954)	757
55330	Chatham, Town	2,262	0	11,985	20,747	34,994	15,881	215	13,094	13,857	43,047	8,142	436	8,578
55327	Christiansburg, Town	97,640	0	517,304	801,891	1,416,835	685,480	9,277	565,191	63,206	1,323,154	351,434	86,152	437,586
55378	Courtland, Town	1,508	0	7,988	14,768	24,264	10,584	143	8,727	18,225	37,679	5,426	(312)	5,114
55301	Dumfries, Town	11,309	0	59,917	149,763	220,989	79,397	1,074	65,464	57,940	203,875	40,705	15,981	56,686
55226	Front Royal, Town	27,143	0	143,805	65,692	236,640	190,556	2,579	157,117	59,631	409,883	97,695	(1,523)	96,172
55382	Grundy, Town	3,015	0	15,975	15,098	34,088	21,169	286	17,454	87,588	126,497	10,853	(8,017)	2,836
55374	Hurt, Town	1,508	0	7,988	19,521	29,017	10,584	143	8,727	21,489	40,943	5,426	(1,530)	3,896
55380	Independence, Town	4,524	0	23,970	18,913	47,407	31,763	430	26,189	18,314	76,696	16,284	1,681	17,965
55314	Jonesville, Town	1,508	0	7,988	17,445	26,941	10,584	143	8,727	35,791	55,245	5,426	(2,000)	3,426
55249	LaCrosse, Town	753	0	3,990	13,767	18,510	5,287	72	4,360	26,537	36,256	2,711	(5,357)	(2,646)
55355	Luray, Town	19,603	0	103,860	140,818	264,281	137,625	1,862	113,474	33,730	286,691	70,558	16,403	86,961
55397	Orange, Town	11,309	0	59,917	37,728	108,954	79,397	1,074	65,464	32,829	178,764	40,705	1,131	41,836
55389	Pembroke, Town	3,770	0	19,972	28,896	52,638	26,466	358	21,821	2,104	50,749	13,568	2,756	16,324
50026	Pocahontas, Town	1,508	0	7,988	13,211	22,707	10,584	143	8,727	772	20,226	5,426	3,793	9,219
55238	Pound, Town	1,508	0	7,988	44,259	53,755	10,584	143	8,727	93,808	113,262	5,426	(4,156)	1,270
55338	Quantico, Town	942	0	4,991	17,229	23,162	6,614	90	5,453	39,800	51,957	3,391	(4,644)	(1,253)
55306	Remington, Town	2,639	0	13,980	26,192	42,811	18,525	251	15,274	4,391	38,441	9,497	3,352	12,849
55259	Richlands, Town	34,682	0	183,750	108,186	326,618	243,487	3,295	200,759	164,436	611,977	124,832	(9,635)	115,197
55245	Scottsville, Town	3,204	0	16,976	26,146	46,326	22,495	304	18,548	10,027	51,374	11,533	2,708	14,241
55310	Smithfield, Town	13,571	0	71,902	41,060	126,533	95,278	1,289	78,558	44,708	219,833	48,847	(4,911)	43,936
55304	South Boston, Town	26,390	0	139,815	45,931	212,136	185,269	2,507	152,757	59,596	400,129	94,984	(630)	94,354
55369	Tazewell, Town	31,102	0	164,778	267,177	463,057	218,348	2,955	180,032	124,579	525,914	111,943	49,401	161,344
55317	Vienna, Town	30,159	0	159,787	107,277	297,223	211,734	2,865	174,579	52,326	441,504	108,552	3,329	111,881
55375	Waverly, Town	0	0	0	218	218	0	0	0	85,696	85,696	0	(13,877)	(13,877)
55372	Weber City, Town	2,262	0	11,985	25,709	39,956	15,881	215	13,094	58,272	87,462	8,142	(4,514)	3,628
55321	Woodstock, Town	14,326	0	75,900	74,436	164,662	100,575	1,361	82,926	14,063	198,925	51,563	7,786	59,349
55315	Wytheville, Town	49,008	0	259,650	485,033	793,691	344,062	4,656	283,685	50,688	683,091	176,395	55,239	231,634
55869	Rsw Regional Jail Authority	0	0	0	0	0	0	0	0	204,042	204,042	0	(185,493)	(185,493)
	Total for VRS Line of Duty Act[1]	13,693,267	0	72,548,069	78,088,189	164,329,525	96,133,543	1,300,979	79,263,809	78,086,933	254,785,264	49,285,993	193	49,286,186

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

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

Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
	VRS Line of Duty Act Total[1]	**(6,944,033)**	**(5,777,173)**	**(7,500,135)**	**(11,183,453)**	**(15,315,452)**	**(43,735,506)**
	Employer Allocation						
