



Virginia
Retirement
System

**VIRGINIA RETIREMENT SYSTEM
GROUP LIFE INSURANCE PLAN**

GASB No. 75 Schedules

With Independent Auditor's Report Thereon

For the Plan Year Ended June 30, 2019

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Auditor of Public Accounts

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July 28, 2020

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

INDEPENDENT AUDITOR'S REPORT

Report on the Schedules

We have audited the accompanying schedule of employer allocations of the Virginia Retirement System Group Life Insurance (GLI) Plan, as of and for the year ended June 30, 2019, and the related notes. We have also audited the total for all employers of the columns titled net GLI OPEB liability, total GLI OPEB expense, total deferred outflows of resources, and total deferred inflows of resources (specified column totals) included in the accompanying schedule of net GLI OPEB liability and total GLI OPEB expense and the schedule of deferred outflows and deferred inflows of resources by employer of the Virginia Retirement System Group Life Insurance Plan, as of and for the year ended June 30, 2019, and the related notes.

Management's Responsibility for the Schedule

The Virginia Retirement System's management is responsible for the preparation and fair presentation of these schedules in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the schedules that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on the schedule of employer allocations and the specified column totals included in the schedule of net GLI OPEB liability and total GLI OPEB expense and the schedule of deferred outflows and deferred inflows of resources by employer based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the schedule of employer allocations and

specified column totals included in the schedule of net GLI OPEB liability and total GLI OPEB expense and the schedule of deferred outflows and deferred inflows of resources by employer are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the schedule of employer allocations and the specified column totals included in the schedule of net GLI OPEB liability and total GLI OPEB expense and the schedule of deferred outflows and deferred inflows of resources by employer. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the schedule of employer allocations and the specified column totals included in the schedule of net GLI OPEB liability and total GLI OPEB expense and the schedule of deferred outflows and deferred inflows of resources by employer, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the schedule of employer allocations and the specified column totals included in the schedule of net GLI OPEB liability and total GLI OPEB expense and the schedule of deferred outflows and deferred inflows of resources by employer in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by the Virginia Retirement System management, as well as evaluating the overall presentation of the schedule of employer allocations and the specified column totals included in the schedule of net GLI OPEB liability and total GLI OPEB expense and the schedule of deferred outflows and deferred inflows of resources by employer.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the schedules referred to above present fairly, in all material respects, the employer allocations and the net GLI OPEB liability, total GLI OPEB expense, total deferred outflows of resources, and total deferred inflows of resources for the total of all participating employers for the Virginia Retirement System Group Life Insurance Plan as of and for the year ended June 30, 2019, in accordance with accounting principles generally accepted in the United States of America.

Other Matter

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the Virginia Retirement System as of and for the year ended June 30, 2019, and our report thereon, dated December 13, 2019, expressed an unmodified opinion on those financial statements.

Restriction on Use

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

Martha S. Mavredes
AUDITOR OF PUBLIC ACCOUNTS

ZLB/cj

**Virginia Retirement System
VRS Group Life Insurance Plan
Schedule of Employer Allocations
For the Plan Year Ended and Measurement Date of June 30, 2019**

Employer Code	Employer	Employer Contributions	Employer Allocation Percentage
State:			
1XXXX	Judicial Retirement System Employees	\$ 355,317	0.34858 %
2XXXX	State Police Officers Retirement System Employees	660,244	0.64770 %
35885	Fort Monroe Federal Area Development Authority	7,682	0.00753 %
3XXXX	All Other State Agencies	27,859,432	27.33001 %
7XXXX	Virginia Law Officers' Retirement System Employees	1,828,154	1.79339 %
	Sub-total State	\$ 30,710,829	30.12721 %
Teachers:			
40100	Accomack County School Board	\$ 147,058	0.14426 %
40101	Albemarle County Schools	505,528	0.49592 %
40102	Alleghany County School Board	59,359	0.05823 %
40103	Amelia County School Board	42,752	0.04194 %
40104	Amherst County School Board	122,497	0.12017 %
40105	Appomattox County School Board	59,454	0.05833 %
40106	Arlington Public Schools	1,629,734	1.59877 %
40107	Augusta County School Board	308,212	0.30236 %
40108	Bath County School Board	23,809	0.02336 %
40109	Bedford County School Board	271,723	0.26656 %
40110	Bland County School Board	18,329	0.01798 %
40111	Botetourt County Schools	143,647	0.14092 %
40112	Brunswick County Public Schools	46,833	0.04594 %
40113	Buchanan County School Board	70,916	0.06957 %
40114	Buckingham County School Board	55,909	0.05485 %
40115	Campbell County School Board	207,021	0.20309 %
40116	Caroline County School Board	111,966	0.10984 %
40117	Carroll County School Board	109,863	0.10777 %
40118	Charles City County School Board	22,082	0.02166 %
40119	Charlotte County School Board	57,663	0.05657 %
40120	Chesterfield County School Board	1,628,580	1.59763 %
40121	Clarke County School Board	65,428	0.06418 %
40122	Craig County School Board	18,629	0.01828 %
40123	Culpeper County School Board	238,829	0.23429 %
40124	Cumberland County School Board	41,605	0.04081 %
40125	Dickenson County School Board	49,419	0.04848 %
40126	Dinwiddie County School Board	123,047	0.12071 %
40128	Essex County Public Schools	40,904	0.04013 %
40129	Fairfax County School Board	8,116,936	7.96272 %
40130	Fauquier County School Board	393,231	0.38576 %

**Virginia Retirement System
VRS Group Life Insurance Plan
Schedule of Employer Allocations
For the Plan Year Ended and Measurement Date of June 30, 2019**

Employer Code	Employer	Employer Contributions	Employer Allocation Percentage
40131	Floyd County School Board	57,960	0.05686 %
40132	Fluvanna County Public Schools	127,808	0.12538 %
40133	Franklin County Public Schools	225,874	0.22158 %
40134	Frederick County School Board	483,198	0.47402 %
40135	Giles County Schools	65,743	0.06449 %
40136	Gloucester County School Board	163,470	0.16036 %
40137	Goochland County School Board	82,288	0.08072 %
40138	Grayson County School Board	45,251	0.04439 %
40139	Greene County Public Schools	92,161	0.09041 %
40140	Greensville County School Board	70,119	0.06879 %
40141	Halifax County School Board	142,891	0.14017 %
40142	Hanover County School Board	538,561	0.52833 %
40143	Henrico County School Board	1,452,146	1.42455 %
40144	Henry County Public Schools	194,646	0.19094 %
40145	Highland County Public Schools	9,897	0.00971 %
40146	Isle of Wight County Schools	161,875	0.15880 %
40148	King George County School Board	124,177	0.12182 %
40149	King & Queen County School Board	24,162	0.02370 %
40150	King William County School Board	63,528	0.06232 %
40151	Lancaster County Public Schools	40,571	0.03980 %
40152	Lee County School Board	96,712	0.09488 %
40153	Loudoun County School Board	3,257,424	3.19552 %
40154	Louisa County Public Schools	152,246	0.14935 %
40155	Lunenburg County School Board	42,444	0.04164 %
40156	Madison County School Board	52,920	0.05191 %
40157	Mathews County School Board	34,326	0.03367 %
40158	Mecklenburg County School Board	119,958	0.11768 %
40159	Middlesex County School Board	46,649	0.04576 %
40160	Montgomery County School Board	276,586	0.27133 %
40162	Nelson County Public Schools	61,646	0.06047 %
40163	New Kent County School Board	88,932	0.08724 %
40165	Northampton County Schools	49,969	0.04902 %
40166	Northumberland County School Board	43,066	0.04225 %
40167	Nottoway County School Board	57,528	0.05644 %
40168	Orange County Public Schools	140,508	0.13784 %
40169	Page County Public Schools	96,796	0.09496 %
40170	Patrick County School Board	66,100	0.06485 %
40171	Pittsylvania County School Board	231,615	0.22721 %
40172	Powhatan County School Board	127,732	0.12531 %

**Virginia Retirement System
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Employer Code	Employer	Employer Contributions	Employer Allocation Percentage
40173	Prince Edward County School Board	61,430	0.06026 %
40174	Prince George County School Board	170,525	0.16728 %
40176	Prince William County School Board	2,907,964	2.85270 %
40177	Pulaski County School Board	112,756	0.11061 %
40178	Rappahannock County School Board	30,165	0.02959 %
40179	Richmond County School Board	36,419	0.03573 %
40180	Roanoke County School Board	403,702	0.39603 %
40181	Rockbridge County School Board	90,624	0.08890 %
40182	Rockingham County School Board	352,375	0.34568 %
40183	Russell County School Board	96,299	0.09447 %
40184	Scott County School Board	105,921	0.10391 %
40185	Shenandoah County School Board	195,131	0.19142 %
40186	Smyth County School Board	117,375	0.11514 %
40187	Southampton County School Board	70,786	0.06944 %
40188	Spotsylvania County School Board	688,691	0.67560 %
40189	Stafford County School Board	838,158	0.82223 %
40190	Surry County Schools	40,539	0.03977 %
40191	Sussex County School Board	41,540	0.04075 %
40192	Tazewell County Schools	129,011	0.12656 %
40193	Warren County School Board	157,754	0.15476 %
40195	Washington County School Board	185,145	0.18162 %
40196	Westmoreland County School Board	49,771	0.04882 %
40197	Wise County School Board	144,545	0.14180 %
40198	Wythe County School Board	109,369	0.10729 %
40199	York County School Board	370,627	0.36358 %
40200	Alexandria City School Board	823,937	0.80828 %
40201	Bristol City School Board	64,192	0.06297 %
40202	Buena Vista City Schools	27,558	0.02703 %
40203	Charlottesville Public Schools	210,612	0.20661 %
40205	Danville City Schools	186,547	0.18300 %
40206	Fredericksburg City Schools	123,841	0.12149 %
40207	Hampton City Schools	570,436	0.55960 %
40208	Harrisonburg City School Board	215,969	0.21187 %
40209	Hopewell City School Board	136,946	0.13434 %
40210	Lynchburg Public Schools	286,105	0.28067 %
40211	Newport News Public Schools	861,893	0.84551 %
40212	Norfolk Public Schools	1,115,191	1.09400 %
40213	Petersburg City Schools	124,971	0.12260 %
40214	Portsmouth School Board	434,576	0.42632 %

Virginia Retirement System
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Employer Code	Employer	Employer Contributions	Employer Allocation Percentage
40215	Radford City School Board	46,750	0.04586 %
40216	Richmond Public Schools	899,570	0.88247 %
40217	Roanoke City School Board	430,663	0.42248 %
40219	Staunton City Schools	90,570	0.08885 %
40220	Suffolk City School Board	428,241	0.42010 %
40222	Winchester Public Schools	154,691	0.15175 %
40223	Martinsville City Schools	62,501	0.06131 %
40224	Falls Church Public Schools	144,877	0.14212 %
40225	Colonial Heights City Schools	101,347	0.09942 %
40230	Covington City School Board	28,464	0.02792 %
40231	Fairfax City School Board	495	0.00049 %
40232	Franklin City Public Schools	35,329	0.03466 %
40233	Chesapeake Public Schools	1,246,552	1.22286 %
40234	Virginia Beach City School Board	2,174,660	2.13333 %
40236	Manassas Park City Schools	117,152	0.11492 %
40306	Town of West Point School Board	29,310	0.02875 %
40307	Lexington City School Board	15,901	0.01560 %
40308	Waynesboro Public Schools	94,754	0.09295 %
40309	Town of Colonial Beach Schools	18,793	0.01843 %
40313	Galax City Schools	38,442	0.03771 %
40314	Norton City Schools	18,226	0.01788 %
40332	Manassas City Schools	297,000	0.29136 %
40335	City of Salem Schools	119,531	0.11726 %
40402	Williamsburg-James City County School Board	378,726	0.37153 %
40403	Poquoson City Public Schools	61,388	0.06022 %
40410	Valley Vocational Technical Center	10,562	0.01036 %
40412	Charlottesville/Albemarle Vo-Tech Center	6,286	0.00617 %
40413	The Pruden Center for Industry and Technology	—	— %
40414	Jackson River Technical Center	3,148	0.00309 %
40415	New Horizons Technical Center	46,549	0.04566 %
40416	Northern Neck Regional Vocational Center	6,150	0.00603 %
40417	Rowanty Vocational Technical Center	4,053	0.00398 %
40418	Amelia-Nottoway Vocational Center	1,403	0.00137 %
40421	Northern Neck Regional Special Education Program	4,367	0.00428 %
40423	Maggie Walker Governor's School for Govt & Intl Studies	22,840	0.02241 %
40424	Appomattox Region Governor's School	9,781	0.00959 %
40425	Bridging Communities Regional Career and Tech Center	2,598	0.00255 %
	Sub-total Teachers	\$ 43,781,512	42.94950 %

**Virginia Retirement System
VRS Group Life Insurance Plan
Schedule of Employer Allocations
For the Plan Year Ended and Measurement Date of June 30, 2019**

Employer Code	Employer	Employer Contributions	Employer Allocation Percentage
Political Subdivisions:			
55100	Accomack County	\$ 63,787	0.06258 %
55101	Albemarle County	231,149	0.22676 %
55102	Alleghany County	40,818	0.04004 %
55103	Amelia County	22,633	0.02220 %
55104	Amherst County	46,654	0.04577 %
55105	Appomattox County	21,334	0.02093 %
55107	Augusta County	114,623	0.11245 %
55108	Bath County	14,532	0.01426 %
55109	Bedford County	104,230	0.10225 %
55110	Bland County	13,433	0.01318 %
55111	Botetourt County	63,962	0.06275 %
55112	Brunswick County	31,041	0.03045 %
55113	Buchanan County	55,804	0.05474 %
55114	Buckingham County	22,602	0.02217 %
55115	Campbell County	75,926	0.07448 %
55116	Caroline County	82,033	0.08047 %
55117	Carroll County	41,784	0.04099 %
55118	Charles City County	18,112	0.01777 %
55119	Charlotte County	23,456	0.02301 %
55120	Chesterfield County	1,011,422	0.99219 %
55121	Clarke County	26,375	0.02587 %
55122	Craig County	8,850	0.00868 %
55123	Culpeper County	100,992	0.09907 %
55124	Cumberland County	17,714	0.01738 %
55126	Dinwiddie County	52,923	0.05192 %
55128	Essex County	20,503	0.02011 %
55130	Fauquier County	205,987	0.20207 %
55131	Floyd County	24,382	0.02392 %
55132	Fluvanna County	38,298	0.03757 %
55133	Franklin County	81,574	0.08002 %
55134	Frederick County	225,935	0.22164 %
55135	Giles County	30,921	0.03033 %
55136	Gloucester County	84,814	0.08320 %
55137	Goochland County	63,822	0.06261 %
55138	Grayson County	23,843	0.02339 %
55139	Greene County	29,757	0.02919 %
55140	Greensville County	25,126	0.02465 %
55141	Halifax County	42,040	0.04124 %

**Virginia Retirement System
VRS Group Life Insurance Plan
Schedule of Employer Allocations
For the Plan Year Ended and Measurement Date of June 30, 2019**

Employer Code	Employer	Employer Contributions	Employer Allocation Percentage
55142	Hanover County	342,048	0.33555 %
55143	Henrico County	1,348,478	1.32284 %
55144	Henry County	89,584	0.08788 %
55145	Highland County	7,317	0.00718 %
55146	Isle of Wight County	73,367	0.07197 %
55147	James City County	212,305	0.20827 %
55148	King George County	60,324	0.05918 %
55149	King and Queen County	14,414	0.01414 %
55150	King William County	23,961	0.02351 %
55151	Lancaster County	25,446	0.02496 %
55152	Lee County	26,674	0.02617 %
55153	Loudoun County	1,187,955	1.16536 %
55154	Louisa County	66,592	0.06533 %
55155	Lunenburg County	11,290	0.01108 %
55156	Madison County	25,869	0.02538 %
55157	Mathews County	14,785	0.01450 %
55158	Mecklenburg County	46,241	0.04536 %
55159	Middlesex County	16,566	0.01625 %
55160	Montgomery County	99,453	0.09756 %
55162	Nelson County	22,780	0.02235 %
55163	New Kent County	49,196	0.04826 %
55165	Northampton County	47,773	0.04687 %
55166	Northumberland County	23,602	0.02315 %
55167	Nottoway County	18,557	0.01821 %
55168	Orange County	58,333	0.05723 %
55169	Page County	38,751	0.03802 %
55170	Patrick County	33,704	0.03306 %
55171	Pittsylvania County	76,492	0.07504 %
55172	Powhatan County	44,122	0.04328 %
55173	Prince Edward County	27,809	0.02728 %
55174	Prince George County	69,241	0.06792 %
55176	Prince William County	1,460,199	1.43243 %
55177	County of Pulaski	65,507	0.06426 %
55178	Rappahannock County	16,613	0.01630 %
55179	Richmond County	15,298	0.01501 %
55180	Roanoke County	253,293	0.24848 %
55181	Rockbridge County	37,676	0.03696 %
55182	Rockingham County	141,235	0.13855 %
55183	Russell County	31,350	0.03075 %

**Virginia Retirement System
VRS Group Life Insurance Plan
Schedule of Employer Allocations
For the Plan Year Ended and Measurement Date of June 30, 2019**

Employer Code	Employer	Employer Contributions	Employer Allocation Percentage
55184	Scott County	30,226	0.02965 %
55185	Shenandoah County	71,182	0.06983 %
55186	Smyth County	40,003	0.03924 %
55187	Southampton County	41,711	0.04092 %
55188	Spotsylvania County	280,626	0.27529 %
55189	Stafford County	288,916	0.28343 %
55190	Surry County	22,203	0.02178 %
55191	Sussex County	26,293	0.02579 %
55192	Tazewell County	58,975	0.05786 %
55193	Warren County	59,442	0.05831 %
55195	Washington County	56,752	0.05567 %
55196	Westmoreland County	34,098	0.03345 %
55197	Wise County	57,111	0.05602 %
55198	Wythe County	34,727	0.03407 %
55199	York County	225,979	0.22168 %
55201	City of Bristol	71,446	0.07009 %
55202	City of Buena Vista	18,051	0.01771 %
55203	Town of St. Paul	3,894	0.00382 %
55204	Town of Clifton Forge	7,292	0.00715 %
55206	City of Fredericksburg	129,300	0.12684 %
55207	City of Hampton	459,858	0.45112 %
55208	City of Harrisonburg	166,450	0.16329 %
55209	City of Hopewell	100,552	0.09864 %
55210	City of Lynchburg	287,608	0.28214 %
55211	Town of Crewe	5,616	0.00551 %
55212	City of Norfolk	145,034	0.14228 %
55213	City of Petersburg	130,338	0.12786 %
55214	City of Portsmouth	365,651	0.35870 %
55215	City of Radford	54,754	0.05371 %
55216	City of Richmond	133,065	0.13054 %
55217	City of Roanoke	46,771	0.04588 %
55218	Town of Craigsville	1,012	0.00099 %
55219	City of Staunton	76,785	0.07533 %
55220	City of Suffolk	348,212	0.34159 %
55221	City of Williamsburg	56,414	0.05534 %
55222	City of Winchester	139,474	0.13682 %
55223	City of Martinsville	72,168	0.07080 %
55224	City of Falls Church	6,613	0.00649 %
55225	City of Colonial Heights	69,037	0.06773 %

**Virginia Retirement System
VRS Group Life Insurance Plan
Schedule of Employer Allocations
For the Plan Year Ended and Measurement Date of June 30, 2019**

Employer Code	Employer	Employer Contributions	Employer Allocation Percentage
55226	Town of Front Royal	41,038	0.04026 %
55229	Town of Chilhowie	4,479	0.00439 %
55230	City of Covington	19,733	0.01936 %
55231	Town of Floyd	927	0.00091 %
55232	City of Franklin	40,641	0.03987 %
55233	City of Chesapeake	868,480	0.85198 %
55234	City of Virginia Beach	1,740,935	1.70784 %
55235	City of Norton	17,049	0.01672 %
55236	City of Manassas Park	49,030	0.04810 %
55239	Town of Grottoes	3,855	0.00378 %
55240	Town of Onley	1,642	0.00161 %
55241	Town of West Point	8,190	0.00803 %
55245	Town of Scottsville	886	0.00087 %
55246	Town of Burkeville	528	0.00052 %
55247	Town of Madison	314	0.00031 %
55250	Town of Rich Creek	1,026	0.00101 %
55252	Town of Windsor	3,388	0.00332 %
55254	Town of Stephens City	2,241	0.00220 %
55257	Town of Lebanon	11,027	0.01082 %
55258	City of Newport News	369,559	0.36254 %
55260	Town of Haymarket	3,118	0.00306 %
55261	Town of Lovettsville	3,088	0.00303 %
55300	Town of Abingdon	26,719	0.02621 %
55301	Town of Dumfries	7,600	0.00746 %
55302	Town of Iron Gate	262	0.00026 %
55303	Town of Montross	519	0.00051 %
55304	Town of South Boston	16,955	0.01663 %
55305	Town of Gretna	2,502	0.00246 %
55306	Town of Remington	854	0.00084 %
55307	City of Lexington	25,745	0.02526 %
55308	City of Waynesboro	70,548	0.06921 %
55309	Town of Colonial Beach	9,486	0.00930 %
55310	Town of Smithfield	16,200	0.01589 %
55311	Town of Brookneal	1,561	0.00153 %
55312	Town of Hamilton	1,587	0.00156 %
55313	City of Galax	32,388	0.03177 %
55314	Town of Jonesville	1,871	0.00184 %
55315	Town of Wytheville	36,323	0.03563 %
55317	Town of Vienna	67,855	0.06657 %

