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CONSULTING, LLC

The experience and dedication you deserve



**Virginia
Retirement
System**

GASB STATEMENT NO. 75 REPORT

FOR THE

VIRGINIA RETIREMENT SYSTEM

PREPARED AS OF JUNE 30, 2017





Cavanaugh Macdonald

CONSULTING, LLC

The experience and dedication you deserve

June 19, 2018

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

Ladies and Gentlemen:

Presented in this report is information to assist the Virginia Retirement System in meeting the requirements of the Governmental Accounting Standards Board (GASB) Statement No. 75 for the fiscal year ending June 30, 2018 (Reporting Date). This report has been prepared as of June 30, 2017 (the Measurement Date).

The annual actuarial valuation used as a basis for much of the information presented in this report was performed as of June 30, 2016. The valuation was based upon data, furnished by the Virginia Retirement System staff, concerning active, inactive and retired members along with pertinent financial information.

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

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

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



Board of Trustees
June 19, 2018
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Future actuarial results may differ significantly from the current results presented in this report due to such factors as the following: plan experience differing from that anticipated by the economic or demographic assumptions; changes in economic or demographic assumptions; increases or decreases expected as part of the natural operation of the methodology used for these measurements (such as the end of an amortization period or additional cost or contribution requirements based on the plan's funded status); and changes in plan provisions or applicable law. Since the potential impact of such factors is outside the scope of a normal annual actuarial valuation, an analysis of the range of results is not presented herein.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read 'Alisa Bennett', with a stylized, cursive script.

Alisa Bennett, FSA, EA, FCA, MAAA
Principal and Consulting Actuary

A handwritten signature in blue ink, appearing to read 'Larry Langer', with a stylized, cursive script.

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

A handwritten signature in blue ink, appearing to read 'Bradley R. Wild', with a stylized, cursive script.

Bradley R. Wild, ASA, FCA, MAAA
Actuary



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**REPORT OF THE ANNUAL GASB STATEMENT NO. 75
REQUIRED INFORMATION FOR THE
VIRGINIA RETIREMENT SYSTEM
PREPARED AS OF JUNE 30, 2017**

SECTION I – INTRODUCTION

The Governmental Accounting Standards Board issued Statement No. 75 (GASB 75), “*Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*,” in June 2015. GASB 75’s effective date is for an employer’s fiscal year beginning after June 15, 2017. This report, prepared as of June 30, 2017 (the Measurement Date), presents information to assist the Virginia Retirement System (VRS) in providing the required information under GASB 75 to the participating employers of VRS. Much of the material provided in this report is based on the results of the GASB 74 report for the Virginia Retirement System which was issued on December 14, 2017. See that report for more information on the member data, actuarial assumptions and methods used in developing the GASB 74 results.

In addition, this report includes information on the actuarial valuations of the Political Subdivisions participating in VRS as of June 30, 2016. We have prepared and provided separately, actuarial valuation reports as of June 30, 2016 for each of the Political Subdivisions. Please refer to the individual reports for the valuation results, summary of actuarial assumptions and methods, and plan provisions for each of the Political Subdivision plans.

The Net OPEB Liability (NOL) shown in the GASB Statement No. 74 Report for the Virginia Retirement System prepared as of June 30, 2017 and submitted December 14, 2017 is the collective NOL used for purposes of GASB 75. Please refer to that report for the derivation of the collective NOL.

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

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



For the Group Life Insurance Program, Health Insurance Credit Program for Teachers and State employees, Virginia Sickness and Disability Program, and Virginia Local Disability Program plans, these collective amounts have been allocated based on actual contributions made to VRS during the measurement period to determine the proportionate share to each participating employer. For the Health Insurance Credit Program for each of Constitutional Officers, Social Services Employees, and Registrars, these collective amounts have been based on covered payroll during the measurement period to determine the proportionate share to each participating employer. Schedule A of this report shows the total amount of employer contributions for the year ending June 30, 2017 from each participating employer and the proportionate share percentages that have been determined based on these contributions.

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

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



SECTION II – SUMMARY OF COLLECTIVE AMOUNTS

GROUP LIFE INSURANCE PROGRAM

(\$ in Thousands)

Valuation Date (VD):	July 1, 2016
Prior Measurement Date:	June 30, 2016
Measurement Date (MD):	June 30, 2017
Reporting Date (RD):	June 30, 2018
Single Equivalent Interest Rate (SEIR):	
Long-Term Expected Rate of Return	7.00%
Municipal Bond Index Rate at Prior Measurement Date	3.01%
Municipal Bond Index Rate at Measurement Date	3.56%
Year in which Fiduciary Net Position is Projected to be Depleted	N/A
Single Equivalent Interest Rate at Prior Measurement Date	7.00%
Single Equivalent Interest Rate at Measurement Date	7.00%
Net OPEB Liability:	
Total OPEB Liability (TOL)	\$2,942,426
Fiduciary Net Position (FNP)	<u>1,437,586</u>
Net OPEB Liability (NOL = TOL – FNP)	\$1,504,840
FNP as a percentage of TOL	48.86%
OPEB Expense (OE)	\$16,868
Deferred Outflow of Resources	\$0
Deferred Inflow of Resources	\$167,488



**HEALTH INSURANCE CREDIT PROGRAM
STATE EMPLOYEES
(\$ in Thousands)**

Valuation Date (VD):	July 1, 2016
Prior Measurement Date:	June 30, 2016
Measurement Date (MD):	June 30, 2017
Reporting Date (RD):	June 30, 2018
Single Equivalent Interest Rate (SEIR):	
Long-Term Expected Rate of Return	7.00%
Municipal Bond Index Rate at Prior Measurement Date	3.01%
Municipal Bond Index Rate at Measurement Date	3.56%
Year in which Fiduciary Net Position is Projected to be Depleted	N/A
Single Equivalent Interest Rate at Prior Measurement Date	7.00%
Single Equivalent Interest Rate at Measurement Date	7.00%
Net OPEB Liability:	
Total OPEB Liability (TOL)	\$990,028
Fiduciary Net Position (FNP)	<u>79,516</u>
Net OPEB Liability (NOL = TOL – FNP)	\$910,512
FNP as a percentage of TOL	8.03%
OPEB Expense (OE)	\$79,105
Deferred Outflow of Resources	\$0
Deferred Infow of Resources	\$12,491



**HEALTH INSURANCE CREDIT PROGRAM
TEACHERS
(\$ in Thousands)**

Valuation Date (VD):	July 1, 2016
Prior Measurement Date:	June 30, 2016
Measurement Date (MD):	June 30, 2017
Reporting Date (RD):	June 30, 2018
Single Equivalent Interest Rate (SEIR):	
Long-Term Expected Rate of Return	7.00%
Municipal Bond Index Rate at Prior Measurement Date	3.01%
Municipal Bond Index Rate at Measurement Date	3.56%
Year in which Fiduciary Net Position is Projected to be Depleted	N/A
Single Equivalent Interest Rate at Prior Measurement Date	7.00%
Single Equivalent Interest Rate at Measurement Date	7.00%
Net OPEB Liability:	
Total OPEB Liability (TOL)	\$1,364,702
Fiduciary Net Position (FNP)	<u>96,091</u>
Net OPEB Liability (NOL = TOL – FNP)	\$1,268,611
FNP as a percentage of TOL	7.04%
OPEB Expense (OE)	\$103,199
Deferred Outflow of Resources	\$0
Deferred Inflow of Resources	\$15,324



**HEALTH INSURANCE CREDIT PROGRAM
PARTICIPATING LOCAL SUBDIVISIONS**
(\$ in Thousands)

Valuation Date (VD):	July 1, 2016
Prior Measurement Date:	June 30, 2016
Measurement Date (MD):	June 30, 2017
Reporting Date (RD):	June 30, 2018
Single Equivalent Interest Rate (SEIR):	
Long-Term Expected Rate of Return	0.00%
Municipal Bond Index Rate at Prior Measurement Date	3.01%
Municipal Bond Index Rate at Measurement Date	3.56%
Year in which Fiduciary Net Position is Projected to be Depleted	N/A
Single Equivalent Interest Rate at Prior Measurement Date*	0.00%
Single Equivalent Interest Rate at Measurement Date*	0.00%
Net OPEB Liability:	
Total OPEB Liability (TOL)	\$39,493
Fiduciary Net Position (FNP)	<u>22,167</u>
Net OPEB Liability (NOL = TOL – FNP)	\$17,326
FNP as a percentage of TOL	56.13%
OPEB Expense (OE)	\$1,768
Deferred Outflow of Resources	\$0
Deferred Inflow of Resources	\$1,646

* The Single Equivalent Interest Rate for three Political Subdivisions plans – Carroll County School Board (55517), Pittsylvania County School Board (55571), and Russell County School Board (55583) – was the Municipal Bond Index Rate of 3.01% and 3.56% for each of the prior and current measurement dates, respectively.



**HEALTH INSURANCE CREDIT PROGRAM
CONSTITUTIONAL OFFICERS**
(\$ in Thousands)

Valuation Date (VD):	July 1, 2016
Prior Measurement Date:	June 30, 2016
Measurement Date (MD):	June 30, 2017
Reporting Date (RD):	June 30, 2018
Single Equivalent Interest Rate (SEIR):	
Long-Term Expected Rate of Return	7.00%
Municipal Bond Index Rate at Prior Measurement Date	3.01%
Municipal Bond Index Rate at Measurement Date	3.56%
Year in which Fiduciary Net Position is Projected to be Depleted	N/A
Single Equivalent Interest Rate at Prior Measurement Date	7.00%
Single Equivalent Interest Rate at Measurement Date	7.00%
Net OPEB Liability:	
Total OPEB Liability (TOL)	\$28,193
Fiduciary Net Position (FNP)	<u>2,427</u>
Net OPEB Liability (NOL = TOL – FNP)	\$25,766
FNP as a percentage of TOL	8.61%
OPEB Expense (OE)	\$2,349
Deferred Outflow of Resources	\$0
Deferred Infow of Resources	\$562



**HEALTH INSURANCE CREDIT PROGRAM
SOCIAL SERVICE EMPLOYEES**
(\$ in Thousands)

Valuation Date (VD):	July 1, 2016
Prior Measurement Date:	June 30, 2016
Measurement Date (MD):	June 30, 2017
Reporting Date (RD):	June 30, 2018
Single Equivalent Interest Rate (SEIR):	
Long-Term Expected Rate of Return	7.00%
Municipal Bond Index Rate at Prior Measurement Date	3.01%
Municipal Bond Index Rate at Measurement Date	3.56%
Year in which Fiduciary Net Position is Projected to be Depleted	N/A
Single Equivalent Interest Rate at Prior Measurement Date	7.00%
Single Equivalent Interest Rate at Measurement Date	7.00%
Net OPEB Liability:	
Total OPEB Liability (TOL)	\$13,816
Fiduciary Net Position (FNP)	<u>1,091</u>
Net OPEB Liability (NOL = TOL – FNP)	\$12,725
FNP as a percentage of TOL	7.90%
OPEB Expense (OE)	\$1,101
Deferred Outflow of Resources	\$0
Deferred Infow of Resources	\$161



**HEALTH INSURANCE CREDIT PROGRAM
REGISTRARS
(\$ in Thousands)**

Valuation Date (VD):	July 1, 2016
Prior Measurement Date:	June 30, 2016
Measurement Date (MD):	June 30, 2017
Reporting Date (RD):	June 30, 2018
Single Equivalent Interest Rate (SEIR):	
Long-Term Expected Rate of Return	7.00%
Municipal Bond Index Rate at Prior Measurement Date	3.01%
Municipal Bond Index Rate at Measurement Date	3.56%
Year in which Fiduciary Net Position is Projected to be Depleted	N/A
Single Equivalent Interest Rate at Prior Measurement Date	7.00%
Single Equivalent Interest Rate at Measurement Date	7.00%
Net OPEB Liability:	
Total OPEB Liability (TOL)	\$520
Fiduciary Net Position (FNP)	<u>34</u>
Net OPEB Liability (NOL = TOL – FNP)	\$486
FNP as a percentage of TOL	6.54%
OPEB Expense (OE)	\$42
Deferred Outflow of Resources	\$0
Deferred Infow of Resources	\$8



**VIRGINIA SICKNESS AND DISABILITY PROGRAM
LONG-TERM DISABILITY AND LONG-TERM CARE COMBINED**
(\$ in Thousands)

Valuation Date (VD):	July 1, 2016
Prior Measurement Date:	June 30, 2016
Measurement Date (MD):	June 30, 2017
Reporting Date (RD):	June 30, 2018
Single Equivalent Interest Rate (SEIR):	
Long-Term Expected Rate of Return	7.00%
Municipal Bond Index Rate at Prior Measurement Date	3.01%
Municipal Bond Index Rate at Measurement Date	3.56%
Year in which Fiduciary Net Position is Projected to be Depleted	N/A
Single Equivalent Interest Rate at Prior Measurement Date	7.00%
Single Equivalent Interest Rate at Measurement Date	7.00%
Net OPEB Liability:	
Total OPEB Liability (TOL)	\$237,013
Fiduciary Net Position (FNP)	<u>442,334</u>
Net OPEB Liability (NOL = TOL – FNP)	(\$205,321)
FNP as a percentage of TOL	186.63%
OPEB Expense (OE)	\$17,258
Deferred Outflow of Resources	\$0
Deferred Infow of Resources	\$31,509



**VIRGINIA LOCAL DISABILITY PROGRAM
TEACHERS
(\$ in Thousands)**

Valuation Date (VD):	July 1, 2016
Prior Measurement Date:	June 30, 2016
Measurement Date (MD):	June 30, 2017
Reporting Date (RD):	June 30, 2018
Single Equivalent Interest Rate (SEIR):	
Long-Term Expected Rate of Return	7.00%
Municipal Bond Index Rate at Prior Measurement Date	3.01%
Municipal Bond Index Rate at Measurement Date	3.56%
Year in which Fiduciary Net Position is Projected to be Depleted	N/A
Single Equivalent Interest Rate at Prior Measurement Date	7.00%
Single Equivalent Interest Rate at Measurement Date	7.00%
Net OPEB Liability:	
Total OPEB Liability (TOL)	\$873
Fiduciary Net Position (FNP)	<u>279</u>
Net OPEB Liability (NOL = TOL – FNP)	\$594
FNP as a percentage of TOL	31.96%
OPEB Expense (OE)	\$687
Deferred Outflow of Resources	\$58
Deferred Infow of Resources	\$0



**VIRGINIA LOCAL DISABILITY PROGRAM
POLITICAL SUBDIVISIONS**
(\$ in Thousands)

Valuation Date (VD):	July 1, 2016
Prior Measurement Date:	June 30, 2016
Measurement Date (MD):	June 30, 2017
Reporting Date (RD):	June 30, 2018
Single Equivalent Interest Rate (SEIR):	
Long-Term Expected Rate of Return	7.00%
Municipal Bond Index Rate at Prior Measurement Date	3.01%
Municipal Bond Index Rate at Measurement Date	3.56%
Year in which Fiduciary Net Position is Projected to be Depleted	N/A
Single Equivalent Interest Rate at Prior Measurement Date	7.00%
Single Equivalent Interest Rate at Measurement Date	7.00%
Net OPEB Liability:	
Total OPEB Liability (TOL)	\$914
Fiduciary Net Position (FNP)	<u>351</u>
Net OPEB Liability (NOL = TOL – FNP)	\$563
FNP as a percentage of TOL	38.40%
OPEB Expense (OE)	\$1,013
Deferred Outflow of Resources	\$10
Deferred Infow of Resources	\$99



SECTION III – FINANCIAL STATEMENT NOTES

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

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

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

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

Paragraph 92-93: This paragraph requires information regarding the actuarial assumptions used to measure the TOL. The actuarial assumptions utilized in developing the TOL are outlined in Schedule G. The total OPEB liability was determined based on an actuarial valuation as of June 30, 2016, using the following actuarial assumptions, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2017.

Price Inflation	2.50 percent
Salary increases, including price inflation	State Employees: 3.50 to 5.35 percent Teachers: 3.50 to 5.95 percent State Police: 3.50 to 4.75 percent Judicial: 4.50 percent VaLORS: 3.50 to 4.75 percent Political Subdivisions: General Employees: 3.50 – 5.35 percent Public Safety: 3.50 to 4.75 percent
Long-term Rate of Return, net of investment expense, including price inflation	7.00 percent
Municipal Bond Index Rate	
Prior Measurement Date	3.01 percent
Measurement Date	3.56 percent
Year FNP is projected to be depleted	N/A



Single Equivalent Interest Rate, net of plan
investment expense, including price inflation

Prior Measurement Date	7.00 percent
Measurement Date	7.00 percent

Healthcare Cost Trend Rate N/A

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

Mortality Table	
For the period before retirement	RP-2014 Employee Rates projected with Scale BB to 2020
For the period after service retirement	RP-2014 Healthy Annuitant Rates projected with Scale BB to 2020
For the period after disability retirement	RP-2014 Disabled Mortality Rates projected with Scale BB to 2020

The actuarial assumptions used to determine the TOL as of the June 30, 2016 valuation were based on the results of an actuarial experience study for the period from July 1, 2012 through June 30, 2016.

Paragraph 94:

- (a) **Discount rate.** The discount rate used to measure the total pension liability was 7 percent, except for three Political Subdivision plans—Carroll County School Board (55517), Pittsylvania County School Board (55571), and Russell County School Board (55583)—with a discount rate of 3.56% equal to the municipal bond index rate.
- (b) **Projected cash flows:** The projection of cash flows used to determine the discount rate assumed that System member contributions will be made per the VRS Statutes and the Employer contributions will be made in accordance with the VRS funding policy at rates equal to the difference between actuarially determined contribution rates adopted by the VRS Board and the member rate. For the Political Subdivision plans, the actuary has performed a calculation to determine the incremental contribution, if any, which results in the Political Subdivision avoiding a crossover date and a lower discount rate. The plans



that do have a lower discount rate have negative assets as of the measurement date. For the state plans, through the fiscal year ending June 30, 2018 the rates contributed by the employer will be subject to the portion of the Board rates as adopted by the Virginia legislature. From July 1, 2018 on, we assume 100% of the actuarially determined contribution rates will be payable for all the VRS plans.

- (c) **Long term rate of return:** The following analysis relies on the 10-year forward returns outlook provided by VRS as of January 23, 2017.

Time Span In Years	Mean Return	Standard Deviation	Returns by Percentile				
			5 th	25 th	50 th	75 th	95 th
1	7.30%	10.16%	-8.55%	0.23%	6.83%	13.86%	24.79%
5	6.92%	4.52%	-0.35%	3.82%	6.83%	9.92%	14.52%
10	6.87%	3.19%	1.70%	4.69%	6.83%	9.00%	12.21%
20	6.85%	2.26%	3.18%	5.31%	6.83%	8.36%	10.60%
30	6.84%	1.84%	3.84%	5.59%	6.83%	8.08%	9.90%
50	6.84%	1.43%	4.50%	5.87%	6.83%	7.79%	9.20%

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

Asset Class	Policy Allocation
Public Equity	40.00%
Fixed Income	15.00%
Credit Strategies	15.00%
Real Assets	15.00%
Private Equity	15.00%

The percentile results are the percentage of compound random returns over the time span shown that are expected to be less than the amount indicated. Thus for the 10-year time span, 5% of the rates of return will be below 1.70% and 95% will be above that. As the time span increases, the results begin to converge. Over a 50 year time span, the results indicate a 25% chance that the returns will be below 5.87% and a 25% chance they will be above 7.79%. There is a 50% chance the returns will be 6.83% or above and a 50% chance the return will be below 6.83%.



Many investment firms and investment consulting firms produce estimates of future asset returns. While it might seem desirable to directly compare these estimates, asset class expectations are dependent on the construction of the portfolio. Other investment consultants may have in mind a different blend of large versus small stocks or growth versus value equities. There are also comparison challenges in certain asset classes such as international stock (emerging or developed markets), bonds (duration and credit quality), and alternatives (a very broadly interpreted category). For this reason, we believe trying to compare the expected return developed by VRS with the assumptions of another group of investment professionals may lead to an invalid comparison. Since VRS has qualified professionals on its staff and is in the best position to understand its own portfolio and the reasonable expectations given their investment style, we prefer to rely heavily on their analysis.

While we like the idea of using a forward looking model, the weakness with that approach is that the assumptions being used are set by investment managers and consultants who are typically focusing on a much shorter time period (five to ten years). Therefore, those assumptions may not necessarily be appropriate for the longer timeframe used by actuaries (30 to 50 years). The fact that the capital market assumptions are short-term assumptions is evident by the fact that most investment consulting firms change their capital market assumptions at least annually.

If the investment return assumption was set equal to the expected return based on the capital market assumptions each year or even in every experience study, it could create significant volatility in the funded ratios and amortization periods. Our goal is to choose an assumption that will be reasonable in the long term (30 to 50 years) with adjustment only when there are compelling changes to investment policy or evidence of a change in the long-term trends in the capital markets.

- (d) **Municipal bond rate:** The discount rate determination does not use a municipal bond rate, except for the Carroll County School Board (55517), Pittsylvania County School Board (55571), and Russell County School Board (55583) Political Subdivision plans. To measure the total pension liability for these three plans, the Single Equivalent Interest Rate (SEIR) we have used is the applicable municipal bond index rate of 3.56%, based on the Bond Buyer General Obligation 20-year Municipal Bond Index published monthly by the Board of Governors of the Federal Reserve System as of the measurement date of June 30, 2017.
- (e) **Periods of projected benefit payments:** Projected future benefit payments for all current System members were projected through 2123.