21156	State Police Troopers - SPORS	(710,983)	(460,771)	(603,445)	(895,026)	(1,412,201)	(3,639,613)
30123	Department of Military Affairs - Ft. Pickett Fire & Rescue	(5,475)	(5,141)	(7,442)	(11,582)	(16,359)	(41,705)
30123b	Department of Military Affairs -Army National Guard	(296,042)	(230,381)	(419,691)	(781,747)	(839,529)	(2,071,891)
30123c	Department of Military Affairs -Air National Guard	146,189	173,011	136,299	59,965	(84,519)	(977,747)
30127	Virginia Department of Emergency Management	(984)	(918)	(1,362)	(3,184)	(6,865)	(18,137)
30141	Office of the Attorney General	12,121	12,506	11,937	10,720	9,355	47,674
30154	Virginia Department of Motor Vehicles	(63,965)	(69,793)	(77,514)	(77,011)	(82,131)	(257,333)
30172	Virginia State Lottery	3,424	4,002	3,149	1,463	(3,653)	(6,564)
30199	Conservation & Recreation	(47,285)	(52,614)	(61,361)	(61,811)	(68,233)	(179,875)
30407	Virginia Port Authority	3,543	(1,240)	(5,925)	(19,744)	(27,417)	(76,849)
30411	Department of Forestry	507,789	551,989	529,885	446,128	345,487	2,020,317
70156	Department Of State Police	(20,592)	(18,415)	(17,204)	(15,974)	(18,258)	(53,615)
70203	Woodrow Wilson Rehabilitation Center	(9,224)	(9,031)	(9,330)	(11,552)	(10,479)	(32,527)
70204	College Of William and Mary	7,219	10,545	9,799	(1,616)	(11,265)	(19,378)
70207	University Of Virginia - Academic	5,412	4,987	(1,441)	(3,405)	(23,867)	(57,923)
70208	Virginia Polytechnic Institute & State University- Academic	(5,333)	(2,329)	(4,665)	(17,339)	(24,609)	(52,261)
70211	Virginia Military Institute	1,263	1,098	1,245	(7,875)	(8,549)	(23,175)
70212	Virginia State University	930	(434)	(3,219)	2,387	(1,452)	16,164
70213	Norfolk State University	159,447	160,448	147,393	132,986	109,086	631,278
70214	Longwood University	(4,633)	(8,302)	(12,417)	(18,402)	(19,618)	(69,827)
70215	University Of Mary Washington	(11,037)	(14,466)	(18,885)	(20,704)	(21,262)	(63,019)
70216	James Madison University	8,663	11,993	7,066	(2,511)	(44,847)	(112,773)
70217	Radford University	(15,581)	(17,025)	(19,731)	(20,683)	(23,885)	(72,282)
70221	Old Dominion University	36	(6,672)	(13,120)	(14,327)	(25,544)	(39,170)
70236	Virginia Commonwealth University - Academic	(34,003)	(17,750)	(32,399)	(35,430)	(69,270)	(160,223)
70241	Richard Bland College	1,103	(2,326)	(6,622)	3,778	(22,522)	(83,934)
70242	Christopher Newport University	(3,646)	(448)	(927)	(4,774)	(7,606)	(13,868)
70246	University of Virginia College At Wise	(1,247)	(3,525)	(4,590)	(6,006)	(7,645)	(18,223)
70247	George Mason University	(2,609)	10,773	7,200	(13,072)	(14,469)	11,351
70280	Northern Virginia Community College	(22,994)	(19,568)	(24,496)	(26,593)	(35,230)	(97,600)
70282	Piedmont Virginia Community College	1,455	1,712	1,334	589	(255)	8,546
70283	J. Sargeant Reynolds Community College	3,579	7,551	8,262	1,527	(3,672)	20,976
70286	Virginia Western Community College	(6,347)	(5,898)	(6,543)	(5,987)	(7,422)	(25,166)
70291	Blue Ridge Community College	(121)	(57)	(155)	(334)	(544)	882
70292	Central Virginia Community College	2,279	1,400	684	(415)	(1,679)	(600)
70293	Virginia Peninsula Community College	(8,546)	(12,505)	(11,319)	(11,925)	(12,653)	(36,310)
70294	Southwest Virginia Community College	(6,923)	(6,859)	(6,954)	(7,061)	(7,205)	(30,572)
70296	Virginia Highlands Community College	5,465	5,722	5,340	4,551	(4,300)	(1,612)
70297	Germanna Community College	(2,274)	(2,145)	(2,334)	(2,672)	(3,061)	(6,835)