**Virginia Retirement System
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Employer Code	Employer	Employer Contributions	Employer Allocation Percentage
55318	Town of Vinton	18,863	0.01850 %
55319	City of Emporia	25,615	0.02513 %
55320	Town of Culpeper	51,832	0.05085 %
55321	Town of Woodstock	15,249	0.01496 %
55322	Town of Glasgow	934	0.00092 %
55323	Town of Marion	18,470	0.01812 %
55324	Town of Altavista	12,246	0.01201 %
55325	Town of Herndon	91,095	0.08936 %
55326	Town of Pearisburg	7,213	0.00708 %
55329	Town of Leesburg	131,588	0.12909 %
55330	Town of Chatham	2,109	0.00207 %
55331	Town of Bowling Green	2,379	0.00233 %
55332	City of Manassas	160,660	0.15761 %
55334	Town of Boydton	1,077	0.00106 %
55335	City of Salem	123,658	0.12131 %
55336	Town of McKenney	187	0.00018 %
55338	Town of Quantico	441	0.00043 %
55339	Town of Halifax	1,890	0.00186 %
55340	Town of Blacksburg	80,485	0.07896 %
55341	Town of Chincoteague	11,111	0.01090 %
55342	Town of Lawrenceville	4,920	0.00483 %
55343	Town of Amherst	4,659	0.00457 %
55344	Town of Stanley	3,292	0.00323 %
55345	Town of Hillsville	7,745	0.00760 %
55346	Town of Elkton	5,817	0.00571 %
55347	Town of Bridgewater	13,197	0.01295 %
55348	Town of Purcellville	26,178	0.02568 %
55349	Town of Timberville	3,443	0.00338 %
55350	Town of Wise	11,258	0.01104 %
55351	Town of New Market	4,340	0.00426 %
55353	Town of Rocky Mount	15,542	0.01525 %
55355	Town of Luray	10,658	0.01045 %
55357	Town of Strasburg	15,187	0.01490 %
55358	Town of Appomattox	3,999	0.00392 %
55359	Town of Clarksville	4,796	0.00471 %
55360	Town of Dublin	4,921	0.00483 %
55361	Town of Middleburg	5,239	0.00514 %
55363	Town of Chase City	5,787	0.00568 %
55364	City of Bedford	21,605	0.02119 %

**Virginia Retirement System
VRS Group Life Insurance Plan
Schedule of Employer Allocations
For the Plan Year Ended and Measurement Date of June 30, 2019**

Employer Code	Employer	Employer Contributions	Employer Allocation Percentage
55365	City of Poquoson	33,244	0.03261 %
55366	Town of Ashland	17,721	0.01738 %
55367	Town of Broadway	5,295	0.00519 %
55368	Town of Berryville	8,116	0.00796 %
55370	Town of Urbanna	519	0.00051 %
55371	Town of Bluefield	12,528	0.01229 %
55372	Town of Weber City	891	0.00088 %
55374	Town of Hurt	961	0.00094 %
55376	Town of Coeburn	3,764	0.00369 %
55377	Town of Dayton	3,430	0.00337 %
55378	Town of Courtland	533	0.00052 %
55379	Town of Cape Charles	7,274	0.00713 %
55381	Town of Warsaw	3,425	0.00336 %
55382	Town of Grundy	3,900	0.00383 %
55383	Town of Warrenton	30,628	0.03005 %
55384	Town of Louisa	3,580	0.00351 %
55385	Town of Kenbridge	2,434	0.00239 %
55386	Town of Mt. Jackson	4,390	0.00431 %
55387	Town of Pulaski	21,283	0.02088 %
55389	Town of Pembroke	1,321	0.00130 %
55390	Town of Parksley	1,181	0.00116 %
55391	Town of Onancock	3,123	0.00306 %
55392	Town of Victoria	2,658	0.00261 %
55393	Town of Shenandoah	3,767	0.00370 %
55395	Town of Round Hill	3,618	0.00355 %
55396	Town of Kilmarnock	4,508	0.00442 %
55397	Town of Orange	11,928	0.01170 %
55399	Town of Blackstone	10,586	0.01038 %
55401	Southeastern Virginia Public Service Authority	29,487	0.02893 %
55402	Pittsylvania County Service Authority	2,214	0.00217 %
55403	Spotsylvania-Stafford-Fredericksburg Group Home Comm.	2,865	0.00281 %
55404	Appomattox Regional Library	3,766	0.00369 %
55405	Staunton Redevelopment & Housing Authority	2,227	0.00218 %
55408	Charles Pinckney Jones Memorial Library	444	0.00044 %
55409	Southside Regional Juvenile Group Home Commission	656	0.00064 %
55411	Hampton Roads Sanitation District	267,154	0.26208 %
55412	Peninsula Airport Commission	12,730	0.01249 %
55413	Richmond Redevelopment & Housing Authority	40,984	0.04020 %
55415	Chesapeake Redevelopment & Housing Authority	10,834	0.01063 %

**Virginia Retirement System
VRS Group Life Insurance Plan
Schedule of Employer Allocations
For the Plan Year Ended and Measurement Date of June 30, 2019**

Employer Code	Employer	Employer Contributions	Employer Allocation Percentage
55417	Norfolk Airport Authority	63,821	0.06261 %
55418	Charlottesville Redevelopment & Housing Authority	2,664	0.00261 %
55419	Hampton Redevelopment & Housing Authority	15,738	0.01544 %
55420	Loudoun County Sanitation Authority	120,018	0.11774 %
55421	Danville Redevelopment & Housing Authority	7,327	0.00719 %
55422	NRV Regional Water Authority	6,700	0.00657 %
55423	Northern Virginia Juvenile Detention Home	19,542	0.01917 %
55425	Colonial Services Board	46,782	0.04589 %
55426	Blacksburg-VPI Sanitation Authority	5,066	0.00497 %
55427	Potomac River Fisheries Commission	1,309	0.00128 %
55428	Chesapeake Bay Bridge & Tunnel District	42,443	0.04164 %
55429	Alexandria Redevelopment & Housing Authority	23,915	0.02346 %
55430	Albemarle County Service Authority	22,492	0.02206 %
55431	Franklin Redevelopment & Housing Authority	2,302	0.00226 %
55432	Bristol Redevelopment & Housing Authority	5,723	0.00561 %
55433	Norfolk Redevelopment & Housing Authority	71,765	0.07040 %
55435	Richmond Metropolitan Authority	20,207	0.01982 %
55436	Riverside Regional Jail	78,492	0.07700 %
55439	Rappahannock-Rapidan Planning District Commission	1,848	0.00181 %
55440	Shenandoah Valley Juvenile Detention Home	17,249	0.01692 %
55443	Bedford Public Library	3,340	0.00328 %
55445	Chesterfield County Health Center Commission	32,229	0.03162 %
55446	Washington County Service Authority	19,653	0.01928 %
55447	Rappahannock Area Community Services Board	107,971	0.10592 %
55449	Hampton Roads Planning District Commission	17,575	0.01724 %
55450	Meherrin Regional Library	1,496	0.00147 %
55453	Rockbridge Area Community Services Board	19,925	0.01955 %
55454	Greensville/Emporia Department of Social Services	5,927	0.00582 %
55455	James City Service Authority	23,131	0.02269 %
55456	Accomack-Northampton Planning District Commission	3,880	0.00381 %
55457	Harrisonburg/Rockingham Sewer Authority	8,457	0.00830 %
55458	Wytheville Redevelopment & Housing Authority	2,514	0.00247 %
55459	Waynesboro Redevelopment and Housing Authority	3,693	0.00362 %
55460	Region Ten Community Services Board	119,551	0.11728 %
55462	LENOWISCO Planning District Commission	1,337	0.00131 %
55465	Rivanna Water & Sewer Authority	26,868	0.02636 %
55466	Appomattox River Water Authority	8,106	0.00795 %
55467	Campbell County Utilities and Service Authority	6,911	0.00678 %
55469	Eastern Shore Community Services Board	26,314	0.02581 %

**Virginia Retirement System
VRS Group Life Insurance Plan
Schedule of Employer Allocations
For the Plan Year Ended and Measurement Date of June 30, 2019**

Employer Code	Employer	Employer Contributions	Employer Allocation Percentage
55470	ANCHOR Commission	1,017	0.00100 %
55471	Central Virginia Community Services	131,992	0.12948 %
55472	District 19 Community Services Board	46,331	0.04545 %
55473	Tidewater Transportation District	90,044	0.08833 %
55474	Upper Occoquan Sewage Authority	74,456	0.07304 %
55475	New River Valley Juvenile Detention Home	4,116	0.00404 %
55477	Frederick County Sanitation Authority	19,445	0.01908 %
55479	Cumberland Mountain Community Services	56,829	0.05575 %
55482	Middle Peninsula/Northern Neck Public Service Auth	71,385	0.07003 %
55483	Rockbridge County Public Service Authority	2,173	0.00213 %
55484	Danville-Pittsylvania Mental Health Services Board	53,176	0.05217 %
55485	Crater Youth Care Commission	6,758	0.00663 %
55486	Southeastern Tidewater Manpower Authority	9,388	0.00921 %
55487	Capital Regional Airport Commission	46,590	0.04570 %
55488	Northwestern Community Services Board	44,188	0.04335 %
55489	Harrisonburg-Rockingham Community Services Board	35,104	0.03444 %
55491	Middle Peninsula Regional Security Center	15,363	0.01507 %
55492	Northern Neck Planning District Commission	1,533	0.00151 %
55493	Planning District One Community Services Board	1,360	0.00134 %
55494	Rockbridge Area Social Services Board	4,803	0.00471 %
55495	Dinwiddie County Water Authority	2,810	0.00276 %
55496	Rappahannock Rapidan Community Services	54,983	0.05394 %
55498	Valley Community Services Board	55,231	0.05418 %
55499	Eastern Shore Public Library	1,195	0.00117 %
55500	Alexandria City Public Schools	41,112	0.04033 %
55501	Albemarle County Public Schools	38,412	0.03768 %
55502	Alleghany Highlands Public Schools	9,540	0.00936 %
55503	Charlottesville City Public Schools	10,840	0.01063 %
55504	Amherst County Public Schools	13,502	0.01325 %
55505	Appomattox County Public Schools	3,315	0.00325 %
55506	Arlington County Public Schools	120,000	0.11772 %
55507	Augusta County Public Schools	13,685	0.01342 %
55508	Bath County Public Schools	3,262	0.00320 %
55509	Bedford County Public Schools	27,873	0.02734 %
55510	Bland County Public Schools	1,806	0.00177 %
55511	Botetourt County Public Schools	14,693	0.01441 %
55512	Norfolk Public Schools	94,141	0.09235 %
55513	Petersburg City Public Schools	12,123	0.01189 %
55514	Buckingham County Public Schools	4,548	0.00446 %

**Virginia Retirement System
VRS Group Life Insurance Plan
Schedule of Employer Allocations
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Employer Code	Employer	Employer Contributions	Employer Allocation Percentage
55515	Radford City Public Schools	1,833	0.00180 %
55516	Caroline County Public Schools	7,190	0.00705 %
55517	Carroll County Public Schools	10,485	0.01028 %
55518	Charles City County Public Schools	1,524	0.00149 %
55519	Charlotte County Public Schools	3,119	0.00306 %
55520	Chesterfield County Public Schools	110,341	0.10825 %
55521	Clarke County Public Schools	3,300	0.00324 %
55522	Winchester City Public Schools	12,155	0.01192 %
55523	Culpeper County Public Schools	24,377	0.02391 %
55524	Cumberland County Public Schools	3,517	0.00345 %
55525	Dickenson County Public Schools	7,009	0.00688 %
55526	Dinwiddie County Public Schools	10,566	0.01037 %
55528	Essex County Public Schools	3,105	0.00305 %
55530	Covington City Public Schools	2,104	0.00207 %
55531	Floyd County Public Schools	8,263	0.00811 %
55532	Fluvanna County Public Schools	11,602	0.01138 %
55533	Chesapeake City Public Schools	110,970	0.10886 %
55534	Virginia Beach City Public Schools	240,034	0.23547 %
55535	Giles County Public Schools	2,058	0.00202 %
55536	Gloucester County Public Schools	16,827	0.01651 %
55537	Goochland County Public Schools	4,299	0.00422 %
55538	Grayson County Public Schools	4,838	0.00475 %
55539	Greene County Public Schools	9,030	0.00886 %
55540	Greensville County Public Schools	4,902	0.00481 %
55541	Halifax County Public Schools	8,143	0.00799 %
55542	Hanover County Public Schools	27,377	0.02686 %
55543	Henrico County Public Schools	3,335	0.00327 %
55544	Henry County Public Schools	18,416	0.01807 %
55545	Highland County Public Schools	1,260	0.00124 %
55546	Isle of Wight County Public Schools	11,236	0.01102 %
55548	King George County Public Schools	13,835	0.01357 %
55549	King and Queen County Public Schools	3,569	0.00350 %
55550	King William County Public Schools	6,700	0.00657 %
55551	Lancaster County Public Schools	4,590	0.00450 %
55552	Lee County Public Schools	10,577	0.01038 %
55553	Loudoun County Public Schools	331,934	0.32563 %
55554	Louisa County Public Schools	19,255	0.01889 %
55555	Lunenburg County Public Schools	3,378	0.00331 %
55556	Madison County Public Schools	4,337	0.00425 %

**Virginia Retirement System
VRS Group Life Insurance Plan
Schedule of Employer Allocations
For the Plan Year Ended and Measurement Date of June 30, 2019**

Employer Code	Employer	Employer Contributions	Employer Allocation Percentage
55557	Mathews County Public Schools	4,353	0.00427 %
55558	Mecklenburg County Public Schools	6,108	0.00599 %
55559	Middlesex County Public Schools	2,546	0.00250 %
55560	Montgomery County Public Schools	23,278	0.02284 %
55562	Nelson County Public Schools	8,602	0.00844 %
55563	New Kent County Public Schools	6,653	0.00653 %
55565	Northampton County Public Schools	5,324	0.00522 %
55566	Northumberland County Public Schools	3,735	0.00366 %
55567	Nottoway County Public Schools	4,692	0.00460 %
55568	Orange County Public Schools	16,624	0.01631 %
55569	Page County Public Schools	9,753	0.00957 %
55570	Patrick County Public Schools	9,172	0.00900 %
55571	Pittsylvania County Public Schools	14,764	0.01448 %
55572	Powhatan County Public Schools	8,754	0.00859 %
55573	Prince Edward County Public Schools	3,485	0.00342 %
55574	Prince George County Public Schools	22,600	0.02217 %
55576	Prince William County Public Schools	308,240	0.30238 %
55577	Pulaski County Public Schools	12,082	0.01185 %
55578	Rappahannock County Public Schools	3,624	0.00355 %
55579	Richmond County Public Schools	424	0.00041 %
55580	Roanoke County Public Schools	15,741	0.01544 %
55581	Rockbridge County Public Schools	6,742	0.00662 %
55582	Rockingham County Public Schools	43,459	0.04263 %
55583	Russell County Public Schools	13,543	0.01329 %
55584	Scott County Public Schools	11,757	0.01153 %
55585	Shenandoah County Public Schools	19,125	0.01876 %
55586	Smyth County Public Schools	11,120	0.01091 %
55587	Southampton County Public Schools	4,149	0.00407 %
55588	Spotsylvania County Public Schools	50,551	0.04959 %
55589	Stafford County Public Schools	46,635	0.04575 %
55590	Surry County Public Schools	5,000	0.00491 %
55591	Sussex County School Board	4,676	0.00459 %
55592	Tazewell County Public Schools	18,395	0.01805 %
55593	Warren County Public Schools	10,200	0.01001 %
55595	Washington County Public Schools	14,163	0.01390 %
55596	Westmoreland County Public Schools	3,591	0.00352 %
55597	Wise County Public Schools	8,127	0.00797 %
55598	Wythe County Public Schools	7,275	0.00714 %
55599	York County Public Schools	33,927	0.03328 %

**Virginia Retirement System
VRS Group Life Insurance Plan
Schedule of Employer Allocations
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Employer Code	Employer	Employer Contributions	Employer Allocation Percentage
55600	Accomack County Public Schools	15,453	0.01516 %
55601	Bristol VA Public Schools	5,124	0.00503 %
55602	Buena Vista City Public Schools	1,845	0.00181 %
55603	Amelia County Public Schools	4,480	0.00439 %
55605	Danville City Public Schools	11,731	0.01151 %
55606	Franklin City Public Schools	2,314	0.00227 %
55608	Harrisonburg City Public Schools	12,064	0.01184 %
55609	Hopewell City Public Schools	11,234	0.01102 %
55610	Lynchburg City Public Schools	19,065	0.01870 %
55611	Fauquier County Public Schools	41,600	0.04081 %
55612	Brunswick County Public Schools	5,599	0.00549 %
55614	Portsmouth City Public Schools	40,048	0.03929 %
55615	Campbell County Public Schools	17,298	0.01697 %
55616	Richmond Public Schools	54,675	0.05364 %
55617	Roanoke City Schools	22,363	0.02194 %
55619	Staunton City Public Schools	5,987	0.00587 %
55620	Suffolk City Public Schools	37,767	0.03705 %
55622	Craig County Public Schools	1,607	0.00158 %
55623	Martinsville City Public Schools	2,543	0.00250 %
55624	Appomattox Regional Governor's School	510	0.00050 %
55625	Colonial Heights City Public Schools	6,708	0.00658 %
55632	Manassas City Public Schools	18,252	0.01790 %
55633	Franklin County Public Schools	29,627	0.02906 %
55634	Frederick County Public Schools	48,958	0.04803 %
55635	Salem City Public Schools	6,464	0.00634 %
55636	Manassas Park City Public Schools	7,111	0.00698 %
55637	Newport News Public Schools	58,067	0.05696 %
55708	Waynesboro City Public Schools	4,481	0.00440 %
55710	Valley Vocational-Technical Center	383	0.00038 %
55711	New Horizons Regional Education Center	1,710	0.00168 %
55713	Galax City Public Schools	2,730	0.00268 %
55714	Norton City Public Schools	1,256	0.00123 %
55802	Williamsburg-James City County Public Schools	30,452	0.02987 %
55803	Poquoson City Public Schools	2,798	0.00274 %
55806	Fredericksburg City Public Schools	6,812	0.00668 %
55807	Hampton City Public Schools	20,964	0.02057 %
55813	Buchanan County Public Schools	10,483	0.01028 %
55814	Jackson River Technical Center	336	0.00033 %
55815	Northern Neck Regional Vocational Center	191	0.00019 %

**Virginia Retirement System
VRS Group Life Insurance Plan
Schedule of Employer Allocations
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Employer Code	Employer	Employer Contributions	Employer Allocation Percentage
55858	Peumansend Creek Regional Jail Authority	4,256	0.00418 %
55859	Williamsburg Area Transit Authority	5,039	0.00494 %
55860	Middle Peninsula Juvenile Detention Commission	5,918	0.00580 %
55862	Crater Criminal Justice Training Academy	1,533	0.00151 %
55863	Central Shenandoah Criminal Justice Training Academy	2,082	0.00204 %
55864	New River Valley Emergency Comm Regional Authority	8,278	0.00812 %
55865	Maury Service Authority	4,362	0.00428 %
55866	Hampton Roads Transportation Accountability Commission	1,337	0.00131 %
55867	Pamunkey Regional Library	5,963	0.00585 %
55868	Northern Virginia Transportation Authority	5,710	0.00560 %
55869	RSW Regional Jail Authority	25,608	0.02512 %
55870	Bedford Regional Water Authority	16,120	0.01581 %
55871	Portsmouth Redevelopment and Housing Authority	16,290	0.01598 %
55872	Southwest Regional Recreation Authority	2,580	0.00253 %
55874	Meherrin Regional Jail Authority	29,566	0.02900 %
55875	Woodway Water Authority	1,131	0.00111 %
55876	Bristol Virginia Utilities Authority (BVU)	23,110	0.02267 %
55878	Mount Rogers Community Services Board	126,574	0.12417 %
55879	Lonesome Pine Soil & Water Conservation District	238	0.00023 %
55881	Virginia's Region 2000 Local Government Council	9,446	0.00927 %
55882	Middle Peninsula Planning District Commission	970	0.00095 %
55883	Western Virginia Regional Jail Authority	43,832	0.04300 %
55884	Halifax Service Authority	6,486	0.00636 %
55886	Russell County Public Service Authority	2,624	0.00257 %
55887	Piedmont Community Services Board	62,392	0.06121 %
55888	Blue Ridge Behavioral Health Care	73,371	0.07198 %
55890	Middle River Regional Jail Authority	37,453	0.03674 %
55892	Big Stone Gap Redevelopment and Housing Authority	1,392	0.00137 %
55893	Eastern Shore Soil and Water Conservation District	642	0.00063 %
55895	Town of Gordonsville	3,674	0.00361 %
55896	Virginia Resources Authority	7,582	0.00744 %
55897	Prince William County Services Authority	135,467	0.13289 %
55898	Western Virginia Water Authority	55,125	0.05408 %
55899	Shenandoah Valley Regional Airport Commission	3,560	0.00349 %
55900	Alleghany Highlands Community Services Board	15,789	0.01549 %
55901	Brunswick Industrial Development Authority	727	0.00071 %
55904	Highlands Juvenile Detention Center Commission	10,540	0.01034 %
55905	Goochland-Powhatan Community Services Board	12,673	0.01243 %
55906	Suffolk Redevelopment and Housing Authority	6,287	0.00617 %