- (f) **Assumed asset allocation:** The target asset allocation and best estimates of arithmetic real rates of return for each major asset class as provided by the System for use in the last actuarial experience study for the four-year period ending June 30, 2016 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Public Equity	40.00%	4.54%
Fixed Income	15.00%	0.69%
Credit Strategies	15.00%	3.96%
Real Assets	15.00%	5.76%
Private Equity	15.00%	9.53%
Total	100.00%	

- (g) **Sensitivity analysis:** This paragraph requires disclosure of the sensitivity of the net OPEB liability to changes in the discount rate. The following presents the net OPEB liability of the System, calculated using the discount rate of 7 percent, as well as what the System's net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6 percent) or 1-percentage-point higher (8 percent) than the current rate (\$ thousands). The sensitivity analysis for three Political Subdivision plans is included at the municipal bond index rate of 3.56% and at 2.56% and 4.56%. For the Political Subdivision plans and for the cost-sharing employers, we show each employer's share in Schedule D.

GROUP LIFE INSURANCE PROGRAM
(\$ in Thousands)

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
Net OPEB Liability	\$1,946,356	\$1,504,840	\$1,146,924



HEALTH INSURANCE CREDIT PROGRAM – STATE EMPLOYEES
(\$ in Thousands)

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
Net OPEB Liability	\$1,006,798	\$910,512	\$827,718

HEALTH INSURANCE CREDIT PROGRAM – TEACHERS
(\$ in Thousands)

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
Net OPEB Liability	\$1,415,909	\$1,268,611	\$1,143,425

HEALTH INSURANCE CREDIT PROGRAM – PARTICIPATING LOCAL SUBDIVISIONS
(\$ in Thousands)

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
Net OPEB Liability	\$21,493	\$17,326	\$13,802

HEALTH INSURANCE CREDIT PROGRAM – CONSTITUTIONAL OFFICERS
(\$ in Thousands)

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
Net OPEB Liability	\$28,778	\$25,766	\$23,205



HEALTH INSURANCE CREDIT PROGRAM – SOCIAL SERVICE EMPLOYEES
(\$ in Thousands)

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
Net OPEB Liability	\$14,081	\$12,725	\$11,561

HEALTH INSURANCE CREDIT PROGRAM – REGISTRARS
(\$ in Thousands)

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
Net OPEB Liability	\$535	\$486	\$444

VIRGINIA SICKNESS AND DISABILITY PROGRAM
(\$ in Thousands)

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
Net OPEB Liability	(\$195,422)	(\$205,321)	(\$222,484)

VIRGINIA LOCAL DISABILITY PROGRAM – TEACHERS
(\$ in Thousands)

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
Net OPEB Liability	\$686	\$594	\$495



VIRGINIA LOCAL DISABILITY PROGRAM – POLITICAL SUBDIVISIONS
(\$ in Thousands)

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
Net OPEB Liability	\$642	\$563	\$491

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

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



Paragraph 96(c): June 30, 2016 is the actuarial valuation date upon which the TOL is based. The following tables show the TOL as well as the NOL.

GROUP LIFE INSURANCE PROGRAM
(\$ in Thousands)

Changes in the Net OPEB Liability Group Life Insurance Program	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balances at June 30, 2016	\$2,974,468	\$1,224,926	\$1,749,542
Changes for the year:			
Service Cost	81,479		81,479
Interest	201,770		201,770
Benefit Changes	0		0
Difference between expected and actual experience	(39,461)		(39,461)
Changes in assumptions	(91,738)		(91,738)
Contributions - employer		94,082	(94,082)
Contributions - employee		146,002	(146,002)
Net investment income		158,430	(158,430)
Benefit payments	(184,092)	(184,092)	0
Administrative expense		(31)	31
Other changes	0	(1,731)	1,731
Net changes	(\$32,042)	\$212,660	(\$244,702)
Balances at June 30, 2017	\$2,942,426	\$1,437,586	\$1,504,840

TOL Roll Forward Group Life Insurance Program	Actual	Actual Before Assumption Changes	Expected
(a) TOL as of June 30, 2016	\$2,853,413	\$2,937,589	\$2,974,468
(b) Entry Age normal Cost for period June 30, 2016-June 30, 2017	\$74,588	\$76,149	\$76,149
(c) Actual Benefit Payments	\$184,092	\$184,092	\$184,092
(d) TOL as of June 30, 2017 = [(a+b) * (1.07)]-[c * (1.035)]	\$2,942,426	\$3,034,164	\$3,073,625
(e) Changes in Assumptions		(91,738)	
(f) Difference between expected and actual experience			(39,461)



HEALTH INSURANCE CREDIT PROGRAM – STATE EMPLOYEES
(\$ in Thousands)

Changes in the Net OPEB LiabilityHealth Insurance Credit Program - State Employees	Total OPEB Liability(a)	Plan Fiduciary Net Position(b)	Net OPEB Liability(a) - (b)
Balances at June 30, 2016	\$987,641	\$68,685	\$918,956
Changes for the year:			
Service Cost	19,231		19,231
Interest	66,641		66,641
Benefit Changes	0		0
Difference between expected and actual experience	0		0
Changes in assumptions	(12,229)		(12,229)
Contributions - employer		75,058	(75,058)
Contributions - employee		0	0
Net investment income		7,706	(7,706)
Benefit payments	(71,256)	(71,256)	0
Administrative expense		(131)	131
Other changes	<u>0</u>	<u>(546)</u>	<u>546</u>
Net changes	\$2,387	\$10,831	(\$8,444)
Balances at June 30, 2017	\$990,028	\$79,516	\$910,512

TOL Roll Forward Health Insurance Credit Program - State Employees	Actual	Actual Before Assumption Changes	Expected
(a) TOL as of June 30, 2016	\$975,747	\$987,641	\$987,641
(b) Entry Age normal Cost for period June 30, 2016-June 30, 2017	\$18,438	\$17,973	\$17,973
(c) Actual Benefit Payments	\$71,256	\$71,256	\$71,256
(d) TOL as of June 30, 2017 = [(a+b) * (1.07)]-[c * (1.035)]	\$990,028	\$1,002,257	\$1,002,257
(e) Changes in Assumptions		(12,229)	
(f) Difference between expected and actual experience			0



HEALTH INSURANCE CREDIT PROGRAM – TEACHERS
(\$ in Thousands)

Changes in the Net OPEB Liability Health Insurance Credit Program - Teachers	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balances at June 30, 2016	\$1,351,203	\$82,854	\$1,268,349
Changes for the year:			
Service Cost	20,351		20,351
Interest	91,661		91,661
Benefit Changes	0		0
Difference between expected and actual experience	0		0
Changes in assumptions	(15,003)		(15,003)
Contributions - employer		87,613	(87,613)
Contributions - employee		0	0
Net investment income		8,818	(8,818)
Benefit payments	(83,510)	(83,510)	0
Administrative expense		(120)	120
Other changes	<u>0</u>	<u>436</u>	<u>(436)</u>
Net changes	\$13,499	\$13,237	\$262
Balances at June 30, 2017	\$1,364,702	\$96,091	\$1,268,611

TOL Roll Forward Health Insurance Credit Program - Teachers	Actual	Actual Before Assumption Changes	Expected
(a) TOL as of June 30, 2016	\$1,336,777	\$1,351,203	\$1,351,203
(b) Entry Age normal Cost for period June 30, 2016-June 30, 2017	\$19,424	\$19,020	\$19,020
(c) Actual Benefit Payments	\$83,510	\$83,510	\$83,510
(d) TOL as of June 30, 2017 = [(a+b) * (1.07)]-[c * (1.035)]	\$1,364,702	\$1,379,705	\$1,379,705
(e) Changes in Assumptions		(15,003)	
(f) Difference between expected and actual experience			0



HEALTH INSURANCE CREDIT PROGRAM – PARTICIPATING LOCAL SUBDIVISIONS
(\$ in Thousands)

Changes in the Net OPEB Liability Health Insurance Credit Program - Participating Political Subdivisions	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balances at June 30, 2016	\$38,705	\$19,337	\$19,368
Changes for the year:			
Service Cost	991		991
Interest	2,594		2,594
Benefit Changes	0		0
Difference between expected and actual experience	0		0
Changes in assumptions	(1,114)		(1,114)
Contributions - employer		2,165	(2,165)
Contributions - employee		0	0
Net investment income		2,272	(2,272)
Benefit payments	(1,683)	(1,683)	0
Administrative expense		(37)	37
Other changes	0	113	(113)
Net changes	\$788	\$2,830	(\$2,042)
Balances at June 30, 2017	\$39,493	\$22,167	\$17,326

TOL Roll Forward Health Insurance Credit Program - Participating Political Subdivisions	Actual	Actual Before Assumption Changes	Expected
(a) TOL as of June 30, 2016	\$37,749	\$38,705	\$38,705
(b) Entry Age normal Cost for period June 30, 2016-June 30, 2017	\$830	\$927	\$927
(c) Actual Benefit Payments	\$1,683	\$1,683	\$1,683
(d) TOL as of June 30, 2017	\$39,493	\$40,607	\$40,607
= [(a+b) * (1+i)]-[c * (1+i/2)]			
(e) Changes in Assumptions		(1,114)	
(f) Difference between expected and actual experience			0

The interest rate used in line (d) is 7% for all the Political Subdivision plans except for the projection for the three plans— Carroll County School Board (55517), Pittsylvania County School Board (55571), and Russell County School Board (55583)—using the municipal bond rate of 3.56%.



HEALTH INSURANCE CREDIT PROGRAM – CONSTITUTIONAL OFFICERS
(\$ in Thousands)

Changes in the Net OPEB Liability Health Insurance Credit Program - Constitutional Officers	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balances at June 30, 2016	\$27,778	\$1,479	\$26,299
Changes for the year:			
Service Cost	671		671
Interest	1,890		1,890
Benefit Changes	0		0
Difference between expected and actual experience	0		0
Changes in assumptions	(578)		(578)
Contributions - employer		2,320	(2,320)
Contributions - employee		0	0
Net investment income		215	(215)
Benefit payments	(1,568)	(1,568)	0
Administrative expense		(4)	4
Other changes	0	(15)	15
Net changes	\$415	\$948	(\$533)
Balances at June 30, 2017	\$28,193	\$2,427	\$25,766

TOL Roll Forward Health Insurance Credit Program - Constitutional Officers	Actual	Actual Before Assumption Changes	Expected
(a) TOL as of June 30, 2016	\$27,266	\$27,778	\$27,778
(b) Entry Age normal Cost for period June 30, 2016-June 30, 2017	\$599	\$627	\$627
(c) Actual Benefit Payments	\$1,568	\$1,568	\$1,568
(d) TOL as of June 30, 2017 = [(a+b) * (1.07)]-[c * (1.035)]	\$28,193	\$28,771	\$28,771
(e) Changes in Assumptions		(578)	
(f) Difference between expected and actual experience			0



HEALTH INSURANCE CREDIT PROGRAM – SOCIAL SERVICE EMPLOYEES
(\$ in Thousands)

Changes in the Net OPEB Liability Health Insurance Credit Program - Social Service Employees	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balances at June 30, 2016	\$13,715	\$861	\$12,854
Changes for the year:			
Service Cost	263		263
Interest	928		928
Benefit Changes	0		0
Difference between expected and actual experience	0		0
Changes in assumptions	(162)		(162)
Contributions - employer		1,069	(1,069)
Contributions - employee		0	0
Net investment income		98	(98)
Benefit payments	(928)	(928)	0
Administrative expense		(2)	2
Other changes	<u>0</u>	<u>(7)</u>	<u>7</u>
Net changes	\$101	\$230	(\$129)
Balances at June 30, 2017	\$13,816	\$1,091	\$12,725

TOL Roll Forward Health Insurance Credit Program - Social Service Employees	Actual	Actual Before Assumption Changes	Expected
(a) TOL as of June 30, 2016	\$13,586	\$13,715	\$13,715
(b) Entry Age normal Cost for period June 30, 2016-June 30, 2017	\$224	\$246	\$246
(c) Actual Benefit Payments	\$928	\$928	\$928
(d) TOL as of June 30, 2017 = [(a+b) * (1.07)]-[c * (1.035)]	\$13,816	\$13,978	\$13,978
(e) Changes in Assumptions		(162)	
(f) Difference between expected and actual experience			0



HEALTH INSURANCE CREDIT PROGRAM – REGISTRARS
(\$ in Thousands)

Changes in the Net OPEB Liability Health Insurance Credit Program - Registrars	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balances at June 30, 2016	\$510	\$11	\$499
Changes for the year:			
Service Cost	12		12
Interest	35		35
Benefit Changes	0		0
Difference between expected and actual experience	0		0
Changes in assumptions	(10)		(10)
Contributions - employer		47	(47)
Contributions - employee		0	0
Net investment income		3	(3)
Benefit payments	(27)	(27)	0
Administrative expense		0	0
Other changes	<u>0</u>	<u>0</u>	<u>0</u>
Net changes	\$10	\$23	(\$13)
Balances at June 30, 2017	\$520	\$34	\$486

TOL Roll Forward Health Insurance Credit Program - Registrars	Actual	Actual Before Assumption Changes	Expected
(a) TOL as of June 30, 2016	\$502	\$510	\$510
(b) Entry Age normal Cost for period June 30, 2016-June 30, 2017	\$10	\$11	\$11
(c) Actual Benefit Payments	\$27	\$27	\$27
(d) TOL as of June 30, 2017 = [(a+b) * (1.07)]-[c * (1.035)]	\$520	\$530	\$530
(e) Changes in Assumptions		(10)	
(f) Difference between expected and actual experience			0



VIRGINIA SICKNESS AND DISABILITY PROGRAM
(\$ in Thousands)

Changes in the Net OPEB Liability Virginia Sickness and Disability Program	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balances at June 30, 2016	\$240,886	\$407,826	(\$166,940)
Changes for the year:			
Service Cost	27,884		27,884
Interest	15,810		15,810
Benefit Changes	0		0
Difference between expected and actual experience	0		0
Changes in assumptions	(17,511)		(17,511)
Contributions - employer		24,130	(24,130)
Contributions - employee		0	0
Net investment income		48,206	(48,206)
Benefit payments	(30,056)	(30,056)	0
Administrative expense		(7,718)	7,718
Other changes	<u>0</u>	<u>(54)</u>	<u>54</u>
Net changes	(\$3,873)	\$34,508	(\$38,381)
Balances at June 30, 2017	\$237,013	\$442,334	(\$205,321)

TOL Roll Forward Virginia Sickness and Disability Program	Actual	Actual Before Assumption Changes	Expected
(a) TOL as of June 30, 2016	\$224,640	\$240,886	\$240,886
(b) Entry Age normal Cost for period June 30, 2016-June 30, 2017	\$25,940	\$26,060	\$26,060
(c) Actual Benefit Payments	\$30,056	\$30,056	\$30,056
(d) TOL as of June 30, 2017 = [(a+b) * (1.07)]-[c * (1.035)]	\$237,013	\$254,524	\$254,524
(e) Changes in Assumptions		(17,511)	
(f) Difference between expected and actual experience			0



VIRGINIA LOCAL DISABILITY PROGRAM – TEACHERS
(\$ in Thousands)

Changes in the Net OPEB Liability Virginia Local Disability Program - Teachers	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balances at June 30, 2016	\$438	\$0	\$438
Changes for the year:			
Service Cost	389		389
Interest	29		29
Benefit Changes	0		0
Difference between expected and actual experience	0		0
Changes in assumptions	53		53
Contributions - employer		589	(589)
Contributions - employee		0	0
Net investment income		0	0
Benefit payments	(36)	(36)	0
Administrative expense		(568)	568
Other changes	<u>0</u>	<u>294</u>	<u>(294)</u>
Net changes	\$435	\$279	\$156
Balances at June 30, 2017	\$873	\$279	\$594

TOL Roll Forward Virginia Local Disability Program - Teachers	Actual	Actual Before Assumption Changes	Expected
(a) TOL as of June 30, 2016	\$461	\$438	\$438
(b) Entry Age normal Cost for period June 30, 2016-June 30, 2017	\$390	\$364	\$364
(c) Actual Benefit Payments	\$36	\$36	\$36
(d) TOL as of June 30, 2017 = [(a+b) * (1.07)]-[c * (1.035)]	\$873	\$820	\$820
(e) Changes in Assumptions		53	
(f) Difference between expected and actual experience			0



VIRGINIA LOCAL DISABILITY PROGRAM – POLITICAL SUBDIVISIONS
(\$ in Thousands)

Changes in the Net OPEB Liability Virginia Local Disability Program - Political Subdivisions	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balances at June 30, 2016	\$379	\$0	\$379
Changes for the year:			
Service Cost	664		664
Interest	25		25
Benefit Changes	0		0
Difference between expected and actual experience	0		0
Changes in assumptions	(110)		(110)
Contributions - employer		740	(740)
Contributions - employee		0	0
Net investment income		0	0
Benefit payments	(44)	(44)	0
Administrative expense		(715)	715
Other changes	<u>0</u>	<u>370</u>	<u>(370)</u>
Net changes	\$535	\$351	\$184
Balances at June 30, 2017	\$914	\$351	\$563

TOL Roll Forward Virginia Local Disability Program - Political Subdivisions	Actual	Actual Before Assumption Changes	Expected
(a) TOL as of June 30, 2016	\$334	\$379	\$379
(b) Entry Age normal Cost for period June 30, 2016-June 30, 2017	\$563	\$621	\$621
(c) Actual Benefit Payments	\$44	\$44	\$44
(d) TOL as of June 30, 2017 = [(a+b) * (1.07)]-[c * (1.035)]	\$914	\$1,024	\$1,024
(e) Changes in Assumptions		(110)	
(f) Difference between expected and actual experience			0



Paragraphs 96(d)-(e): VRS adopted updated assumptions based on the experience study for the period June 30, 2012 to June 30, 2016. Please refer to Section IV, Paragraph 98 for a summary of the changes. In addition, the interest rate changed for the two Political Subdivision plans using the municipal bond index rate (3.01% as of June 30, 2016 and 3.56% as of June 30, 2017). Some of the Political Subdivision plans have made changes to the benefits provided to members in hazardous duty positions. In aggregate the impact of these changes on the Political Subdivision plans is not significant.

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

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

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

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



GROUP LIFE INSURANCE PROGRAM
(\$ in Thousands)

Year	Type	Losses (a)	(Gains) (b)	Recognition Period (Years) (c)	Amounts Recognized in OPEB Expense through June 30, 2018 (d) = (a) or (b) / (c)	Deferred Outflows of Resources (a) or (a) - (d)	Deferred Inflows of Resources (b) or (b) - (d)
2016-2017	Experience	\$ 0	\$ (39,461)	6.45	\$ (6,118)	\$ 0	\$ (33,343)
2016-2017	Assumptions	0	(91,738)	6.45	(14,223)	0	(77,515)
2016-2017	Investment	0	(70,787)	5.00	(14,157)	<u>0</u>	<u>(56,630)</u>
						<u>\$0</u>	<u>(\$167,488)</u>

HEALTH INSURANCE CREDIT PROGRAM – STATE EMPLOYEES
(\$ in Thousands)

Year	Type	Losses (a)	(Gains) (b)	Recognition Period (Years) (c)	Amounts Recognized in OPEB Expense through June 30, 2018 (d) = (a) or (b) / (c)	Deferred Outflows of Resources (a) or (a) - (d)	Deferred Inflows of Resources (b) or (b) - (d)
2016-2017	Experience	\$ 0	\$ 0	6.21	\$ 0	\$ 0	\$ 0
2016-2017	Assumptions	0	(12,229)	6.21	(1,969)	0	(10,260)
2016-2017	Investment	0	(2,789)	5.00	(558)	<u>0</u>	<u>(2,231)</u>
						<u>\$0</u>	<u>(\$12,491)</u>



HEALTH INSURANCE CREDIT PROGRAM – TEACHERS
(\$ in Thousands)

Year	Type	Losses (a)	(Gains) (b)	Recognition Period (Years) (c)	Amounts Recognized in OPEB Expense through June 30, 2018 (d) = (a) or (b) / (c)	Deferred Outflows of Resources (a) or (a) - (d)	Deferred Inflows of Resources (b) or (b) - (d)
2016-2017	Experience	\$ 0	\$ 0	7.62	\$ 0	\$ 0	\$ 0
2016-2017	Assumptions	0	(15,003)	7.62	(1,969)	0	(13,034)
2016-2017	Investment	0	(2,863)	5.00	(573)	<u>0</u>	<u>(2,290)</u>
						<u>\$0</u>	<u>(\$15,324)</u>

HEALTH INSURANCE CREDIT PROGRAM – PARTICIPATING LOCAL SUBDIVISIONS
(\$ in Thousands)

Year	Type	Losses (a)	(Gains) (b)	Recognition Period (Years) (c)	Amounts Recognized in OPEB Expense through June 30, 2018 (d) = (a) or (b) / (c)	Deferred Outflows of Resources (a) or (a) - (d)	Deferred Inflows of Resources (b) or (b) - (d)
2016-2017	Experience	\$ 0	\$ 0	varies*	\$ 0	\$ 0	\$ 0
2016-2017	Assumptions	1	(1,115)	varies*	(188)	1	(927)
2016-2017	Investment	0	(899)	5.00	(180)	<u>0</u>	<u>(719)</u>
						<u>\$1</u>	<u>(\$1,646)</u>

*For the Participating Local Subdivision plans, the average expected remaining service life of the plan membership varies by plan and is presented in the individual GASB 75 reports for each plan, if applicable.