70298	Laurel Ridge Community College	21,103	19,154	17,426	16,241	(6,204)	(2,581)
70299	Mountain Empire Community College	1,539	1,668	1,456	(694)	(1,106)	(3,108)
70402	Marine Resources Commission	(26,715)	(18,626)	(23,778)	(32,460)	(51,360)	(133,551)
70403	Department of Wildlife Resources	(13,016)	(7,415)	(41,934)	(94,285)	(118,316)	(203,852)
70961	Division of Capitol Police	(46,933)	(34,967)	(39,426)	(58,142)	(72,659)	(195,200)
70999	Alcoholic Beverage Control Board	(61,033)	(29,177)	(39,153)	(59,827)	(71,622)	(128,228)
70716	Correctional Center For Women	(56,379)	(37,544)	(38,516)	(87,949)	(156,065)	(635,584)
70718	Bland Correctional Center	(28,194)	(23,849)	(44,822)	(88,849)	(132,423)	(362,519)
70733	Sussex I Correctional Center	(644,082)	(640,050)	(637,493)	(604,498)	(616,644)	(2,398,856)
70734	Sussex II Correctional Center	(613,169)	(599,513)	(576,356)	(515,949)	(588,083)	(2,675,630)
70735	Wallen Ridge Correctional Center	(101,762)	(66,428)	(110,183)	(175,654)	(237,412)	(784,115)
70737	St. Brides Correctional Center	(52,131)	(34,468)	(47,405)	(111,865)	(119,300)	(236,765)
70741	Red Onion State Prison	(108,613)	(98,320)	(133,327)	(192,340)	(252,949)	(606,752)
70743	Fluvanna Women's' Correctional Center	(291,182)	(288,950)	(273,197)	(329,609)	(303,145)	(1,106,998)
70745	Nottoway Correctional Center	(248,610)	(230,637)	(233,642)	(330,596)	(350,504)	(1,107,179)
70747	Marion Correctional Treatment Center	(31,411)	(30,810)	(43,943)	(78,946)	(111,485)	(323,155)
70749	Buckingham Correctional Center	(280,984)	(253,362)	(246,872)	(294,046)	(343,157)	(1,040,793)
70752	Deep Meadow Correctional Center	(274,742)	(334,371)	(362,154)	(419,682)	(510,340)	(1,746,731)
70753	Deerfield Correctional Center	(152,369)	(123,892)	(150,848)	(210,147)	(288,671)	(724,306)
70754	Augusta Correctional Center	(334,848)	(319,740)	(306,223)	(331,189)	(363,553)	(1,376,979)
70756	Adult Regional Office	54,869	61,249	56,858	46,952	35,775	(35,950)
70757	Department of Corrections	(38,456)	(31,157)	(40,225)	(63,246)	(85,662)	(258,923)
70761	Eastern Reg Corr Field Unit	(27,172)	(29,139)	(36,242)	(68,203)	(80,629)	(179,598)
70767	Adult Community Service	8,704	27,523	17,735	(14,468)	(283,730)	(1,383,906)
70768	Keen Mountain Correctional Center	(121,019)	(120,640)	(138,189)	(170,387)	(202,255)	(745,414)
70769	Greensville Correctional Center	(738,820)	(715,064)	(706,389)	(721,529)	(832,169)	(2,760,725)
70770	Dillwyn Correctional Center	(142,788)	(130,194)	(143,091)	(194,215)	(193,520)	(607,788)
70771	Indian Creek Correctional Center	(41,817)	(26,407)	(29,406)	(74,220)	(117,303)	(348,786)
70772	Haynesville Correctional Center	(103,713)	(98,950)	(121,372)	(201,774)	(219,108)	(642,277)
70773	Coffeewood Correctional Center	(115,410)	(133,122)	(147,067)	(165,718)	(178,941)	(574,563)
70774	Lunenburg Correctional Center	(93,561)	(87,526)	(101,767)	(133,758)	(171,917)	(537,964)
70775	Pocahontas State Correctional Center	(30,386)	(54,601)	(82,362)	(116,977)	(128,323)	(446,131)
70776	Green Rock Correctional Center	(41,644)	(47,828)	(71,809)	(95,523)	(135,284)	(263,914)

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

Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
70779	Sussex State Prison Complex	544,627	562,168	536,268	480,900	418,788	2,009,774
70785	Grayson County Correctional Center	(39,369)	(68,520)	(98,674)	(171,087)	(192,123)	(629,580)
50001	Arlington County	(174,479)	(75,721)	(159,139)	(431,942)	(653,057)	(2,030,878)