**Virginia Retirement System
VRS Group Life Insurance Plan
Schedule of Employer Allocations
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Employer Code	Employer	Employer Contributions	Employer Allocation Percentage
55908	Lee County Redevelopment and Housing Authority	1,526	0.00150 %
55909	Henry County Public Service Authority	12,686	0.01244 %
55910	Southside Planning District Commission	2,771	0.00272 %
55911	Industrial Development Authority	4,014	0.00394 %
55912	Augusta County Service Authority	28,801	0.02825 %
55914	Rappahannock Juvenile Detention Commission	19,298	0.01893 %
55915	Cumberland Plateau Regional Housing Authority	2,824	0.00277 %
55918	Amherst County Service Authority	5,484	0.00538 %
55919	Pepper's Ferry Regional Wastewater Treatment Authority	5,914	0.00580 %
55920	Rappahannock Regional Jail Authority	71,451	0.07009 %
55921	Thomas Jefferson Planning District Commission	3,287	0.00323 %
55922	Piedmont Regional Jail	23,074	0.02263 %
55923	Nelson County Services Authority	4,692	0.00460 %
55924	Coeburn-Norton-Wise Regional Water	3,002	0.00295 %
55925	Fauquier County Water & Sanitation Authority	16,112	0.01581 %
55926	Scott County Soil & Water Conservation District	711	0.00070 %
55927	New River Resource Authority	5,793	0.00568 %
55928	Scott County Water & Sewage Authority	4,705	0.00461 %
55929	Greensville County Water & Sewer Authority	6,292	0.00617 %
55930	Petersburg Redevelopment & Housing Authority	6,087	0.00597 %
55931	Central Rappahannock Regional Library	23,920	0.02347 %
55932	Virginia Coalfield Economic Development Authority	1,692	0.00166 %
55933	Central Virginia Regional Jail	31,558	0.03096 %
55934	Thomas Jefferson Soil & Water Conservation District	1,682	0.00165 %
55937	Wythe-Grayson Regional Library	1,397	0.00137 %
55938	Colonial Soil & Water Conservation District	1,136	0.00111 %
55939	Rivanna Solid Waste Authority	3,400	0.00334 %
55940	Monacan Soil & Water Conservation District	814	0.00080 %
55942	Virginia Soil & Water Conservation	866	0.00085 %
55944	Central Virginia Waste Management Authority	2,878	0.00282 %
55945	Lonesome Pine Regional Library	3,798	0.00373 %
55946	Virginia Peninsulas Public Service Authority	8,119	0.00796 %
55947	Tidewater Regional Group Home Commission	11,366	0.01115 %
55948	Virginia Highlands Airport Commission	1,387	0.00136 %
55949	Western Tidewater Regional Jail	36,895	0.03619 %
55950	Scott County Redevelopment & Housing Authority	1,388	0.00136 %
55951	Handley Regional Library	3,368	0.00330 %
55952	Northern Neck Regional Jail	18,204	0.01786 %
55953	Montgomery Regional Solid Waste Authority	3,778	0.00371 %

**Virginia Retirement System
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Employer Code	Employer	Employer Contributions	Employer Allocation Percentage
55954	Potomac & Rappahannock Transportation Comm	47,158	0.04626 %
55955	Giles County Public Service Authority	2,302	0.00226 %
55956	South Central Wastewater Authority	8,958	0.00879 %
55957	Wise County Redevelopment and Housing Authority	3,300	0.00324 %
55958	Prince William Soil & Water Conservation District	1,061	0.00104 %
55959	Hampton Roads Regional Jail Authority	62,271	0.06109 %
55960	Russell County Water & Sewage Authority	1,273	0.00125 %
55961	Pamunkey Regional Jail	29,550	0.02899 %
55962	Charlottesville - Albemarle Airport Authority	11,418	0.01120 %
55963	Virginia Peninsula Regional Jail	25,884	0.02539 %
55964	Virginia Biotechnology Research Park Authority	3,348	0.00328 %
55966	Blue Ridge Regional Jail Authority	75,219	0.07379 %
55967	Rockingham Regional Library	4,116	0.00404 %
55968	Albemarle-Charlottesville Regional Jail	40,695	0.03992 %
55969	Culpeper Soil & Water Conservation District	2,435	0.00239 %
55970	New River Valley Regional Jail	42,010	0.04121 %
55971	Sussex Service Authority	4,776	0.00468 %
55974	Peaks of Otter Soil & Water Conservation District	204	0.00020 %
55975	New River Soil & Water Conservation District	569	0.00056 %
55977	Southside Regional Jail	9,387	0.00921 %
55978	Evergreen Soil & Water Conservation District	610	0.00060 %
55979	Roanoke Higher Education Authority	4,707	0.00462 %
55981	John Marshall Soil & Water Conservation District	1,383	0.00136 %
55982	Daniel Boone Soil & Water Conservation District	735	0.00072 %
55983	Southside Community Services Board	37,082	0.03638 %
55984	Northern Shenandoah Valley Regional Commission	2,888	0.00283 %
55985	Tazewell Soil & Water Conservation District	600	0.00059 %
55988	Henricopolis Soil & Water Conservation District	657	0.00064 %
55989	Piedmont Regional Juvenile Detention Center	3,420	0.00335 %
55990	Roanoke River Service Authority	1,577	0.00155 %
55991	Lee County Public Service Authority	3,468	0.00340 %
55992	Blue Ridge Juvenile Detention Center	10,496	0.01030 %
55994	Wise County Public Service Authority	5,357	0.00526 %
55995	Holston River Soil & Water Conservation District	370	0.00036 %
55998	Southwest Virginia Regional Jail Authority	78,824	0.07733 %
55999	Clinch Valley Soil & Water Conservation District	454	0.00044 %
59212	City of Norfolk - Insurance Only Employees	1,014,502	0.99522 %
59214	City of Portsmouth - Insurance Only Employees	11,496	0.01128 %
59216	City of Richmond - Insurance Only Employees	959,190	0.94096 %

**Virginia Retirement System
VRS Group Life Insurance Plan
Schedule of Employer Allocations
For the Plan Year Ended and Measurement Date of June 30, 2019**

Employer Code	Employer	Employer Contributions	Employer Allocation Percentage
59217	City of Roanoke - Insurance Only Employees	381,134	0.37389 %
59617	Roanoke City Schools - Insurance Only Employees	8,354	0.0082 %
	Sub-total Political Subdivisions	<u>\$ 27,444,838</u>	<u>26.92329 %</u>
Total for VRS Group Life Insurance		<u><u>\$ 101,937,179</u></u>	<u><u>100.00000 %</u></u>

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

Virginia Retirement System
VRS Group Life Insurance Plan
Schedule of Net GLI OPEB Liability and Total GLI OPEB Expense
As of the Measurement Date and for the Plan Year Ended June 30, 2019

(Dollars in Thousands)

Employer Code	Employer	Net GLI OPEB Liability June 30, 2019	Total GLI OPEB Expense FY 2019
State:			
1XXXX	Judicial Retirement System Employees	\$ 5,672	\$ 75
2XXXX	State Police Officers' Retirement System Employees	10,540	267
35885	Fort Monroe Federal Area Development Authority	123	4
3XXXX	All Other State Agency Employees	444,732	9,277
7XXXX	Virginia Law Officers' Retirement System Employees	29,183	312
	Sub-total State	\$ 490,250	\$ 9,935
Teachers:			
40100	Accomack County School Board	\$ 2,347	\$ 53
40101	Albemarle County Schools	8,070	234
40102	Alleghany County School Board	948	2
40103	Amelia County School Board	682	6
40104	Amherst County School Board	1,955	16
40105	Appomattox County School Board	949	25
40106	Arlington Public Schools	26,016	802
40107	Augusta County School Board	4,920	100
40108	Bath County School Board	380	4
40109	Bedford County School Board	4,338	97
40110	Bland County School Board	293	—
40111	Botetourt County Schools	2,293	39
40112	Brunswick County Public Schools	748	—
40113	Buchanan County School Board	1,132	(6)
40114	Buckingham County School Board	893	8
40115	Campbell County School Board	3,305	61
40116	Caroline County School Board	1,787	42
40117	Carroll County School Board	1,754	27
40118	Charles City County School Board	352	(1)
40119	Charlotte County School Board	921	9
40120	Chesterfield County School Board	25,998	738
40121	Clarke County School Board	1,044	22
40122	Craig County School Board	297	4
40123	Culpeper County School Board	3,813	88
40124	Cumberland County School Board	664	9
40125	Dickenson County School Board	789	(11)
40126	Dinwiddie County School Board	1,964	38

Virginia Retirement System
VRS Group Life Insurance Plan
Schedule of Net GLI OPEB Liability and Total GLI OPEB Expense
As of the Measurement Date and for the Plan Year Ended June 30, 2019

(Dollars in Thousands)

Employer Code	Employer	Net GLI OPEB Liability June 30, 2019	Total GLI OPEB Expense FY 2019
40128	Essex County Public Schools	653	1
40129	Fairfax County School Board	129,575	3,795
40130	Fauquier County School Board	6,277	103
40131	Floyd County School Board	925	21
40132	Fluvanna County Public Schools	2,040	35
40133	Franklin County Public Schools	3,606	93
40134	Frederick County School Board	7,714	191
40135	Giles County Schools	1,049	19
40136	Gloucester County School Board	2,609	68
40137	Goochland County School Board	1,314	32
40138	Grayson County School Board	722	11
40139	Greene County Public Schools	1,471	28
40140	Greensville County School Board	1,119	28
40141	Halifax County School Board	2,281	8
40142	Hanover County School Board	8,597	175
40143	Henrico County School Board	23,181	562
40144	Henry County Public Schools	3,107	60
40145	Highland County Public Schools	158	3
40146	Isle of Wight County Schools	2,584	62
40148	King George County School Board	1,982	70
40149	King & Queen County School Board	386	9
40150	King William County School Board	1,014	17
40151	Lancaster County Public Schools	648	11
40152	Lee County School Board	1,544	25
40153	Loudoun County School Board	52,000	2,180
40154	Louisa County Public Schools	2,430	63
40155	Lunenburg County School Board	678	4
40156	Madison County School Board	845	17
40157	Mathews County School Board	548	8
40158	Mecklenburg County School Board	1,915	29
40159	Middlesex County School Board	745	32
40160	Montgomery County School Board	4,415	123
40162	Nelson County Public Schools	984	17
40163	New Kent County School Board	1,420	43
40165	Northampton County Schools	798	15
40166	Northumberland County School Board	688	17
40167	Nottoway County School Board	918	8
40168	Orange County Public Schools	2,243	32
40169	Page County Public Schools	1,545	18

Virginia Retirement System
VRS Group Life Insurance Plan
Schedule of Net GLI OPEB Liability and Total GLI OPEB Expense
As of the Measurement Date and for the Plan Year Ended June 30, 2019

(Dollars in Thousands)

Employer Code	Employer	Net GLI OPEB Liability June 30, 2019	Total GLI OPEB Expense FY 2019
40170	Patrick County School Board	1,055	5
40171	Pittsylvania County School Board	3,697	94
40172	Powhatan County School Board	2,039	38
40173	Prince Edward County School Board	981	8
40174	Prince George County School Board	2,722	33
40176	Prince William County School Board	46,421	1,292
40177	Pulaski County School Board	1,800	19
40178	Rappahannock County School Board	482	6
40179	Richmond County School Board	581	15
40180	Roanoke County School Board	6,444	133
40181	Rockbridge County School Board	1,447	36
40182	Rockingham County School Board	5,625	117
40183	Russell County School Board	1,537	22
40184	Scott County School Board	1,691	32
40185	Shenandoah County School Board	3,115	80
40186	Smyth County School Board	1,874	15
40187	Southampton County School Board	1,130	25
40188	Spotsylvania County School Board	10,994	212
40189	Stafford County School Board	13,380	368
40190	Surry County Schools	647	7
40191	Sussex County School Board	663	9
40192	Tazewell County Schools	2,059	(7)
40193	Warren County School Board	2,518	57
40195	Washington County School Board	2,955	38
40196	Westmoreland County School Board	794	20
40197	Wise County School Board	2,307	14
40198	Wythe County School Board	1,746	24
40199	York County School Board	5,916	118
40200	Alexandria City School Board	13,153	337
40201	Bristol City School Board	1,025	10
40202	Buena Vista City Schools	440	5
40203	Charlottesville Public Schools	3,362	83
40205	Danville City Schools	2,978	85
40206	Fredericksburg City Schools	1,977	42
40207	Hampton City Schools	9,106	127
40208	Harrisonburg City School Board	3,448	127
40209	Hopewell City School Board	2,186	65
40210	Lynchburg Public Schools	4,567	30
40211	Newport News Public Schools	13,759	249

Virginia Retirement System
VRS Group Life Insurance Plan
Schedule of Net GLI OPEB Liability and Total GLI OPEB Expense
As of the Measurement Date and for the Plan Year Ended June 30, 2019

(Dollars in Thousands)

Employer Code	Employer	Net GLI OPEB Liability June 30, 2019	Total GLI OPEB Expense FY 2019
40212	Norfolk Public Schools	17,802	119
40213	Petersburg City Schools	1,995	19
40214	Portsmouth School Board	6,937	109
40215	Radford City School Board	746	18
40216	Richmond Public Schools	14,360	331
40217	Roanoke City School Board	6,875	145
40219	Staunton City Schools	1,446	21
40220	Suffolk City School Board	6,836	199
40222	Winchester Public Schools	2,469	34
40223	Martinsville City Schools	998	14
40224	Falls Church Public Schools	2,313	62
40225	Colonial Heights City Schools	1,618	30
40230	Covington City School Board	454	8
40231	Fairfax City School Board	8	—
40232	Franklin City Public Schools	564	(8)
40233	Chesapeake Public Schools	19,899	476
40234	Virginia Beach City School Board	34,715	675
40236	Manassas Park City Schools	1,870	33
40306	Town of West Point School Board	468	16
40307	Lexington City School Board	254	8
40308	Waynesboro Public Schools	1,513	24
40309	Town of Colonial Beach Schools	300	6
40313	Galax City Schools	614	10
40314	Norton City Schools	291	(2)
40332	Manassas City Schools	4,741	65
40335	City of Salem Schools	1,908	40
40402	Williamsburg-James City County School Board	6,046	139
40403	Poquoson City Public Schools	980	18
40410	Valley Vocational Technical Center	169	3
40412	Charlottesville/Albemarle Vo-Tech Center	100	3
40413	The Pruden Center for Industry and Technology	—	(22)
40414	Jackson River Technical Center	50	(4)
40415	New Horizons Technical Center	743	22
40416	Northern Neck Regional Vocational Center	98	1
40417	Rowanty Vocational Technical Center	65	1
40418	Amelia-Nottoway Vocational Center	22	1
40421	Northern Neck Regional Special Education Program	70	1
40423	Maggie Walker Governor's School for Govt & Intl Studies	365	5
40424	Appomattox Region Governor's School	156	3

Virginia Retirement System
VRS Group Life Insurance Plan
Schedule of Net GLI OPEB Liability and Total GLI OPEB Expense
As of the Measurement Date and for the Plan Year Ended June 30, 2019

(Dollars in Thousands)

Employer Code	Employer	Net GLI OPEB Liability June 30, 2019	Total GLI OPEB Expense FY 2019
40425	Bridging Communities Regional Career and Tech Center	41	1
	Sub-total Teachers	\$ 698,900	\$ 17,053
Political Subdivisions:			
55100	Accomack County	\$ 1,018	\$ 26
55101	Albemarle County	3,690	117
55102	Alleghany County	652	19
55103	Amelia County	361	9
55104	Amherst County	745	28
55105	Appomattox County	341	4
55107	Augusta County	1,830	60
55108	Bath County	232	3
55109	Bedford County	1,664	60
55110	Bland County	214	9
55111	Botetourt County	1,021	24
55112	Brunswick County	496	25
55113	Buchanan County	891	6
55114	Buckingham County	361	7
55115	Campbell County	1,212	31
55116	Caroline County	1,309	92
55117	Carroll County	667	12
55118	Charles City County	289	10
55119	Charlotte County	374	9
55120	Chesterfield County	16,146	341
55121	Clarke County	421	13
55122	Craig County	141	6
55123	Culpeper County	1,612	52
55124	Cumberland County	283	5
55126	Dinwiddie County	845	29
55128	Essex County	327	4
55130	Fauquier County	3,288	121
55131	Floyd County	389	18
55132	Fluvanna County	611	22
55133	Franklin County	1,302	50
55134	Frederick County	3,607	130
55135	Giles County	494	11
55136	Gloucester County	1,354	47
55137	Goochland County	1,019	45
55138	Grayson County	381	11

Virginia Retirement System
VRS Group Life Insurance Plan
Schedule of Net GLI OPEB Liability and Total GLI OPEB Expense
As of the Measurement Date and for the Plan Year Ended June 30, 2019

(Dollars in Thousands)

Employer Code	Employer	Net GLI OPEB Liability June 30, 2019	Total GLI OPEB Expense FY 2019
55139	Greene County	475	12
55140	Greensville County	401	12
55141	Halifax County	671	11
55142	Hanover County	5,460	156
55143	Henrico County	21,526	523
55144	Henry County	1,430	37
55145	Highland County	117	2
55146	Isle of Wight County	1,171	33
55147	James City County	3,389	74
55148	King George County	963	34
55149	King and Queen County	230	9
55150	King William County	383	17
55151	Lancaster County	406	8
55152	Lee County	426	8
55153	Loudoun County	18,964	657
55154	Louisa County	1,063	31
55155	Lunenburg County	180	2
55156	Madison County	413	15
55157	Mathews County	236	7
55158	Mecklenburg County	738	18
55159	Middlesex County	264	9
55160	Montgomery County	1,588	38
55162	Nelson County	364	10
55163	New Kent County	785	24
55165	Northampton County	763	23
55166	Northumberland County	377	14
55167	Nottoway County	296	6
55168	Orange County	931	29
55169	Page County	619	16
55170	Patrick County	538	22
55171	Pittsylvania County	1,221	23
55172	Powhatan County	704	22
55173	Prince Edward County	444	8
55174	Prince George County	1,105	24
55176	Prince William County	23,309	748
55177	County of Pulaski	1,046	30
55178	Rappahannock County	265	7
55179	Richmond County	244	7
55180	Roanoke County	4,043	93

Virginia Retirement System
VRS Group Life Insurance Plan
Schedule of Net GLI OPEB Liability and Total GLI OPEB Expense
As of the Measurement Date and for the Plan Year Ended June 30, 2019

(Dollars in Thousands)

Employer Code	Employer	Net GLI OPEB Liability June 30, 2019	Total GLI OPEB Expense FY 2019
55181	Rockbridge County	601	19
55182	Rockingham County	2,255	69
55183	Russell County	500	11
55184	Scott County	482	8
55185	Shenandoah County	1,136	28
55186	Smyth County	639	9
55187	Southampton County	666	14
55188	Spotsylvania County	4,480	162
55189	Stafford County	4,612	157
55190	Surry County	354	9
55191	Sussex County	420	3
55192	Tazewell County	942	7
55193	Warren County	949	32
55195	Washington County	906	15
55196	Westmoreland County	544	26
55197	Wise County	912	12
55198	Wythe County	554	8
55199	York County	3,607	109
55201	City of Bristol	1,141	1
55202	City of Buena Vista	288	8
55203	Town of St. Paul	62	1
55204	Town of Clifton Forge	116	—
55206	City of Fredericksburg	2,064	45
55207	City of Hampton	7,341	61
55208	City of Harrisonburg	2,657	72
55209	City of Hopewell	1,605	50
55210	City of Lynchburg	4,591	76
55211	Town of Crewe	90	3
55212	City of Norfolk	2,315	31
55213	City of Petersburg	2,081	19
55214	City of Portsmouth	5,837	103
55215	City of Radford	874	16
55216	City of Richmond	2,124	15
55217	City of Roanoke	747	12
55218	Town of Craigsville	16	—
55219	City of Staunton	1,226	33
55220	City of Suffolk	5,559	164
55221	City of Williamsburg	901	23
55222	City of Winchester	2,226	55

Virginia Retirement System
VRS Group Life Insurance Plan
Schedule of Net GLI OPEB Liability and Total GLI OPEB Expense
As of the Measurement Date and for the Plan Year Ended June 30, 2019

(Dollars in Thousands)