HEALTH INSURANCE CREDIT PROGRAM – CONSTITUTIONAL OFFICERS
(\$ in Thousands)

Year	Type	Losses (a)	(Gains) (b)	Recognition Period (Years) (c)	Amounts Recognized in OPEB Expense through June 30, 2018 (d) = (a) or (b) / (c)	Deferred Outflows of Resources (a) or (a) - (d)	Deferred Inflows of Resources (b) or (b) - (d)
2016-2017	Experience	\$ 0	\$ 0	6.86	\$ 0	\$ 0	\$ 0
2016-2017	Assumptions	0	(578)	6.86	(84)	0	(494)
2016-2017	Investment	0	(85)	5.00	(17)	<u>0</u>	<u>(68)</u>
						<u>\$0</u>	<u>(\$562)</u>

HEALTH INSURANCE CREDIT PROGRAM – SOCIAL SERVICE EMPLOYEES
(\$ in Thousands)

Year	Type	Losses (a)	(Gains) (b)	Recognition Period (Years) (c)	Amounts Recognized in OPEB Expense through June 30, 2018 (d) = (a) or (b) / (c)	Deferred Outflows of Resources (a) or (a) - (d)	Deferred Inflows of Resources (b) or (b) - (d)
2016-2017	Experience	\$ 0	\$ 0	5.92	\$ 0	\$ 0	\$ 0
2016-2017	Assumptions	0	(162)	5.92	(27)	0	(135)
2016-2017	Investment	0	(33)	5.00	(7)	<u>0</u>	<u>(26)</u>
						<u>\$0</u>	<u>(\$161)</u>



HEALTH INSURANCE CREDIT PROGRAM – REGISTRARS
(\$ in Thousands)

Year	Type	Losses (a)	(Gains) (b)	Recognition Period (Years) (c)	Amounts Recognized in OPEB Expense through June 30, 2018 (d) = (a) or (b) / (c)	Deferred Outflows of Resources (a) or (a) - (d)	Deferred Inflows of Resources (b) or (b) - (d)
2016-2017	Experience	\$ 0	\$ 0	5.32	\$ 0	\$ 0	\$ 0
2016-2017	Assumptions	0	(10)	5.32	(2)	0	(8)
2016-2017	Investment	0	(1)	1.00	(1)	<u>0</u>	<u>0</u>
						<u>\$0</u>	<u>(\$8)</u>

VIRGINIA SICKNESS AND DISABILITY PROGRAM
(\$ in Thousands)

Year	Type	Losses (a)	(Gains) (b)	Recognition Period (Years) (c)	Amounts Recognized in OPEB Expense through June 30, 2018 (d) = (a) or (b) / (c)	Deferred Outflows of Resources (a) or (a) - (d)	Deferred Inflows of Resources (b) or (b) - (d)
2016-2017	Experience	\$ 0	\$ 0	8.29	\$ 0	\$ 0	\$ 0
2016-2017	Assumptions	0	(17,511)	8.29	(2,112)	0	(15,399)
2016-2017	Investment	0	(20,137)	5.00	(4,027)	<u>0</u>	<u>(16,110)</u>
						<u>\$0</u>	<u>(\$31,509)</u>



VIRGINIA LOCAL DISABILITY PROGRAM – TEACHERS
(\$ in Thousands)

Year	Type	Losses (a)	(Gains) (b)	Recognition Period (Years) (c)	Amounts Recognized in OPEB Expense through June 30, 2018 (d) = (a) or (b) / (c)	Deferred Outflows of Resources (a) or (a) - (d)	Deferred Inflows of Resources (b) or (b) - (d)
2016-2017	Experience	\$ 0	\$ 0	15.90	\$ 0	\$ 0	\$ 0
2016-2017	Assumptions	53	0	15.90	3	50	0
2016-2017	Investment	10	0	5.00	2	<u>8</u>	<u>0</u>
						<u>\$58</u>	<u>\$0</u>

VIRGINIA LOCAL DISABILITY PROGRAM – POLITICAL SUBDIVISIONS
(\$ in Thousands)

Year	Type	Losses (a)	(Gains) (b)	Recognition Period (Years) (c)	Amounts Recognized in OPEB Expense through June 30, 2018 (d) = (a) or (b) / (c)	Deferred Outflows of Resources (a) or (a) - (d)	Deferred Inflows of Resources (b) or (b) - (d)
2016-2017	Experience	\$ 0	\$ 0	10.13	\$ 0	\$ 0	\$ 0
2016-2017	Assumptions	0	(110)	10.13	(11)	0	(99)
2016-2017	Investment	12	0	5.00	2	<u>10</u>	<u>0</u>
						<u>\$10</u>	<u>(\$99)</u>



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

GROUP LIFE INSURANCE PROGRAM

(\$ in Thousands)

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$0	\$33,343
Changes of assumptions	0	77,515
Net difference between projected and actual earnings on plan investments	0	56,630
Employer contributions subsequent to the Measurement Date	<u>0</u>	<u>0</u>
		-
Total	<u>\$0</u>	<u>\$167,488</u>

HEALTH INSURANCE CREDIT PROGRAM – STATE EMPLOYEES

(\$ in Thousands)

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$0	\$0
Changes of assumptions	0	10,260
Net difference between projected and actual earnings on plan investments	0	2,231
Employer contributions subsequent to the Measurement Date	<u>0</u>	<u>0</u>
		-
Total	<u>\$0</u>	<u>\$12,491</u>



HEALTH INSURANCE CREDIT PROGRAM – TEACHERS
(\$ in Thousands)

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$0	\$0
Changes of assumptions	0	13,034
Net difference between projected and actual earnings on plan investments	0	2,290
Employer contributions subsequent to the Measurement Date	<u>0</u>	<u>0</u>
		-
Total	<u>\$0</u>	<u>\$15,324</u>

HEALTH INSURANCE CREDIT PROGRAM – PARTICIPATING LOCAL SUBDIVISIONS
(\$ in Thousands)

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$0	\$0
Changes of assumptions	1	927
Net difference between projected and actual earnings on plan investments	0	719
Employer contributions subsequent to the Measurement Date	<u>0</u>	<u>0</u>
		-
Total	<u>\$1</u>	<u>\$1,646</u>



HEALTH INSURANCE CREDIT PROGRAM – CONSTITUTIONAL OFFICERS
(\$ in Thousands)

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$0	\$0
Changes of assumptions	0	494
Net difference between projected and actual earnings on plan investments	0	68
Employer contributions subsequent to the Measurement Date	<u>0</u>	<u>0</u>
		-
Total	<u>\$0</u>	<u>\$562</u>

HEALTH INSURANCE CREDIT PROGRAM – SOCIAL SERVICE EMPLOYEES
(\$ in Thousands)

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$0	\$0
Changes of assumptions	0	135
Net difference between projected and actual earnings on plan investments	0	26
Employer contributions subsequent to the Measurement Date	<u>0</u>	<u>0</u>
		-
Total	<u>\$0</u>	<u>\$161</u>



HEALTH INSURANCE CREDIT PROGRAM – REGISTRARS
(\$ in Thousands)

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$0	\$0
Changes of assumptions	0	8
Net difference between projected and actual earnings on plan investments	0	0
Employer contributions subsequent to the Measurement Date	<u>0</u>	<u>0</u>
		-
Total	<u>\$0</u>	<u>\$8</u>

VIRGINIA SICKNESS AND DISABILITY PROGRAM
(\$ in Thousands)

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$0	\$0
Changes of assumptions	0	15,399
Net difference between projected and actual earnings on plan investments	0	16,110
Employer contributions subsequent to the Measurement Date	<u>0</u>	<u>0</u>
		-
Total	<u>\$0</u>	<u>\$31,509</u>



VIRGINIA LOCAL DISABILITY PROGRAM – TEACHERS
(\$ in Thousands)

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$0	\$0
Changes of assumptions	50	0
Net difference between projected and actual earnings on plan investments	8	0
Employer contributions subsequent to the Measurement Date	<u>0</u>	<u>0</u>
		-
Total	<u>\$58</u>	<u>\$0</u>

VIRGINIA LOCAL DISABILITY PROGRAM – POLITICAL SUBDIVISIONS
(\$ in Thousands)

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$0	\$0
Changes of assumptions	0	99
Net difference between projected and actual earnings on plan investments	10	0
Employer contributions subsequent to the Measurement Date	<u>0</u>	<u>0</u>
		-
Total	<u>\$10</u>	<u>\$99</u>

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



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

GROUP LIFE INSURANCE PROGRAM
(\$ in Thousands)

Measurement Period Ended June 30:		
2019	\$	(34,498)
2020	\$	(34,498)
2021	\$	(34,498)
2022	\$	(34,500)
2023	\$	(20,341)
Thereafter	\$	(9,153)

HEALTH INSURANCE CREDIT PROGRAM – STATE EMPLOYEES
(\$ in Thousands)

Measurement Period Ended June 30:		
2019	\$	(2,527)
2020	\$	(2,527)
2021	\$	(2,527)
2022	\$	(2,526)
2023	\$	(1,969)
Thereafter	\$	(415)

HEALTH INSURANCE CREDIT PROGRAM – TEACHERS
(\$ in Thousands)

Measurement Period Ended June 30:		
2019	\$	(2,542)
2020	\$	(2,542)
2021	\$	(2,542)
2022	\$	(2,540)
2023	\$	(1,969)
Thereafter	\$	(3,189)



HEALTH INSURANCE CREDIT PROGRAM – PARTICIPATING LOCAL SUBDIVISIONS
(\$ in Thousands)

Measurement Period Ended June 30:		
2019	\$	(360)
2020	\$	(353)
2021	\$	(352)
2022	\$	(341)
2023	\$	(124)
Thereafter	\$	(115)

HEALTH INSURANCE CREDIT PROGRAM – CONSTITUTIONAL OFFICERS
(\$ in Thousands)

Measurement Period Ended June 30:		
2019	\$	(101)
2020	\$	(101)
2021	\$	(101)
2022	\$	(101)
2023	\$	(84)
Thereafter	\$	(74)

HEALTH INSURANCE CREDIT PROGRAM – SOCIAL SERVICE EMPLOYEES
(\$ in Thousands)

Measurement Period Ended June 30:		
2019	\$	(34)
2020	\$	(34)
2021	\$	(34)
2022	\$	(32)
2023	\$	(27)
Thereafter	\$	0



HEALTH INSURANCE CREDIT PROGRAM – REGISTRARS
(\$ in Thousands)

Measurement Period Ended June 30:		
2019	\$	(2)
2020	\$	(2)
2021	\$	(2)
2022	\$	(2)
2023	\$	0
Thereafter	\$	0

VIRGINIA SICKNESS AND DISABILITY PROGRAM
(\$ in Thousands)

Measurement Period Ended June 30:		
2019	\$	(6,139)
2020	\$	(6,139)
2021	\$	(6,139)
2022	\$	(6,141)
2023	\$	(2,112)
Thereafter	\$	(4,839)

VIRGINIA LOCAL DISABILITY PROGRAM – TEACHERS
(\$ in Thousands)

Measurement Period Ended June 30:		
2019	\$	5
2020	\$	5
2021	\$	5
2022	\$	5
2023	\$	3
Thereafter	\$	35



VIRGINIA LOCAL DISABILITY PROGRAM – POLITICAL SUBDIVISIONS
(\$ in Thousands)

Measurement Period Ended June 30:		
2019	\$	(9)
2020	\$	(9)
2021	\$	(9)
2022	\$	(7)
2023	\$	(11)
Thereafter	\$	(44)

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



SECTION IV – REQUIRED SUPPLEMENTARY INFORMATION

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

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

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

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

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

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

Paragraph 97(a)(2): The employers do not have a special funding situation; therefore, paragraph 81(a)(2) does not apply.

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

Changes of benefit terms: There have been no significant changes to the System benefit provisions since the prior actuarial valuation. A hybrid plan with changes to the defined benefit plan structure and a new defined contribution component was adopted in 2012. The hybrid plan applies to most new employees hired on or after January 1, 2014 and not covered by enhanced hazardous duty benefits. Some of the Political Subdivision plans have made changes to the benefits provided to members in hazardous duty positions. In aggregate the impact of these changes on the Political Subdivision plans is not significant.

Changes of assumption: VRS adopted updated assumptions based on the experience study for the period June 30, 2012 to June 30, 2016. The changes are summarized in the tables below.



Summary of Assumption Changes for State Level Plans

System	Assumption	Description
State	1. Mortality Rates (Pre-retirement, post-retirement healthy and disabled)	Update to a more current mortality table - RP-2014 projected to 2020
	2. Retirement Rates	Lowered rates at older ages and changed final retirement age from 70 to 75
	3. Withdrawal Rates	Adjusted rates to better fit experience at each year age and service through 9 years of service
	4. Disability Rates	Adjusted rates to better match experience
	5. Salary Scale	No change
	6. Line of Duty Disability	Increase rate from 14% to 25%
Teachers	1. Mortality Rates (Pre-retirement, post-retirement healthy and disabled)	Update to a more current mortality table - RP-2014 projected to 2020
	2. Retirement Rates	Lowered rates at older ages and changed final retirement age from 70 to 75
	3. Withdrawal Rates	Adjusted rates to better fit experience at each year age and service through 9 years of service
	4. Disability Rates	Adjusted rates to better match experience
	5. Salary Scale	No change
	6. Line of Duty Disability	Increase rate from 60% to 85%
SPORS	1. Mortality Rates (Pre-retirement, post-retirement healthy and disabled)	Update to a more current mortality table - RP-2014 projected to 2020 and reduced margin for future improvement in accordance with experience
	2. Retirement Rates	Increased age 50 rates, and lowered rates at older ages
	3. Withdrawal Rates	Adjusted rates to better match experience
	4. Disability Rates	Adjusted rates to better match experience
	5. Salary Increases	No change
	6. Line of Duty Disability	Increase rate from 60% to 85%
VaLORS	1. Mortality Rates (Pre-retirement, post-retirement healthy and disabled)	Update to a more current mortality table - RP-2014 projected to 2020 and reduced margin for future improvement in accordance with experience
	2. Retirement Rates	Increased age 50 rates, and lowered rates at older ages
	3. Withdrawal Rates	Adjusted rates to better fit experience at each year age and service through 9 years of service
	4. Disability Rates	Adjusted rates to better match experience
	5. Salary Increases	No change
	6. Line of Duty Disability	Decrease rate from 50% to 35%
JRS	1. Mortality Rates (Pre-retirement, post-retirement healthy and disabled)	Update to a more current mortality table - RP-2014 projected to 2020
	2. Retirement Rates	Decreased rates at first retirement eligibility
	3. Withdrawal Rates	No change
	4. Disability Rates	Removed disability rates
	5. Salary Increases	No change



Summary of Assumption Changes for Political Subdivisions

System	Assumption	Description
Locals Largest 10 (Non-Hazardous Duty)	1. Mortality Rates (Pre-retirement, post-retirement healthy and disabled)	Update to a more current mortality table - RP-2014 projected to 2020
	2. Retirement Rates	Lowered rates at older ages and changed final retirement age from 70 to 75
	3. Withdrawal Rates	Adjusted rates to better fit experience at each year age and service through 9 years of service
	4. Disability Rates	Lowered rates
	5. Salary Increases	No change
	6. Line of Duty Disability	Increase rate from 14% to 20%
Locals Largest 10 (Hazardous Duty)	1. Mortality Rates (Pre-retirement, post-retirement healthy and disabled)	Update to a more current mortality table - RP-2014 projected to 2020 and reduced margin for future improvement in accordance with experience
	2. Retirement Rates	Lowered rates at older ages
	3. Withdrawal Rates	Adjusted rates to better match experience
	4. Disability Rates	Increased rates
	5. Salary Increases	No change
	6. Line of Duty Disability	Increase rate from 60% to 70%
Locals Non10 Largest (Non-Hazardous Duty)	1. Mortality Rates (Pre-retirement, post-retirement healthy and disabled)	Update to a more current mortality table - RP-2014 projected to 2020
	2. Retirement Rates	Lowered rates at older ages and changed final retirement age from 70 to 75
	3. Withdrawal Rates	Adjusted rates to better fit experience at each year age and service through 9 years of service
	4. Disability Rates	Lowered rates
	5. Salary Increases	No change
	6. Line of Duty Disability	Increase rate from 14% to 15%
Locals Non10 Largest (Hazardous Duty)	1. Mortality Rates (Pre-retirement, post-retirement healthy and disabled)	Update to a more current mortality table - RP-2014 projected to 2020 and reduced margin for future improvement in accordance with experience
	2. Retirement Rates	Increased age 50 rates, and lowered rates at older ages
	3. Withdrawal Rates	Adjusted rates to better fit experience at each year age and service through 9 years of service
	4. Disability Rates	Adjusted rates to better match experience
	5. Salary Increases	No change
	6. Line of Duty Disability	Decrease rate from 60% to 45%



Method and assumptions used in calculations of actuarially determined contributions. The system is funded with fixed contribution rates for the state and with varying contributions for employees based on their job and personal elections. The Actuarially Determined Contributions in the *Schedule of Employer Contributions* are calculated as of the beginning of the fiscal year in which contributions are reported.

The following actuarial methods and assumptions (from the July 1, 2016 actuarial valuation) were used to determine the Actuarially Determined Contributions reported for Fiscal Year End 2017 in that schedule:

Actuarial cost method	Entry age normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	27 years, 20 years, 19 years, 18 years
Asset valuation method	5-year moving average
Inflation	2.50 percent
Salary increases, including inflation	State Employees: 3.50 percent - 5.35 percent Teachers: 3.50 percent – 5.95 percent State Police: 3.50 percent – 4.75 percent Judicial: 4.50 percent VaLORS: 3.50 percent – 4.75 percent Political Subdivisions: General Employees: 3.50 percent – 5.35 percent Public Safety: 3.50 percent – 4.75 percent
Investment rate of return, net of investment expense, including price inflation	7.00 percent
Healthcare Cost Trend Rate	N/A



SECTION V – OPEB EXPENSE

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

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

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

Benefit changes, which are reflected immediately in OE, can be positive, if there is a benefit improvement for existing plan members, or negative if there is a benefit reduction. For the year ended June 30, 2017 there were no benefit changes to be recognized.

The next item to be recognized is the portion of current year changes in TOL due to actual versus expected experience for the year. The portion to recognize in the current year is determined by spreading the total change over the average expected remaining service life of the entire plan membership. The remaining service life of active members is the average number of years the active members are expected to remain active. For the year ended June 30, 2017, this number is 9.53 for the Group Life Insurance Program, 8.88 for the Health Insurance Credit Program – State Employees, 10.91 for the Health Insurance Credit Program – Teachers, 8.08 for the Health Insurance Credit Program – Participating Local Subdivisions, 8.66 for the Health Insurance Credit Program – Constitutional Officers, 7.99 for the Health Insurance Credit Program – Social Service Employees, 6.85 for the Health Insurance Credit Program – Registrars, 8.79 for the Virginia Sickness and Disability Program, 15.90 for the Virginia Local Disability Program – Teachers, and 10.13 for the Virginia Local Disability Program – Political Subdivisions. The remaining service life of the inactive members is, of course, zero. The figure to use for the amortization is the weighted average of these two amounts, or 6.45 for the Group Life Insurance Program, 6.21 for the Health Insurance Credit Program – State Employees, 7.62 for the Health Insurance Credit Program – Teachers, 6.60 for the Health Insurance Credit Program – Participating Local Subdivisions, 6.86 for the Health Insurance Credit Program – Constitutional Officers, 5.92 for the Health Insurance Credit Program – Social Service Employees, 5.32 for the Health Insurance Credit Program – Registrars, 8.29 for the Virginia Sickness and Disability Program, 15.90 for the Virginia Local Disability Program – Teachers, and 10.13 for the Virginia Local Disability Program – Political Subdivisions. The calculations are shown in the following tables. For the Political Subdivision plans, the average expected remaining service life of the plan membership varies by plan and is presented in the individual GASB 75 reports for each plan, if applicable.