55201	Bristol, City	(100,037)	(88,041)	(100,993)	(129,117)	(157,023)	(416,131)
55113	Buchanan County	(10,460)	987	(10,444)	(27,261)	(51,351)	(146,033)
55233	Chesapeake, City	(263,276)	(232,960)	(365,169)	(726,096)	(912,909)	(2,446,557)
55224	Falls Church, City	(13,460)	(18,663)	(28,016)	(34,018)	(36,748)	(100,653)
55232	Franklin, City	68,261	76,643	62,931	42,410	26,166	90,204
55136	Gloucester County	(54,888)	(36,532)	(45,796)	(73,580)	(114,307)	(282,304)
55139	Greene County	28,986	35,360	25,879	(2,152)	(1,832)	14,101
55152	Lee County	(43,056)	(35,429)	(39,975)	(59,306)	(73,368)	(183,467)
55332	Manassas, City	(70,144)	(52,082)	(59,366)	(91,901)	(115,837)	(256,872)
55236	Manassas Park, City	(8,365)	(6,534)	(13,820)	(17,948)	(32,521)	(46,495)
55235	Norton, City	9,848	6,858	(2,006)	(1,432)	(17,578)	(33,455)
55167	Nottoway County	(12,933)	(14,390)	(18,927)	(39,401)	(41,928)	(155,599)
55213	Petersburg, City	(237,034)	(194,393)	(185,762)	(263,796)	(273,972)	(838,893)
55214	Portsmouth, City	(454,941)	(415,788)	(454,809)	(380,143)	(540,531)	(1,500,132)
55215	Radford, City	50,653	48,782	37,505	(12,715)	(41,003)	(97,946)
55183	Russell County	(21,035)	(17,939)	(27,665)	(58,375)	(68,672)	(145,743)
55220	Suffolk, City	(107,473)	(89,186)	(154,671)	(186,183)	(346,557)	(747,247)
55234	Virginia Beach, City	(552,279)	(467,568)	(757,985)	(1,124,448)	(1,437,477)	(3,513,033)
55221	Williamsburg, City	(17,247)	(14,619)	(24,302)	(44,505)	(60,694)	(176,385)
55222	Winchester, City	(35,327)	(26,681)	(37,529)	(69,326)	(121,827)	(256,231)
55197	Wise County	31,997	24,955	12,434	(12,824)	(43,643)	(100,739)
55487	Capital Region Airport Commission	(30,493)	(24,276)	(31,129)	(44,292)	(48,107)	(123,704)
55417	Norfolk Airport Authority	(24,587)	(21,741)	(28,361)	(36,556)	(48,094)	(136,831)
55922	Piedmont Regional Jail	(67,310)	(93,340)	(108,544)	(113,040)	(114,016)	(274,320)
55861	Breaks Interstate Park	3,163	3,292	3,102	2,697	(942)	(3,627)
55899	Shenandoah Valley Regional Airport	(11,496)	(6,885)	(4,869)	(5,673)	(8,157)	(17,119)
55858	Peumansend Creek Regional Jail Authority	78,138	81,736	76,424	65,066	(81,370)	(237,599)
55300	Abingdon, Town	(10,564)	(9,502)	(11,349)	(15,648)	(19,015)	(65,938)
50005	Appalachia, Town	(9,360)	(7,968)	(7,811)	(7,716)	(9,228)	(18,135)
55354	Big Stone Gap, Town	(8,208)	(6,973)	(8,831)	(5,615)	(8,105)	(6,280)
50025	Boones Mill, Town	1,222	(985)	(2,985)	(3,621)	(4,650)	(13,804)
55334	Boydton, Town	1,758	862	(20)	(193)	(395)	4,210
55255	Brodnax, Town	(2,336)	(880)	(820)	(993)	(1,195)	(5,036)
55330	Chatham, Town	(711)	(518)	(805)	(1,341)	(1,957)	(2,722)
55327	Christiansburg, Town	36,636	41,964	26,349	(7,397)	(27,218)	23,346
55378	Courtland, Town	(1,077)	(948)	(1,134)	(1,495)	(1,907)	(6,855)
55301	Dumfries, Town	10,246	7,233	4,485	(3,606)	(1,963)	719
55226	Front Royal, Town	(15,288)	(14,055)	(20,708)	(21,767)	(29,194)	(72,231)
55382	Grundy, Town	(9,546)	(9,289)	(9,647)	(8,506)	(12,460)	(42,961)
55374	Hurt, Town	(2,295)	(2,166)	(2,358)	(2,690)	(1,491)	(927)
55380	Independence, Town	(613)	(3,020)	(3,880)	(3,160)	(4,409)	(14,205)
55314	Jonesville, Town	(2,765)	(3,740)	(4,839)	(5,149)	(3,932)	(7,880)
55249	LaCrosse, Town	(5,739)	(1,675)	(647)	(820)	(1,022)	(7,842)
55355	Luray, Town	6,462	4,884	(249)	(6,791)	(7,469)	(19,248)
55397	Orange, Town	(4,604)	(5,161)	(6,761)	(10,316)	(12,603)	(30,365)
55389	Pembroke, Town	844	1,165	691	(228)	(1,282)	698
50026	Pocahontas, Town	3,028	2,197	1,220	844	(1,182)	(3,627)