Employer Code	Employer	Net GLI OPEB Liability June 30, 2019	Total GLI OPEB Expense FY 2019
55223	City of Martinsville	1,152	16
55224	City of Falls Church	106	—
55225	City of Colonial Heights	1,102	11
55226	Town of Front Royal	655	16
55229	Town of Chilhowie	71	2
55230	City of Covington	315	4
55231	Town of Floyd	15	—
55232	City of Franklin	649	10
55233	City of Chesapeake	13,864	376
55234	City of Virginia Beach	27,791	669
55235	City of Norton	272	4
55236	City of Manassas Park	783	16
55239	Town of Grottoes	62	—
55240	Town of Onley	26	1
55241	Town of West Point	131	3
55245	Town of Scottsville	14	—
55246	Town of Burkeville	8	—
55247	Town of Madison	5	1
55250	Town of Rich Creek	16	3
55252	Town of Windsor	54	2
55254	Town of Stephens City	36	1
55257	Town of Lebanon	176	3
55258	City of Newport News	5,899	386
55260	Town of Haymarket	50	1
55261	Town of Lovettsville	49	2
55300	Town of Abingdon	427	(1)
55301	Town of Dumfries	121	4
55302	Town of Iron Gate	4	—
55303	Town of Montross	8	—
55304	Town of South Boston	271	7
55305	Town of Gretna	40	1
55306	Town of Remington	14	—
55307	City of Lexington	411	2
55308	City of Waynesboro	1,126	17
55309	Town of Colonial Beach	151	2
55310	Town of Smithfield	259	9
55311	Town of Brookneal	25	1
55312	Town of Hamilton	25	1
55313	City of Galax	517	7

Virginia Retirement System
VRS Group Life Insurance Plan
Schedule of Net GLI OPEB Liability and Total GLI OPEB Expense
As of the Measurement Date and for the Plan Year Ended June 30, 2019

(Dollars in Thousands)

Employer Code	Employer	Net GLI OPEB Liability June 30, 2019	Total GLI OPEB Expense FY 2019
55314	Town of Jonesville	30	—
55315	Town of Wytheville	580	14
55317	Town of Vienna	1,083	30
55318	Town of Vinton	301	8
55319	City of Emporia	409	15
55320	Town of Culpeper	827	19
55321	Town of Woodstock	243	8
55322	Town of Glasgow	15	—
55323	Town of Marion	295	9
55324	Town of Altavista	195	7
55325	Town of Herndon	1,454	33
55326	Town of Pearisburg	115	2
55329	Town of Leesburg	2,101	52
55330	Town of Chatham	34	(3)
55331	Town of Bowling Green	38	4
55332	City of Manassas	2,565	61
55334	Town of Boydton	17	—
55335	City of Salem	1,974	32
55336	Town of McKenney	3	—
55338	Town of Quantico	7	(1)
55339	Town of Halifax	30	1
55340	Town of Blacksburg	1,285	32
55341	Town of Chincoteague	177	6
55342	Town of Lawrenceville	79	1
55343	Town of Amherst	74	2
55344	Town of Stanley	53	1
55345	Town of Hillsville	124	2
55346	Town of Elkton	93	3
55347	Town of Bridgewater	211	7
55348	Town of Purcellville	418	11
55349	Town of Timberville	55	2
55350	Town of Wise	180	3
55351	Town of New Market	69	2
55353	Town of Rocky Mount	248	8
55355	Town of Luray	170	2
55357	Town of Strasburg	242	5
55358	Town of Appomattox	64	11
55359	Town of Clarksville	77	3
55360	Town of Dublin	79	1

Virginia Retirement System
VRS Group Life Insurance Plan
Schedule of Net GLI OPEB Liability and Total GLI OPEB Expense
As of the Measurement Date and for the Plan Year Ended June 30, 2019

(Dollars in Thousands)

Employer Code	Employer	Net GLI OPEB Liability June 30, 2019	Total GLI OPEB Expense FY 2019
55361	Town of Middleburg	84	4
55363	Town of Chase City	92	—
55364	City of Bedford	345	10
55365	City of Poquoson	531	14
55366	Town of Ashland	283	6
55367	Town of Broadway	84	2
55368	Town of Berryville	130	3
55370	Town of Urbanna	8	—
55371	Town of Bluefield	200	4
55372	Town of Weber City	14	—
55374	Town of Hurt	15	1
55376	Town of Coeburn	60	—
55377	Town of Dayton	55	(1)
55378	Town of Courtland	8	—
55379	Town of Cape Charles	116	3
55381	Town of Warsaw	55	3
55382	Town of Grundy	62	2
55383	Town of Warrenton	489	13
55384	Town of Louisa	57	1
55385	Town of Kenbridge	39	1
55386	Town of Mt. Jackson	70	3
55387	Town of Pulaski	340	6
55389	Town of Pembroke	21	1
55390	Town of Parksley	19	—
55391	Town of Onancock	50	1
55392	Town of Victoria	42	1
55393	Town of Shenandoah	60	1
55395	Town of Round Hill	58	(1)
55396	Town of Kilmarnock	72	2
55397	Town of Orange	190	3
55399	Town of Blackstone	169	—
55401	Southeastern Virginia Public Service Authority	471	1
55402	Pittsylvania County Service Authority	35	1
55403	Spotsylvania-Stafford-Fredericksburg Group Home Comm.	46	1
55404	Appomattox Regional Library	60	2
55405	Staunton Redevelopment & Housing Authority	35	1
55408	Charles Pinckney Jones Memorial Library	7	—
55409	Southside Regional Juvenile Group Home Commission	10	—
55411	Hampton Roads Sanitation District	4,265	109

Virginia Retirement System
VRS Group Life Insurance Plan
Schedule of Net GLI OPEB Liability and Total GLI OPEB Expense
As of the Measurement Date and for the Plan Year Ended June 30, 2019

(Dollars in Thousands)

Employer Code	Employer	Net GLI OPEB Liability June 30, 2019	Total GLI OPEB Expense FY 2019
55412	Peninsula Airport Commission	203	3
55413	Richmond Redevelopment & Housing Authority	654	6
55415	Chesapeake Redevelopment & Housing Authority	173	3
55417	Norfolk Airport Authority	1,019	30
55418	Charlottesville Redevelopment & Housing Authority	42	—
55419	Hampton Redevelopment & Housing Authority	251	5
55420	Loudoun County Sanitation Authority	1,916	66
55421	Danville Redevelopment & Housing Authority	117	4
55422	NRV Regional Water Authority	107	5
55423	Northern Virginia Juvenile Detention Home	312	(8)
55425	Colonial Services Board	747	22
55426	Blacksburg-VPI Sanitation Authority	81	2
55427	Potomac River Fisheries Commission	21	—
55428	Chesapeake Bay Bridge & Tunnel District	678	15
55429	Alexandria Redevelopment & Housing Authority	382	3
55430	Albemarle County Service Authority	359	12
55431	Franklin Redevelopment & Housing Authority	37	1
55432	Bristol Redevelopment & Housing Authority	91	3
55433	Norfolk Redevelopment & Housing Authority	1,146	25
55435	Richmond Metropolitan Authority	323	—
55436	Riverside Regional Jail	1,253	20
55439	Rappahannock-Rapidan Planning District Commission	29	1
55440	Shenandoah Valley Juvenile Detention Home	275	12
55443	Bedford Public Library	53	1
55445	Chesterfield County Health Center Commission	515	(4)
55446	Washington County Service Authority	314	7
55447	Rappahannock Area Community Services Board	1,724	65
55449	Hampton Roads Planning District Commission	281	4
55450	Meherrin Regional Library	24	1
55453	Rockbridge Area Community Services Board	318	4
55454	Greensville/Emporia Department of Social Services	95	3
55455	James City Service Authority	369	9
55456	Accomack-Northampton Planning District Commission	62	1
55457	Harrisonburg/Rockingham Sewer Authority	135	3
55458	Wytheville Redevelopment & Housing Authority	40	1
55459	Waynesboro Redevelopment and Housing Authority	59	(1)
55460	Region Ten Community Services Board	1,908	58
55462	LENOWISCO Planning District Commission	21	(1)
55465	Rivanna Water & Sewer Authority	429	15

Virginia Retirement System
VRS Group Life Insurance Plan
Schedule of Net GLI OPEB Liability and Total GLI OPEB Expense
As of the Measurement Date and for the Plan Year Ended June 30, 2019

(Dollars in Thousands)

Employer Code	Employer	Net GLI OPEB Liability June 30, 2019	Total GLI OPEB Expense FY 2019
55466	Appomattox River Water Authority	129	3
55467	Campbell County Utilities and Service Authority	110	3
55469	Eastern Shore Community Services Board	420	10
55470	ANCHOR Commission	16	—
55471	Central Virginia Community Services	2,107	(12)
55472	District 19 Community Services Board	740	8
55473	Tidewater Transportation District	1,437	18
55474	Upper Occoquan Sewage Authority	1,189	22
55475	New River Valley Juvenile Detention Home	66	1
55477	Frederick County Sanitation Authority	310	12
55479	Cumberland Mountain Community Services	907	29
55482	Middle Peninsula/Northern Neck Public Service Auth	1,140	28
55483	Rockbridge County Public Service Authority	35	1
55484	Danville-Pittsylvania Mental Health Services Board	849	26
55485	Crater Youth Care Commission	108	2
55486	Southeastern Tidewater Manpower Authority	150	—
55487	Capital Regional Airport Commission	744	26
55488	Northwestern Community Services Board	705	39
55489	Harrisonburg-Rockingham Community Services Board	560	23
55491	Middle Peninsula Regional Security Center	245	6
55492	Northern Neck Planning District Commission	25	1
55493	Planning District One Community Services Board	22	1
55494	Rockbridge Area Social Services Board	77	2
55495	Dinwiddie County Water Authority	45	1
55496	Rappahannock Rapidan Community Services	878	13
55498	Valley Community Services Board	882	19
55499	Eastern Shore Public Library	19	—
55500	Alexandria City Public Schools	656	6
55501	Albemarle County Public Schools	613	19
55502	Alleghany Highlands Public Schools	152	2
55503	Charlottesville City Public Schools	173	2
55504	Amherst County Public Schools	216	4
55505	Appomattox County Public Schools	53	—
55506	Arlington County Public Schools	1,916	82
55507	Augusta County Public Schools	218	2
55508	Bath County Public Schools	52	—
55509	Bedford County Public Schools	445	3
55510	Bland County Public Schools	29	(1)
55511	Botetourt County Public Schools	234	9

Virginia Retirement System
VRS Group Life Insurance Plan
Schedule of Net GLI OPEB Liability and Total GLI OPEB Expense
As of the Measurement Date and for the Plan Year Ended June 30, 2019

(Dollars in Thousands)

Employer Code	Employer	Net GLI OPEB Liability June 30, 2019	Total GLI OPEB Expense FY 2019
55512	Norfolk Public Schools	1,503	36
55513	Petersburg City Public Schools	193	—
55514	Buckingham County Public Schools	73	2
55515	Radford City Public Schools	29	1
55516	Caroline County Public Schools	115	2
55517	Carroll County Public Schools	167	(5)
55518	Charles City County Public Schools	24	1
55519	Charlotte County Public Schools	50	1
55520	Chesterfield County Public Schools	1,762	27
55521	Clarke County Public Schools	53	—
55522	Winchester City Public Schools	194	5
55523	Culpeper County Public Schools	389	13
55524	Cumberland County Public Schools	56	1
55525	Dickenson County Public Schools	112	1
55526	Dinwiddie County Public Schools	169	3
55528	Essex County Public Schools	50	—
55530	Covington City Public Schools	34	1
55531	Floyd County Public Schools	132	2
55532	Fluvanna County Public Schools	185	—
55533	Chesapeake City Public Schools	1,771	14
55534	Virginia Beach City Public Schools	3,832	68
55535	Giles County Public Schools	33	1
55536	Gloucester County Public Schools	269	(2)
55537	Goochland County Public Schools	69	1
55538	Grayson County Public Schools	77	(1)
55539	Greene County Public Schools	144	1
55540	Greensville County Public Schools	78	2
55541	Halifax County Public Schools	130	(4)
55542	Hanover County Public Schools	437	(4)
55543	Henrico County Public Schools	53	—
55544	Henry County Public Schools	294	7
55545	Highland County Public Schools	20	—
55546	Isle of Wight County Public Schools	179	10
55548	King George County Public Schools	221	10
55549	King and Queen County Public Schools	57	—
55550	King William County Public Schools	107	—
55551	Lancaster County Public Schools	73	2
55552	Lee County Public Schools	169	4
55553	Loudoun County Public Schools	5,299	201

Virginia Retirement System
VRS Group Life Insurance Plan
Schedule of Net GLI OPEB Liability and Total GLI OPEB Expense
As of the Measurement Date and for the Plan Year Ended June 30, 2019

(Dollars in Thousands)

Employer Code	Employer	Net GLI OPEB Liability June 30, 2019	Total GLI OPEB Expense FY 2019
55554	Louisa County Public Schools	307	3
55555	Lunenburg County Public Schools	54	1
55556	Madison County Public Schools	69	2
55557	Mathews County Public Schools	69	2
55558	Mecklenburg County Public Schools	97	7
55559	Middlesex County Public Schools	41	1
55560	Montgomery County Public Schools	372	(14)
55562	Nelson County Public Schools	137	3
55563	New Kent County Public Schools	106	2
55565	Northampton County Public Schools	85	2
55566	Northumberland County Public Schools	60	1
55567	Nottoway County Public Schools	75	—
55568	Orange County Public Schools	265	5
55569	Page County Public Schools	156	2
55570	Patrick County Public Schools	146	2
55571	Pittsylvania County Public Schools	236	3
55572	Powhatan County Public Schools	140	—
55573	Prince Edward County Public Schools	56	2
55574	Prince George County Public Schools	361	10
55576	Prince William County Public Schools	4,921	115
55577	Pulaski County Public Schools	193	1
55578	Rappahannock County Public Schools	58	1
55579	Richmond County Public Schools	7	—
55580	Roanoke County Public Schools	251	2
55581	Rockbridge County Public Schools	108	(1)
55582	Rockingham County Public Schools	694	11
55583	Russell County Public Schools	216	1
55584	Scott County Public Schools	188	3
55585	Shenandoah County Public Schools	305	1
55586	Smyth County Public Schools	178	—
55587	Southampton County Public Schools	66	—
55588	Spotsylvania County Public Schools	807	16
55589	Stafford County Public Schools	744	17
55590	Surry County Public Schools	80	2
55591	Sussex County School Board	75	(1)
55592	Tazewell County Public Schools	294	(4)
55593	Warren County Public Schools	163	2
55595	Washington County Public Schools	226	3
55596	Westmoreland County Public Schools	57	—

Virginia Retirement System
VRS Group Life Insurance Plan
Schedule of Net GLI OPEB Liability and Total GLI OPEB Expense
As of the Measurement Date and for the Plan Year Ended June 30, 2019

(Dollars in Thousands)

Employer Code	Employer	Net GLI OPEB Liability June 30, 2019	Total GLI OPEB Expense FY 2019
55597	Wise County Public Schools	130	—
55598	Wythe County Public Schools	116	4
55599	York County Public Schools	542	5
55600	Accomack County Public Schools	247	4
55601	Bristol VA Public Schools	82	9
55602	Buena Vista City Public Schools	29	—
55603	Amelia County Public Schools	71	—
55605	Danville City Public Schools	187	8
55606	Franklin City Public Schools	37	1
55608	Harrisonburg City Public Schools	193	8
55609	Hopewell City Public Schools	179	6
55610	Lynchburg City Public Schools	304	—
55611	Fauquier County Public Schools	664	19
55612	Brunswick County Public Schools	89	—
55613	PD Pruden Vocational-Technical Center	—	(1)
55614	Portsmouth City Public Schools	639	3
55615	Campbell County Public Schools	276	7
55616	Richmond Public Schools	873	11
55617	Roanoke City Schools	357	21
55619	Staunton City Public Schools	96	2
55620	Suffolk City Public Schools	603	19
55622	Craig County Public Schools	26	—
55623	Martinsville City Public Schools	41	1
55624	Appomattox Regional Governor's School	8	—
55625	Colonial Heights City Public Schools	107	3
55632	Manassas City Public Schools	291	(3)
55633	Franklin County Public Schools	473	12
55634	Frederick County Public Schools	782	22
55635	Salem City Public Schools	103	2
55636	Manassas Park City Public Schools	114	2
55637	Newport News Public Schools	927	73
55708	Waynesboro City Public Schools	72	2
55710	Valley Vocational-Technical Center	6	—
55711	New Horizons Regional Education Center	27	2
55713	Galax City Public Schools	44	1
55714	Norton City Public Schools	20	1
55802	Williamsburg-James City County Public Schools	486	11
55803	Poquoson City Public Schools	45	1
55806	Fredericksburg City Public Schools	109	2

Virginia Retirement System
VRS Group Life Insurance Plan
Schedule of Net GLI OPEB Liability and Total GLI OPEB Expense
As of the Measurement Date and for the Plan Year Ended June 30, 2019

(Dollars in Thousands)

Employer Code	Employer	Net GLI OPEB Liability June 30, 2019	Total GLI OPEB Expense FY 2019
55807	Hampton City Public Schools	335	3
55813	Buchanan County Public Schools	167	(3)
55814	Jackson River Technical Center	5	—
55815	Northern Neck Regional Vocational Center	3	—
55858	Peumansend Creek Regional Jail Authority	68	12
55859	Williamsburg Area Transit Authority	80	14
55860	Middle Peninsula Juvenile Detention Commission	94	17
55862	Crater Criminal Justice Training Academy	25	5
55863	Central Shenandoah Criminal Justice Training Academy	33	6
55864	New River Valley Emergency Comm Regional Authority	132	25
55865	Maury Service Authority	70	13
55866	Hampton Roads Transportation Accountability Commission	21	3
55867	Pamunkey Regional Library	95	4
55868	Northern Virginia Transportation Authority	91	7
55869	RSW Regional Jail Authority	409	6
55870	Bedford Regional Water Authority	257	11
55871	Portsmouth Redevelopment and Housing Authority	260	(6)
55872	Southwest Regional Recreation Authority	41	5
55874	Meherrin Regional Jail Authority	472	9
55875	Woodway Water Authority	18	—
55876	Bristol Virginia Utilities Authority (BVU)	369	(45)
55878	Mount Rogers Community Services Board	2,021	85
55879	Lonesome Pine Soil & Water Conservation District	4	—
55881	Virginia's Region 2000 Local Government Council	151	4
55882	Middle Peninsula Planning District Commission	15	(1)
55883	Western Virginia Regional Jail Authority	700	17
55884	Halifax Service Authority	103	2
55886	Russell County Public Service Authority	42	1
55887	Piedmont Community Services Board	996	42
55888	Blue Ridge Behavioral Health Care	1,171	29
55890	Middle River Regional Jail Authority	598	23
55892	Big Stone Gap Redevelopment and Housing Authority	22	4
55893	Eastern Shore Soil and Water Conservation District	10	—
55895	Town of Gordonsville	59	1
55896	Virginia Resources Authority	121	3
55897	Prince William County Services Authority	2,162	90
55898	Western Virginia Water Authority	880	30
55899	Shenandoah Valley Regional Airport Commission	57	1
55900	Alleghany Highlands Community Services Board	252	4

Virginia Retirement System
VRS Group Life Insurance Plan
Schedule of Net GLI OPEB Liability and Total GLI OPEB Expense
As of the Measurement Date and for the Plan Year Ended June 30, 2019

(Dollars in Thousands)

Employer Code	Employer	Net GLI OPEB Liability June 30, 2019	Total GLI OPEB Expense FY 2019
55901	Brunswick Industrial Development Authority	12	—
55904	Highlands Juvenile Detention Center Commission	168	3
55905	Goochland-Powhatan Community Services Board	202	6
55906	Suffolk Redevelopment and Housing Authority	100	1
55908	Lee County Redevelopment and Housing Authority	24	—
55909	Henry County Public Service Authority	202	5
55910	Southside Planning District Commission	44	1
55911	Industrial Development Authority	64	2
55912	Augusta County Service Authority	460	12
55914	Rappahannock Juvenile Detention Commission	308	11
55915	Cumberland Plateau Regional Housing Authority	45	1
55918	Amherst County Service Authority	88	3
55919	Pepper's Ferry Regional Wastewater Treatment Authority	94	1
55920	Rappahannock Regional Jail Authority	1,141	(1)
55921	Thomas Jefferson Planning District Commission	53	2
55922	Piedmont Regional Jail	368	6
55923	Nelson County Services Authority	75	1
55924	Coeburn-Norton-Wise Regional Water	48	1
55925	Fauquier County Water & Sanitation Authority	257	8
55926	Scott County Soil & Water Conservation District	11	—
55927	New River Resource Authority	92	3
55928	Scott County Water & Sewage Authority	75	2
55929	Greensville County Water & Sewer Authority	100	2
55930	Petersburg Redevelopment & Housing Authority	97	1
55931	Central Rappahannock Regional Library	382	10
55932	Virginia Coalfield Economic Development Authority	27	1
55933	Central Virginia Regional Jail	504	23
55934	Thomas Jefferson Soil & Water Conservation District	27	(1)
55937	Wythe-Grayson Regional Library	22	1
55938	Colonial Soil & Water Conservation District	18	2
55939	Rivanna Solid Waste Authority	54	4
55940	Monacan Soil & Water Conservation District	13	—
55942	Virginia Soil & Water Conservation	14	—
55944	Central Virginia Waste Management Authority	46	1
55945	Lonesome Pine Regional Library	61	(1)
55946	Virginia Peninsulas Public Service Authority	130	2
55947	Tidewater Regional Group Home Commission	181	—
55948	Virginia Highlands Airport Commission	22	1
55949	Western Tidewater Regional Jail	589	10