GROUP LIFE INSURANCE PROGRAM

Category	Number	Average Years of Working Lifetime
	(1)	(2)
a. Active Members	362,678	9.53
b. Inactive Members	173,134	0.00
c. Total	535,812	
Weighted Average Years of Working Lifetime [(a1 * a2) + (b1 * b2)]/c1		6.45

HEALTH INSURANCE CREDIT PROGRAM – STATE EMPLOYEES

Category	Number	Average Years of Working Lifetime
	(1)	(2)
a. Active Members	107,840	8.88
b. Inactive Members	46,354	0.00
c. Total	154,194	
Weighted Average Years of Working Lifetime [(a1 * a2) + (b1 * b2)]/c1		6.21

HEALTH INSURANCE CREDIT PROGRAM – TEACHERS

Category	Number	Average Years of Working Lifetime
	(1)	(2)
a. Active Members	149,018	10.91
b. Inactive Members	64,327	0.00
c. Total	213,345	
Weighted Average Years of Working Lifetime [(a1 * a2) + (b1 * b2)]/c1		7.62

HEALTH INSURANCE CREDIT PROGRAM – CONSTITUTIONAL OFFICERS

Category	Number	Average Years of Working Lifetime
	(1)	(2)
a. Active Members	12,372	8.66
b. Inactive Members	3,245	0.00
c. Total	15,617	
Weighted Average Years of Working Lifetime [(a1 * a2) + (b1 * b2)]/c1		6.86



HEALTH INSURANCE CREDIT PROGRAM – SOCIAL SERVICE EMPLOYEES

Category	Number	Average Years of Working Lifetime
	(1)	(2)
a. Active Members	5,418	7.99
b. Inactive Members	1,894	0.00
c. Total	7,312	
Weighted Average Years of Working Lifetime [(a1 * a2) + (b1 * b2)]/c1		5.92

HEALTH INSURANCE CREDIT PROGRAM – REGISTRARS

Category	Number	Average Years of Working Lifetime
	(1)	(2)
a. Active Members	216	6.85
b. Inactive Members	62	0.00
c. Total	278	
Weighted Average Years of Working Lifetime [(a1 * a2) + (b1 * b2)]/c1		5.32

VIRGINIA SICKNESS AND DISABILITY PROGRAM

Category	Number	Average Years of Working Lifetime
	(1)	(2)
a. Active Members	75,410	8.79
b. Inactive Members	4,520	0.00
c. Total	79,930	
Weighted Average Years of Working Lifetime [(a1 * a2) + (b1 * b2)]/c1		8.29

VIRGINIA LOCAL DISABILITY PROGRAM – TEACHERS

Category	Number	Average Years of Working Lifetime
	(1)	(2)
a. Active Members	5,001	15.90
b. Inactive Members	1	0.00
c. Total	5,002	
Weighted Average Years of Working Lifetime [(a1 * a2) + (b1 * b2)]/c1		15.90



VIRGINIA LOCAL DISABILITY PROGRAM – POLITICAL SUBDIVISIONS

Category	Number	Average Years of Working Lifetime
	(1)	(2)
a. Active Members	4,675	10.13
b. Inactive Members	0	0.00
c. Total	4,675	
Weighted Average Years of Working Lifetime [(a1 * a2) + (b1 * b2)]/c1		10.13

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

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



GROUP LIFE INSURANCE PROGRAM
(\$ in Thousands)

		Investment Earnings (Gain) Loss as of June 30, 2017
a. Expected asset return rate		7.00%
b. Beginning of year market value of assets	\$	1,224,926
c. End of year market value of assets	\$	1,437,586
d. Expected return on market value of assets, (a) * (b)		85,745
External cash flow		
Contributions - employer	\$	94,082
Contributions - member		146,002
Benefit payments		(184,092)
Administrative expense		(31)
Other		<u>(1,731)</u>
e. Total external cash flow	\$	54,230
f. Expected return on external cash flow, (a) * 0.5 * (e)		1,898
g. Projected earnings for plan year, (d) + (f)	\$	87,643
h. Net investment income, (c) - (b) - (e)	\$	158,430
i. Investment earnings (gain) loss, (g) - (h)	\$	(70,787)



HEALTH INSURANCE CREDIT PROGRAM – STATE EMPLOYEES
(\$ in Thousands)

		Investment Earnings (Gain) Loss as of June 30, 2017
a. Expected asset return rate		7.00%
b. Beginning of year market value of assets	\$	68,685
c. End of year market value of assets	\$	79,516
d. Expected return on market value of assets, (a) * (b)		4,808
External cash flow		
Contributions - employer	\$	75,058
Contributions - member		0
Benefit payments		(71,256)
Administrative expense		(131)
Other		<u>(546)</u>
e. Total external cash flow	\$	3,125
f. Expected return on external cash flow, (a) * 0.5 * (e)		109
g. Projected earnings for plan year, (d) + (f)	\$	4,917
h. Net investment income, (c) - (b) - (e)	\$	7,706
i. Investment earnings (gain) loss, (g) - (h)	\$	(2,789)



HEALTH INSURANCE CREDIT PROGRAM – TEACHERS
(\$ in Thousands)

		Investment Earnings (Gain) Loss as of June 30, 2017
a. Expected asset return rate		7.00%
b. Beginning of year market value of assets	\$	82,854
c. End of year market value of assets	\$	96,091
d. Expected return on market value of assets, (a) * (b)		5,800
External cash flow		
Contributions - employer	\$	87,613
Contributions - member		0
Benefit payments		(83,510)
Administrative expense		(120)
Other		<u>436</u>
e. Total external cash flow	\$	4,419
f. Expected return on external cash flow, (a) * 0.5 * (e)		155
g. Projected earnings for plan year, (d) + (f)	\$	5,955
h. Net investment income, (c) - (b) - (e)	\$	8,818
i. Investment earnings (gain) loss, (g) - (h)	\$	(2,863)



HEALTH INSURANCE CREDIT PROGRAM – PARTICIPATING LOCAL SUBDIVISIONS
(\$ in Thousands)

		Investment Earnings (Gain) Loss as of June 30, 2017
a. Expected asset return rate		7.00%
b. Beginning of year market value of assets	\$	19,337
c. End of year market value of assets	\$	22,167
d. Expected return on market value of assets, (a) * (b)		1,354
External cash flow		
Contributions - employer	\$	2,165
Contributions - member		0
Benefit payments		(1,683)
Administrative expense		(37)
Other		<u>113</u>
e. Total external cash flow	\$	558
f. Expected return on external cash flow, (a) * 0.5 * (e)		20
g. Projected earnings for plan year, (d) + (f)	\$	1,373
h. Net investment income, (c) - (b) - (e)	\$	2,272
i. Investment earnings (gain) loss, (g) - (h)	\$	(899)



HEALTH INSURANCE CREDIT PROGRAM – CONSTITUTIONAL OFFICERS
(\$ in Thousands)

		Investment Earnings (Gain) Loss as of June 30, 2017
a. Expected asset return rate		7.00%
b. Beginning of year market value of assets	\$	1,479
c. End of year market value of assets	\$	2,427
d. Expected return on market value of assets, (a) * (b)		104
External cash flow		
Contributions - employer	\$	2,320
Contributions - member		0
Benefit payments		(1,568)
Administrative expense		(4)
Other		<u>(15)</u>
e. Total external cash flow	\$	733
f. Expected return on external cash flow, (a) * 0.5 * (e)		26
g. Projected earnings for plan year, (d) + (f)	\$	130
h. Net investment income, (c) - (b) - (e)	\$	215
i. Investment earnings (gain) loss, (g) - (h)	\$	(85)



HEALTH INSURANCE CREDIT PROGRAM – SOCIAL SERVICE EMPLOYEES
(\$ in Thousands)

		Investment Earnings (Gain) Loss as of June 30, 2017
a. Expected asset return rate		7.00%
b. Beginning of year market value of assets	\$	861
c. End of year market value of assets	\$	1,091
d. Expected return on market value of assets, (a) * (b)		60
External cash flow		
Contributions - employer	\$	1,069
Contributions - member		0
Benefit payments		(928)
Administrative expense		(2)
Other		<u>(7)</u>
e. Total external cash flow	\$	132
f. Expected return on external cash flow, (a) * 0.5 * (e)		5
g. Projected earnings for plan year, (d) + (f)	\$	65
h. Net investment income, (c) - (b) - (e)	\$	98
i. Investment earnings (gain) loss, (g) - (h)	\$	(33)



HEALTH INSURANCE CREDIT PROGRAM – REGISTRARS
(\$ in Thousands)

		Investment Earnings (Gain) Loss as of June 30, 2017
a. Expected asset return rate		7.00%
b. Beginning of year market value of assets	\$	11
c. End of year market value of assets	\$	34
d. Expected return on market value of assets, (a) * (b)		1
External cash flow		
Contributions - employer	\$	47
Contributions - member		0
Benefit payments		(27)
Administrative expense		0
Other		<u>0</u>
e. Total external cash flow	\$	20
f. Expected return on external cash flow, (a) * 0.5 * (e)		1
g. Projected earnings for plan year, (d) + (f)	\$	2
h. Net investment income, (c) - (b) - (e)	\$	3
i. Investment earnings (gain) loss, (g) - (h)	\$	(1)



VIRGINIA SICKNESS AND DISABILITY PROGRAM
(\$ in Thousands)

		Investment Earnings (Gain) Loss as of June 30, 2017
a. Expected asset return rate		7.00%
b. Beginning of year market value of assets	\$	407,826
c. End of year market value of assets	\$	442,334
d. Expected return on market value of assets, (a) * (b)		28,548
External cash flow		
Contributions - employer	\$	24,130
Contributions - member		0
Benefit payments		(30,056)
Administrative expense		(7,718)
Other		<u>(54)</u>
e. Total external cash flow	\$	(13,698)
f. Expected return on external cash flow, (a) * 0.5 * (e)		(479)
g. Projected earnings for plan year, (d) + (f)	\$	28,069
h. Net investment income, (c) - (b) - (e)	\$	48,206
i. Investment earnings (gain) loss, (g) - (h)	\$	(20,137)



VIRGINIA LOCAL DISABILITY PROGRAM – TEACHERS
(\$ in Thousands)

		Investment Earnings (Gain) Loss as of June 30, 2017
a. Expected asset return rate		7.00%
b. Beginning of year market value of assets	\$	0
c. End of year market value of assets	\$	279
d. Expected return on market value of assets, (a) * (b)		0
External cash flow		
Contributions - employer	\$	589
Contributions - member		0
Benefit payments		(36)
Administrative expense		(568)
Other		<u>294</u>
e. Total external cash flow	\$	279
f. Expected return on external cash flow, (a) * 0.5 * (e)		10
g. Projected earnings for plan year, (d) + (f)	\$	10
h. Net investment income, (c) - (b) - (e)	\$	0
i. Investment earnings (gain) loss, (g) - (h)	\$	10



VIRGINIA LOCAL DISABILITY PROGRAM – POLITICAL SUBDIVISIONS
(\$ in Thousands)

		Investment Earnings (Gain) Loss as of June 30, 2017
a. Expected asset return rate		7.00%
b. Beginning of year market value of assets	\$	0
c. End of year market value of assets	\$	351
d. Expected return on market value of assets, (a) * (b)		0
External cash flow		
Contributions - employer	\$	740
Contributions - member		0
Benefit payments		(44)
Administrative expense		(715)
Other		<u>370</u>
e. Total external cash flow	\$	351
f. Expected return on external cash flow, (a) * 0.5 * (e)		12
g. Projected earnings for plan year, (d) + (f)	\$	12
h. Net investment income, (c) - (b) - (e)	\$	0
i. Investment earnings (gain) loss, (g) - (h)	\$	12

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

The calculation of the collective OPEB Expense for the year ended June 30, 2017 is shown in the following table. The allocation of OPEB Expense for the Political Subdivision plans and for the cost-sharing employers is provided in Schedule B.



Collective OPEB Expense

GROUP LIFE INSURANCE PROGRAM (\$ in Thousands)

OPEB Expense For Year Ending June 30, 2018		
Service Cost at end of year	\$	81,479
Interest on the Total OPEB Liability		201,770
Current-period benefit changes		0
Expensed portion of current-period difference between expected and actual experience in the Total OPEB Liability		(6,118)
Expensed portion of current-period changes of assumptions or other inputs		(14,223)
Employee contributions		(146,002)
Projected earnings on plan investments		(87,643)
Expensed portion of current-period differences between projected and actual earnings on plan investments		(14,157)
Administrative expense		31
Other		1,731
Recognition of beginning Deferred Outflows of Resources as OPEB Expense		0
Recognition of beginning Deferred Inflows of Resources as OPEB Expense		0
OPEB Expense	\$	16,868



HEALTH INSURANCE CREDIT PROGRAM – STATE EMPLOYEES
(\$ in Thousands)

OPEB Expense For Year Ending June 30, 2018		
Service Cost at end of year	\$	19,231
Interest on the Total OPEB Liability		66,641
Current-period benefit changes		0
Expensed portion of current-period difference between expected and actual experience in the Total OPEB Liability		0
Expensed portion of current-period changes of assumptions or other inputs		(1,969)
Employee contributions		0
Projected earnings on plan investments		(4,917)
Expensed portion of current-period differences between projected and actual earnings on plan investments		(558)
Administrative expense		131
Other		546
Recognition of beginning Deferred Outflows of Resources as OPEB Expense		0
Recognition of beginning Deferred Inflows of Resources as OPEB Expense		<u>0</u>
OPEB Expense	\$	79,105



HEALTH INSURANCE CREDIT PROGRAM – TEACHERS
(\$ in Thousands)

OPEB Expense For Year Ending June 30, 2018		
Service Cost at end of year	\$	20,351
Interest on the Total OPEB Liability		91,661
Current-period benefit changes		0
Expensed portion of current-period difference between expected and actual experience in the Total OPEB Liability		0
Expensed portion of current-period changes of assumptions or other inputs		(1,969)
Employee contributions		0
Projected earnings on plan investments		(5,955)
Expensed portion of current-period differences between projected and actual earnings on plan investments		(573)
Administrative expense		120
Other		(436)
Recognition of beginning Deferred Outflows of Resources as OPEB Expense		0
Recognition of beginning Deferred Inflows of Resources as OPEB Expense		<u>0</u>
OPEB Expense	\$	103,199



HEALTH INSURANCE CREDIT PROGRAM – PARTICIPATING LOCAL SUBDIVISIONS
(\$ in Thousands)

OPEB Expense For Year Ending June 30, 2018	
Service Cost at end of year	\$ 991
Interest on the Total OPEB Liability	2,594
Current-period benefit changes	0
Expensed portion of current-period difference between expected and actual experience in the Total OPEB Liability	0
Expensed portion of current-period changes of assumptions or other inputs	(188)
Employee contributions	0
Projected earnings on plan investments	(1,373)
Expensed portion of current-period differences between projected and actual earnings on plan investments	(180)
Administrative expense	37
Other	(113)
Recognition of beginning Deferred Outflows of Resources as OPEB Expense	0
Recognition of beginning Deferred Inflows of Resources as OPEB Expense	<u>0</u>
OPEB Expense	\$ 1,768



HEALTH INSURANCE CREDIT PROGRAM – CONSTITUTIONAL OFFICERS
(\$ in Thousands)

OPEB Expense For Year Ending June 30, 2018		
Service Cost at end of year	\$	671
Interest on the Total OPEB Liability		1,890
Current-period benefit changes		0
Expensed portion of current-period difference between expected and actual experience in the Total OPEB Liability		0
Expensed portion of current-period changes of assumptions or other inputs		(84)
Employee contributions		0
Projected earnings on plan investments		(130)
Expensed portion of current-period differences between projected and actual earnings on plan investments		(17)
Administrative expense		4
Other		15
Recognition of beginning Deferred Outflows of Resources as OPEB Expense		0
Recognition of beginning Deferred Inflows of Resources as OPEB Expense		<u>0</u>
OPEB Expense	\$	2,349



HEALTH INSURANCE CREDIT PROGRAM – SOCIAL SERVICE EMPLOYEES
(\$ in Thousands)

OPEB Expense For Year Ending June 30, 2018		
Service Cost at end of year	\$	263
Interest on the Total OPEB Liability		928
Current-period benefit changes		0
Expensed portion of current-period difference between expected and actual experience in the Total OPEB Liability		0
Expensed portion of current-period changes of assumptions or other inputs		(27)
Employee contributions		0
Projected earnings on plan investments		(65)
Expensed portion of current-period differences between projected and actual earnings on plan investments		(7)
Administrative expense		2
Other		7
Recognition of beginning Deferred Outflows of Resources as OPEB Expense		0
Recognition of beginning Deferred Inflows of Resources as OPEB Expense		<u>0</u>
OPEB Expense	\$	1,101



HEALTH INSURANCE CREDIT PROGRAM – REGISTRARS
(\$ in Thousands)

OPEB Expense For Year Ending June 30, 2018		
Service Cost at end of year	\$	12
Interest on the Total OPEB Liability		35
Current-period benefit changes		0
Expensed portion of current-period difference between expected and actual experience in the Total OPEB Liability		0
Expensed portion of current-period changes of assumptions or other inputs		(2)
Employee contributions		0
Projected earnings on plan investments		(2)
Expensed portion of current-period differences between projected and actual earnings on plan investments		(1)
Administrative expense		0
Other		0
Recognition of beginning Deferred Outflows of Resources as OPEB Expense		0
Recognition of beginning Deferred Inflows of Resources as OPEB Expense		0
OPEB Expense	\$	42



VIRGINIA SICKNESS AND DISABILITY PROGRAM
(\$ in Thousands)

OPEB Expense For Year Ending June 30, 2018		
Service Cost at end of year	\$	27,884
Interest on the Total OPEB Liability		15,810
Current-period benefit changes		0
Expensed portion of current-period difference between expected and actual experience in the Total OPEB Liability		0
Expensed portion of current-period changes of assumptions or other inputs		(2,112)
Employee contributions		0
Projected earnings on plan investments		(28,069)
Expensed portion of current-period differences between projected and actual earnings on plan investments		(4,027)
Administrative expense		7,718
Other		54
Recognition of beginning Deferred Outflows of Resources as OPEB Expense		0
Recognition of beginning Deferred Inflows of Resources as OPEB Expense		0
OPEB Expense	\$	17,258



VIRGINIA LOCAL DISABILITY PROGRAM – TEACHERS
(\$ in Thousands)

OPEB Expense For Year Ending June 30, 2018		
Service Cost at end of year	\$	389
Interest on the Total OPEB Liability		29
Current-period benefit changes		0
Expensed portion of current-period difference between expected and actual experience in the Total OPEB Liability		0
Expensed portion of current-period changes of assumptions or other inputs		3
Employee contributions		0
Projected earnings on plan investments		(10)
Expensed portion of current-period differences between projected and actual earnings on plan investments		2
Administrative expense		568
Other		(294)
Recognition of beginning Deferred Outflows of Resources as OPEB Expense		0
Recognition of beginning Deferred Inflows of Resources as OPEB Expense		<u>0</u>
OPEB Expense	\$	687



VIRGINIA LOCAL DISABILITY PROGRAM – POLITICAL SUBDIVISIONS
(\$ in Thousands)

OPEB Expense For Year Ending June 30, 2018		
Service Cost at end of year	\$	664
Interest on the Total OPEB Liability		25
Current-period benefit changes		0
Expensed portion of current-period difference between expected and actual experience in the Total OPEB Liability		0
Expensed portion of current-period changes of assumptions or other inputs		(11)
Employee contributions		0
Projected earnings on plan investments		(12)
Expensed portion of current-period differences between projected and actual earnings on plan investments		2
Administrative expense		715
Other		(370)
Recognition of beginning Deferred Outflows of Resources as OPEB Expense		0
Recognition of beginning Deferred Inflows of Resources as OPEB Expense		<u>0</u>
OPEB Expense	\$	1,013

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



Group Life Insurance Cost Sharing Plan					
Employer Code	Employer	2016	2016	2017	2017
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
11111	Supreme Court - Judges	\$ 6,427	0.00745%	\$ 7,067	0.00737%
11113	Circuit Courts - Judges	125,250	0.14520%	137,289	0.14314%
11114	General District Courts - Judges	84,952	0.09849%	93,307	0.09728%
11115	Juvenile and Domestic Relations District Courts - Judges	89,067	0.10326%	95,640	0.09971%
11125	Virginia Court of Appeals - Judges	9,234	0.01071%	10,112	0.01054%
11171	State Corporation Commission - Commissioners	2,450	0.00284%	2,664	0.00277%
11191	VA Worker's Compensation Comm. - Commissioners	2,402	0.00279%	2,322	0.00242%
21156	Department of State Police - Troopers	550,573	0.63830%	581,249	0.60600%
30100	Senate	28,926	0.03353%	32,034	0.03340%
30101	House of Delegates	48,235	0.05592%	54,488	0.05681%
30103	Magistrate System	87,619	0.10158%	96,392	0.10050%
30107	Division of Legislative Services	27,029	0.03134%	29,704	0.03097%
30109	Division of Legislative Automated Systems	7,395	0.00857%	7,702	0.00803%
30110	Joint Legislative Audit and Review Commission	11,182	0.01296%	12,204	0.01272%
30111	Supreme Court	84,520	0.09799%	92,917	0.09687%
30112	Judicial Inquiry and Review Commission	1,800	0.00209%	1,858	0.00194%
30114	General District Courts	145,507	0.16869%	155,749	0.16238%
30115	Juvenile and Domestic Relations District Courts	85,801	0.09947%	92,858	0.09681%
30116	Combined District Courts	30,192	0.03500%	32,688	0.03408%
30117	Virginia State Bar	30,990	0.03593%	33,877	0.03532%
30119	Office of the Lieutenant Governor	787	0.00091%	836	0.00087%
30121	Office of the Governor	13,647	0.01582%	14,709	0.01534%
30122	Department of Planning and Budget	18,627	0.02160%	19,380	0.02021%
30123	Department of Military Affairs	61,915	0.07178%	67,406	0.07028%
30125	Virginia Court of Appeals	17,474	0.02026%	19,403	0.02023%
30127	Department of Emergency Management	28,404	0.03293%	39,299	0.04097%
30128	Virginia Veterans Care Center	37,368	0.04332%	40,990	0.04274%
30129	Department of Human Resource Management	33,427	0.03875%	37,321	0.03891%
30132	State Board of Elections	7,802	0.00905%	12,163	0.01268%
30133	Auditor of Public Accounts	37,834	0.04386%	43,043	0.04488%
30136	Virginia Information Technologies Agency (VITA)	88,565	0.10268%	99,325	0.10355%
30140	Department of Criminal Justice Services	29,589	0.03430%	32,757	0.03415%
30141	Office of the Attorney General and Department of Law	136,530	0.15828%	148,101	0.15441%
30143	Office of the Attorney General - Division of Debt Collection	6,479	0.00751%	6,726	0.00701%
30146	Science Museum of Virginia	15,724	0.01823%	17,502	0.01825%
30147	Office of the State Inspector General	12,941	0.01500%	13,450	0.01402%
30148	Virginia Commission for the Arts	1,352	0.00157%	1,347	0.00140%
30151	Department of Accounts	49,137	0.05697%	55,731	0.05810%
30152	Department of the Treasury	32,319	0.03747%	34,872	0.03636%
30154	Department of Motor Vehicles	418,775	0.48550%	451,176	0.47039%
30156	Department of State Police	157,230	0.18228%	171,632	0.17894%
30157	Compensation Board	4,712	0.00546%	4,663	0.00486%
30160	Virginia Criminal Sentencing Commission	2,981	0.00345%	3,211	0.00335%
30161	Department of Taxation	211,944	0.24571%	234,550	0.24454%
30162	Department of Accounts - Transfer Payments (CHRF)	456	0.00053%	509	0.00053%
30165	Department of Housing and Community Development	27,500	0.03188%	30,501	0.03180%
30166	Secretary of the Commonwealth	4,027	0.00467%	4,509	0.00470%
30171	State Corporation Commission	208,164	0.24133%	236,791	0.24687%
30172	State Lottery Department	88,830	0.10298%	97,610	0.10177%
30174	Virginia College Savings Plan	33,690	0.03906%	37,830	0.03944%
30180	Secretary of Administration	3,707	0.00430%	3,939	0.00411%
30181	Department of Labor and Industry	36,416	0.04222%	40,683	0.04242%
30182	Virginia Employment Commission	159,367	0.18476%	166,820	0.17392%
30183	Secretary of Natural Resources	2,096	0.00243%	2,427	0.00253%