55238	Pound, Town	(4,921)	(10,328)	(11,522)	(9,087)	(9,413)	(14,237)
55338	Quantico, Town	(5,122)	(4,153)	(3,532)	(2,402)	(2,651)	(10,935)
55306	Remington, Town	2,014	2,239	1,894	(542)	(1,272)	39
55259	Richlands, Town	(27,223)	(22,812)	(29,595)	(41,251)	(47,430)	(117,047)
55245	Scottsville, Town	1,083	1,356	969	1,949	(2,562)	(7,843)
55310	Smithfield, Town	(11,793)	(8,045)	(8,875)	(10,321)	(14,051)	(40,215)
55304	South Boston, Town	(14,013)	(11,100)	(13,280)	(23,112)	(30,329)	(96,159)
55369	Tazewell, Town	33,629	4,479	(919)	(2,763)	(14,715)	(82,567)
55317	Vienna, Town	(11,966)	(7,980)	(12,129)	(19,327)	(29,212)	(63,667)
55375	Waverly, Town	(13,877)	(12,613)	(12,468)	(12,323)	(11,802)	(22,395)
55372	Weber City, Town	(5,661)	(5,468)	(5,733)	(4,456)	(5,055)	(21,134)
55321	Woodstock, Town	521	2,558	1,401	(3,874)	(9,470)	(25,398)
55315	Wytheville, Town	30,386	30,354	24,375	24,528	88	869
55869	Rsw Regional Jail Authority	(185,493)	(18,549)	0	0	0	0
	Total for VRS Line of Duty Act[1]	(6,944,033)	(5,777,173)	(7,500,135)	(11,183,453)	(15,315,452)	(43,735,506)

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

Line of Duty Act
Appendix 44 - Net OPEB Liability

Employer Code	Employer	June 30, 2023 Net OPEB Liability	June 30, 2024 Net OPEB Liability	Discount Rate Sensitivity: Net OPEB Liability 1% Decrease Discount Rate (2.97%)	Discount Rate Sensitivity: Net OPEB Liability 1% Increase Discount Rate (4.97%)	Trend Rate Sensitivity: Net OPEB Liability 1% Decrease Health Trend Rate (3.97%)	Trend Rate Sensitivity: Net OPEB Liability 1% Increase Health Trend Rate (3.97%)
	VRS Line of Duty Act Total[1]	**400,899,189**	**393,554,758**	**436,286,027**	**356,810,625**	**335,256,372**	**465,087,686**
	Employer Allocation						
21156	State Police Troopers - SPORS	38,827,889	40,652,908	45,066,906	36,857,360	34,630,877	48,042,023
30123	Department of Military Affairs - Ft. Pickett Fire & Rescue	473,743	498,398	552,513	451,865	424,569	588,987
30123b	Department of Military Affairs -Army National Guard	26,420,459	27,796,065	30,814,096	25,200,892	23,678,554	32,848,306
30123c	Department of Military Affairs -Air National Guard	8,902,408	7,532,481	8,350,340	6,829,213	6,416,673	8,901,592
30127	Virginia Department of Emergency Management	205,982	216,691	240,219	196,460	184,592	256,077
30141	Office of the Attorney General	0	130,030	144,149	117,890	110,769	153,665
30154	Virginia Department of Motor Vehicles	1,194,720	1,083,496	1,201,139	982,335	922,994	1,280,433
30172	Virginia State Lottery	164,770	195,006	216,180	176,800	166,120	230,451
30199	Conservation & Recreation	1,895,010	2,015,315	2,234,133	1,827,156	1,716,781	2,381,621
30407	Virginia Port Authority	782,716	801,789	888,846	726,930	683,018	947,523
30411	Department of Forestry	2,657,160	9,079,702	10,065,555	8,231,978	7,734,700	10,730,038
70156	Department Of State Police	144,203	86,700	96,114	78,605	73,857	102,459
70203	Woodrow Wilson Rehabilitation Center	123,597	65,015	72,074	58,945	55,384	76,832
70204	College Of William and Mary	411,964	498,398	552,513	451,865	424,569	588,987
70207	University Of Virginia - Academic	1,132,901	1,278,541	1,417,362	1,159,171	1,089,147	1,510,930
70208	Virginia Polytechnic Institute & State University- Academic	968,131	1,083,496	1,201,139	982,335	922,994	1,280,433
70211	Virginia Military Institute	226,588	238,376	264,258	216,120	203,065	281,704
70212	Virginia State University	267,761	390,052	432,403	353,635	332,273	460,948