Virginia Retirement System
VRS Group Life Insurance Plan
Schedule of Net GLI OPEB Liability and Total GLI OPEB Expense
As of the Measurement Date and for the Plan Year Ended June 30, 2019

(Dollars in Thousands)

Employer Code	Employer	Net GLI OPEB Liability June 30, 2019	Total GLI OPEB Expense FY 2019
55950	Scott County Redevelopment & Housing Authority	22	(1)
55951	Handley Regional Library	54	1
55952	Northern Neck Regional Jail	291	7
55953	Montgomery Regional Solid Waste Authority	60	2
55954	Potomac & Rappahannock Transportation Comm	753	26
55955	Giles County Public Service Authority	37	(1)
55956	South Central Wastewater Authority	143	3
55957	Wise County Redevelopment and Housing Authority	53	1
55958	Prince William Soil & Water Conservation District	17	1
55959	Hampton Roads Regional Jail Authority	994	10
55960	Russell County Water & Sewage Authority	20	(1)
55961	Pamunkey Regional Jail	472	4
55962	Charlottesville - Albemarle Airport Authority	182	9
55963	Virginia Peninsula Regional Jail	413	3
55964	Virginia Biotechnology Research Park Authority	53	3
55965	Peumansend Creek Regional Jail	—	(68)
55966	Blue Ridge Regional Jail Authority	1,201	3
55967	Rockingham Regional Library	66	3
55968	Albemarle-Charlottesville Regional Jail	650	15
55969	Culpeper Soil & Water Conservation District	39	2
55970	New River Valley Regional Jail	671	(1)
55971	Sussex Service Authority	76	1
55974	Peaks of Otter Soil & Water Conservation District	3	—
55975	New River Soil & Water Conservation District	9	1
55977	Southside Regional Jail	150	—
55978	Evergreen Soil & Water Conservation District	10	—
55979	Roanoke Higher Education Authority	75	2
55981	John Marshall Soil & Water Conservation District	22	—
55982	Daniel Boone Soil & Water Conservation District	12	—
55983	Southside Community Services Board	592	13
55984	Northern Shenandoah Valley Regional Commission	46	1
55985	Tazewell Soil & Water Conservation District	10	—
55988	Henricopolis Soil & Water Conservation District	10	—
55989	Piedmont Regional Juvenile Detention Center	55	2
55990	Roanoke River Service Authority	25	1
55991	Lee County Public Service Authority	55	2
55992	Blue Ridge Juvenile Detention Center	168	5
55994	Wise County Public Service Authority	86	2
55995	Holston River Soil & Water Conservation District	6	1

Virginia Retirement System
VRS Group Life Insurance Plan
Schedule of Net GLI OPEB Liability and Total GLI OPEB Expense
As of the Measurement Date and for the Plan Year Ended June 30, 2019

(Dollars in Thousands)

Employer Code	Employer	Net GLI OPEB Liability June 30, 2019	Total GLI OPEB Expense FY 2019
55998	Southwest Virginia Regional Jail Authority	1,258	10
55999	Clinch Valley Soil & Water Conservation District	7	—
59212	City of Norfolk - Insurance Only Employees	16,195	265
59214	City of Portsmouth - Insurance Only Employees	184	(24)
59216	City of Richmond - Insurance Only Employees	15,312	159
59217	City of Roanoke - Insurance Only Employees	6,084	89
59617	Roanoke City Schools - Insurance Only Employees	133	(14)
	Sub-Total Political Subdivisions	\$ 438,112	\$ 10,679
Total for VRS Group Life Insurance		\$ 1,627,262	\$ 37,667

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

Virginia Retirement System
VRS Group Life Insurance Plan
Schedule of Deferred Outflows and Deferred Inflows of Resources by Employer
As of the Measurement Date of June 30, 2019

(Dollars in Thousands)

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources				
		Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan 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
State:											
1XXXX	Judicial Retirement System Employees	\$ 377	\$ —	\$ 358	\$ 2	\$ 737	\$ 74	\$ 117	\$ 171	\$ 258	\$ 620
2XXXX	State Police Officers' Retirement System Employees	701	—	665	548	1,914	137	216	318	382	1,053
35885	Fort Monroe Federal Area Development Authority	8	—	8	15	31	2	3	4	12	21
3XXXX	All Other State Agency Employees	29,577	—	28,078	10,537	68,192	5,769	9,135	13,411	15,236	43,551
7XXXX	Virginia Law Officers' Retirement System Employees	1,941	—	1,842	521	4,304	379	599	880	2,043	3,901
	Sub-total State	\$ 32,604	\$ —	\$ 30,951	\$ 11,623	\$ 75,178	\$ 6,361	\$ 10,070	\$ 14,784	\$ 17,931	\$ 49,146
Teachers:											
40100	Accomack County School Board	\$ 156	\$ —	\$ 148	\$ 26	\$ 330	\$ 30	\$ 48	\$ 71	\$ 43	\$ 192
40101	Albemarle County Schools	537	—	509	230	1,276	105	166	243	—	514
40102	Alleghany County School Board	63	—	60	—	123	12	19	29	85	145
40103	Amelia County School Board	45	—	43	9	97	9	14	21	62	106
40104	Amherst County School Board	130	—	123	—	253	25	40	59	115	239
40105	Appomattox County School Board	63	—	60	21	144	12	19	29	17	77
40106	Arlington Public Schools	1,730	—	1,643	772	4,145	337	534	785	—	1,656
40107	Augusta County School Board	327	—	311	57	695	64	101	148	136	449
40108	Bath County School Board	25	—	24	—	49	5	8	11	24	48
40109	Bedford County School Board	288	—	274	60	622	56	89	131	57	333
40110	Bland County School Board	19	—	18	4	41	4	6	9	37	56
40111	Botetourt County Schools	153	—	145	7	305	30	47	69	65	211

Virginia Retirement System
VRS Group Life Insurance Plan
Schedule of Deferred Outflows and Deferred Inflows of Resources by Employer
As of the Measurement Date of June 30, 2019

(Dollars in Thousands)

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources				
		Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan 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
40112	Brunswick County Public Schools	50	—	47	—	97	10	15	23	84	132
40113	Buchanan County School Board	75	—	71	—	146	15	23	34	136	208
40114	Buckingham County School Board	59	—	56	—	115	12	18	27	52	109
40115	Campbell County School Board	220	—	209	18	447	43	68	100	68	279
40116	Caroline County School Board	119	—	113	22	254	23	37	54	27	141
40117	Carroll County School Board	117	—	111	35	263	23	36	53	114	226
40118	Charles City County School Board	23	—	22	2	47	5	7	11	45	68
40119	Charlotte County School Board	61	—	58	—	119	12	19	28	58	117
40120	Chesterfield County School Board	1,729	—	1,641	522	3,892	337	534	784	—	1,655
40121	Clarke County School Board	69	—	66	—	135	14	21	31	11	77
40122	Craig County School Board	20	—	19	—	39	4	6	9	12	31
40123	Culpeper County School Board	254	—	241	18	513	49	78	115	22	264
40124	Cumberland County School Board	44	—	42	5	91	9	14	20	33	76
40125	Dickenson County School Board	52	—	50	—	102	10	16	24	113	163
40126	Dinwiddie County School Board	131	—	124	26	281	25	40	59	67	191
40128	Essex County Public Schools	43	—	41	—	84	8	13	20	60	101
40129	Fairfax County School Board	8,617	—	8,181	3,729	20,527	1,681	2,662	3,907	208	8,458
40130	Fauquier County School Board	417	—	396	21	834	81	129	189	190	589
40131	Floyd County School Board	62	—	58	20	140	12	19	28	15	74
40132	Fluvanna County Public Schools	136	—	129	—	265	26	42	62	54	184
40133	Franklin County Public Schools	240	—	228	86	554	47	74	109	71	301
40134	Frederick County School Board	513	—	487	124	1,124	100	158	233	38	529
40135	Giles County Schools	70	—	66	—	136	14	22	32	26	94

Virginia Retirement System
VRS Group Life Insurance Plan
Schedule of Deferred Outflows and Deferred Inflows of Resources by Employer
As of the Measurement Date of June 30, 2019

(Dollars in Thousands)

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources				
		Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan 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
40136	Gloucester County School Board	174	—	165	86	425	34	54	79	63	230
40137	Goochland County School Board	87	—	83	11	181	17	27	40	6	90
40138	Grayson County School Board	48	—	46	13	107	9	15	22	49	95
40139	Greene County Public Schools	98	—	93	5	196	19	30	44	35	128
40140	Greensville County School Board	74	—	71	14	159	15	23	34	5	77
40141	Halifax County School Board	152	—	144	—	296	30	47	69	190	336
40142	Hanover County School Board	572	—	543	42	1,157	112	177	259	174	722
40143	Henrico County School Board	1,542	—	1,464	204	3,210	301	476	699	61	1,537
40144	Henry County Public Schools	207	—	196	12	415	40	64	94	72	270
40145	Highland County Public Schools	11	—	10	4	25	2	3	5	7	17
40146	Isle of Wight County Schools	172	—	163	38	373	34	53	78	19	184
40148	King George County School Board	132	—	125	115	372	26	41	60	33	160
40149	King & Queen County School Board	26	—	24	5	55	5	8	12	8	33
40150	King William County School Board	67	—	64	—	131	13	21	31	28	93
40151	Lancaster County Public Schools	43	—	41	5	89	8	13	20	26	67
40152	Lee County School Board	103	—	97	5	205	20	32	47	65	164
40153	Loudoun County School Board	3,458	—	3,283	4,303	11,044	674	1,068	1,568	—	3,310
40154	Louisa County Public Schools	162	—	153	44	359	32	50	73	17	172
40155	Lunenburg County School Board	45	—	43	8	96	9	14	20	46	89
40156	Madison County School Board	56	—	53	13	122	11	17	25	33	86
40157	Mathews County School Board	36	—	35	—	71	7	11	17	23	58
40158	Mecklenburg County School Board	127	—	121	5	253	25	39	58	71	193
40159	Middlesex County School Board	50	—	47	77	174	10	15	22	—	47

Virginia Retirement System
VRS Group Life Insurance Plan
Schedule of Deferred Outflows and Deferred Inflows of Resources by Employer
As of the Measurement Date of June 30, 2019

(Dollars in Thousands)

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources				
		Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan 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
40160	Montgomery County School Board	294	—	279	76	649	57	91	133	—	281
40162	Nelson County Public Schools	65	—	62	—	127	13	20	30	26	89
40163	New Kent County School Board	94	—	90	40	224	18	29	43	—	90
40165	Northampton County Schools	53	—	50	3	106	10	16	24	16	66
40166	Northumberland County School Board	46	—	43	19	108	9	14	21	20	64
40167	Nottoway County School Board	61	—	58	—	119	12	19	28	62	121
40168	Orange County Public Schools	149	—	142	—	291	29	46	68	87	230
40169	Page County Public Schools	103	—	98	—	201	20	32	47	76	175
40170	Patrick County School Board	70	—	67	2	139	14	22	32	95	163
40171	Pittsylvania County School Board	246	—	233	94	573	48	76	111	69	304
40172	Powhatan County School Board	136	—	129	20	285	26	42	61	59	188
40173	Prince Edward County School Board	65	—	62	4	131	13	20	30	70	133
40174	Prince George County School Board	181	—	172	—	353	35	56	82	133	306
40176	Prince William County School Board	3,087	—	2,931	953	6,971	602	954	1,400	198	3,154
40177	Pulaski County School Board	120	—	114	—	234	23	37	54	104	218
40178	Rappahannock County School Board	32	—	30	—	62	6	10	15	21	52
40179	Richmond County School Board	39	—	37	20	96	8	12	18	12	50
40180	Roanoke County School Board	429	—	407	133	969	84	132	194	261	671
40181	Rockbridge County School Board	96	—	91	24	211	19	30	44	7	100
40182	Rockingham County School Board	374	—	355	7	736	73	116	170	72	431
40183	Russell County School Board	102	—	97	—	199	20	32	46	61	159
40184	Scott County School Board	112	—	107	12	231	22	35	51	48	156
40185	Shenandoah County School Board	207	—	197	105	509	40	64	94	47	245

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		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 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
40186	Smyth County School Board	125	—	118	—	243	24	38	56	122	240
40187	Southampton County School Board	75	—	71	4	150	15	23	34	8	80
40188	Spotsylvania County School Board	731	—	694	138	1,563	143	226	332	280	981
40189	Stafford County School Board	890	—	845	436	2,171	174	275	403	204	1,056
40190	Surry County Schools	43	—	41	—	84	8	13	20	39	80
40191	Sussex County School Board	44	—	42	—	86	9	14	20	27	70
40192	Tazewell County Schools	137	—	130	—	267	27	42	62	250	381
40193	Warren County School Board	167	—	159	12	338	33	52	76	28	189
40195	Washington County School Board	197	—	187	—	384	38	61	89	139	327
40196	Westmoreland County School Board	53	—	50	39	142	10	16	24	50	100
40197	Wise County School Board	153	—	146	73	372	30	47	70	214	361
40198	Wythe County School Board	116	—	110	—	226	23	36	53	74	186
40199	York County School Board	393	—	374	79	846	77	122	178	131	508
40200	Alexandria City School Board	875	—	830	345	2,050	171	270	397	205	1,043
40201	Bristol City School Board	68	—	65	—	133	13	21	31	57	122
40202	Buena Vista City Schools	29	—	28	—	57	6	9	13	24	52
40203	Charlottesville Public Schools	224	—	212	40	476	44	69	101	16	230
40205	Danville City Schools	198	—	188	230	616	39	61	90	106	296
40206	Fredericksburg City Schools	131	—	125	7	263	26	41	60	29	156
40207	Hampton City Schools	606	—	575	33	1,214	118	187	275	458	1,038
40208	Harrisonburg City School Board	229	—	218	189	636	45	71	104	—	220
40209	Hopewell City School Board	145	—	138	87	370	28	45	66	29	168
40210	Lynchburg Public Schools	304	—	288	—	592	59	94	138	357	648

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40211	Newport News Public Schools	915	—	869	—	1,784	178	283	415	315	1,191
40212	Norfolk Public Schools	1,184	—	1,124	—	2,308	231	366	537	1,194	2,328
40213	Petersburg City Schools	133	—	126	27	286	26	41	60	117	244
40214	Portsmouth School Board	461	—	438	—	899	90	142	209	196	637
40215	Radford City School Board	50	—	47	16	113	10	15	23	19	67
40216	Richmond Public Schools	955	—	907	204	2,066	186	295	433	174	1,088
40217	Roanoke City School Board	457	—	434	46	937	89	141	207	116	553
40219	Staunton City Schools	96	—	91	—	187	19	30	44	57	150
40220	Suffolk City School Board	455	—	432	234	1,121	89	140	206	17	452
40222	Winchester Public Schools	164	—	156	—	320	32	51	74	106	263
40223	Martinsville City Schools	66	—	63	—	129	13	20	30	36	99
40224	Falls Church Public Schools	154	—	146	79	379	30	48	70	28	176
40225	Colonial Heights City Schools	108	—	102	—	210	21	33	49	30	133
40230	Covington City School Board	30	—	29	16	75	6	9	14	32	61
40231	Fairfax City School Board	1	—	1	—	2	—	—	—	—	—
40232	Franklin City Public Schools	38	—	36	—	74	7	12	17	95	131
40233	Chesapeake Public Schools	1,323	—	1,256	79	2,658	258	409	600	33	1,300
40234	Virginia Beach City School Board	2,309	—	2,192	—	4,501	450	713	1,047	601	2,811
40236	Manassas Park City Schools	124	—	118	12	254	24	38	56	44	162
40306	Town of West Point School Board	31	—	30	22	83	6	10	14	4	34
40307	Lexington City School Board	17	—	16	11	44	3	5	8	—	16
40308	Waynesboro Public Schools	101	—	95	5	201	20	31	46	59	156
40309	Town of Colonial Beach Schools	20	—	19	6	45	4	6	9	16	35

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40313	Galax City Schools	41	—	39	2	82	8	13	19	17	57
40314	Norton City Schools	19	—	18	—	37	4	6	9	39	58
40332	Manassas City Schools	315	—	299	114	728	61	97	143	279	580
40335	City of Salem Schools	127	—	120	2	249	25	39	58	24	146
40402	Williamsburg-James City County School Board	402	—	382	110	894	78	124	182	95	479
40403	Poquoson City Public Schools	65	—	62	2	129	13	20	30	25	88
40410	Valley Vocational Technical Center	11	—	11	2	24	2	3	5	5	15
40412	Charlottesville/Albemarle Vo-Tech Center	7	—	6	16	29	1	2	3	11	17
40413	The Pruden Center for Industry and Technology	—	—	—	—	—	—	—	—	92	92
40414	Jackson River Technical Center	3	—	3	—	6	1	1	2	17	21
40415	New Horizons Technical Center	49	—	47	25	121	10	15	22	6	53
40416	Northern Neck Regional Vocational Center	7	—	6	2	15	1	2	3	4	10
40417	Rowanty Vocational Technical Center	4	—	4	5	13	1	1	2	6	10
40418	Amelia-Nottoway Vocational Center	1	—	1	3	5	—	—	1	—	1
40421	Northern Neck Regional Special Education Program	5	—	4	2	11	1	1	2	4	8
40423	Maggie Walker Governor's School for Govt & Intl Studies	24	—	23	—	47	5	7	11	17	40
40424	Appomattox Region Governor's School	10	—	10	9	29	2	3	5	10	20
40425	Bridging Communities Regional Career and Tech Center	3	—	3	4	10	1	1	1	4	7
	Sub-total Teachers	\$ 46,478	\$ —	\$ 44,128	\$ 15,102	\$ 105,708	\$ 9,069	\$ 14,351	\$ 21,087	\$ 11,511	\$ 56,018

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Political Subdivisions:													
55100	Accomack County	\$ 68	\$ —	\$ 64	\$ 15	\$ 147	\$ 13	\$ 21	\$ 31	\$ —	\$ 65		
55101	Albemarle County	245	—	233	171	649	48	76	111	7	242		
55102	Alleghany County	43	—	41	27	111	8	13	20	15	56		
55103	Amelia County	24	—	23	7	54	5	7	11	3	26		
55104	Amherst County	50	—	47	41	138	10	15	22	—	47		
55105	Appomattox County	23	—	22	4	49	4	7	10	19	40		
55107	Augusta County	122	—	116	71	309	24	38	55	—	117		
55108	Bath County	15	—	15	5	35	3	5	7	11	26		
55109	Bedford County	111	—	105	100	316	22	34	50	26	132		
55110	Bland County	14	—	14	16	44	3	4	6	—	13		
55111	Botetourt County	68	—	64	36	168	13	21	31	30	95		
55112	Brunswick County	33	—	31	63	127	6	10	15	—	31		
55113	Buchanan County	59	—	56	—	115	12	18	27	56	113		
55114	Buckingham County	24	—	23	1	48	5	7	11	5	28		
55115	Campbell County	81	—	77	39	197	16	25	37	16	94		
55116	Caroline County	87	—	83	305	475	17	27	39	—	83		
55117	Carroll County	44	—	42	—	86	9	14	20	16	59		
55118	Charles City County	19	—	18	17	54	4	6	9	—	19		
55119	Charlotte County	25	—	24	2	51	5	8	11	4	28		
55120	Chesterfield County	1,074	—	1,019	—	2,093	209	332	487	136	1,164		
55121	Clarke County	28	—	27	16	71	5	9	13	—	27		
55122	Craig County	9	—	9	9	27	2	3	4	—	9		

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55123	Culpeper County	107	—	102	60	269	21	33	49	—	103
55124	Cumberland County	19	—	18	—	37	4	6	9	6	25
55126	Dinwiddie County	56	—	53	36	145	11	17	25	6	59
55128	Essex County	22	—	21	—	43	4	7	10	14	35
55130	Fauquier County	219	—	208	216	643	43	68	99	—	210
55131	Floyd County	26	—	25	42	93	5	8	12	—	25
55132	Fluvanna County	41	—	39	35	115	8	13	18	—	39
55133	Franklin County	87	—	82	98	267	17	27	39	8	91
55134	Frederick County	240	—	228	191	659	47	74	109	—	230
55135	Giles County	33	—	31	7	71	6	10	15	14	45
55136	Gloucester County	90	—	85	116	291	18	28	41	25	112
55137	Goochland County	68	—	64	99	231	13	21	31	—	65
55138	Grayson County	25	—	24	13	62	5	8	11	4	28
55139	Greene County	32	—	30	12	74	6	10	14	7	37
55140	Greensville County	27	—	25	10	62	5	8	12	2	27
55141	Halifax County	45	—	42	—	87	9	14	20	22	65
55142	Hanover County	363	—	345	123	831	71	112	165	—	348
55143	Henrico County	1,432	—	1,359	250	3,041	279	442	649	160	1,530
55144	Henry County	95	—	90	17	202	19	29	43	—	91
55145	Highland County	8	—	7	—	15	2	2	4	2	10
55146	Isle of Wight County	78	—	74	27	179	15	24	35	—	74
55147	James City County	225	—	214	34	473	44	70	102	69	285
55148	King George County	64	—	61	52	177	12	20	29	—	61