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



		Group Life Insurance Cost Sharing Plan			
Employer Code	Employer	2016	2016	2017	2017
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
30184	Secretary of Technology	1,576	0.00183%	1,602	0.00167%
30185	Secretary of Education	2,168	0.00251%	2,308	0.00241%
30186	Secretary of Transportation	2,980	0.00345%	3,284	0.00342%
30187	Secretary of Public Safety	3,433	0.00398%	3,123	0.00325%
30188	Secretary of Health and Human Resources	2,149	0.00249%	2,395	0.00250%
30190	Secretary of Finance	1,911	0.00221%	1,716	0.00179%
30191	Virginia Workers' Compensation Commission	80,622	0.09347%	89,364	0.09317%
30192	Secretary of Commerce and Trade	1,947	0.00226%	2,061	0.00215%
30193	Secretary of Agriculture and Forestry	1,374	0.00159%	1,468	0.00153%
30194	Department of General Services	158,665	0.18395%	172,591	0.17994%
30199	Department of Conservation and Recreation	102,098	0.11837%	114,309	0.11918%
30200	Office of Children's Services	3,602	0.00417%	4,664	0.00486%
30201	Department of Education - Central Office Operations	92,736	0.10751%	104,386	0.10883%
30202	The Library of Virginia	30,142	0.03495%	32,961	0.03436%
30203	Woodrow Wilson Rehabilitation Center	57,701	0.06690%	64,072	0.06680%
30204	The College of William and Mary	689,723	0.79962%	776,006	0.80905%
30207	University of Virginia - Academic Division	1,323,318	1.53418%	1,521,176	1.58596%
30208	Virginia Polytechnic Institute and State University	2,454,847	2.84600%	2,743,747	2.86058%
30209	University of Virginia Medical Center	160,304	0.18585%	178,072	0.18565%
30211	Virginia Military Institute	138,663	0.16076%	151,787	0.15825%
30212	Virginia State University	191,607	0.22214%	206,444	0.21524%
30213	Norfolk State University	230,174	0.26685%	249,250	0.25986%
30214	Longwood University	204,939	0.23759%	225,694	0.23530%
30215	University of Mary Washington	199,271	0.23102%	217,168	0.22641%
30216	James Madison University	807,398	0.93604%	908,277	0.94696%
30217	Radford University	341,498	0.39591%	383,735	0.40007%
30218	Virginia School for Deaf and Blind	27,536	0.03192%	29,324	0.03057%
30221	Old Dominion University	747,010	0.86603%	824,170	0.85926%
30222	Department of Professional and Occupational Regulation	48,121	0.05579%	50,885	0.05305%
30223	Department of Health Professions	62,806	0.07281%	69,298	0.07225%
30226	Board of Accountancy	3,342	0.00387%	3,826	0.00399%
30233	Board of Bar Examiners	2,776	0.00322%	2,952	0.00308%
30234	Cooperative Extension and Agricultural Research Service	19,566	0.02268%	21,730	0.02265%
30236	Virginia Commonwealth University	1,963,481	2.27635%	2,181,646	2.27455%
30238	Virginia Museum of Fine Arts	47,337	0.05488%	53,809	0.05610%
30239	Frontier Culture Museum of Virginia	5,860	0.00679%	6,640	0.00692%
30241	Richard Bland College	27,157	0.03148%	35,641	0.03716%
30242	Christopher Newport University	238,873	0.27693%	263,158	0.27436%
30245	State Council of Higher Education for Virginia	15,112	0.01752%	17,438	0.01818%
30246	University of Virginia's College at Wise	41,835	0.04850%	45,421	0.04736%
30247	George Mason University	1,432,977	1.66131%	1,581,351	1.64869%
30261	Virginia Community College System - Central Office Operations	79,460	0.09212%	97,324	0.10147%
30262	Department of Rehabilitative Services	233,197	0.27035%	254,671	0.26551%
30263	Virginia Rehabilitation Center for the Blind and Vision Impaired	4,684	0.00543%	5,895	0.00614%
30268	Virginia Institute of Marine Science	99,113	0.11491%	108,249	0.11286%
30275	New River Community College	37,750	0.04377%	40,388	0.04211%
30276	Southside Virginia Community College	49,424	0.05730%	48,420	0.05048%
30277	Paul D. Camp Community College	16,562	0.01920%	17,069	0.01780%
30278	Rappahannock Community College	28,172	0.03266%	30,462	0.03176%
30279	Danville Community College	38,538	0.04468%	40,433	0.04215%
30280	Northern Virginia Community College	573,617	0.66501%	583,602	0.60845%
30282	Piedmont Virginia Community College	50,353	0.05838%	56,048	0.05843%
30283	J. Sargeant Reynolds Community College	123,407	0.14307%	126,882	0.13228%
30284	Eastern Shore Community College	12,904	0.01496%	14,802	0.01543%

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



		Group Life Insurance Cost Sharing Plan			
Employer Code	Employer	2016	2016	2017	2017
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
30285	Patrick Henry Community College	41,609	0.04824%	48,626	0.05070%
30286	Virginia Western Community College	67,708	0.07850%	70,354	0.07335%
30287	Dabney S. Lancaster Community College	17,424	0.02020%	18,680	0.01948%
30288	Wytheville Community College	27,837	0.03227%	30,325	0.03162%
30290	John Tyler Community College	78,061	0.09050%	82,672	0.08619%
30291	Blue Ridge Community College	48,667	0.05642%	50,612	0.05277%
30292	Central Virginia Community College	37,256	0.04319%	38,686	0.04033%
30293	Thomas Nelson Community College	104,383	0.12101%	114,295	0.11916%
30294	Southwest Virginia Community College	29,964	0.03474%	33,950	0.03539%
30295	Tidewater Community College	273,277	0.31682%	291,396	0.30380%
30296	Virginia Highlands Community College	28,129	0.03261%	31,325	0.03266%
30297	Germanna Community College	61,227	0.07098%	66,390	0.06922%
30298	Lord Fairfax Community College	58,851	0.06823%	64,873	0.06764%
30299	Mountain Empire Community College	29,990	0.03477%	31,303	0.03264%
30301	Department of Agriculture and Consumer Services	111,476	0.12924%	122,411	0.12762%
30310	Virginia Economic Development Partnership	36,942	0.04283%	41,377	0.04314%
30320	Virginia Tourism Authority	21,026	0.02438%	23,599	0.02460%
30330	Virginia - Israel Advisory Board	462	0.00054%	503	0.00052%
30350	Department of Small Business and Supplier Diversity	10,237	0.01187%	12,145	0.01266%
30400	Jamestown-Yorktown Commemoration	0	0.00000%	2,319	0.00242%
30402	Marine Resources Commission	17,278	0.02003%	19,845	0.02069%
30403	Department of Game and Inland Fisheries	69,274	0.08031%	81,262	0.08472%
30405	Virginia Racing Commission	1,366	0.00158%	960	0.00100%
30407	Virginia Port Authority	1,993	0.00231%	1,829	0.00191%
30409	Department of Mines, Minerals and Energy	60,225	0.06982%	65,221	0.06800%
30411	Department of Forestry	53,362	0.06186%	59,407	0.06194%
30413	Commission on Virginia Alcohol Safety Action Program	2,555	0.00296%	3,000	0.00313%
30417	Gunston Hall	1,204	0.00140%	1,095	0.00114%
30423	Department of Historic Resources	11,537	0.01337%	12,477	0.01301%
30425	Jamestown - Yorktown Foundation	29,787	0.03453%	32,947	0.03435%
30440	Department of Environmental Quality	236,378	0.27404%	254,827	0.26568%
30454	Office of Commonwealth Preparedness	3,004	0.00348%	3,265	0.00340%
30505	Department of Rail and Public Transportation	18,906	0.02192%	23,088	0.02407%
30506	Motor Vehicle Dealer Board	5,946	0.00689%	6,742	0.00703%
30510	Virginia Department of Transportation	478,881	0.55518%	539,838	0.56282%
30511	Virginia Department of Transportation	134,645	0.15610%	155,300	0.16191%
30512	Virginia Department of Transportation	185,259	0.21478%	201,920	0.21052%
30513	Virginia Department of Transportation	120,823	0.14007%	140,122	0.14609%
30514	Virginia Department of Transportation	201,052	0.23308%	225,761	0.23537%
30515	Virginia Department of Transportation	196,775	0.22813%	226,685	0.23634%
30516	Virginia Department of Transportation	110,428	0.12802%	132,659	0.13831%
30517	Virginia Department of Transportation	105,361	0.12215%	126,396	0.13178%
30518	Virginia Department of Transportation	148,774	0.17248%	166,360	0.17344%
30519	Virginia Department of Transportation	250,464	0.29037%	279,322	0.29122%
30601	Department of Health	796,209	0.92307%	858,920	0.89549%
30602	Department of Medical Assistance Services	132,253	0.15332%	150,577	0.15699%
30606	Virginia Board for People With Disabilities	2,610	0.00303%	2,668	0.00278%
30701	Department of Corrections - Central Administration	92,027	0.10669%	102,204	0.10655%
30702	Department for the Blind and Vision Impaired	33,769	0.03915%	38,775	0.04043%
30703	Central State Hospital	158,931	0.18426%	167,249	0.17437%
30704	Eastern State Hospital	157,781	0.18292%	156,946	0.16363%
30705	Southwestern Virginia Mental Health Institute	94,289	0.10931%	105,671	0.11017%
30706	Western State Hospital	133,387	0.15464%	152,169	0.15865%
30707	Central Virginia Training Center	151,486	0.17562%	129,423	0.13493%

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



		Group Life Insurance Cost Sharing Plan			
Employer Code	Employer	2016	2016	2017	2017
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
30708	Commonwealth Center for Children and Adolescents	26,644	0.03089%	27,032	0.02818%
30711	Virginia Correctional Enterprises	39,605	0.04592%	46,218	0.04819%
30716	Virginia Correctional Center for Women	25,158	0.02917%	26,897	0.02804%
30718	Bland Correctional Center	16,763	0.01943%	16,752	0.01747%
30720	Department of Behavioral Health & Developmental Services	112,770	0.13074%	141,625	0.14766%
30723	Southeastern Virginia Training Center	51,779	0.06003%	53,492	0.05577%
30724	Catawba Hospital	53,789	0.06236%	58,564	0.06106%
30725	Northern Virginia Training Center	51,943	0.06022%	13,961	0.01455%
30726	Southside Virginia Training Center	57	0.00007%	0	0.00000%
30728	Northern Virginia Mental Health Institute	75,777	0.08785%	80,791	0.08423%
30729	Piedmont Geriatric Hospital	65,587	0.07604%	69,418	0.07237%
30733	Sussex I State Prison	13,875	0.01609%	15,098	0.01574%
30734	Sussex II State Prison	14,747	0.01710%	14,523	0.01514%
30735	Wallen's Ridge State Prison	20,451	0.02371%	21,871	0.02280%
30737	St. Brides Correctional Center	18,230	0.02114%	20,406	0.02127%
30738	Southwestern Virginia Training Center	53,957	0.06255%	51,129	0.05331%
30739	Southern Virginia Mental Health Institute	36,370	0.04216%	39,913	0.04161%
30741	Red Onion State Prison	19,969	0.02315%	21,248	0.02215%
30742	Department of Corrections - Employee Relations and Training	26,847	0.03112%	27,704	0.02888%
30743	Fluvanna Women's Correctional Center	20,103	0.02330%	19,429	0.02026%
30745	Nottoway Correctional Center	23,319	0.02703%	26,529	0.02766%
30747	Marion Correctional Treatment Center	16,529	0.01916%	17,429	0.01817%
30748	Hiram W. Davis Medical Center	35,726	0.04142%	38,442	0.04008%
30749	Buckingham Correctional Center	18,823	0.02182%	20,610	0.02149%
30751	Department for the Deaf and Hard-of-Hearing	2,725	0.00316%	2,832	0.00295%
30752	Deep Meadow Correctional Center	28,725	0.03330%	30,512	0.03181%
30753	Deerfield Correctional Center	24,785	0.02873%	29,026	0.03026%
30754	Augusta Correctional Center	15,196	0.01762%	16,047	0.01673%
30756	Department of Corrections - Division of Institutions	117,076	0.13573%	127,439	0.13286%
30757	Western Region Correctional Field Units	5,577	0.00647%	5,548	0.00578%
30761	Baskerville Correctional Center	9,182	0.01064%	9,772	0.01019%
30765	Department of Social Services	448,288	0.51971%	486,304	0.50701%
30766	Virginia Parole Board	3,762	0.00436%	4,189	0.00437%
30767	Division of Community Corrections	47,288	0.05482%	50,189	0.05233%
30768	Keen Mountain Correctional Center	16,759	0.01943%	18,583	0.01937%
30769	Greensville Correctional Center	44,774	0.05191%	49,361	0.05146%
30770	Dillwyn Correctional Center	21,300	0.02469%	23,146	0.02413%
30771	Indian Creek Correctional Center	14,237	0.01650%	15,651	0.01632%
30772	Haynesville Correctional Center	23,933	0.02775%	26,134	0.02725%
30773	Coffeewood Correctional Center	17,928	0.02079%	18,572	0.01936%
30774	Lunenburg Correctional Center	15,617	0.01810%	17,164	0.01789%
30775	Pocahontas State Correctional Center	17,433	0.02021%	17,404	0.01814%
30776	Green Rock Correctional Center	18,320	0.02124%	21,060	0.02196%
30777	Department of Juvenile Justice	294,259	0.34114%	316,216	0.32968%
30778	Department of Forensic Science	95,225	0.11040%	107,166	0.11173%
30785	River North Correctional Center	17,887	0.02074%	19,951	0.02080%
30786	Culpeper Correctional Center for Women	311	0.00036%	0	0.00000%
30794	Virginia Center for Behavioral Rehabilitation	75,657	0.08771%	76,910	0.08019%
30841	Department of Aviation	11,502	0.01333%	12,643	0.01318%
30848	Indigent Defense Commission	144,547	0.16758%	156,761	0.16344%
30851	Tobacco Indemnification & Revitalization Commission	4,309	0.00499%	5,144	0.00536%
30852	Virginia Tobacco Settlement Foundation	5,279	0.00612%	5,824	0.00607%
30912	Department of Veterans Services	32,189	0.03732%	40,317	0.04203%
30922	Sitter-Barfoot Veterans Care Center	51,634	0.05986%	63,876	0.06660%

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



		Group Life Insurance Cost Sharing Plan			
Employer Code	Employer	2016	2016	2017	2017
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
30937	Southern Virginia Higher Education Center	9,445	0.01095%	10,399	0.01084%
30938	New College Institute	3,094	0.00359%	3,287	0.00343%
30942	Virginia Museum of Natural History	7,916	0.00918%	8,197	0.00855%
30948	Southwest Virginia Higher Education Center	5,307	0.00615%	6,094	0.00635%
30957	Commonwealth's Attorneys' Services Council	2,063	0.00239%	1,919	0.00200%
30960	Department of Fire Programs	18,288	0.02120%	18,979	0.01979%
30961	Division of Capitol Police	2,320	0.00269%	2,477	0.00258%
30999	Department of Alcoholic Beverage Control	200,276	0.23219%	225,269	0.23486%
33010	Virginia Outdoors Foundation	8,651	0.01003%	8,957	0.00934%
35106	Arlington County Health Department	287	0.00033%	319	0.00033%
35129	Fairfax County Health Department	18,754	0.02174%	17,053	0.01778%
35885	Fort Monroe Federal Area Development Authority	6,197	0.00718%	6,631	0.00691%
40100	Accomack County School Board	124,847	0.14474%	141,249	0.14726%
40101	Albemarle County Schools	411,696	0.47729%	461,605	0.48126%
40102	Alleghany County School Board	56,883	0.06595%	60,848	0.06344%
40103	Amelia County School Board	39,593	0.04590%	44,954	0.04687%
40104	Amherst County School Board	113,237	0.13128%	120,420	0.12555%
40105	Appomattox County School Board	49,446	0.05732%	57,109	0.05954%
40106	Arlington Public Schools	1,314,583	1.52404%	1,502,503	1.56648%
40107	Augusta County School Board	265,599	0.30792%	301,205	0.31403%
40108	Bath County School Board	21,934	0.02543%	24,100	0.02513%
40109	Bedford County School Board	230,972	0.26777%	250,959	0.26165%
40110	Bland County School Board	17,769	0.02060%	20,160	0.02102%
40111	Botetourt County Schools	126,095	0.14619%	139,985	0.14595%
40112	Brunswick County Public Schools	45,560	0.05282%	50,324	0.05247%
40113	Buchanan County School Board	70,557	0.08180%	73,850	0.07699%
40114	Buckingham County School Board	51,359	0.05954%	55,482	0.05785%
40115	Campbell County School Board	179,945	0.20862%	194,956	0.20326%
40116	Caroline County School Board	94,520	0.10958%	107,398	0.11197%
40117	Carroll County School Board	97,624	0.11318%	112,124	0.11690%
40118	Charles City County School Board	21,580	0.02502%	24,237	0.02527%
40119	Charlotte County School Board	53,116	0.06158%	57,732	0.06019%
40120	Chesterfield County School Board	1,334,121	1.54669%	1,512,309	1.57670%
40121	Clarke County School Board	56,000	0.06492%	62,315	0.06497%
40122	Craig County School Board	16,860	0.01955%	18,166	0.01894%
40123	Culpeper County School Board	202,293	0.23452%	225,960	0.23558%
40124	Cumberland County School Board	37,367	0.04332%	41,859	0.04364%
40125	Dickenson County School Board	51,176	0.05933%	50,100	0.05223%
40126	Dinwiddie County School Board	106,676	0.12367%	121,362	0.12653%
40128	Essex County Public Schools	39,200	0.04545%	42,237	0.04403%
40129	Fairfax County School Board	6,598,925	7.65036%	7,482,781	7.80137%
40130	Fauquier County School Board	346,512	0.40172%	380,267	0.39646%
40131	Floyd County School Board	48,911	0.05671%	52,933	0.05519%
40132	Fluvanna County Public Schools	112,226	0.13011%	123,022	0.12826%
40133	Franklin County Public Schools	188,419	0.21844%	214,115	0.22323%
40134	Frederick County School Board	404,271	0.46869%	445,640	0.46462%
40135	Giles County Schools	57,184	0.06630%	63,118	0.06581%
40136	Gloucester County School Board	135,989	0.15766%	156,616	0.16329%
40137	Goochland County School Board	69,090	0.08010%	77,355	0.08065%
40138	Grayson County School Board	40,406	0.04685%	46,294	0.04826%
40139	Greene County Public Schools	79,854	0.09258%	89,378	0.09318%
40140	Greensville County School Board	58,824	0.06820%	64,816	0.06758%
40141	Halifax County School Board	135,692	0.15731%	145,653	0.15185%
40142	Hanover County School Board	464,059	0.53800%	520,280	0.54244%

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



		Group Life Insurance Cost Sharing Plan			
Employer Code	Employer	2016	2016	2017	2017
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
40143	Henrico County School Board	1,219,796	1.41415%	1,357,662	1.41547%
40144	Henry County Public Schools	168,768	0.19566%	188,849	0.19689%
40145	Highland County Public Schools	8,577	0.00995%	9,939	0.01036%
40146	Isle of Wight County Schools	136,004	0.15767%	150,730	0.15715%
40148	King George County School Board	97,351	0.11286%	118,335	0.12337%
40149	King & Queen County School Board	20,469	0.02373%	23,180	0.02417%
40150	King William County School Board	55,887	0.06479%	61,448	0.06406%
40151	Lancaster County Public Schools	35,704	0.04139%	40,138	0.04185%
40152	Lee County School Board	85,537	0.09917%	95,746	0.09982%
40153	Loudoun County School Board	2,433,288	2.82099%	2,821,840	2.94199%
40154	Louisa County Public Schools	126,744	0.14694%	140,770	0.14677%
40155	Lunenburg County School Board	39,510	0.04581%	39,677	0.04137%
40156	Madison County School Board	45,745	0.05303%	52,223	0.05445%
40157	Mathews County School Board	30,698	0.03559%	34,179	0.03564%
40158	Mecklenburg County School Board	106,617	0.12361%	115,459	0.12038%
40159	Middlesex County School Board	34,494	0.03999%	38,253	0.03988%
40160	Montgomery County School Board	227,529	0.26378%	258,038	0.26902%
40162	Nelson County Public Schools	54,167	0.06280%	59,046	0.06156%
40163	New Kent County School Board	72,061	0.08354%	81,862	0.08535%
40165	Northampton County Schools	43,454	0.05038%	47,791	0.04982%
40166	Northumberland County School Board	36,233	0.04200%	40,789	0.04253%
40167	Nottoway County School Board	52,810	0.06123%	58,908	0.06141%
40168	Orange County Public Schools	125,334	0.14530%	136,718	0.14254%
40169	Page County Public Schools	87,615	0.10157%	95,535	0.09960%
40170	Patrick County School Board	62,276	0.07220%	69,489	0.07245%
40171	Pittsylvania County School Board	193,522	0.22436%	215,001	0.22416%
40172	Powhatan County School Board	111,104	0.12880%	123,992	0.12927%
40173	Prince Edward County School Board	56,945	0.06602%	60,541	0.06312%
40174	Prince George County School Board	154,185	0.17875%	168,151	0.17531%
40176	Prince William County School Board	2,391,677	2.77275%	2,720,836	2.83668%
40177	Pulaski County School Board	102,879	0.11927%	113,316	0.11814%
40178	Rappahannock County School Board	27,181	0.03151%	29,774	0.03104%
40179	Richmond County School Board	30,267	0.03509%	34,318	0.03578%
40180	Roanoke County School Board	347,735	0.40314%	400,196	0.41724%
40181	Rockbridge County School Board	75,872	0.08796%	83,797	0.08737%
40182	Rockingham County School Board	302,707	0.35094%	335,222	0.34950%
40183	Russell County School Board	86,114	0.09983%	93,780	0.09777%
40184	Scott County School Board	91,976	0.10663%	103,442	0.10785%
40185	Shenandoah County School Board	162,190	0.18803%	178,597	0.18620%
40186	Smyth County School Board	108,784	0.12612%	117,551	0.12255%
40187	Southampton County School Board	60,231	0.06983%	66,662	0.06950%
40188	Spotsylvania County School Board	596,264	0.69127%	654,943	0.68283%
40189	Stafford County School Board	690,132	0.80009%	790,750	0.82442%
40190	Surry County Schools	36,879	0.04275%	41,094	0.04285%
40191	Sussex County School Board	37,238	0.04317%	39,859	0.04156%
40192	Tazewell County Schools	127,248	0.14752%	137,605	0.14346%
40193	Warren County School Board	134,357	0.15576%	150,599	0.15701%
40195	Washington County School Board	166,775	0.19335%	184,047	0.19188%
40196	Westmoreland County School Board	41,975	0.04866%	50,646	0.05280%
40197	Wise County School Board	135,002	0.15651%	142,456	0.14852%
40198	Wythe County School Board	98,014	0.11363%	108,289	0.11290%
40199	York County School Board	319,402	0.37029%	349,250	0.36412%
40200	Alexandria City School Board	686,361	0.79572%	777,826	0.81094%
40201	Bristol City School Board	58,708	0.06806%	64,128	0.06686%