70213	Norfolk State University	267,761	2,166,991	2,402,278	1,964,671	1,845,989	2,560,866
70214	Longwood University	370,752	303,391	336,333	275,065	258,449	358,536
70215	University Of Mary Washington	267,761	238,376	264,258	216,120	203,065	281,704
70216	James Madison University	803,322	910,135	1,008,955	825,160	775,314	1,075,562
70217	Radford University	411,964	346,722	384,368	314,350	295,361	409,742
70221	Old Dominion University	803,322	996,835	1,105,069	903,766	849,171	1,178,021
70236	Virginia Commonwealth University - Academic	1,874,444	1,863,600	2,065,945	1,689,605	1,587,539	2,202,330
70241	Richard Bland College	247,194	238,376	264,258	216,120	203,065	281,704
70242	Christopher Newport University	432,570	455,067	504,478	412,580	387,657	537,781
70246	University of Virginia College At Wise	164,770	173,361	192,184	157,175	147,680	204,871
70247	George Mason University	849,666	1,132,257	1,255,195	1,026,544	964,533	1,338,057
70280	Northern Virginia Community College	968,131	910,135	1,008,955	825,160	775,314	1,075,562
70282	Piedmont Virginia Community College	41,172	86,700	96,114	78,605	73,857	102,459
70283	J. Sargeant Reynolds Community College	185,376	368,367	408,364	333,975	313,800	435,322
70286	Virginia Western Community College	164,770	151,676	168,145	137,515	129,208	179,245
70291	Blue Ridge Community College	20,606	21,646	23,996	19,625	18,439	25,580
70292	Central Virginia Community College	102,991	130,030	144,149	117,890	110,769	153,665
70293	Virginia Peninsula Community College	102,991	86,700	96,114	78,605	73,857	102,459
70294	Southwest Virginia Community College	82,385	21,646	23,996	19,625	18,439	25,580
70296	Virginia Highlands Community College	41,172	86,700	96,114	78,605	73,857	102,459
70297	Germanna Community College	41,172	43,330	48,035	39,285	36,912	51,206
70298	Laurel Ridge Community College	226,588	325,037	360,329	294,690	276,888	384,116
70299	Mountain Empire Community College	41,172	43,330	48,035	39,285	36,912	51,206
70402	Marine Resources Commission	1,421,268	1,473,587	1,633,586	1,336,006	1,255,300	1,741,428
70403	Department of Wildlife Resources	3,151,509	3,532,193	3,915,711	3,202,411	3,008,959	4,174,208
70961	Division of Capitol Police	1,277,064	1,213,526	1,345,288	1,100,226	1,033,763	1,434,098
70999	Alcoholic Beverage Control Board	1,750,847	2,080,330	2,306,208	1,886,101	1,772,165	2,458,454
70716	Correctional Center For Women	4,449,179	3,770,569	4,179,969	3,418,531	3,212,024	4,455,912
70718	Bland Correctional Center	4,140,246	4,203,991	4,660,451	3,811,487	3,581,242	4,968,113
70733	Sussex I Correctional Center	4,387,401	0	0	0	0	0
70734	Sussex II Correctional Center	6,673,809	0	0	0	0	0
70735	Wallen Ridge Correctional Center	8,424,656	7,432,793	8,239,829	6,738,833	6,331,752	8,783,786
70737	St. Brides Correctional Center	3,542,866	4,117,291	4,564,337	3,732,881	3,507,385	4,865,654
70741	Red Onion State Prison	6,756,194	7,346,133	8,143,759	6,660,263	6,257,929	8,681,373
70743	Fluvanna Women's' Correctional Center	4,263,803	2,795,419	3,098,940	2,534,426	2,381,326	3,303,518
70745	Nottoway Correctional Center	5,623,293	4,615,689	5,116,850	4,184,746	3,931,954	5,454,641
70747	Marion Correctional Treatment Center	3,645,857	3,553,878	3,939,750	3,222,071	3,027,432	4,199,835
70749	Buckingham Correctional Center	4,964,174	3,987,261	4,420,188	3,614,991	3,396,616	4,711,989
70752	Deep Meadow Correctional Center	10,113,684	7,844,530	8,696,271	7,112,128	6,682,498	9,270,360