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55149	King and Queen County	15	—	15	18	48	3	5	7	—	15
55150	King William County	25	—	24	44	93	5	8	12	—	25
55151	Lancaster County	27	—	26	7	60	5	8	12	14	39
55152	Lee County	28	—	27	—	55	6	9	13	9	37
55153	Loudoun County	1,261	—	1,197	1,090	3,548	246	390	572	—	1,208
55154	Louisa County	71	—	67	32	170	14	22	32	—	68
55155	Lunenburg County	12	—	11	—	23	2	4	5	10	21
55156	Madison County	27	—	26	23	76	5	8	12	—	25
55157	Mathews County	16	—	15	14	45	3	5	7	5	20
55158	Mecklenburg County	49	—	47	6	102	10	15	22	—	47
55159	Middlesex County	18	—	17	15	50	3	5	8	—	16
55160	Montgomery County	106	—	100	44	250	21	33	48	26	128
55162	Nelson County	24	—	23	10	57	5	7	11	—	23
55163	New Kent County	52	—	50	22	124	10	16	24	—	50
55165	Northampton County	51	—	48	38	137	10	16	23	5	54
55166	Northumberland County	25	—	24	22	71	5	8	11	—	24
55167	Nottoway County	20	—	19	—	39	4	6	9	4	23
55168	Orange County	62	—	59	47	168	12	19	28	12	71
55169	Page County	41	—	39	9	89	8	13	19	2	42
55170	Patrick County	36	—	34	42	112	7	11	16	—	34
55171	Pittsylvania County	81	—	77	5	163	16	25	37	36	114
55172	Powhatan County	47	—	44	30	121	9	14	21	6	50
55173	Prince Edward County	30	—	28	—	58	6	9	13	7	35

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55174	Prince George County	74	—	70	33	177	14	23	33	34	104
55176	Prince William County	1,550	—	1,472	981	4,003	302	479	703	—	1,484
55177	County of Pulaski	70	—	66	25	161	14	21	32	—	67
55178	Rappahannock County	18	—	17	19	54	3	5	8	10	26
55179	Richmond County	16	—	15	8	39	3	5	7	4	19
55180	Roanoke County	269	—	255	28	552	52	83	122	42	299
55181	Rockbridge County	40	—	38	25	103	8	12	18	—	38
55182	Rockingham County	150	—	142	67	359	29	46	68	—	143
55183	Russell County	33	—	32	19	84	6	10	15	24	55
55184	Scott County	32	—	30	—	62	6	10	15	13	44
55185	Shenandoah County	76	—	72	26	174	15	23	34	11	83
55186	Smyth County	42	—	40	—	82	8	13	19	23	63
55187	Southampton County	44	—	42	5	91	9	14	20	14	57
55188	Spotsylvania County	298	—	283	263	844	58	92	135	—	285
55189	Stafford County	307	—	291	215	813	60	95	139	—	294
55190	Surry County	24	—	22	4	50	5	7	11	1	24
55191	Sussex County	28	—	26	2	56	5	9	13	25	52
55192	Tazewell County	63	—	59	—	122	12	19	28	67	126
55193	Warren County	63	—	60	42	165	12	19	29	—	60
55195	Washington County	60	—	57	4	121	12	19	27	28	86
55196	Westmoreland County	36	—	34	49	119	7	11	16	—	34
55197	Wise County	61	—	58	11	130	12	19	27	48	106
55198	Wythe County	37	—	35	8	80	7	11	17	35	70

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55199	York County	240	—	228	141	609	47	74	109	12	242
55201	City of Bristol	76	—	72	—	148	15	23	34	113	185
55202	City of Buena Vista	19	—	18	15	52	4	6	9	11	30
55203	Town of St. Paul	4	—	4	—	8	1	1	2	1	5
55204	Town of Clifton Forge	8	—	7	—	15	2	2	4	9	17
55206	City of Fredericksburg	137	—	130	19	286	27	42	62	28	159
55207	City of Hampton	488	—	463	—	951	95	151	221	536	1,003
55208	City of Harrisonburg	177	—	168	52	397	34	55	80	—	169
55209	City of Hopewell	107	—	101	48	256	21	33	48	—	102
55210	City of Lynchburg	305	—	290	—	595	60	94	138	143	435
55211	Town of Crewe	6	—	6	5	17	1	2	3	—	6
55212	City of Norfolk	154	—	146	11	311	30	48	70	89	237
55213	City of Petersburg	138	—	131	179	448	27	43	63	222	355
55214	City of Portsmouth	388	—	369	20	777	76	120	176	141	513
55215	City of Radford	58	—	55	4	117	11	18	26	20	75
55216	City of Richmond	141	—	134	—	275	28	44	64	149	285
55217	City of Roanoke	50	—	47	—	97	10	15	23	26	74
55218	Town of Craigsville	1	—	1	—	2	—	—	—	1	1
55219	City of Staunton	82	—	77	39	198	16	25	37	12	90
55220	City of Suffolk	370	—	351	193	914	72	114	168	106	460
55221	City of Williamsburg	60	—	57	19	136	12	18	27	10	67
55222	City of Winchester	148	—	141	71	360	29	46	67	37	179
55223	City of Martinsville	77	—	73	—	150	15	24	35	41	115

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55224	City of Falls Church	7	—	7	—	14	1	2	3	12	18
55225	City of Colonial Heights	73	—	70	—	143	14	23	33	60	130
55226	Town of Front Royal	44	—	41	5	90	8	13	20	2	43
55229	Town of Chilhowie	5	—	5	—	10	1	1	2	1	5
55230	City of Covington	21	—	20	—	41	4	6	10	15	35
55231	Town of Floyd	1	—	1	1	3	—	—	—	—	—
55232	City of Franklin	43	—	41	—	84	8	13	20	20	61
55233	City of Chesapeake	922	—	875	222	2,019	180	285	418	—	883
55234	City of Virginia Beach	1,848	—	1,755	271	3,874	360	571	838	253	2,022
55235	City of Norton	18	—	17	—	35	4	6	8	9	27
55236	City of Manassas Park	52	—	49	6	107	10	16	24	19	69
55239	Town of Grottoes	4	—	4	—	8	1	1	2	6	10
55240	Town of Onley	2	—	2	4	8	—	1	1	—	2
55241	Town of West Point	9	—	8	1	18	2	3	4	—	9
55245	Town of Scottsville	1	—	1	1	3	—	—	—	2	2
55246	Town of Burkeville	1	—	1	—	2	—	—	—	—	—
55247	Town of Madison	—	—	—	2	2	—	—	—	—	—
55250	Town of Rich Creek	1	—	1	12	14	—	—	—	—	—
55252	Town of Windsor	4	—	3	2	9	1	1	2	—	4
55254	Town of Stephens City	2	—	2	—	4	—	1	1	—	2
55257	Town of Lebanon	12	—	11	2	25	2	4	5	6	17
55258	City of Newport News	392	—	372	1,058	1,822	77	121	178	—	376
55260	Town of Haymarket	3	—	3	1	7	1	1	2	3	7

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Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources				
		Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan 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
55261	Town of Lovettsville	3	—	3	4	10	1	1	1	—	3
55300	Town of Abingdon	28	—	27	—	55	6	9	13	46	74
55301	Town of Dumfries	8	—	8	25	41	2	2	4	16	24
55302	Town of Iron Gate	—	—	—	—	—	—	—	—	—	—
55303	Town of Montross	1	—	1	1	3	—	—	—	—	—
55304	Town of South Boston	18	—	17	4	39	4	6	8	3	21
55305	Town of Gretna	3	—	3	1	7	1	1	1	—	3
55306	Town of Remington	1	—	1	—	2	—	—	—	—	—
55307	City of Lexington	27	—	26	11	64	5	8	12	40	65
55308	City of Waynesboro	75	—	71	—	146	15	23	34	37	109
55309	Town of Colonial Beach	10	—	10	2	22	2	3	5	10	20
55310	Town of Smithfield	17	—	16	19	52	3	5	8	6	22
55311	Town of Brookneal	2	—	2	—	4	—	1	1	—	2
55312	Town of Hamilton	2	—	2	—	4	—	1	1	—	2
55313	City of Galax	34	—	33	—	67	7	11	16	23	57
55314	Town of Jonesville	2	—	2	—	4	—	1	1	3	5
55315	Town of Wytheville	39	—	37	15	91	8	12	17	9	46
55317	Town of Vienna	72	—	68	25	165	14	22	33	—	69
55318	Town of Vinton	20	—	19	15	54	4	6	9	18	37
55319	City of Emporia	27	—	26	22	75	5	8	12	2	27
55320	Town of Culpeper	55	—	52	18	125	11	17	25	18	71
55321	Town of Woodstock	16	—	15	11	42	3	5	7	—	15
55322	Town of Glasgow	1	—	1	—	2	—	—	—	1	1

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55323	Town of Marion	20	—	19	11	50	4	6	9	2	21
55324	Town of Altavista	13	—	12	9	34	3	4	6	—	13
55325	Town of Herndon	97	—	92	15	204	19	30	44	19	112
55326	Town of Pearisburg	8	—	7	1	16	1	2	3	4	10
55329	Town of Leesburg	140	—	133	79	352	27	43	63	43	176
55330	Town of Chatham	2	—	2	—	4	—	1	1	19	21
55331	Town of Bowling Green	3	—	2	13	18	—	1	1	—	2
55332	City of Manassas	171	—	162	23	356	33	53	77	26	189
55334	Town of Boydton	1	—	1	—	2	—	—	1	—	1
55335	City of Salem	131	—	125	28	284	26	41	60	79	206
55336	Town of McKenney	—	—	—	—	—	—	—	—	—	—
55338	Town of Quantico	—	—	—	—	—	—	—	—	5	5
55339	Town of Halifax	2	—	2	2	6	—	1	1	—	2
55340	Town of Blacksburg	85	—	81	14	180	17	26	39	6	88
55341	Town of Chincoteague	12	—	11	7	30	2	4	5	—	11
55342	Town of Lawrenceville	5	—	5	1	11	1	2	2	6	11
55343	Town of Amherst	5	—	5	4	14	1	2	2	—	5
55344	Town of Stanley	3	—	3	—	6	1	1	2	3	7
55345	Town of Hillsville	8	—	8	—	16	2	3	4	4	13
55346	Town of Elkton	6	—	6	6	18	1	2	3	2	8
55347	Town of Bridgewater	14	—	13	12	39	3	4	6	6	19
55348	Town of Purcellville	28	—	26	18	72	5	9	13	11	38
55349	Town of Timberville	4	—	3	3	10	1	1	2	—	4

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55350	Town of Wise	12	—	11	5	28	2	4	5	11	22
55351	Town of New Market	5	—	4	—	9	1	1	2	—	4
55353	Town of Rocky Mount	17	—	16	12	45	3	5	7	—	15
55355	Town of Luray	11	—	11	5	27	2	3	5	10	20
55357	Town of Strasburg	16	—	15	4	35	3	5	7	6	21
55358	Town of Appomattox	4	—	4	52	60	1	1	2	—	4
55359	Town of Clarksville	5	—	5	4	14	1	2	2	—	5
55360	Town of Dublin	5	—	5	—	10	1	2	2	2	7
55361	Town of Middleburg	6	—	5	8	19	1	2	3	—	6
55363	Town of Chase City	6	—	6	2	14	1	2	3	10	16
55364	City of Bedford	23	—	22	12	57	4	7	10	—	21
55365	City of Poquoson	35	—	34	9	78	7	11	16	4	38
55366	Town of Ashland	19	—	18	4	41	4	6	9	6	25
55367	Town of Broadway	6	—	5	2	13	1	2	3	—	6
55368	Town of Berryville	9	—	8	2	19	2	3	4	—	9
55370	Town of Urbanna	1	—	1	—	2	—	—	—	—	—
55371	Town of Bluefield	13	—	13	—	26	3	4	6	3	16
55372	Town of Weber City	1	—	1	1	3	—	—	—	—	—
55374	Town of Hurt	1	—	1	3	5	—	—	—	—	—
55376	Town of Coeburn	4	—	4	2	10	1	1	2	6	10
55377	Town of Dayton	4	—	3	—	7	1	1	2	11	15
55378	Town of Courtland	1	—	1	—	2	—	—	—	—	—
55379	Town of Cape Charles	8	—	7	4	19	2	2	3	1	8

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55381	Town of Warsaw	4	—	3	8	15	1	1	2	—	4
55382	Town of Grundy	4	—	4	3	11	1	1	2	—	4
55383	Town of Warrenton	33	—	31	20	84	6	10	15	19	50
55384	Town of Louisa	4	—	4	—	8	1	1	2	—	4
55385	Town of Kenbridge	3	—	2	1	6	1	1	1	—	3
55386	Town of Mt. Jackson	5	—	4	6	15	1	1	2	—	4
55387	Town of Pulaski	23	—	21	10	54	4	7	10	22	43
55389	Town of Pembroke	1	—	1	1	3	—	—	1	—	1
55390	Town of Parksley	1	—	1	6	8	—	—	1	6	7
55391	Town of Onancock	3	—	3	—	6	1	1	2	2	6
55392	Town of Victoria	3	—	3	—	6	1	1	1	1	4
55393	Town of Shenandoah	4	—	4	2	10	1	1	2	2	6
55395	Town of Round Hill	4	—	4	—	8	1	1	2	11	15
55396	Town of Kilmarnock	5	—	5	4	14	1	1	2	4	8
55397	Town of Orange	13	—	12	2	27	2	4	6	10	22
55399	Town of Blackstone	11	—	11	—	22	2	3	5	14	24
55401	Southeastern Virginia Public Service Authority	31	—	30	—	61	6	10	14	44	74
55402	Pittsylvania County Service Authority	2	—	2	6	10	—	1	1	2	4
55403	Spotsylvania-Stafford-Fredericksburg Group Home Comm.	3	—	3	—	6	1	1	1	—	3
55404	Appomattox Regional Library	4	—	4	6	14	1	1	2	2	6
55405	Staunton Redevelopment & Housing Authority	2	—	2	3	7	—	1	1	—	2
55408	Charles Pinckney Jones Memorial Library	—	—	—	—	—	—	—	—	—	—

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55409	Southside Regional Juvenile Group Home Commission	1	—	1	—	2	—	—	—	—	—
55411	Hampton Roads Sanitation District	284	—	269	41	594	55	88	129	1	273
55412	Peninsula Airport Commission	14	—	13	7	34	3	4	6	13	26
55413	Richmond Redevelopment & Housing Authority	44	—	41	12	97	8	13	20	61	102
55415	Chesapeake Redevelopment & Housing Authority	12	—	11	—	23	2	4	5	6	17
55417	Norfolk Airport Authority	68	—	64	24	156	13	21	31	—	65
55418	Charlottesville Redevelopment & Housing Authority	3	—	3	6	12	1	1	1	11	14
55419	Hampton Redevelopment & Housing Authority	17	—	16	3	36	3	5	8	5	21
55420	Loudoun County Sanitation Authority	127	—	121	88	336	25	39	58	—	122
55421	Danville Redevelopment & Housing Authority	8	—	7	4	19	2	2	4	—	8
55422	NRV Regional Water Authority	7	—	7	13	27	1	2	3	—	6
55423	Northern Virginia Juvenile Detention Home	21	—	20	13	54	4	6	9	83	102
55425	Colonial Services Board	50	—	47	34	131	10	15	23	26	74
55426	Blacksburg-VPI Sanitation Authority	5	—	5	—	10	1	2	2	1	6
55427	Potomac River Fisheries Commission	1	—	1	—	2	—	—	1	2	3
55428	Chesapeake Bay Bridge & Tunnel District	45	—	43	2	90	9	14	20	9	52
55429	Alexandria Redevelopment & Housing Authority	25	—	24	2	51	5	8	12	34	59
55430	Albemarle County Service Authority	24	—	23	22	69	5	7	11	—	23
55431	Franklin Redevelopment & Housing Authority	2	—	2	3	7	—	1	1	2	4
55432	Bristol Redevelopment & Housing Authority	6	—	6	2	14	1	2	3	—	6
55433	Norfolk Redevelopment & Housing Authority	76	—	72	22	170	15	24	35	40	114
55435	Richmond Metropolitan Authority	21	—	20	1	42	4	7	10	28	49

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55436	Riverside Regional Jail	83	—	79	57	219	16	26	38	98	178
55439	Rappahannock-Rapidan Planning District Commission	2	—	2	2	6	—	1	1	3	5
55440	Shenandoah Valley Juvenile Detention Home	18	—	17	23	58	4	6	8	—	18
55443	Bedford Public Library	4	—	3	—	7	1	1	2	3	7
55445	Chesterfield County Health Center Commission	34	—	32	—	66	7	11	16	68	102
55446	Washington County Service Authority	21	—	20	3	44	4	6	9	2	21
55447	Rappahannock Area Community Services Board	115	—	109	93	317	22	35	52	—	109
55449	Hampton Roads Planning District Commission	19	—	18	8	45	4	6	8	15	33
55450	Meherrin Regional Library	2	—	2	2	6	—	—	1	—	1
55453	Rockbridge Area Community Services Board	21	—	20	24	65	4	7	10	46	67
55454	Greensville/Emporia Department of Social Services	6	—	6	3	15	1	2	3	—	6
55455	James City Service Authority	25	—	23	5	53	5	8	11	2	26
55456	Accomack-Northampton Planning District Commission	4	—	4	1	9	1	1	2	2	6
55457	Harrisonburg/Rockingham Sewer Authority	9	—	9	—	18	2	3	4	—	9
55458	Wytheville Redevelopment & Housing Authority	3	—	3	—	6	1	1	1	—	3
55459	Waynesboro Redevelopment and Housing Authority	4	—	4	—	8	1	1	2	12	16
55460	Region Ten Community Services Board	127	—	120	62	309	25	39	58	—	122
55462	LENOWISCO Planning District Commission	1	—	1	—	2	—	—	1	6	7
55465	Rivanna Water & Sewer Authority	29	—	27	22	78	6	9	13	—	28
55466	Appomattox River Water Authority	9	—	8	3	20	2	3	4	2	11
55467	Campbell County Utilities and Service Authority	7	—	7	3	17	1	2	3	—	6

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55469	Eastern Shore Community Services Board	28	—	27	9	64	5	9	13	9	36
55470	ANCHOR Commission	1	—	1	—	2	—	—	—	—	—
55471	Central Virginia Community Services	140	—	133	—	273	27	43	64	296	430
55472	District 19 Community Services Board	49	—	47	11	107	10	15	22	45	92
55473	Tidewater Transportation District	96	—	91	—	187	19	30	43	74	166
55474	Upper Occoquan Sewage Authority	79	—	75	—	154	15	24	36	24	99
55475	New River Valley Juvenile Detention Home	4	—	4	—	8	1	1	2	2	6
55477	Frederick County Sanitation Authority	21	—	20	21	62	4	6	9	—	19
55479	Cumberland Mountain Community Services	60	—	57	62	179	12	19	27	40	98
55482	Middle Peninsula/Northern Neck Public Service Auth	76	—	72	29	177	15	23	34	29	101
55483	Rockbridge County Public Service Authority	2	—	2	—	4	—	1	1	—	2
55484	Danville-Pittsylvania Mental Health Services Board	56	—	54	23	133	11	17	26	—	54
55485	Crater Youth Care Commission	7	—	7	—	14	1	2	3	3	9
55486	Southeastern Tidewater Manpower Authority	10	—	9	—	19	2	3	5	15	25
55487	Capital Regional Airport Commission	49	—	47	37	133	10	15	22	—	47
55488	Northwestern Community Services Board	47	—	45	105	197	9	14	21	—	44
55489	Harrisonburg-Rockingham Community Services Board	37	—	35	38	110	7	12	17	—	36
55491	Middle Peninsula Regional Security Center	16	—	15	1	32	3	5	7	—	15
55492	Northern Neck Planning District Commission	2	—	2	—	4	—	1	1	—	2
55493	Planning District One Community Services Board	1	—	1	—	2	—	—	1	—	1
55494	Rockbridge Area Social Services Board	5	—	5	4	14	1	2	2	6	11

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55495	Dinwiddie County Water Authority	3	—	3	—	6	1	1	1	1	4
55496	Rappahannock Rapidan Community Services	58	—	55	5	118	11	18	26	35	90
55498	Valley Community Services Board	59	—	56	3	118	11	18	27	8	64
55499	Eastern Shore Public Library	1	—	1	—	2	—	—	1	—	1
55500	Alexandria City Public Schools	44	—	41	—	85	9	13	20	46	88
55501	Albemarle County Public Schools	41	—	39	20	100	8	13	18	—	39
55502	Alleghany Highlands Public Schools	10	—	10	—	20	2	3	5	8	18
55503	Charlottesville City Public Schools	12	—	11	3	26	2	4	5	10	21
55504	Amherst County Public Schools	14	—	14	10	38	3	4	7	16	30
55505	Appomattox County Public Schools	4	—	3	—	7	1	1	2	6	10
55506	Arlington County Public Schools	127	—	121	162	410	25	39	58	—	122
55507	Augusta County Public Schools	15	—	14	—	29	3	4	7	14	28
55508	Bath County Public Schools	3	—	3	—	6	1	1	2	7	11
55509	Bedford County Public Schools	30	—	28	—	58	6	9	13	34	62
55510	Bland County Public Schools	2	—	2	—	4	—	1	1	8	10
55511	Botetourt County Public Schools	16	—	15	16	47	3	5	7	—	15
55512	Norfolk Public Schools	100	—	95	11	206	19	31	45	5	100
55513	Petersburg City Public Schools	13	—	12	—	25	3	4	6	17	30
55514	Buckingham County Public Schools	5	—	5	—	10	1	1	2	—	4
55515	Radford City Public Schools	2	—	2	—	4	—	1	1	1	3
55516	Caroline County Public Schools	8	—	7	4	19	1	2	3	9	15
55517	Carroll County Public Schools	11	—	11	—	22	2	3	5	36	46
55518	Charles City County Public Schools	2	—	2	3	7	—	—	1	—	1