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



		Group Life Insurance Cost Sharing Plan			
Employer Code	Employer	2016	2016	2017	2017
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
40202	Buena Vista City Schools	25,156	0.02916%	27,273	0.02843%
40203	Charlottesville Public Schools	176,393	0.20450%	197,859	0.20628%
40205	Danville City Schools	151,885	0.17608%	163,369	0.17032%
40206	Fredericksburg City Schools	106,165	0.12308%	118,767	0.12382%
40207	Hampton City Schools	511,260	0.59272%	571,842	0.59619%
40208	Harrisonburg City School Board	167,512	0.19420%	195,233	0.20355%
40209	Hopewell City School Board	111,268	0.12900%	128,434	0.13390%
40210	Lynchburg Public Schools	267,463	0.31008%	293,927	0.30644%
40211	Newport News Public Schools	752,231	0.87208%	835,279	0.87085%
40212	Norfolk Public Schools	1,039,211	1.20479%	1,116,789	1.16434%
40213	Petersburg City Schools	114,350	0.13257%	117,628	0.12264%
40214	Portsmouth School Board	384,497	0.44576%	413,340	0.43094%
40215	Radford City School Board	39,593	0.04590%	45,556	0.04750%
40216	Richmond Public Schools	761,374	0.88269%	830,855	0.86623%
40217	Roanoke City School Board	369,166	0.42798%	414,572	0.43222%
40219	Staunton City Schools	80,753	0.09362%	88,822	0.09260%
40220	Suffolk City School Board	348,411	0.40392%	385,669	0.40209%
40222	Winchester Public Schools	138,620	0.16071%	152,051	0.15852%
40223	Martinsville City Schools	55,718	0.06460%	60,485	0.06306%
40224	Falls Church Public Schools	119,509	0.13855%	132,970	0.13863%
40225	Colonial Heights City Schools	88,046	0.10208%	97,143	0.10128%
40230	Covington City School Board	24,948	0.02892%	29,293	0.03054%
40231	Fairfax City School Board	429	0.00050%	485	0.00051%
40232	Franklin City Public Schools	36,827	0.04269%	39,763	0.04145%
40233	Chesapeake Public Schools	1,050,010	1.21731%	1,175,336	1.22538%
40234	Virginia Beach City School Board	1,883,259	2.18332%	2,087,447	2.17633%
40236	Manassas Park City Schools	102,260	0.11855%	109,207	0.11386%
40306	Town of West Point School Board	23,130	0.02681%	27,900	0.02909%
40307	Lexington City School Board	12,584	0.01459%	14,427	0.01504%
40308	Waynesboro Public Schools	83,806	0.09716%	93,776	0.09777%
40309	Town of Colonial Beach Schools	16,401	0.01901%	18,877	0.01968%
40313	Galax City Schools	33,652	0.03901%	36,931	0.03850%
40314	Norton City Schools	18,292	0.02121%	19,625	0.02046%
40332	Manassas City Schools	265,667	0.30800%	290,728	0.30311%
40335	City of Salem Schools	102,701	0.11906%	113,513	0.11835%
40402	Williamsburg-James City County School Board	320,698	0.37180%	356,000	0.37116%
40403	Poquoson City Public Schools	53,445	0.06196%	59,711	0.06225%
40410	Valley Vocational Technical Center	9,283	0.01076%	10,228	0.01066%
40412	Charlottesville/Albemarle Vo-Tech Center	5,064	0.00587%	6,050	0.00631%
40413	The Pruden Center for Industry and Technology	7,026	0.00815%	6,957	0.00725%
40414	Jackson River Technical Center	3,961	0.00459%	2,869	0.00299%
40415	New Horizons Technical Center	37,765	0.04378%	43,090	0.04492%
40416	Northern Neck Regional Vocational Center	5,520	0.00640%	5,777	0.00602%
40417	Rowanty Vocational Technical Center	3,491	0.00405%	3,901	0.00407%
40418	Amelia-Nottoway Vocational Center	994	0.00115%	1,113	0.00116%
40421	Northern Neck Regional Special Education Program	3,531	0.00409%	4,192	0.00437%
40423	Maggie Walker Governor's School for Govt & Intl Studies	20,322	0.02356%	22,772	0.02374%
40424	Appomattox Region Governor's School	8,477	0.00983%	8,953	0.00934%
40425	Bridging Communities Regional Career and Tech Center	2,186	0.00254%	2,424	0.00253%
55100	Accomack County	53,032	0.06148%	58,801	0.06130%
55101	Albemarle County	184,674	0.21410%	204,632	0.21335%
55102	Alleghany County	33,279	0.03858%	37,938	0.03955%
55103	Amelia County	18,871	0.02188%	20,661	0.02154%
55104	Amherst County	36,074	0.04182%	41,985	0.04377%

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



		Group Life Insurance Cost Sharing Plan			
Employer Code	Employer	2016	2016	2017	2017
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
55105	Appomattox County	19,285	0.02236%	21,124	0.02202%
55107	Augusta County	91,237	0.10577%	104,914	0.10938%
55108	Bath County	13,012	0.01509%	13,527	0.01410%
55109	Bedford County	81,259	0.09421%	96,622	0.10074%
55110	Bland County	10,121	0.01173%	11,719	0.01222%
55111	Botetourt County	53,965	0.06256%	60,295	0.06286%
55112	Brunswick County	21,720	0.02518%	24,983	0.02605%
55113	Buchanan County	51,846	0.06011%	54,169	0.05648%
55114	Buckingham County	19,521	0.02263%	21,285	0.02219%
55115	Campbell County	63,126	0.07318%	68,576	0.07150%
55116	Caroline County	48,599	0.05634%	55,265	0.05762%
55117	Carroll County	36,583	0.04241%	39,972	0.04167%
55118	Charles City County	14,062	0.01630%	15,996	0.01668%
55119	Charlotte County	19,844	0.02301%	22,049	0.02299%
55120	Chesterfield County	866,726	1.00482%	959,339	1.00018%
55121	Clarke County	21,010	0.02436%	24,048	0.02507%
55122	Craig County	6,667	0.00773%	7,994	0.00833%
55123	Culpeper County	80,811	0.09369%	92,841	0.09680%
55124	Cumberland County	15,365	0.01781%	17,003	0.01773%
55125	Dickenson County	0	0.00000%	0	0.00000%
55126	Dinwiddie County	42,008	0.04870%	49,941	0.05207%
55128	Essex County	18,489	0.02144%	19,928	0.02078%
55130	Fauquier County	159,225	0.18459%	178,438	0.18604%
55131	Floyd County	17,484	0.02027%	20,563	0.02144%
55132	Fluvanna County	29,753	0.03449%	34,086	0.03554%
55133	Franklin County	62,584	0.07256%	72,521	0.07561%
55134	Frederick County	176,061	0.20411%	204,148	0.21284%
55135	Giles County	26,497	0.03072%	29,732	0.03100%
55136	Gloucester County	66,124	0.07666%	73,548	0.07668%
55137	Goochland County	46,783	0.05424%	52,832	0.05508%
55138	Grayson County	19,306	0.02238%	22,011	0.02295%
55139	Greene County	24,747	0.02869%	28,043	0.02924%
55140	Greensville County	20,469	0.02373%	23,378	0.02437%
55141	Halifax County	36,940	0.04283%	41,198	0.04295%
55142	Hanover County	279,823	0.32441%	315,513	0.32895%
55143	Henrico County	1,133,103	1.31364%	1,274,639	1.32889%
55144	Henry County	74,685	0.08658%	82,987	0.08652%
55145	Highland County	6,251	0.00725%	6,896	0.00719%
55146	Isle of Wight County	60,109	0.06969%	66,898	0.06975%
55147	James City County	181,367	0.21027%	202,850	0.21149%
55148	King George County	47,274	0.05481%	53,642	0.05593%
55149	King and Queen County	10,818	0.01254%	12,217	0.01274%
55150	King William County	17,408	0.02018%	19,374	0.02020%
55151	Lancaster County	21,963	0.02546%	24,154	0.02518%
55152	Lee County	23,502	0.02725%	25,516	0.02660%
55153	Loudoun County	931,212	1.07958%	1,038,384	1.08258%
55154	Louisa County	54,017	0.06262%	60,619	0.06320%
55155	Lunenburg County	10,445	0.01211%	11,258	0.01174%
55156	Madison County	20,338	0.02358%	23,412	0.02441%
55157	Mathews County	11,943	0.01385%	12,860	0.01341%
55158	Mecklenburg County	38,554	0.04470%	43,202	0.04504%
55159	Middlesex County	12,953	0.01502%	14,437	0.01505%
55160	Montgomery County	83,486	0.09679%	91,387	0.09528%
55162	Nelson County	18,571	0.02153%	20,690	0.02157%

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



Group Life Insurance Cost Sharing Plan					
Employer Code	Employer	2016	2016	2017	2017
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
55163	New Kent County	39,730	0.04606%	45,455	0.04739%
55165	Northampton County	38,479	0.04461%	42,307	0.04411%
55166	Northumberland County	18,064	0.02094%	21,369	0.02228%
55167	Nottoway County	15,710	0.01821%	17,536	0.01828%
55168	Orange County	46,874	0.05434%	53,440	0.05572%
55169	Page County	32,298	0.03745%	35,719	0.03724%
55170	Patrick County	25,427	0.02948%	28,706	0.02993%
55171	Pittsylvania County	66,525	0.07712%	74,388	0.07756%
55172	Powhatan County	35,409	0.04105%	40,737	0.04247%
55173	Prince Edward County	24,175	0.02803%	26,266	0.02738%
55174	Prince George County	59,115	0.06853%	65,145	0.06792%
55176	Prince William County	1,166,064	1.35184%	1,300,317	1.35566%
55177	County of Pulaski	53,429	0.06194%	60,478	0.06305%
55178	Rappahannock County	13,722	0.01591%	14,229	0.01483%
55179	Richmond County	12,493	0.01448%	14,007	0.01460%
55180	Roanoke County	214,555	0.24874%	240,680	0.25093%
55181	Rockbridge County	30,096	0.03489%	33,973	0.03542%
55182	Rockingham County	114,244	0.13245%	130,373	0.13592%
55183	Russell County	26,515	0.03074%	29,662	0.03093%
55184	Scott County	26,375	0.03058%	28,636	0.02986%
55185	Shenandoah County	59,348	0.06881%	64,885	0.06765%
55186	Smyth County	35,685	0.04137%	38,600	0.04024%
55187	Southampton County	35,832	0.04154%	40,449	0.04217%
55188	Spotsylvania County	218,110	0.25286%	247,394	0.25793%
55189	Stafford County	227,851	0.26415%	262,614	0.27380%
55190	Surry County	18,606	0.02157%	21,052	0.02195%
55191	Sussex County	24,201	0.02806%	25,060	0.02613%
55192	Tazewell County	54,967	0.06372%	58,977	0.06149%
55193	Warren County	47,159	0.05467%	53,517	0.05580%
55195	Washington County	49,923	0.05788%	54,167	0.05647%
55196	Westmoreland County	24,658	0.02859%	31,055	0.03238%
55197	Wise County	51,181	0.05934%	54,767	0.05710%
55198	Wythe County	31,051	0.03600%	35,314	0.03682%
55199	York County	182,606	0.21170%	201,745	0.21034%
55200	City of Alexandria	0	0.00000%	0	0.00000%
55201	City of Bristol	68,970	0.07996%	74,670	0.07785%
55202	City of Buena Vista	14,941	0.01732%	17,389	0.01813%
55203	Town of St. Paul	3,470	0.00402%	3,714	0.00387%
55204	Town of Clifton Forge	7,094	0.00822%	7,220	0.00753%
55205	City of Danville	0	0.00000%	0	0.00000%
55206	City of Fredericksburg	110,329	0.12791%	120,964	0.12611%
55207	City of Hampton	425,771	0.49361%	471,264	0.49133%
55208	City of Harrisonburg	137,322	0.15920%	152,975	0.15949%
55209	City of Hopewell	80,943	0.09384%	93,450	0.09743%
55210	City of Lynchburg	253,512	0.29391%	279,734	0.29164%
55211	Town of Crewe	4,220	0.00489%	4,904	0.00511%
55212	City of Norfolk	129,830	0.15052%	137,568	0.14343%
55213	City of Petersburg	118,720	0.13763%	109,291	0.11394%
55214	City of Portsmouth	319,865	0.37083%	345,251	0.35995%
55215	City of Radford	47,731	0.05534%	52,022	0.05424%
55216	City of Richmond	123,871	0.14361%	132,787	0.13844%
55217	City of Roanoke	41,258	0.04783%	45,993	0.04795%
55218	Town of Craigsville	886	0.00103%	1,022	0.00107%
55219	City of Staunton	63,299	0.07338%	69,220	0.07217%

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



		Group Life Insurance Cost Sharing Plan			
Employer Code	Employer	2016	2016	2017	2017
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
55220	City of Suffolk	283,950	0.32919%	333,605	0.34781%
55221	City of Williamsburg	47,188	0.05471%	51,940	0.05415%
55222	City of Winchester	116,676	0.13527%	127,460	0.13289%
55223	City of Martinsville	64,524	0.07481%	69,780	0.07275%
55224	City of Falls Church	6,292	0.00729%	7,096	0.00740%
55225	City of Colonial Heights	63,002	0.07304%	68,161	0.07106%
55226	Town of Front Royal	34,542	0.04004%	38,621	0.04027%
55227	Town of Boyce	0	0.00000%	0	0.00000%
55228	Town of Middletown	0	0.00000%	0	0.00000%
55229	Town of Chilhowie	4,000	0.00464%	4,351	0.00454%
55230	City of Covington	17,821	0.02066%	19,544	0.02038%
55231	Town of Floyd	645	0.00075%	829	0.00086%
55232	City of Franklin	36,038	0.04178%	39,141	0.04081%
55233	City of Chesapeake	716,757	0.83096%	809,643	0.84410%
55234	City of Virginia Beach	1,465,980	1.69956%	1,649,406	1.71960%
55235	City of Norton	15,129	0.01754%	16,605	0.01731%
55236	City of Manassas Park	42,161	0.04888%	47,164	0.04917%
55237	Town of Exmore	0	0.00000%	0	0.00000%
55238	Town of Pound	0	0.00000%	0	0.00000%
55239	Town of Grottoes	3,645	0.00423%	4,083	0.00426%
55240	Town of Onley	1,011	0.00117%	1,201	0.00125%
55241	Town of West Point	6,599	0.00765%	7,516	0.00784%
55242	Town of South Hill	0	0.00000%	0	0.00000%
55243	Town of Rural Retreat	0	0.00000%	0	0.00000%
55244	Town of Dillwyn	0	0.00000%	0	0.00000%
55245	Town of Scottsville	935	0.00108%	995	0.00104%
55246	Town of Burkeville	471	0.00055%	511	0.00053%
55247	Town of Madison	0	0.00000%	59	0.00006%
55248	Town of Pennington Gap	0	0.00000%	0	0.00000%
55249	Town of La Crosse	0	0.00000%	0	0.00000%
55250	Town of Rich Creek	0	0.00000%	0	0.00000%
55251	Town of White Stone	0	0.00000%	0	0.00000%
55252	Town of Windsor	2,825	0.00328%	3,146	0.00328%
55253	Town of Haysi	0	0.00000%	0	0.00000%
55254	Town of Stephens City	1,907	0.00221%	1,981	0.00207%
55255	Town of Broadax	0	0.00000%	0	0.00000%
55256	Town of Mineral	0	0.00000%	0	0.00000%
55257	Town of Lebanon	9,692	0.01124%	10,986	0.01145%
55258	City of Newport News	230,759	0.26753%	290,899	0.30329%
55259	Town of Richlands	0	0.00000%	0	0.00000%
55260	Town of Haymarket	2,956	0.00343%	2,981	0.00311%
55261	Town of Lovettsville	2,378	0.00276%	2,784	0.00290%
55300	Town of Abingdon	25,977	0.03012%	28,419	0.02963%
55301	Town of Dumfries	5,947	0.00689%	5,068	0.00528%
55302	Town of Iron Gate	368	0.00043%	327	0.00034%
55303	Town of Montross	484	0.00056%	436	0.00045%
55304	Town of South Boston	14,312	0.01659%	15,849	0.01652%
55305	Town of Gretna	2,180	0.00253%	2,281	0.00238%
55306	Town of Remington	729	0.00084%	809	0.00084%
55307	City of Lexington	24,434	0.02833%	24,138	0.02517%
55308	City of Waynesboro	62,824	0.07283%	68,185	0.07109%
55309	Town of Colonial Beach	8,719	0.01011%	9,482	0.00988%
55310	Town of Smithfield	12,654	0.01467%	14,833	0.01547%
55311	Town of Brookneal	1,216	0.00141%	1,512	0.00158%

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



		Group Life Insurance Cost Sharing Plan			
Employer Code	Employer	2016	2016	2017	2017
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
55312	Town of Hamilton	1,324	0.00154%	1,510	0.00157%
55313	City of Galax	29,152	0.03380%	32,280	0.03365%
55314	Town of Jonesville	1,656	0.00192%	1,975	0.00206%
55315	Town of Wytheville	30,309	0.03514%	33,816	0.03526%
55316	City of Fairfax	0	0.00000%	0	0.00000%
55317	Town of Vienna	55,674	0.06454%	62,329	0.06498%
55318	Town of Vinton	15,824	0.01834%	19,078	0.01989%
55319	City of Emporia	19,927	0.02310%	23,274	0.02426%
55320	Town of Culpeper	43,912	0.05091%	49,173	0.05127%
55321	Town of Woodstock	12,073	0.01400%	13,482	0.01406%
55322	Town of Glasgow	630	0.00073%	760	0.00079%
55323	Town of Marion	14,931	0.01731%	17,323	0.01806%
55324	Town of Altavista	9,604	0.01113%	10,726	0.01118%
55325	Town of Herndon	77,225	0.08953%	86,802	0.09050%
55326	Town of Pearisburg	6,223	0.00722%	7,062	0.00736%
55327	Town of Christiansburg	0	0.00000%	0	0.00000%
55328	Town of Wakefield	0	0.00000%	0	0.00000%
55329	Town of Leesburg	110,036	0.12757%	117,869	0.12289%
55330	Town of Chatham	3,155	0.00366%	3,298	0.00344%
55331	Town of Bowling Green	1,111	0.00129%	1,436	0.00150%
55332	City of Manassas	135,574	0.15718%	152,404	0.15889%
55333	Town of Alberta	0	0.00000%	0	0.00000%
55334	Town of Boydton	841	0.00098%	997	0.00104%
55335	City of Salem	109,084	0.12647%	118,838	0.12390%
55336	Town of McKenney	209	0.00024%	181	0.00019%
55337	Town of Narrows	0	0.00000%	0	0.00000%
55338	Town of Quantico	676	0.00078%	754	0.00079%
55339	Town of Halifax	1,691	0.00196%	1,730	0.00180%
55340	Town of Blacksburg	67,289	0.07801%	75,422	0.07863%
55341	Town of Chincoteague	8,907	0.01033%	9,868	0.01029%
55342	Town of Lawrenceville	4,377	0.00507%	5,020	0.00523%
55343	Town of Amherst	3,677	0.00426%	4,245	0.00443%
55344	Town of Stanley	2,856	0.00331%	3,108	0.00324%
55345	Town of Hillsville	6,634	0.00769%	7,509	0.00783%
55346	Town of Elkton	4,679	0.00543%	4,994	0.00521%
55347	Town of Bridgewater	10,480	0.01215%	12,837	0.01338%
55348	Town of Purcellville	21,719	0.02518%	24,477	0.02552%
55349	Town of Timberville	2,496	0.00289%	3,120	0.00325%
55350	Town of Wise	9,975	0.01156%	10,579	0.01103%
55351	Town of New Market	3,906	0.00453%	4,165	0.00434%
55352	Town of Tappahannock	0	0.00000%	0	0.00000%
55353	Town of Rocky Mount	12,449	0.01443%	14,248	0.01486%
55354	Town of Big Stone Gap	0	0.00000%	0	0.00000%
55355	Town of Luray	9,457	0.01096%	10,089	0.01052%
55357	Town of Strasburg	12,897	0.01495%	14,615	0.01524%
55358	Town of Appomattox	0	0.00000%	0	0.00000%
55359	Town of Clarksville	3,880	0.00450%	4,229	0.00441%
55360	Town of Dublin	4,468	0.00518%	4,958	0.00517%
55361	Town of Middleburg	3,728	0.00432%	4,328	0.00451%
55362	Town of Edinburg	0	0.00000%	0	0.00000%
55363	Town of Chase City	5,417	0.00628%	5,704	0.00595%
55364	City of Bedford	17,360	0.02013%	19,367	0.02019%
55365	City of Poquoson	27,661	0.03207%	31,652	0.03300%
55366	Town of Ashland	15,160	0.01758%	16,597	0.01730%