70753	Deerfield Correctional Center	6,344,230	5,959,246	6,606,287	5,402,862	5,076,485	7,042,404
70754	Augusta Correctional Center	4,675,767	2,448,698	2,714,572	2,220,076	2,085,965	2,893,776
70756	Adult Regional Office	1,503,653	1,083,496	1,201,139	982,335	922,994	1,280,433
70757	Department of Corrections	2,451,178	2,340,352	2,594,462	2,121,846	1,993,669	2,765,737
70761	Eastern Reg Corr Field Unit	2,059,820	2,145,306	2,378,239	1,945,010	1,827,516	2,535,239
70767	Adult Community Service	8,239,280	3,770,569	4,179,969	3,418,531	3,212,024	4,455,912
70768	Keen Mountain Correctional Center	5,788,062	4,377,352	4,852,635	3,968,662	3,728,923	5,172,984
70769	Greensville Correctional Center	10,608,073	7,259,432	8,047,645	6,581,657	6,184,072	8,578,914
70770	Dillwyn Correctional Center	4,819,971	4,355,667	4,828,596	3,949,002	3,710,450	5,147,358
70771	Indian Creek Correctional Center	3,872,446	3,662,224	4,059,860	3,320,301	3,119,728	4,327,873
70772	Haynesville Correctional Center	5,190,763	5,070,756	5,621,327	4,597,327	4,319,611	5,992,422
70773	Coffeewood Correctional Center	3,151,509	2,817,104	3,122,979	2,554,086	2,399,799	3,329,144
70774	Lunenburg Correctional Center	4,263,803	3,705,554	4,107,895	3,359,586	3,156,640	4,379,080
70775	Pocahontas State Correctional Center	4,861,183	4,203,991	4,660,451	3,811,487	3,581,242	4,968,113
70776	Green Rock Correctional Center	3,522,300	4,160,622	4,612,372	3,772,166	3,544,297	4,916,861
70779	Sussex State Prison Complex	988,698	5,915,915	6,558,251	5,363,577	5,039,574	6,991,198
70785	Grayson County Correctional Center	5,788,062	4,919,080	5,453,183	4,459,812	4,190,403	5,813,178
50001	Arlington County	19,218,105	18,576,572	20,593,573	16,842,175	15,824,771	21,953,069
55201	Bristol, City	2,821,929	3,136,710	3,477,287	2,843,852	2,672,060	3,706,842
55113	Buchanan County	1,915,617	1,993,630	2,210,094	1,807,496	1,698,308	2,355,995
55233	Chesapeake, City	24,851,701	25,998,543	28,821,404	23,571,196	22,147,304	30,724,065
55224	Falls Church, City	1,148,336	1,164,765	1,291,232	1,056,017	992,225	1,376,474
55232	Franklin, City	2,101,032	2,540,829	2,816,706	2,303,605	2,164,449	3,002,653
55136	Gloucester County	2,899,183	3,136,710	3,477,287	2,843,852	2,672,060	3,706,842
55139	Greene County	1,714,806	1,923,223	2,132,043	1,743,662	1,638,331	2,272,791
55152	Lee County	1,586,077	1,657,771	1,837,768	1,502,993	1,412,200	1,959,089
55332	Manassas, City	3,007,345	3,348,010	3,711,529	3,035,424	2,852,059	3,956,547
55236	Manassas Park, City	1,091,689	1,343,517	1,489,393	1,218,080	1,144,498	1,587,716
55235	Norton, City	777,584	877,627	972,918	795,688	747,622	1,037,146

Line of Duty Act
Appendix 44 - Net OPEB Liability

Employer Code	Employer	June 30, 2023 Net OPEB Liability	June 30, 2024 Net OPEB Liability	Discount Rate Sensitivity: Net OPEB Liability 1% Decrease Discount Rate (2.97%)	Discount Rate Sensitivity: Net OPEB Liability 1% Increase Discount Rate (4.97%)	Trend Rate Sensitivity: Net OPEB Liability 1% Decrease Health Trend Rate (3.97%)	Trend Rate Sensitivity: Net OPEB Liability 1% Increase Health Trend Rate (3.97%)
55167	Nottoway County	602,511	655,505	726,678	594,304	558,403	774,650
55213	Petersburg, City	4,073,296	3,488,863	3,867,676	3,163,126	2,972,048	4,123,002
55214	Portsmouth, City	11,184,807	11,181,717	12,395,802	10,137,739	9,525,338	13,214,118
55215	Radford, City	1,951,657	2,166,991	2,402,278	1,964,671	1,845,989	2,560,866