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55519	Charlotte County Public Schools	3	—	3	2	8	1	1	2	6	10
55520	Chesterfield County Public Schools	117	—	111	298	526	23	36	53	250	362
55521	Clarke County Public Schools	4	—	3	—	7	1	1	2	4	8
55522	Winchester City Public Schools	13	—	12	3	28	3	4	6	1	14
55523	Culpeper County Public Schools	26	—	25	14	65	5	8	12	—	25
55524	Cumberland County Public Schools	4	—	4	—	8	1	1	2	2	6
55525	Dickenson County Public Schools	7	—	7	1	15	1	2	3	6	12
55526	Dinwiddie County Public Schools	11	—	11	10	32	2	3	5	10	20
55528	Essex County Public Schools	3	—	3	—	6	1	1	1	5	8
55530	Covington City Public Schools	2	—	2	2	6	—	1	1	—	2
55531	Floyd County Public Schools	9	—	8	—	17	2	3	4	3	12
55532	Fluvanna County Public Schools	12	—	12	—	24	2	4	6	18	30
55533	Chesapeake City Public Schools	118	—	112	—	230	23	36	53	124	236
55534	Virginia Beach City Public Schools	255	—	242	—	497	50	79	116	89	334
55535	Giles County Public Schools	2	—	2	—	4	—	1	1	—	2
55536	Gloucester County Public Schools	18	—	17	9	44	3	6	8	37	54
55537	Goochland County Public Schools	5	—	4	3	12	1	1	2	5	9
55538	Grayson County Public Schools	5	—	5	—	10	1	2	2	12	17
55539	Greene County Public Schools	10	—	9	—	19	2	3	4	9	18
55540	Greensville County Public Schools	5	—	5	2	12	1	2	2	—	5
55541	Halifax County Public Schools	9	—	8	—	17	2	3	4	28	37
55542	Hanover County Public Schools	29	—	28	—	57	6	9	13	52	80
55543	Henrico County Public Schools	4	—	3	—	7	1	1	2	8	12

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(Dollars in Thousands)

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources				
		Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan 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
55544	Henry County Public Schools	20	—	19	9	48	4	6	9	10	29
55545	Highland County Public Schools	1	—	1	—	2	—	—	1	—	1
55546	Isle of Wight County Public Schools	12	—	11	35	58	2	4	5	4	15
55548	King George County Public Schools	15	—	14	20	49	3	5	7	4	19
55549	King and Queen County Public Schools	4	—	4	—	8	1	1	2	5	9
55550	King William County Public Schools	7	—	7	—	14	1	2	3	10	16
55551	Lancaster County Public Schools	5	—	5	—	10	1	2	2	—	5
55552	Lee County Public Schools	11	—	11	2	24	2	3	5	1	11
55553	Loudoun County Public Schools	352	—	335	434	1,121	69	109	160	30	368
55554	Louisa County Public Schools	20	—	19	—	39	4	6	9	21	40
55555	Lunenburg County Public Schools	4	—	3	—	7	1	1	2	1	5
55556	Madison County Public Schools	5	—	4	2	11	1	1	2	2	6
55557	Mathews County Public Schools	5	—	4	1	10	1	1	2	—	4
55558	Mecklenburg County Public Schools	6	—	6	16	28	1	2	3	—	6
55559	Middlesex County Public Schools	3	—	3	1	7	1	1	1	—	3
55560	Montgomery County Public Schools	25	—	23	—	48	5	8	11	102	126
55562	Nelson County Public Schools	9	—	9	—	18	2	3	4	2	11
55563	New Kent County Public Schools	7	—	7	—	14	1	2	3	1	7
55565	Northampton County Public Schools	6	—	5	—	11	1	2	3	—	6
55566	Northumberland County Public Schools	4	—	4	—	8	1	1	2	2	6
55567	Nottoway County Public Schools	5	—	5	—	10	1	2	2	8	13
55568	Orange County Public Schools	18	—	17	—	35	3	5	8	6	22
55569	Page County Public Schools	10	—	10	—	20	2	3	5	8	18

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55570	Patrick County Public Schools	10	—	9	—	19	2	3	4	5	14
55571	Pittsylvania County Public Schools	16	—	15	—	31	3	5	7	11	26
55572	Powhatan County Public Schools	9	—	9	—	18	2	3	4	12	21
55573	Prince Edward County Public Schools	4	—	4	4	12	1	1	2	2	6
55574	Prince George County Public Schools	24	—	23	37	84	5	7	11	24	47
55576	Prince William County Public Schools	327	—	311	41	679	64	101	148	55	368
55577	Pulaski County Public Schools	13	—	12	—	25	3	4	6	11	24
55578	Rappahannock County Public Schools	4	—	4	—	8	1	1	2	—	4
55579	Richmond County Public Schools	—	—	—	1	1	—	—	—	—	—
55580	Roanoke County Public Schools	17	—	16	—	33	3	5	8	20	36
55581	Rockbridge County Public Schools	7	—	7	—	14	1	2	3	16	22
55582	Rockingham County Public Schools	46	—	44	—	90	9	14	21	19	63
55583	Russell County Public Schools	14	—	14	—	28	3	4	7	17	31
55584	Scott County Public Schools	12	—	12	1	25	2	4	6	5	17
55585	Shenandoah County Public Schools	20	—	19	—	39	4	6	9	22	41
55586	Smyth County Public Schools	12	—	11	—	23	2	4	5	18	29
55587	Southampton County Public Schools	4	—	4	3	11	1	1	2	11	15
55588	Spotsylvania County Public Schools	54	—	51	8	113	10	17	24	17	68
55589	Stafford County Public Schools	50	—	47	—	97	10	15	22	2	49
55590	Surry County Public Schools	5	—	5	—	10	1	2	2	2	7
55591	Sussex County School Board	5	—	5	—	10	1	2	2	10	15
55592	Tazewell County Public Schools	20	—	19	—	39	4	6	9	48	67
55593	Warren County Public Schools	11	—	10	—	21	2	3	5	10	20

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55595	Washington County Public Schools	15	—	14	2	31	3	5	7	11	26
55596	Westmoreland County Public Schools	4	—	4	—	8	1	1	2	5	9
55597	Wise County Public Schools	9	—	8	3	20	2	3	4	14	23
55598	Wythe County Public Schools	8	—	7	3	18	2	2	4	—	8
55599	York County Public Schools	36	—	34	—	70	7	11	16	31	65
55600	Accomack County Public Schools	16	—	16	—	32	3	5	7	10	25
55601	Bristol VA Public Schools	5	—	5	32	42	1	2	2	—	5
55602	Buena Vista City Public Schools	2	—	2	—	4	—	1	1	2	4
55603	Amelia County Public Schools	5	—	5	—	10	1	1	2	5	9
55605	Danville City Public Schools	12	—	12	25	49	2	4	6	3	15
55606	Franklin City Public Schools	2	—	2	1	5	—	1	1	—	2
55608	Harrisonburg City Public Schools	13	—	12	16	41	2	4	6	2	14
55609	Hopewell City Public Schools	12	—	11	10	33	2	4	5	—	11
55610	Lynchburg City Public Schools	20	—	19	—	39	4	6	9	30	49
55611	Fauquier County Public Schools	44	—	42	29	115	9	14	20	13	56
55612	Brunswick County Public Schools	6	—	6	—	12	1	2	3	8	14
55613	PD Pruden Vocational-Technical Center	—	—	—	—	—	—	—	—	4	4
55614	Portsmouth City Public Schools	43	—	40	—	83	8	13	19	53	93
55615	Campbell County Public Schools	18	—	17	2	37	4	6	8	—	18
55616	Richmond Public Schools	58	—	55	6	119	11	18	26	42	97
55617	Roanoke City Schools	24	—	23	60	107	5	7	11	—	23
55619	Staunton City Public Schools	6	—	6	—	12	1	2	3	1	7
55620	Suffolk City Public Schools	40	—	38	23	101	8	12	18	—	38

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55622	Craig County Public Schools	2	—	2	—	4	—	1	1	1	3
55623	Martinsville City Public Schools	3	—	3	—	6	1	1	1	1	4
55624	Appomattox Regional Governor's School	1	—	1	—	2	—	—	—	—	—
55625	Colonial Heights City Public Schools	7	—	7	4	18	1	2	3	2	8
55632	Manassas City Public Schools	19	—	18	—	37	4	6	9	36	55
55633	Franklin County Public Schools	31	—	30	5	66	6	10	14	—	30
55634	Frederick County Public Schools	52	—	49	21	122	10	16	24	—	50
55635	Salem City Public Schools	7	—	7	2	16	1	2	3	6	12
55636	Manassas Park City Public Schools	8	—	7	1	16	1	2	3	2	8
55637	Newport News Public Schools	62	—	59	225	346	12	19	28	—	59
55708	Waynesboro City Public Schools	5	—	5	2	12	1	1	2	—	4
55710	Valley Vocational-Technical Center	—	—	—	1	1	—	—	—	—	—
55711	New Horizons Regional Education Center	2	—	2	4	8	—	1	1	—	2
55713	Galax City Public Schools	3	—	3	—	6	1	1	1	—	3
55714	Norton City Public Schools	1	—	1	1	3	—	—	1	—	1
55802	Williamsburg-James City County Public Schools	32	—	31	23	86	6	10	15	18	49
55803	Poquoson City Public Schools	3	—	3	—	6	1	1	1	—	3
55806	Fredericksburg City Public Schools	7	—	7	—	14	1	2	3	1	7
55807	Hampton City Public Schools	22	—	21	15	58	4	7	10	38	59
55813	Buchanan County Public Schools	11	—	11	—	22	2	3	5	27	37
55814	Jackson River Technical Center	—	—	—	—	—	—	—	—	1	1
55815	Northern Neck Regional Vocational Center	—	—	—	—	—	—	—	—	—	—
55858	Peumansend Creek Regional Jail Authority	5	—	4	56	65	1	1	2	—	4

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55859	Williamsburg Area Transit Authority	5	—	5	66	76	1	2	2	—	5
55860	Middle Peninsula Juvenile Detention Commission	6	—	6	77	89	1	2	3	—	6
55862	Crater Criminal Justice Training Academy	2	—	2	16	20	—	1	1	—	2
55863	Central Shenandoah Criminal Justice Training Academy	2	—	2	23	27	—	1	1	—	2
55864	New River Valley Emergency Comm Regional Authority	9	—	8	77	94	2	3	4	1	10
55865	Maury Service Authority	5	—	4	44	53	1	1	2	—	4
55866	Hampton Roads Transportation Accountability Commission	1	—	1	9	11	—	—	1	—	1
55867	Pamunkey Regional Library	6	—	6	9	21	1	2	3	5	11
55868	Northern Virginia Transportation Authority	6	—	6	18	30	1	2	3	—	6
55869	RSW Regional Jail Authority	27	—	26	18	71	5	8	12	26	51
55870	Bedford Regional Water Authority	17	—	16	24	57	3	5	8	—	16
55871	Portsmouth Redevelopment and Housing Authority	17	—	16	—	33	3	5	8	54	70
55872	Southwest Regional Recreation Authority	3	—	3	17	23	1	1	1	—	3
55874	Meherrin Regional Jail Authority	31	—	30	40	101	6	10	14	34	64
55875	Woodway Water Authority	1	—	1	—	2	—	—	1	—	1
55876	Bristol Virginia Utilities Authority (BVU)	25	—	23	—	48	5	8	11	264	288
55878	Mount Rogers Community Services Board	134	—	128	165	427	26	42	61	—	129
55879	Lonesome Pine Soil & Water Conservation District	—	—	—	—	—	—	—	—	—	—
55881	Virginia's Region 2000 Local Government Council	10	—	10	14	34	2	3	5	10	20
55882	Middle Peninsula Planning District Commission	1	—	1	—	2	—	—	—	7	7

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55883	Western Virginia Regional Jail Authority	47	—	44	9	100	9	14	21	5	49
55884	Halifax Service Authority	7	—	7	2	16	1	2	3	2	8
55886	Russell County Public Service Authority	3	—	3	2	8	1	1	1	—	3
55887	Piedmont Community Services Board	66	—	63	102	231	13	20	30	5	68
55888	Blue Ridge Behavioral Health Care	78	—	74	25	177	15	24	35	21	95
55890	Middle River Regional Jail Authority	40	—	38	37	115	8	12	18	—	38
55892	Big Stone Gap Redevelopment and Housing Authority	1	—	1	18	20	—	—	1	—	1
55893	Eastern Shore Soil and Water Conservation District	1	—	1	—	2	—	—	—	3	3
55895	Town of Gordonsville	4	—	4	1	9	1	1	2	3	7
55896	Virginia Resources Authority	8	—	8	8	24	2	2	4	6	14
55897	Prince William County Services Authority	144	—	137	176	457	28	44	65	—	137
55898	Western Virginia Water Authority	59	—	56	34	149	11	18	27	—	56
55899	Shenandoah Valley Regional Airport Commission	4	—	4	1	9	1	1	2	—	4
55900	Alleghany Highlands Community Services Board	17	—	16	—	33	3	5	8	7	23
55901	Brunswick Industrial Development Authority	1	—	1	4	6	—	—	—	2	2
55904	Highlands Juvenile Detention Center Commission	11	—	11	4	26	2	3	5	6	16
55905	Goochland-Powhatan Community Services Board	13	—	13	8	34	3	4	6	4	17
55906	Suffolk Redevelopment and Housing Authority	7	—	6	4	17	1	2	3	9	15
55908	Lee County Redevelopment and Housing Authority	2	—	2	—	4	—	1	1	2	4
55909	Henry County Public Service Authority	13	—	13	2	28	3	4	6	—	13
55910	Southside Planning District Commission	3	—	3	2	8	1	1	1	—	3

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55911	Industrial Development Authority	4	—	4	3	11	1	1	2	2	6
55912	Augusta County Service Authority	31	—	29	7	67	6	9	14	2	31
55914	Rappahannock Juvenile Detention Commission	20	—	19	19	58	4	6	9	—	19
55915	Cumberland Plateau Regional Housing Authority	3	—	3	—	6	1	1	1	1	4
55918	Amherst County Service Authority	6	—	6	6	18	1	2	3	4	10
55919	Pepper's Ferry Regional Wastewater Treatment Authority	6	—	6	7	19	1	2	3	11	17
55920	Rappahannock Regional Jail Authority	76	—	72	—	148	15	23	34	119	191
55921	Thomas Jefferson Planning District Commission	3	—	3	5	11	1	1	2	1	5
55922	Piedmont Regional Jail	24	—	23	20	67	5	8	11	39	63
55923	Nelson County Services Authority	5	—	5	—	10	1	2	2	4	9
55924	Coeburn-Norton-Wise Regional Water	3	—	3	—	6	1	1	1	—	3
55925	Fauquier County Water & Sanitation Authority	17	—	16	9	42	3	5	8	2	18
55926	Scott County Soil & Water Conservation District	1	—	1	—	2	—	—	—	—	—
55927	New River Resource Authority	6	—	6	3	15	1	2	3	—	6
55928	Scott County Water & Sewage Authority	5	—	5	—	10	1	2	2	—	5
55929	Greensville County Water & Sewer Authority	7	—	6	2	15	1	2	3	4	10
55930	Petersburg Redevelopment & Housing Authority	6	—	6	—	12	1	2	3	5	11
55931	Central Rappahannock Regional Library	25	—	24	17	66	5	8	12	7	32
55932	Virginia Coalfield Economic Development Authority	2	—	2	—	4	—	1	1	—	2
55933	Central Virginia Regional Jail	34	—	32	43	109	7	10	15	5	37
55934	Thomas Jefferson Soil & Water Conservation District	2	—	2	—	4	—	1	1	6	8
55937	Wythe-Grayson Regional Library	1	—	1	2	4	—	—	1	—	1

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55938	Colonial Soil & Water Conservation District	1	—	1	5	7	—	—	1	—	1
55939	Rivanna Solid Waste Authority	4	—	3	13	20	1	1	2	—	4
55940	Monacan Soil & Water Conservation District	1	—	1	—	2	—	—	—	—	—
55942	Virginia Soil & Water Conservation	1	—	1	—	2	—	—	—	1	1
55944	Central Virginia Waste Management Authority	3	—	3	1	7	1	1	1	—	3
55945	Lonesome Pine Regional Library	4	—	4	—	8	1	1	2	12	16
55946	Virginia Peninsulas Public Service Authority	9	—	8	—	17	2	3	4	3	12
55947	Tidewater Regional Group Home Commission	12	—	11	4	27	2	4	5	24	35
55948	Virginia Highlands Airport Commission	1	—	1	1	3	—	—	1	—	1
55949	Western Tidewater Regional Jail	39	—	37	10	86	8	12	18	33	71
55950	Scott County Redevelopment & Housing Authority	1	—	1	—	2	—	—	1	5	6
55951	Handley Regional Library	4	—	3	1	8	1	1	2	—	4
55952	Northern Neck Regional Jail	19	—	18	3	40	4	6	9	2	21
55953	Montgomery Regional Solid Waste Authority	4	—	4	2	10	1	1	2	—	4
55954	Potomac & Rappahannock Transportation Comm	50	—	48	33	131	10	15	23	6	54
55955	Giles County Public Service Authority	2	—	2	1	5	—	1	1	7	9
55956	South Central Wastewater Authority	10	—	9	4	23	2	3	4	5	14
55957	Wise County Redevelopment and Housing Authority	4	—	3	—	7	1	1	2	3	7
55958	Prince William Soil & Water Conservation District	1	—	1	1	3	—	—	1	—	1
55959	Hampton Roads Regional Jail Authority	66	—	63	—	129	13	20	30	55	118
55960	Russell County Water & Sewage Authority	1	—	1	2	4	—	—	1	8	9
55961	Pamunkey Regional Jail	31	—	30	—	61	6	10	14	31	61

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55962	Charlottesville - Albemarle Airport Authority	12	—	12	26	50	2	4	5	—	11
55963	Virginia Peninsula Regional Jail	27	—	26	—	53	5	8	12	27	52
55964	Virginia Biotechnology Research Park Authority	4	—	3	6	13	1	1	2	—	4
55965	Peumansend Creek Regional Jail	—	—	—	—	—	—	—	—	286	286
55966	Blue Ridge Regional Jail Authority	80	—	76	—	156	16	25	36	108	185
55967	Rockingham Regional Library	4	—	4	8	16	1	1	2	—	4
55968	Albemarle-Charlottesville Regional Jail	43	—	41	6	90	8	13	20	11	52
55969	Culpeper Soil & Water Conservation District	3	—	2	5	10	1	1	1	2	5
55970	New River Valley Regional Jail	45	—	42	—	87	9	14	20	85	128
55971	Sussex Service Authority	5	—	5	—	10	1	2	2	2	7
55974	Peaks of Otter Soil & Water Conservation District	—	—	—	—	—	—	—	—	2	2
55975	New River Soil & Water Conservation District	1	—	1	2	4	—	—	—	—	—
55977	Southside Regional Jail	10	—	9	—	19	2	3	5	14	24
55978	Evergreen Soil & Water Conservation District	1	—	1	—	2	—	—	—	—	—
55979	Roanoke Higher Education Authority	5	—	5	1	11	1	2	2	—	5
55981	John Marshall Soil & Water Conservation District	1	—	1	—	2	—	—	1	1	2
55982	Daniel Boone Soil & Water Conservation District	1	—	1	—	2	—	—	—	—	—
55983	Southside Community Services Board	39	—	37	11	87	8	12	18	15	53
55984	Northern Shenandoah Valley Regional Commission	3	—	3	2	8	1	1	1	—	3
55985	Tazewell Soil & Water Conservation District	1	—	1	—	2	—	—	—	—	—
55988	Henricopolis Soil & Water Conservation District	1	—	1	—	2	—	—	—	—	—

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55989	Piedmont Regional Juvenile Detention Center	4	—	3	3	10	1	1	2	—	4
55990	Roanoke River Service Authority	2	—	2	1	5	—	1	1	—	2
55991	Lee County Public Service Authority	4	—	3	5	12	1	1	2	—	4
55992	Blue Ridge Juvenile Detention Center	11	—	11	9	31	2	3	5	3	13
55994	Wise County Public Service Authority	6	—	5	2	13	1	2	3	—	6
55995	Holston River Soil & Water Conservation District	—	—	—	5	5	—	—	—	—	—
55998	Southwest Virginia Regional Jail Authority	84	—	79	—	163	16	26	38	83	163
55999	Clinch Valley Soil & Water Conservation District	—	—	—	—	—	—	—	—	—	—
59212	City of Norfolk - Insurance Only Employees	1,077	—	1,022	—	2,099	210	333	488	489	1,520
59214	City of Portsmouth - Insurance Only Employees	12	—	12	—	24	2	4	6	112	124
59216	City of Richmond - Insurance Only Employees	1,018	—	967	45	2,030	199	315	462	798	1,774
59217	City of Roanoke - Insurance Only Employees	405	—	384	—	789	79	125	183	233	620
59617	Roanoke City Schools - Insurance Only Employees	9	—	8	—	17	2	3	4	68	77
	Sub-total Political Subdivision	\$ 29,146	\$ —	\$ 27,667	\$ 12,902	\$ 69,715	\$ 5,680	\$ 8,983	\$ 13,208	\$ 10,186	\$ 38,057
	Total for VRS Group Life Insurance	\$ 108,228	\$ —	\$ 102,746	\$ 39,627	\$ 250,601	\$ 21,110	\$ 33,404	\$ 49,079	\$ 39,628	\$ 143,221

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

**Virginia Retirement System
VRS Group Life Insurance Plan
Notes to GASB No. 75 Schedules
For the Plan Year Ended June 30, 2019**

Note 1. Summary of Significant Accounting Policies

Description of the Entity

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

Administration and Management

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

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

The System issues a *Comprehensive Annual Financial Report* (CAFR) containing the financial statements and required supplementary information for all of the System’s pension and other employee benefit trust funds. The CAFR is publicly available through the About VRS link on the VRS website at varetire.org, or a copy may be obtained by submitting a request to the VRS Chief Financial Officer, P.O. Box 2500, Richmond, VA 23218-2500. The pension and other employee benefit trust funds administered by the VRS are classified as fiduciary funds and are included in the basic financial statements of the Commonwealth of Virginia.