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



		Group Life Insurance Cost Sharing Plan			
Employer Code	Employer	2016	2016	2017	2017
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
55367	Town of Broadway	4,116	0.00477%	4,806	0.00501%
55368	Town of Berryville	6,609	0.00766%	7,470	0.00779%
55369	Town of Tazewell	0	0.00000%	0	0.00000%
55370	Town of Urbanna	410	0.00048%	454	0.00047%
55371	Town of Bluefield	10,876	0.01261%	12,020	0.01253%
55372	Town of Weber City	879	0.00102%	796	0.00083%
55374	Town of Hurt	586	0.00068%	741	0.00077%
55375	Town of Waverly	0	0.00000%	0	0.00000%
55376	Town of Coeburn	3,614	0.00419%	3,777	0.00394%
55377	Town of Dayton	3,604	0.00418%	3,979	0.00415%
55378	Town of Courtland	604	0.00070%	576	0.00060%
55379	Town of Cape Charles	5,707	0.00662%	6,544	0.00682%
55380	Town of Independence	0	0.00000%	0	0.00000%
55381	Town of Warsaw	2,386	0.00277%	2,537	0.00264%
55382	Town of Grundy	3,398	0.00394%	3,639	0.00380%
55383	Town of Warrenton	25,497	0.02956%	29,528	0.03079%
55384	Town of Louisa	2,962	0.00343%	3,471	0.00362%
55385	Town of Kenbridge	1,977	0.00229%	2,180	0.00227%
55386	Town of Mt. Jackson	3,280	0.00380%	3,665	0.00382%
55387	Town of Pulaski	18,672	0.02165%	21,793	0.02272%
55388	Town of Jarratt	0	0.00000%	0	0.00000%
55389	Town of Pembroke	1,051	0.00122%	1,220	0.00127%
55390	Town of Parksley	1,111	0.00129%	1,019	0.00106%
55391	Town of Onancock	2,880	0.00334%	2,994	0.00312%
55392	Town of Victoria	2,407	0.00279%	2,745	0.00286%
55393	Town of Shenandoah	3,308	0.00383%	3,452	0.00360%
55394	Town of Gate City	0	0.00000%	0	0.00000%
55395	Town of Round Hill	3,771	0.00437%	4,314	0.00450%
55396	Town of Kilmarnock	3,677	0.00426%	4,199	0.00438%
55397	Town of Orange	10,584	0.01227%	11,456	0.01195%
55398	Town of Saltville	0	0.00000%	0	0.00000%
55399	Town of Blackstone	10,035	0.01163%	10,457	0.01090%
55401	Southeastern Virginia Public Service Authority	28,216	0.03271%	30,436	0.03173%
55402	Pittsylvania County Service Authority	1,582	0.00184%	1,502	0.00157%
55403	Spotsylvania-Stafford-Fredericksburg Group Home Comm.	2,402	0.00278%	2,825	0.00295%
55404	Appomattox Regional Library	3,020	0.00350%	3,091	0.00322%
55405	Staunton Redevelopment & Housing Authority	1,698	0.00197%	1,878	0.00196%
55406	Hampton Newport News Community Services Board	0	0.00000%	0	0.00000%
55408	Charles Pinckney Jones Memorial Library	283	0.00033%	498	0.00052%
55409	Southside Regional Juvenile Group Home Commission	493	0.00057%	540	0.00056%
55411	Hampton Roads Sanitation District	222,799	0.25830%	249,531	0.26016%
55412	Peninsula Airport Commission	11,385	0.01320%	11,889	0.01240%
55413	Richmond Redevelopment & Housing Authority	37,770	0.04379%	43,254	0.04510%
55415	Chesapeake Redevelopment & Housing Authority	9,266	0.01074%	10,431	0.01088%
55416	Alexandria Sanitation Authority	0	0.00000%	0	0.00000%
55417	Norfolk Airport Authority	51,729	0.05997%	59,507	0.06204%
55418	Charlottesville Redevelopment & Housing Authority	2,646	0.00307%	2,497	0.00260%
55419	Hampton Redevelopment & Housing Authority	13,641	0.01581%	14,983	0.01562%
55420	Loudoun County Sanitation Authority	94,656	0.10974%	109,195	0.11384%
55421	Danville Redevelopment & Housing Authority	5,909	0.00685%	6,568	0.00685%
55422	NRV Regional Water Authority	4,603	0.00534%	5,272	0.00550%
55423	Northern Virginia Juvenile Detention Home	21,598	0.02504%	21,484	0.02240%
55424	Hopewell Redevelopment and Housing Authority	0	0.00000%	0	0.00000%
55425	Colonial Services Board	38,218	0.04431%	46,008	0.04797%

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



		Group Life Insurance Cost Sharing Plan			
Employer Code	Employer	2016	2016	2017	2017
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
55426	Blacksburg-VPI Sanitation Authority	4,496	0.00521%	5,003	0.00522%
55427	Potomac River Fisheries Commission	1,352	0.00157%	1,502	0.00157%
55428	Chesapeake Bay Bridge & Tunnel District	36,251	0.04203%	40,570	0.04230%
55429	Alexandria Redevelopment & Housing Authority	22,189	0.02572%	24,900	0.02596%
55430	Albemarle County Service Authority	17,452	0.02023%	19,544	0.02038%
55431	Franklin Redevelopment & Housing Authority	1,731	0.00201%	2,270	0.00237%
55432	Bristol Redevelopment & Housing Authority	4,456	0.00517%	5,116	0.00533%
55433	Norfolk Redevelopment & Housing Authority	61,397	0.07118%	70,517	0.07352%
55435	Richmond Metropolitan Authority	19,537	0.02265%	19,771	0.02061%
55436	Riverside Regional Jail	69,332	0.08038%	73,616	0.07675%
55439	Rappahannock-Rapidan Planning District Commission	1,592	0.00185%	1,566	0.00163%
55440	Shenandoah Valley Juvenile Detention Home	12,678	0.01470%	15,024	0.01566%
55442	Southside Regional Library Board	0	0.00000%	0	0.00000%
55443	Bedford Public Library	3,082	0.00357%	3,413	0.00356%
55445	Chesterfield County Health Center Commission	32,536	0.03772%	35,130	0.03663%
55446	Washington County Service Authority	16,442	0.01906%	18,036	0.01880%
55447	Rappahannock Area Community Services Board	83,443	0.09674%	99,842	0.10409%
55449	Hampton Roads Planning District Commission	15,558	0.01804%	16,056	0.01674%
55450	Meherrin Regional Library	1,325	0.00154%	1,347	0.00140%
55451	New River Valley Planning District	0	0.00000%	0	0.00000%
55452	Northern Virginia Healthcare Center & District Home	0	0.00000%	0	0.00000%
55453	Rockbridge Area Community Services Board	18,177	0.02107%	19,903	0.02075%
55454	Greensville/Emporia Department of Social Services	5,172	0.00599%	5,603	0.00584%
55455	James City Service Authority	19,328	0.02241%	21,263	0.02217%
55456	Accomack-Northampton Planning District Commission	3,538	0.00410%	3,677	0.00383%
55457	Harrisonburg/Rockingham Sewer Authority	7,063	0.00819%	8,035	0.00838%
55458	Wytheville Redevelopment & Housing Authority	2,308	0.00267%	2,549	0.00266%
55459	Waynesboro Redevelopment and Housing Authority	4,174	0.00484%	4,464	0.00465%
55460	Region Ten Community Services Board	96,574	0.11196%	108,888	0.11352%
55462	LENOWISCO Planning District Commission	1,774	0.00206%	1,622	0.00169%
55465	Rivanna Water & Sewer Authority	21,136	0.02450%	24,012	0.02503%
55466	Appomattox River Water Authority	7,046	0.00817%	7,608	0.00793%
55467	Campbell County Utilities and Service Authority	5,560	0.00645%	6,285	0.00655%
55469	Eastern Shore Community Services Board	21,936	0.02543%	25,320	0.02640%
55470	ANCHOR Commission	897	0.00104%	956	0.00100%
55471	Central Virginia Community Services	132,097	0.15314%	143,188	0.14929%
55472	District 19 Community Services Board	42,181	0.04890%	43,326	0.04517%
55473	Tidewater Transportation District	81,644	0.09465%	90,599	0.09446%
55474	Upper Occoquan Sewage Authority	64,892	0.07523%	72,050	0.07512%
55475	New River Valley Juvenile Detention Home	3,798	0.00440%	4,014	0.00419%
55476	Rockbridge Regional Library	0	0.00000%	0	0.00000%
55477	Frederick County Sanitation Authority	14,728	0.01708%	17,312	0.01805%
55478	Western Tidewater Community Services Board	0	0.00000%	0	0.00000%
55479	Cumberland Mountain Community Services	45,444	0.05268%	53,552	0.05583%
55482	Middle Peninsula/Northern Neck Public Service Auth	59,963	0.06952%	69,571	0.07253%
55483	Rockbridge County Public Service Authority	1,787	0.00207%	2,028	0.00211%
55484	Danville-Pittsylvania Mental Health Services Board	42,908	0.04974%	49,762	0.05188%
55485	Crater Youth Care Commission	5,864	0.00680%	6,285	0.00655%
55486	Southeastern Tidewater Manpower Authority	9,097	0.01055%	9,599	0.01001%
55487	Capital Regional Airport Commission	36,527	0.04235%	41,193	0.04295%
55488	Northwestern Community Services Board	29,939	0.03471%	34,154	0.03561%
55489	Harrisonburg-Rockingham Community Services Board	26,694	0.03095%	31,266	0.03260%
55491	Middle Peninsula Regional Security Center	13,012	0.01509%	14,581	0.01520%
55492	Northern Neck Planning District Commission	1,253	0.00145%	1,445	0.00151%

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



		Group Life Insurance Cost Sharing Plan			
Employer Code	Employer	2016	2016	2017	2017
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
55493	Planning District One Community Services Board	1,133	0.00131%	1,276	0.00133%
55494	Rockbridge Area Social Services Board	4,262	0.00494%	4,656	0.00485%
55495	Dinwiddie County Water Authority	2,437	0.00283%	2,733	0.00285%
55496	Rappahannock Rapidan Community Services	49,014	0.05682%	53,849	0.05614%
55498	Valley Community Services Board	47,435	0.05499%	51,996	0.05421%
55499	Eastern Shore Public Library	919	0.00107%	1,022	0.00107%
55500	Alexandria City Public Schools	37,750	0.04377%	42,125	0.04392%
55501	Albemarle County Public Schools	30,921	0.03585%	35,170	0.03667%
55502	Alleghany Highlands Public Schools	8,643	0.01002%	9,599	0.01001%
55503	Charlottesville City Public Schools	9,883	0.01146%	10,367	0.01081%
55504	Amherst County Public Schools	11,822	0.01371%	12,661	0.01320%
55505	Appomattox County Public Schools	3,279	0.00380%	3,597	0.00375%
55506	Arlington County Public Schools	89,114	0.10331%	103,950	0.10838%
55507	Augusta County Public Schools	12,712	0.01474%	13,679	0.01426%
55508	Bath County Public Schools	3,298	0.00382%	3,575	0.00373%
55509	Bedford County Public Schools	25,943	0.03008%	28,264	0.02947%
55510	Bland County Public Schools	1,975	0.00229%	2,339	0.00244%
55511	Botetourt County Public Schools	11,287	0.01308%	12,850	0.01340%
55512	Norfolk Public Schools	79,253	0.09188%	88,330	0.09209%
55513	Petersburg City Public Schools	11,589	0.01343%	12,421	0.01295%
55514	Buckingham County Public Schools	4,056	0.00470%	4,431	0.00462%
55515	Radford City Public Schools	1,539	0.00178%	1,828	0.00191%
55516	Caroline County Public Schools	6,398	0.00742%	7,493	0.00781%
55517	Carroll County Public Schools	11,942	0.01384%	10,990	0.01146%
55518	Charles City County Public Schools	1,323	0.00153%	1,285	0.00134%
55519	Charlotte County Public Schools	2,939	0.00341%	3,529	0.00368%
55520	Chesterfield County Public Schools	96,560	0.11194%	81,735	0.08521%
55521	Clarke County Public Schools	3,133	0.00363%	3,535	0.00369%
55522	Winchester City Public Schools	10,217	0.01185%	11,690	0.01219%
55523	Culpeper County Public Schools	19,502	0.02261%	22,965	0.02394%
55524	Cumberland County Public Schools	3,328	0.00386%	3,591	0.00374%
55525	Dickenson County Public Schools	6,634	0.00769%	6,746	0.00703%
55526	Dinwiddie County Public Schools	9,411	0.01091%	9,445	0.00985%
55528	Essex County Public Schools	3,096	0.00359%	3,317	0.00346%
55530	Covington City Public Schools	1,909	0.00221%	2,052	0.00214%
55531	Floyd County Public Schools	7,108	0.00824%	7,828	0.00816%
55532	Fluvanna County Public Schools	11,124	0.01290%	12,029	0.01254%
55533	Chesapeake City Public Schools	103,034	0.11945%	113,282	0.11811%
55534	Virginia Beach City Public Schools	209,960	0.24341%	230,517	0.24033%
55535	Giles County Public Schools	1,828	0.00212%	1,934	0.00202%
55536	Gloucester County Public Schools	16,938	0.01964%	15,950	0.01663%
55537	Goochland County Public Schools	3,749	0.00435%	3,699	0.00386%
55538	Grayson County Public Schools	5,079	0.00589%	5,518	0.00575%
55539	Greene County Public Schools	8,400	0.00974%	9,270	0.00967%
55540	Greensville County Public Schools	3,900	0.00452%	4,392	0.00458%
55541	Halifax County Public Schools	9,017	0.01045%	9,274	0.00967%
55542	Hanover County Public Schools	27,729	0.03215%	27,100	0.02825%
55543	Henrico County Public Schools	3,162	0.00367%	3,670	0.00382%
55544	Henry County Public Schools	15,475	0.01794%	18,035	0.01880%
55545	Highland County Public Schools	1,092	0.00127%	1,214	0.00127%
55546	Isle of Wight County Public Schools	7,730	0.00896%	8,356	0.00871%
55548	King George County Public Schools	10,309	0.01195%	13,034	0.01359%
55549	King and Queen County Public Schools	3,296	0.00382%	3,564	0.00372%
55550	King William County Public Schools	6,473	0.00750%	6,849	0.00714%

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



		Group Life Insurance Cost Sharing Plan			
Employer Code	Employer	2016	2016	2017	2017
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
55551	Lancaster County Public Schools	4,140	0.00480%	4,424	0.00461%
55552	Lee County Public Schools	8,799	0.01020%	10,081	0.01051%
55553	Loudoun County Public Schools	254,042	0.29452%	279,381	0.29128%
55554	Louisa County Public Schools	17,631	0.02044%	19,760	0.02060%
55555	Lunenburg County Public Schools	3,160	0.00366%	3,366	0.00351%
55556	Madison County Public Schools	3,510	0.00407%	3,965	0.00413%
55557	Mathews County Public Schools	3,590	0.00416%	4,108	0.00428%
55558	Mecklenburg County Public Schools	3,753	0.00435%	5,568	0.00581%
55559	Middlesex County Public Schools	2,186	0.00253%	2,329	0.00243%
55560	Montgomery County Public Schools	27,457	0.03183%	30,356	0.03165%
55562	Nelson County Public Schools	7,522	0.00872%	8,255	0.00861%
55563	New Kent County Public Schools	5,582	0.00647%	6,294	0.00656%
55565	Northampton County Public Schools	4,707	0.00546%	5,100	0.00532%
55566	Northumberland County Public Schools	3,165	0.00367%	3,681	0.00384%
55567	Nottoway County Public Schools	4,429	0.00513%	5,041	0.00525%
55568	Orange County Public Schools	14,785	0.01714%	15,888	0.01656%
55569	Page County Public Schools	8,973	0.01040%	9,527	0.00993%
55570	Patrick County Public Schools	8,258	0.00957%	9,172	0.00956%
55571	Pittsylvania County Public Schools	13,408	0.01555%	14,788	0.01542%
55572	Powhatan County Public Schools	8,329	0.00965%	8,974	0.00936%
55573	Prince Edward County Public Schools	2,917	0.00338%	3,027	0.00316%
55574	Prince George County Public Schools	18,703	0.02168%	20,556	0.02143%
55576	Prince William County Public Schools	260,802	0.30236%	294,241	0.30677%
55577	Pulaski County Public Schools	10,943	0.01269%	11,291	0.01177%
55578	Rappahannock County Public Schools	3,198	0.00371%	3,497	0.00365%
55579	Richmond County Public Schools	455	0.00053%	375	0.00039%
55580	Roanoke County Public Schools	14,861	0.01723%	15,983	0.01666%
55581	Rockbridge County Public Schools	6,943	0.00805%	7,085	0.00739%
55582	Rockingham County Public Schools	38,363	0.04447%	41,537	0.04331%
55583	Russell County Public Schools	12,715	0.01474%	13,806	0.01439%
55584	Scott County Public Schools	10,353	0.01200%	11,374	0.01186%
55585	Shenandoah County Public Schools	17,924	0.02078%	19,180	0.02000%
55586	Smyth County Public Schools	10,762	0.01248%	11,647	0.01214%
55587	Southampton County Public Schools	4,031	0.00468%	4,809	0.00501%
55588	Spotsylvania County Public Schools	43,641	0.05059%	47,882	0.04992%
55589	Stafford County Public Schools	39,562	0.04587%	43,989	0.04586%
55590	Surry County Public Schools	4,612	0.00535%	4,994	0.00521%
55591	Sussex County School Board	4,704	0.00546%	4,514	0.00471%
55592	Tazewell County Public Schools	19,014	0.02204%	20,358	0.02123%
55593	Warren County Public Schools	9,206	0.01067%	10,328	0.01077%
55595	Washington County Public Schools	12,607	0.01462%	14,126	0.01473%
55596	Westmoreland County Public Schools	3,453	0.00400%	3,856	0.00402%
55597	Wise County Public Schools	7,837	0.00909%	8,239	0.00859%
55598	Wythe County Public Schools	5,946	0.00689%	6,915	0.00721%
55599	York County Public Schools	31,104	0.03606%	33,621	0.03505%
55600	Accomack County Public Schools	13,765	0.01596%	15,352	0.01601%
55601	Bristol VA Public Schools	1,816	0.00211%	2,224	0.00232%
55602	Buena Vista City Public Schools	1,645	0.00191%	1,778	0.00185%
55603	Amelia County Public Schools	4,173	0.00484%	4,394	0.00458%
55605	Danville City Public Schools	8,607	0.00998%	9,239	0.00963%
55606	Franklin City Public Schools	2,012	0.00233%	2,237	0.00233%
55608	Harrisonburg City Public Schools	9,265	0.01074%	10,084	0.01051%
55609	Hopewell City Public Schools	8,629	0.01000%	9,752	0.01017%
55610	Lynchburg City Public Schools	18,331	0.02125%	19,555	0.02039%