55183	Russell County	1,848,666	2,047,823	2,270,171	1,856,628	1,744,473	2,420,037
55220	Suffolk, City	10,613,205	11,718,054	12,990,373	10,624,001	9,982,225	13,847,939
55234	Virginia Beach, City	37,622,505	40,170,843	44,532,500	36,420,303	34,220,221	47,472,337
55221	Williamsburg, City	1,709,635	1,733,609	1,921,840	1,571,751	1,476,804	2,048,711
55222	Winchester, City	3,537,735	3,971,007	4,402,170	3,600,255	3,382,770	4,692,781
55197	Wise County	2,255,499	2,546,221	2,822,683	2,308,493	2,169,042	3,009,024
55487	Capital Region Airport Commission	803,322	758,459	840,810	687,645	646,106	896,317
55417	Norfolk Airport Authority	1,235,892	1,213,526	1,345,288	1,100,226	1,033,763	1,434,098
55922	Piedmont Regional Jail	1,483,086	1,516,917	1,681,621	1,375,291	1,292,212	1,792,634
55861	Breaks Interstate Park	41,212	43,330	48,035	39,285	36,912	51,206
55899	Shenandoah Valley Regional Airport	231,720	260,061	288,298	235,780	221,537	307,330
55858	Peumansend Creek Regional Jail Authority	1,174,073	1,213,526	1,345,288	1,100,226	1,033,763	1,434,098
55300	Abingdon, Town	576,734	520,083	576,552	471,525	443,041	614,613
50005	Appalachia, Town	0	0	0	0	0	0
55354	Big Stone Gap, Town	164,770	260,061	288,298	235,780	221,537	307,330
50025	Boones Mill, Town	25,738	27,077	30,016	24,549	23,066	31,998
55334	Boydton, Town	0	21,646	23,996	19,625	18,439	25,580
55255	Brodnax, Town	20,606	21,646	23,996	19,625	18,439	25,580
55330	Chatham, Town	61,779	65,015	72,074	58,945	55,384	76,832
55327	Christiansburg, Town	2,178,246	2,806,242	3,110,937	2,544,238	2,390,546	3,316,308
55378	Courtland, Town	41,212	43,330	48,035	39,285	36,912	51,206
55301	Dumfries, Town	288,367	325,037	360,329	294,690	276,888	384,116
55226	Front Royal, Town	741,543	780,104	864,806	707,270	664,545	921,897
55382	Grundy, Town	144,203	86,661	96,070	78,570	73,823	102,412
55374	Hurt, Town	41,212	43,330	48,035	39,285	36,912	51,206
55380	Independence, Town	144,203	130,030	144,149	117,890	110,769	153,665
55314	Jonesville, Town	41,212	43,330	48,035	39,285	36,912	51,206
55249	LaCrosse, Town	41,212	21,646	23,996	19,625	18,439	25,580
55355	Luray, Town	514,955	563,413	624,587	510,810	479,953	665,820
55397	Orange, Town	298,670	325,037	360,329	294,690	276,888	384,116
55389	Pembroke, Town	82,385	108,346	120,110	98,230	92,296	128,039
50026	Pocahontas, Town	41,212	43,330	48,035	39,285	36,912	51,206
55238	Pound, Town	41,212	43,330	48,035	39,285	36,912	51,206
55338	Quantico, Town	46,344	27,077	30,016	24,549	23,066	31,998
55306	Remington, Town	56,647	75,838	84,072	68,757	64,604	89,622
55259	Richlands, Town	926,919	996,796	1,105,025	903,730	849,137	1,177,974
55245	Scottsville, Town	87,556	92,092	102,091	83,494	78,450	108,831
55310	Smithfield, Town	391,358	390,052	432,403	353,635	332,273	460,948
55304	South Boston, Town	823,928	758,459	840,810	687,645	646,106	896,317
55369	Tazewell, Town	973,263	893,881	990,936	810,424	761,468	1,056,354
55317	Vienna, Town	782,716	866,804	960,920	785,875	738,402	1,024,356
55375	Waverly, Town	0	0	0	0	0	0
55372	Weber City, Town	82,385	65,015	72,074	58,945	55,384	76,832
55321	Woodstock, Town	411,964	411,737	456,442	373,295	350,745	486,575
55315	Wytheville, Town	1,297,711	1,408,533	1,561,468	1,277,025	1,199,883	1,664,549
55869	Rsw Regional Jail Authority	0	0	0	0	0	0
	Total for VRS Line of Duty Act[1]	400,899,189	393,554,758	436,286,027	356,810,625	335,256,372	465,087,686

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