Other Post-Employment Benefits – Group Life Insurance

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

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

Note 2. General Information about the GLI OPEB Plan

Plan Description

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

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

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

GROUP LIFE INSURANCE PROGRAM PLAN PROVISIONS

Eligible Employees

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

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

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

Benefit Amounts

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

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

Reduction in Benefit Amounts

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

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

For covered members with at least 30 years of service credit, there is a minimum benefit payable under the Group Life Insurance Program. The minimum benefit was set at \$8,000 by statute in 2015. This will be increased annually based on the VRS Plan 2 cost-of-living adjustment calculation. The minimum benefit adjusted for the COLA was \$8,463 as of June 30, 2020.

Contributions

The contribution requirements for the Group Life Insurance Program are governed by § 51.1-506 and §51.1-508 of the *Code of Virginia*, as amended, but may be impacted as a result of funding provided to state agencies and school divisions by the Virginia General Assembly. The total rate for the Group Life Insurance Program was 1.31% of covered employee compensation. This was allocated into an employee and an employer component using a 60/40 split. The employee component was 0.79% (1.31% X 60%) and the employer component was 0.52% (1.31% X 40%). Employers may elect to pay all or part of the employee contribution, however the employer must pay all of the employer contribution. Each employer's contractually required employer contribution rate for the year ended June 30, 2019, was 0.52% of covered employee

compensation. This rate was based on an actuarially determined rate from an actuarial valuation as of June 30, 2017. The actuarially determined rate, when combined with employee contributions, was expected to finance the costs of benefits payable during the year, with an additional amount to finance any unfunded accrued liability.

Actuarial Assumptions

The total GLI OPEB liability was based on an actuarial valuation as of June 30, 2018, using the Entry Age Normal actuarial cost method. The following assumptions, which applied to all periods included in the measurement, were used to roll the valuation forward to the measurement date of June 30, 2019.

Inflation	2.50 percent
Salary increases, including inflation:	
General state employees	3.50 percent – 5.35 percent
Teachers	3.50 percent – 5.95 percent
SPORS employees	3.50 percent – 4.75 percent
VaLORS employees	3.50 percent – 4.75 percent
JRS employees	4.50 percent
Locality – General employees	3.50 percent – 5.35 percent
Locality – Hazardous Duty employees	3.50 percent – 4.75 percent
Investment rate of return	6.75 percent, net of plan investment expenses, including inflation*

** Administrative expenses as a percent of the market value of assets for the last experience study were found to be approximately 0.06% of assets for all of the VRS plans. This would provide an assumed investment return rate for GASB purposes of slightly more than the assumed 6.75%. However, since the difference was minimal, and a more conservative 6.75% investment return assumption provided a projected plan net position that exceeded the projected benefit payments, the long-term expected rate of return on investments was assumed to be 6.75% to simplify preparation of the liabilities.*

Mortality rates – General State Employees

Pre-Retirement:

RP-2014 Employee Rates to age 80, Healthy Annuitant Rates to 81 and older projected with Scale BB to 2020; males set back 1 year, 85% of rates; females set back 1 year.

Post-Retirement:

RP-2014 Employee Rates to age 49, Healthy Annuitant Rates at ages 50 and older projected with Scale BB to 2020; males set forward 1 year; females set back 1 year with 1.5% increase compounded from ages 70 to 85.

Post-Disablement:

RP-2014 Disability Life Mortality Table projected with scale BB to 2020; males 115% of rates; females 130% of rates.

The actuarial assumptions used in the June 30, 2018, valuation were based on the results of an actuarial experience study for the period from July 1, 2012, through June 30, 2016, except the change in the discount

rate, which was based on VRS Board action effective as of July 1, 2019. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

Mortality Rates (Pre-retirement, post-retirement healthy, and disabled)	Updated to a more current mortality table – RP-2014 projected to 2020
Retirement Rates	Lowered rates at older ages and changed final retirement from 70 to 75
Withdrawal Rates	Adjusted rates to better fit experience at each year age and service through 9 years of service
Disability Rates	Adjusted rates to better match experience
Salary Scale	No change
Line of Duty Disability	Increased rate from 14% to 25%
Discount Rate	Decrease rate from 7.00% to 6.75%

Mortality rates – Teachers

Pre-Retirement:

RP-2014 White Collar Employee Rates to age 80, White Collar Healthy Annuitant Rates at ages 81 and older projected with scale BB to 2020.

Post-Retirement:

RP-2014 White Collar Employee Rates to age 49, White Collar Health Annuitant Rates at ages 50 and older projected with scale BB to 2020; males 1% increase compounded from ages 70 to 90; females set back 3 years with 1.5% increase compounded from ages 65 to 70 and 2.0% increase compounded from ages 75 to 90.

Post-Disablement:

RP-2014 Disability Mortality Rates projected with Scale BB to 2020; 115% of rates for males and females.

The actuarial assumptions used in the June 30, 2018, valuation were based on the results of an actuarial experience study for the period from July 1, 2012, through June 30, 2016, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 2019. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

Mortality Rates (Pre-retirement, post-retirement healthy, and disabled)	Updated to a more current mortality table – RP-2014 projected to 2020
Retirement Rates	Lowered rates at older ages and changed final retirement from 70 to 75
Withdrawal Rates	Adjusted rates to better fit experience at each year age and service through 9 years of service
Disability Rates	Adjusted rates to better match experience
Salary Scale	No change
Discount Rate	Decrease rate from 7.00% to 6.75%

Mortality rates – SPORS Employees

Pre-Retirement:

RP-2014 Employee Rates to age 80, Healthy Annuitant Rates to 81 and older projected with Scale BB to 2020; males 90% of rates; females set forward 1 year.

Post-Retirement:

RP-2014 Employee Rates to age 49, Healthy Annuitant Rates at ages 50 and older projected with Scale BB to 2020; males set forward 1 year with 1.0% increase compounded from ages 70 to 90; females set forward 3 years.

Post-Disablement:

RP-2014 Disability Life Mortality Table projected with scale BB to 2020; males set forward 2 years; unisex using 100% male.

The actuarial assumptions used in the June 30, 2018, valuation were based on the results of an actuarial experience study for the period from July 1, 2012, through June 30, 2016, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 2019. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

Mortality Rates (Pre-retirement, post-retirement healthy, and disabled)	Updated to a more current mortality table – RP-2014 projected to 2020 and reduced margin for future improvement in accordance with experience
Retirement Rates	Increased age 50 rates and lowered rates at older ages
Withdrawal Rates	Adjusted rates to better fit experience
Disability Rates	Adjusted rates to better match experience
Salary Scale	No change
Line of Duty Disability	Increased rate from 60% to 85%
Discount Rate	Decrease rate from 7.00% to 6.75%

Mortality rates – ValORS Employees

Pre-Retirement:

RP-2014 Employee Rates to age 80, Healthy Annuitant Rates to 81 and older projected with Scale BB to 2020; males 90% of rates; females set forward 1 year.

Post-Retirement:

RP-2014 Employee Rates to age 49, Healthy Annuitant Rates at ages 50 and older projected with Scale BB to 2020; males set forward 1 year with 1.0% increase compounded from ages 70 to 90; females set forward 3 years.

Post-Disablement:

RP-2014 Disability Life Mortality Table projected with scale BB to 2020; males set forward 2 years; unisex using 100% male.

The actuarial assumptions used in the June 30, 2018, valuation were based on the results of an actuarial experience study for the period from July 1, 2012, through June 30, 2016, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 2019. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

Mortality Rates (Pre-retirement, post-retirement healthy, and disabled)	Updated to a more current mortality table – RP-2014 projected to 2020 and reduced margin for future improvement in accordance with experience
Retirement Rates	Increased age 50 rates and lowered rates at older ages
Withdrawal Rates	Adjusted rates to better fit experience at each year age and service through 9 years of service
Disability Rates	Adjusted rates to better match experience
Salary Scale	No change
Line of Duty Disability	Decreased rate from 50% to 35%
Discount Rate	Decrease rate from 7.00% to 6.75%

Mortality rates – JRS Employees

Pre-Retirement:

RP-2014 Employee Rates to age 80, Healthy Annuitant Rates at ages 81 and older projected with scale BB to 2020; males set back 1 year, 85% of rates; females set back 1 year.

Post-Retirement:

RP-2014 Employee Rates to age 49, Healthy Annuitant Rates at ages 50 and older projected with scale BB to 2020; males set forward 1 year; females set back 1 year with 1.5% compounding increase from ages 70 to 85.

Post-Disablement:

RP-2014 Disability Mortality Rates projected with Scale BB to 2020; males 115% of rates; females 130% of rates.

The actuarial assumptions used in the June 30, 2018, valuation were based on the results of an actuarial experience study for the period from July 1, 2012, through June 30, 2016, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 2019. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

Mortality Rates (Pre-retirement, post-retirement healthy, and disabled)	Updated to a more current mortality table – RP-2014 projected to 2020
Retirement Rates	Decreased rates at first retirement eligibility
Withdrawal Rates	No change
Disability Rates	Removed disability rates
Salary Scale	No change
Discount Rate	Decrease rate from 7.00% to 6.75%

Mortality rates – Largest Ten Locality Employers – General Employees

Pre-Retirement:

RP-2014 Employee Rates to age 80, Healthy Annuitant Rates to 81 and older projected with Scale BB to 2020; males 95% of rates; females 105% of rates.

Post-Retirement:

RP-2014 Employee Rates to age 49, Healthy Annuitant Rates at ages 50 and older projected with Scale BB to 2020; males set forward 3 years; females 1.0% increase compounded from ages 70 to 90.

Post-Disablement:

RP-2014 Disability Life Mortality Table projected with scale BB to 2020; males set forward 2 years, 110% of rates; females 125% of rates

The actuarial assumptions used in the June 30, 2018, valuation were based on the results of an actuarial experience study for the period from July 1, 2012, through June 30, 2016, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 2019. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

Mortality Rates (Pre-retirement, post-retirement healthy, and disabled)	Updated to a more current mortality table – RP-2014 projected to 2020
Retirement Rates	Lowered retirement rates at older ages and extended final retirement age from 70 to 75
Withdrawal Rates	Adjusted termination rates to better fit experience at each age and service year
Disability Rates	Lowered disability rates
Salary Scale	No change
Line of Duty Disability	Increased rate from 14% to 20%
Discount Rate	Decrease rate from 7.00% to 6.75%

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

Pre-Retirement:

RP-2014 Employee Rates to age 80, Healthy Annuitant Rates to 81 and older projected with Scale BB to 2020; males 95% of rates; females 105% of rates.

Post-Retirement:

RP-2014 Employee Rates to age 49, Healthy Annuitant Rates at ages 50 and older projected with Scale BB to 2020; males set forward 3 years; females 1.0% increase compounded from ages 70 to 90.

Post-Disablement:

RP-2014 Disability Life Mortality Table projected with scale BB to 2020; males set forward 2 years, 110% of rates; females 125% of rates.

The actuarial assumptions used in the June 30, 2018, valuation were based on the results of an actuarial experience study for the period from July 1, 2012, through June 30, 2016, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 2019. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

Mortality Rates (Pre-retirement, post-retirement healthy, and disabled)	Updated to a more current mortality table – RP-2014 projected to 2020
Retirement Rates	Lowered retirement rates at older ages and extended final retirement age from 70 to 75.
Withdrawal Rates	Adjusted termination rates to better fit experience at each age and service year
Disability Rates	Lowered disability rates
Salary Scale	No change
Line of Duty Disability	Increased rate from 14% to 15%
Discount Rate	Decrease rate from 7.00% to 6.75%

Mortality rates – Largest 10 Locality Employers – Hazardous Duty Employees

Pre-Retirement:

RP-2014 Employee Rates to age 80, Healthy Annuitant Rates to 81 and older projected with Scale BB to 2020; males 90% of rates; females set forward 1 year.

Post-Retirement:

RP-2014 Employee Rates to age 49, Healthy Annuitant Rates at ages 50 and older projected with Scale BB to 2020; males set forward 1 year with 1.0% increase compounded from ages 70 to 90; females set forward 3 years.

Post-Disablement:

RP-2014 Disability Life Mortality Table projected with scale BB to 2020; males set forward 2 years; unisex using 100% male.

The actuarial assumptions used in the June 30, 2018, valuation were based on the results of an actuarial experience study for the period from July 1, 2012, through June 30, 2016, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 2019. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

Mortality Rates (Pre-retirement, post-retirement healthy, and disabled)	Updated to a more current mortality table – RP-2014 projected to 2020
Retirement Rates	Lowered retirement rates at older ages
Withdrawal Rates	Adjusted termination rates to better fit experience at each age and service year
Disability Rates	Increased disability rates
Salary Scale	No change
Line of Duty Disability	Increased rate from 60% to 70%
Discount Rate	Decrease rate from 7.00% to 6.75%

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

Pre-Retirement:

RP-2014 Employee Rates to age 80, Healthy Annuitant Rates to 81 and older projected with Scale BB to 2020; males 90% of rates; females set forward 1 year.

Post-Retirement:

RP-2014 Employee Rates to age 49, Healthy Annuitant Rates at ages 50 and older projected with Scale BB to 2020; males set forward 1 year with 1.0% increase compounded from ages 70 to 90; females set forward 3 years.

Post-Disablement:

RP-2014 Disability Life Mortality Table projected with scale BB to 2020; males set forward 2 years; unisex using 100% male.

The actuarial assumptions used in the June 30, 2018, valuation were based on the results of an actuarial experience study for the period from July 1, 2012, through June 30, 2016, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 2019. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

Mortality Rates (Pre-retirement, post-retirement healthy, and disabled)	Updated to a more current mortality table – RP-2014 projected to 2020
Retirement Rates	Increased age 50 rates and lowered rates at older ages
Withdrawal Rates	Adjusted termination rates to better fit experience at each age and service year
Disability Rates	Adjusted rates to better match experience
Salary Scale	No change
Line of Duty Disability	Decreased rate from 60% to 45%
Discount Rate	Decrease rate from 7.00% to 6.75%

Note 3. Net Group Life Insurance OPEB Liability

The net Group Life Insurance OPEB liability (NOL) represents the System's total Group Life Insurance OPEB liability determined in accordance with GASB Statement No. 74, the System's fiduciary net position for the plan. As of the measurement date of June 30, 2019, NOL amounts for the VRS Group Life Insurance Program are as follows (amounts expressed in thousands):

Total GLI OPEB Liability	\$	3,390,238
Plan Fiduciary Net Position		1,762,972
GLI Net OPEB Liability (Asset)	\$	<u>1,627,266</u>

Plan Fiduciary Net Position as a Percentage of the Total GLI OPEB Liability 52.00 %

The total GLI OPEB liability is calculated by the System's actuary, and each plan's fiduciary net position is reported in the System's financial statements. The net GLI OPEB liability is disclosed in accordance with the requirements of GASB Statement No. 74 in the System's notes to the financial statements and required supplementary information.

Discount Rate

The discount rate used to measure the total GLI OPEB liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that employer contributions will be made in accordance with the VRS funding policy and at rates equal to the actuarially determined contribution rates adopted by the VRS Board of Trustees. Through the fiscal year ending June 30, 2019, the rate contributed by employers for the VRS GLI OPEB Plan will be subject to the portion of the VRS Board-certified rates that are funded by the Virginia General Assembly, which was 100% of the actuarially determined rate. From July 1, 2019, on, employers are assumed to continue to contribute 100% of the actuarially determined contribution rates. Based on those assumptions, the GLI OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore the long-term expected rate of return was applied to all periods of projected benefit payments to determine the total GLI OPEB liability.

Long-Term Expected Rate of Return

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

Asset Class (Strategy)	Target Allocation	Arithmetic Long-Term Expected Rate of Return	Weighted Average Long-Term Expected Rate of Return
Public Equity	34.00 %	5.61 %	1.91 %
Fixed Income	15.00 %	0.88 %	0.13 %
Credit Strategies	14.00 %	5.13 %	0.72 %
Real Assets	14.00 %	5.27 %	0.74 %
Private Equity	14.00 %	8.77 %	1.23 %
MAPS - Multi -Asset Public Strategies	6.00 %	3.52 %	0.21 %
PIP- Private Investment Partnership	3.00 %	6.29 %	0.19 %
Total	<u>100.00 %</u>		<u>5.13 %</u>
		Inflation	2.50 %
		* Expected arithmetic nominal return	<u>7.63 %</u>

* The above allocation provides a one-year return of 7.63%. However, one-year returns do not take into account the volatility present in each of the asset classes. In setting the long-term expected return for the System, stochastic projections are employed to model future returns under various economic conditions. The results provide a range of returns over various time periods that ultimately provide a median return of 7.11%, including expected inflation of 2.50%. The VRS Board elected a long-term rate of 6.75% which is roughly at the 40th percentile of expected long-term results of the VRS fund asset allocation.

Sensitivity Analysis

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

Net GLI OPEB Liability - 1.00% Decrease (5.75%)	\$	2,137,778
Net GLI OPEB Liability - Current Discount Rate (6.75%)	\$	1,627,266
Net GLI OPEB Liability - 1.00% Increase 7.75%)	\$	1,213,257

Note 4. Deferred Outflows / (Inflows) of Resources

The following schedule reflects the amortization of the net balance of remaining deferred outflows / (inflows) of resources at June 30, 2019. The average remaining service lives of all employees provided with group life insurance benefits through the VRS GLI OPEB Plan at June 30, 2019, was 6.33 years. Deferred outflows of resources related to the group life insurance benefit resulting from the employer's contributions subsequent to the measurement date will be recognized as a reduction of the Net GLI OPEB Liability in their financial statements for the year ended June 30, 2021. Other amounts reported as deferred outflows of

resources and deferred inflows of resources related to the GLI OPEB Plan will be recognized in the group life insurance expense as follows (amounts expressed in thousands):

Measurement Period Ending June 30, 2020	\$	5,830
Measurement Period Ending June 30, 2021	\$	5,831
Measurement Period Ending June 30, 2022	\$	19,988
Measurement Period Ending June 30, 2023	\$	32,908
Measurement Period Ending June 30, 2024	\$	33,482
Thereafter	\$	9,319

Note 5. Employer Contributions

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

The employer contributions used in the determination of employers’ proportionate shares of collective Other Post-Employment Benefit amounts reported in the Schedule of Employer Allocations was based on the total employer contributions using the plan’s contribution rates and the employer’s covered payroll for FY 2019. This total was \$101,937,179. The employer contributions of \$102,175,000 reported in the VRS GLI OPEB Program’s Statement of Changes in Net Position (per the System’s separately issued financial statements) reflects the calculated amount plus approximately \$237,821 in employer contribution adjustments that were not representative of future contribution efforts.

Note 6. Additional Financial and Actuarial Information

Information contained in the VRS GLI OPEB Program Notes to the Schedule of Employer Allocations and Schedule of GLI OPEB Program Amounts by Employer (Schedules) was extracted from the audited financial statements of the System for the fiscal year ended June 30, 2019. Additional financial information supporting the preparation of the VRS GLI OPEB Program Schedules (including the financial statements and the unmodified audit opinion thereon, and required supplementary information) is presented in the separately issued VRS 2019 *Comprehensive Annual Financial Report (CAFR)*. A copy of the 2019 VRS CAFR is publicly available through the About VRS link on the VRS website at varetire.org, or a copy may be obtained by submitting a request to the VRS Chief Financial Officer, P.O. Box 2500, Richmond, VA 23218-2500.