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



		Group Life Insurance Cost Sharing Plan			
Employer Code	Employer	2016	2016	2017	2017
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
55611	Fauquier County Public Schools	34,034	0.03946%	38,836	0.04049%
55612	Brunswick County Public Schools	5,341	0.00619%	5,920	0.00617%
55613	PD Pruden Vocational-Technical Center	262	0.00030%	291	0.00030%
55614	Portsmouth City Public Schools	37,875	0.04391%	40,672	0.04241%
55615	Campbell County Public Schools	14,472	0.01678%	16,033	0.01672%
55616	Richmond Public Schools	49,337	0.05720%	51,928	0.05414%
55617	Roanoke City Schools	14,743	0.01709%	16,702	0.01741%
55619	Staunton City Public Schools	4,999	0.00579%	5,554	0.00579%
55620	Suffolk City Public Schools	30,600	0.03548%	34,395	0.03586%
55622	Craig County Public Schools	1,559	0.00181%	1,705	0.00178%
55623	Martinsville City Public Schools	2,140	0.00248%	2,448	0.00255%
55624	Appomattox Regional Governor's School	442	0.00051%	488	0.00051%
55625	Colonial Heights City Public Schools	5,508	0.00639%	6,498	0.00678%
55632	Manassas City Public Schools	18,501	0.02145%	18,050	0.01882%
55633	Franklin County Public Schools	24,629	0.02855%	27,796	0.02898%
55634	Frederick County Public Schools	40,248	0.04666%	44,621	0.04652%
55635	Salem City Public Schools	5,720	0.00663%	6,595	0.00687%
55636	Manassas Park City Public Schools	6,130	0.00711%	6,605	0.00689%
55637	Newport News Public Schools	32,016	0.03712%	41,295	0.04305%
55708	Waynesboro City Public Schools	3,544	0.00411%	4,141	0.00432%
55710	Valley Vocational-Technical Center	229	0.00027%	316	0.00033%
55711	New Horizons Regional Education Center	1,134	0.00131%	1,311	0.00137%
55713	Galax City Public Schools	2,437	0.00283%	2,557	0.00266%
55714	Norton City Public Schools	1,210	0.00140%	1,213	0.00126%
55802	Williamsburg-James City County Public Schools	25,709	0.02981%	28,303	0.02951%
55803	Poquoson City Public Schools	2,537	0.00294%	2,874	0.00300%
55806	Fredericksburg City Public Schools	6,011	0.00697%	6,680	0.00697%
55807	Hampton City Public Schools	19,271	0.02234%	20,264	0.02113%
55813	Buchanan County Public Schools	11,051	0.01281%	11,204	0.01168%
55814	Jackson River Technical Center	330	0.00038%	364	0.00038%
55815	Northern Neck Regional Vocational Center	167	0.00019%	184	0.00019%
55862	Crater Criminal Justice Training Academy	0	0.00000%	458	0.00048%
55863	Central Shenandoah Criminal Justice Training Academy	0	0.00000%	877	0.00091%
55864	New River Valley Emergency Comm Regional Authority	0	0.00000%	7,866	0.00820%
55865	Maury Service Authority	0	0.00000%	3,218	0.00335%
55866	Hampton Roads Transportation Accountability Commission	403	0.00047%	1,272	0.00133%
55867	Pamunkey Regional Library	4,646	0.00539%	5,561	0.00580%
55868	Northern Virginia Transportation Authority	3,281	0.00380%	4,772	0.00497%
55869	RSW Regional Jail Authority	22,775	0.02640%	22,634	0.02360%
55870	Bedford Regional Water Authority	11,748	0.01362%	13,737	0.01432%
55871	Portsmouth Redevelopment and Housing Authority	17,606	0.02041%	18,359	0.01914%
55872	Southwest Regional Recreation Authority	822	0.00095%	1,153	0.00120%
55873	Roanoke Redevelopment and Housing Authority	0	0.00000%	0	0.00000%
55874	Meherrin Regional Jail Authority	25,385	0.02943%	25,846	0.02695%
55875	Woodway Water Authority	892	0.00103%	1,065	0.00111%
55876	Bristol Virginia Utilities Authority (BVU)	37,570	0.04356%	39,223	0.04089%
55877	Washington Metropolitan Area Transit Commission	0	0.00000%	0	0.00000%
55878	Mount Rogers Community Services Board	94,516	0.10957%	110,473	0.11518%
55879	Lonesome Pine Soil & Water Conservation District	0	0.00000%	137	0.00014%
55880	Big Sandy Soil & Water Conservation District	0	0.00000%	0	0.00000%
55881	Virginia's Region 2000 Local Government Council	7,911	0.00917%	7,757	0.00809%
55882	Middle Peninsula Planning District Commission	1,392	0.00161%	1,302	0.00136%
55883	Western Virginia Regional Jail Authority	36,840	0.04271%	40,552	0.04228%
55884	Halifax Service Authority	5,705	0.00661%	6,248	0.00651%

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



		Group Life Insurance Cost Sharing Plan			
Employer Code	Employer	2016	2016	2017	2017
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
55886	Russell County Public Service Authority	1,993	0.00231%	2,128	0.00222%
55887	Piedmont Community Services Board	46,418	0.05381%	51,069	0.05324%
55888	Blue Ridge Behavioral Health Care	61,352	0.07113%	68,787	0.07172%
55889	Skyline Soil and Water Conservation District	0	0.00000%	0	0.00000%
55890	Middle River Regional Jail Authority	28,735	0.03331%	33,465	0.03489%
55891	Tidewater Soil and Water Conservation District	0	0.00000%	0	0.00000%
55892	Big Stone Gap Redevelopment and Housing Authority	0	0.00000%	0	0.00000%
55893	Eastern Shore Soil and Water Conservation District	794	0.00092%	860	0.00090%
55894	Town of Boykins	0	0.00000%	0	0.00000%
55895	Town of Gordonsville	3,351	0.00388%	3,411	0.00356%
55896	Virginia Resources Authority	6,295	0.00730%	7,010	0.00731%
55897	Prince William County Services Authority	101,484	0.11766%	115,669	0.12059%
55898	Western Virginia Water Authority	43,581	0.05052%	51,251	0.05343%
55899	Shenandoah Valley Regional Airport Commission	2,774	0.00322%	3,182	0.00332%
55900	Alleghany Highlands Community Services Board	13,896	0.01611%	15,083	0.01572%
55901	Brunswick Industrial Development Authority	577	0.00067%	646	0.00067%
55902	Northern Neck-Essex County Group Home Commission	0	0.00000%	0	0.00000%
55904	Highlands Juvenile Detention Center Commission	9,196	0.01066%	9,912	0.01033%
55905	Goochland-Powhatan Community Services Board	10,312	0.01195%	12,013	0.01253%
55906	Suffolk Redevelopment and Housing Authority	5,828	0.00676%	5,671	0.00591%
55908	Lee County Redevelopment and Housing Authority	1,366	0.00158%	1,494	0.00156%
55909	Henry County Public Service Authority	10,845	0.01257%	11,893	0.01240%
55910	Southside Planning District Commission	2,303	0.00267%	2,504	0.00261%
55911	Industrial Development Authority	3,173	0.00368%	3,849	0.00401%
55912	Augusta County Service Authority	23,794	0.02759%	27,184	0.02834%
55914	Rappahannock Juvenile Detention Commission	15,208	0.01763%	17,175	0.01791%
55915	Cumberland Plateau Regional Housing Authority	2,386	0.00276%	2,603	0.00272%
55917	Bedford County Public Service Authority	0	0.00000%	0	0.00000%
55918	Amherst County Service Authority	4,441	0.00515%	5,287	0.00551%
55919	Pepper's Ferry Regional Wastewater Treatment Authority	5,407	0.00627%	5,602	0.00584%
55920	Rappahannock Regional Jail Authority	69,514	0.08059%	73,832	0.07698%
55921	Thomas Jefferson Planning District Commission	2,485	0.00288%	2,804	0.00292%
55922	Piedmont Regional Jail	20,397	0.02365%	23,395	0.02439%
55923	Nelson County Services Authority	4,355	0.00505%	4,820	0.00502%
55924	Coeburn-Norton-Wise Regional Water	2,831	0.00328%	2,980	0.00311%
55925	Fauquier County Water & Sanitation Authority	13,095	0.01518%	15,389	0.01604%
55926	Scott County Soil & Water Conservation District	597	0.00069%	701	0.00073%
55927	New River Resource Authority	4,773	0.00553%	5,429	0.00566%
55928	Scott County Water & Sewage Authority	3,875	0.00449%	4,380	0.00457%
55929	Greensville County Water & Sewer Authority	5,313	0.00616%	6,076	0.00633%
55930	Petersburg Redevelopment & Housing Authority	5,684	0.00659%	5,969	0.00622%
55931	Central Rappahannock Regional Library	19,693	0.02283%	21,171	0.02207%
55932	Virginia Coalfield Economic Development Authority	1,450	0.00168%	1,602	0.00167%
55933	Central Virginia Regional Jail	23,044	0.02671%	30,098	0.03138%
55934	Thomas Jefferson Soil & Water Conservation District	1,840	0.00213%	2,206	0.00230%
55936	Piedmont Planning District Commission	0	0.00000%	0	0.00000%
55937	Wythe-Grayson Regional Library	973	0.00113%	1,344	0.00140%
55938	Colonial Soil & Water Conservation District	424	0.00049%	852	0.00089%
55939	Rivanna Solid Waste Authority	2,027	0.00235%	2,233	0.00233%
55940	Monacan Soil & Water Conservation District	609	0.00071%	756	0.00079%
55941	Robert E. Lee Soil & Water Conservation District	0	0.00000%	0	0.00000%
55942	Virginia Soil & Water Conservation	648	0.00075%	831	0.00087%
55944	Central Virginia Waste Management Authority	2,366	0.00274%	2,734	0.00285%
55945	Lonesome Pine Regional Library	4,156	0.00482%	4,334	0.00452%

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



		Group Life Insurance Cost Sharing Plan			
Employer Code	Employer	2016	2016	2017	2017
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
55946	Virginia Peninsulas Public Service Authority	7,043	0.00816%	7,901	0.00824%
55947	Tidewater Regional Group Home Commission	10,993	0.01274%	12,604	0.01314%
55948	Virginia Highlands Airport Commission	1,076	0.00125%	1,209	0.00126%
55949	Western Tidewater Regional Jail	32,568	0.03776%	36,482	0.03803%
55950	Scott County Redevelopment & Housing Authority	1,646	0.00191%	1,467	0.00153%
55951	Handley Regional Library	2,974	0.00345%	3,171	0.00331%
55952	Northern Neck Regional Jail	15,458	0.01792%	16,915	0.01764%
55953	Montgomery Regional Solid Waste Authority	3,191	0.00370%	3,437	0.00358%
55954	Potomac & Rappahannock Transportation Comm	37,373	0.04333%	44,865	0.04678%
55955	Giles County Public Service Authority	2,633	0.00305%	2,229	0.00232%
55956	South Central Wastewater Authority	7,435	0.00862%	8,442	0.00880%
55957	Wise County Redevelopment and Housing Authority	3,095	0.00359%	3,332	0.00347%
55958	Prince William Soil & Water Conservation District	911	0.00106%	1,037	0.00108%
55959	Hampton Roads Regional Jail Authority	56,952	0.06603%	61,506	0.06412%
55960	Russell County Water & Sewage Authority	1,455	0.00169%	1,842	0.00192%
55961	Pamunkey Regional Jail	27,545	0.03193%	29,288	0.03053%
55962	Charlottesville - Albemarle Airport Authority	8,008	0.00928%	8,890	0.00927%
55963	Virginia Peninsula Regional Jail	23,843	0.02764%	25,643	0.02673%
55964	Virginia Biotechnology Research Park Authority	2,269	0.00263%	2,721	0.00284%
55965	Peumansend Creek Regional Jail	22,408	0.02598%	19,429	0.02026%
55966	Blue Ridge Regional Jail Authority	71,779	0.08322%	75,914	0.07915%
55967	Rockingham Regional Library	2,686	0.00311%	3,333	0.00347%
55968	Albemarle-Charlottesville Regional Jail	34,651	0.04017%	39,174	0.04084%
55969	Culpeper Soil & Water Conservation District	1,994	0.00231%	2,642	0.00276%
55970	New River Valley Regional Jail	41,417	0.04802%	45,271	0.04720%
55971	Sussex Service Authority	4,163	0.00483%	4,574	0.00477%
55972	Big Water Soil & Water Conservation District	0	0.00000%	0	0.00000%
55973	Peter Francisco Soil & Water Conservation District	0	0.00000%	0	0.00000%
55974	Peaks of Otter Soil & Water Conservation District	426	0.00049%	471	0.00049%
55975	New River Soil & Water Conservation District	364	0.00042%	411	0.00043%
55977	Southside Regional Jail	9,056	0.01050%	9,718	0.01013%
55978	Evergreen Soil & Water Conservation District	520	0.00060%	580	0.00060%
55979	Roanoke Higher Education Authority	4,146	0.00481%	4,440	0.00463%
55981	John Marshall Soil & Water Conservation District	1,301	0.00151%	1,512	0.00158%
55982	Daniel Boone Soil & Water Conservation District	512	0.00059%	633	0.00066%
55983	Southside Community Services Board	31,535	0.03656%	35,681	0.03720%
55984	Northern Shenandoah Valley Regional Commission	2,451	0.00284%	2,583	0.00269%
55985	Tazewell Soil & Water Conservation District	409	0.00047%	470	0.00049%
55987	Richmond Regional Planning District Commission	0	0.00000%	0	0.00000%
55988	Henricopolis Soil & Water Conservation District	564	0.00065%	638	0.00067%
55989	Piedmont Regional Juvenile Detention Center	2,576	0.00299%	2,920	0.00304%
55990	Roanoke River Service Authority	1,342	0.00155%	1,468	0.00153%
55991	Lee County Public Service Authority	2,590	0.00300%	3,031	0.00316%
55992	Blue Ridge Juvenile Detention Center	8,322	0.00965%	9,462	0.00987%
55993	Ferrum Water & Sewage Authority	0	0.00000%	0	0.00000%
55994	Wise County Public Service Authority	4,368	0.00507%	5,067	0.00528%
55995	Holston River Soil & Water Conservation District	0	0.00000%	0	0.00000%
55996	New River Valley Community Services Board	0	0.00000%	0	0.00000%
55997	Institute for Advanced Learning and Research	0	0.00000%	0	0.00000%
55998	Southwest Virginia Regional Jail Authority	73,212	0.08488%	77,771	0.08108%
55999	Clinch Valley Soil & Water Conservation District	380	0.00044%	447	0.00047%
59212	City of Norfolk - Insurance Only Employees	894,689	1.03724%	986,319	1.02831%
59214	City of Portsmouth - Insurance Only Employees	18,878	0.02189%	15,423	0.01608%
59216	City of Richmond - Insurance Only Employees	874,753	1.01413%	936,008	0.97586%

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



		Group Life Insurance Cost Sharing Plan			
Employer Code	Employer	2016	2016	2017	2017
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
59217	City of Roanoke - Insurance Only Employees	339,796	0.39394%	373,711	0.38962%
59617	Roanoke City Schools - Insurance Only Employees	12,587	0.01459%	10,366	0.01081%
70156	Department of State Police	3,192	0.00370%	3,375	0.00352%
70203	Woodrow Wilson Rehabilitation Center	1,486	0.00172%	1,704	0.00178%
70204	The College of William and Mary	4,171	0.00483%	5,147	0.00536%
70207	University of Virginia - Academic Division	11,663	0.01352%	13,747	0.01433%
70208	Virginia Polytechnic Institute and State University	11,140	0.01291%	12,001	0.01251%
70211	Virginia Military Institute	1,985	0.00230%	2,411	0.00251%
70212	Virginia State University	3,288	0.00381%	3,879	0.00405%
70213	Norfolk State University	4,365	0.00506%	6,046	0.00630%
70214	Longwood University	3,024	0.00351%	3,609	0.00376%
70215	University of Mary Washington	3,349	0.00388%	4,171	0.00435%
70216	James Madison University	6,623	0.00768%	7,559	0.00788%
70217	Radford University	4,826	0.00560%	5,592	0.00583%
70221	Old Dominion University	9,604	0.01114%	11,187	0.01166%
70236	Virginia Commonwealth University	19,200	0.02226%	21,637	0.02256%
70241	Richard Bland College	504	0.00059%	836	0.00087%
70242	Christopher Newport University	4,855	0.00563%	4,745	0.00495%
70246	University of Virginia's College at Wise	1,690	0.00196%	1,948	0.00203%
70247	George Mason University	12,389	0.01436%	13,095	0.01365%
70280	Northern Virginia Community College	13,642	0.01582%	14,770	0.01540%
70282	Piedmont Virginia Community College	519	0.00060%	756	0.00079%
70283	J. Sargeant Reynolds Community College	3,050	0.00354%	2,993	0.00312%
70286	Virginia Western Community College	1,973	0.00229%	2,101	0.00219%
70291	Blue Ridge Community College	340	0.00039%	369	0.00039%
70292	Central Virginia Community College	987	0.00114%	1,182	0.00123%
70293	Thomas Nelson Community College	1,615	0.00187%	2,526	0.00263%
70294	Southwest Virginia Community College	801	0.00093%	877	0.00091%
70296	Virginia Highlands Community College	299	0.00035%	325	0.00034%
70297	Germanna Community College	781	0.00090%	892	0.00093%
70298	Lord Fairfax Community College	727	0.00084%	987	0.00103%
70299	Mountain Empire Community College	186	0.00021%	321	0.00033%
70402	Marine Resources Commission	16,054	0.01861%	16,722	0.01744%
70403	Department of Game and Inland Fisheries	35,741	0.04144%	41,846	0.04363%
70701	Department of Corrections - Central Administration	0	0.00000%	221	0.00023%
70716	Virginia Correctional Center for Women	29,827	0.03458%	31,679	0.03303%
70718	Bland Correctional Center	31,850	0.03692%	34,623	0.03610%
70733	Sussex I State Prison	51,857	0.06012%	57,648	0.06010%
70734	Sussex II State Prison	47,461	0.05502%	49,156	0.05125%
70735	Wallen's Ridge State Prison	58,556	0.06789%	63,788	0.06650%
70737	St. Brides Correctional Center	31,134	0.03609%	34,744	0.03622%
70741	Red Onion State Prison	58,809	0.06818%	64,579	0.06733%
70743	Fluvanna Women's Correctional Center	42,499	0.04927%	43,968	0.04584%
70745	Nottoway Correctional Center	50,742	0.05883%	54,489	0.05681%
70747	Marion Correctional Treatment Center	26,805	0.03107%	29,485	0.03074%
70749	Buckingham Correctional Center	49,811	0.05775%	52,968	0.05522%
70752	Deep Meadow Correctional Center	77,494	0.08984%	90,484	0.09434%
70753	Deerfield Correctional Center	56,281	0.06525%	62,115	0.06476%
70754	Augusta Correctional Center	38,636	0.04479%	43,371	0.04522%
70756	Department of Corrections - Division of Institutions	2,576	0.00298%	2,750	0.00287%
70757	Western Region Correctional Field Units	20,362	0.02361%	21,494	0.02241%
70761	Baskerville Correctional Center	18,611	0.02158%	20,106	0.02096%
70767	Division of Community Corrections	214,317	0.24847%	227,312	0.23699%
70768	Keen Mountain Correctional Center	38,256	0.04435%	41,593	0.04336%

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



		Group Life Insurance Cost Sharing Plan			
Employer Code	Employer	2016	2016	2017	2017
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
70769	Greensville Correctional Center	110,653	0.12828%	116,963	0.12194%
70770	Dillwyn Correctional Center	43,593	0.05054%	46,632	0.04862%
70771	Indian Creek Correctional Center	29,681	0.03441%	31,867	0.03322%
70772	Haynesville Correctional Center	46,491	0.05390%	49,320	0.05142%
70773	Coffeewood Correctional Center	35,139	0.04074%	38,095	0.03972%
70774	Lunenburg Correctional Center	33,739	0.03911%	37,849	0.03946%
70775	Pocahontas State Correctional Center	31,590	0.03662%	36,363	0.03791%
70776	Green Rock Correctional Center	31,960	0.03705%	35,674	0.03719%
70777	Department of Juvenile Justice	87,683	0.10165%	81,641	0.08512%
70785	River North Correctional Center	36,621	0.04246%	41,194	0.04295%
70786	Culpeper Correctional Center for Women	918	0.00106%	0	0.00000%
70961	Division of Capitol Police	17,557	0.02035%	17,214	0.01795%
70999	Department of Alcoholic Beverage Control	29,586	0.03430%	30,205	0.03149%
Total for VRS Group Life Insurance		\$ 86,256,541	100.00000%	\$ 95,916,003	100.00000%

SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND OPEB EXPENSE
GROUP LIFE INSURANCE PLAN
(\$ thousands)



		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense			
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense	
11111	Supreme Court - Judges	0	0	0	0	0	2	4	6	0	12	1	(1)	0	
11113	Circuit Courts - Judges	0	0	0	0	0	48	81	111	30	270	24	(6)	18	
11114	General District Courts - Judges	0	0	0	0	0	33	55	75	18	181	16	(3)	13	
11115	Juvenile and Domestic Relations District Courts - Judges	0	0	0	0	0	34	56	77	52	219	17	(10)	7	
11125	Virginia Court of Appeals - Judges	0	0	0	0	0	4	6	8	0	18	2	(3)	(1)	
11171	State Corporation Commission - Commissioners	0	0	0	0	0	1	2	2	0	5	0	(1)	(1)	
11191	VA Worker's Compensation Comm. - Commissioners	0	0	0	0	0	1	1	2	5	9	0	(1)	(1)	
21156	Department of State Police - Troopers	0	0	0	0	0	202	343	470	477	1,492	102	(88)	14	
30100	Senate	0	0	0	0	0	11	19	26	0	56	6	(2)	4	
30101	House of Delegates	0	0	0	14	14	19	32	44	0	95	10	2	12	
30103	Magistrate System	0	0	0	0	0	33	57	78	16	184	17	(3)	14	
30107	Division of Legislative Services	0	0	0	0	0	10	18	24	5	57	5	(1)	4	
30109	Division of Legislative Automated Systems	0	0	0	0	0	2	5	6	8	21	1	(1)	0	
30110	Joint Legislative Audit and Review Commission	0	0	0	0	0	4	7	10	3	24	2	(1)	1	
30111	Supreme Court	0	0	0	0	0	32	55	75	17	179	16	(3)	13	
30112	Judicial Inquiry and Review Commission	0	0	0	0	0	0	1	2	0	3	0	(3)	(3)	
30114	General District Courts	0	0	0	0	0	54	92	126	93	365	27	(17)	10	
30115	Juvenile and Domestic Relations District Courts	0	0	0	0	0	32	55	75	40	202	16	(7)	9	
30116	Combined District Courts	0	0	0	0	0	12	19	26	14	71	6	(2)	4	
30117	Virginia State Bar	0	0	0	0	0	12	20	27	9	68	6	(2)	4	
30119	Office of the Lieutenant Governor	0	0	0	0	0	0	0	1	0	1	0	(1)	(1)	
30121	Office of the Governor	0	0	0	0	0	5	9	12	7	33	3	(1)	2	
30122	Department of Planning and Budget	0	0	0	0	0	7	11	16	20	54	3	(4)	(1)	
30123	Department of Military Affairs	0	0	0	0	0	24	40	54	22	140	12	(4)	8	
30125	Virginia Court of Appeals	0	0	0	0	0	7	11	16	0	34	3	(1)	2	
30127	Department of Emergency Management	0	0	0	119	119	14	23	32	0	69	7	22	29	
30128	Virginia Veterans Care Center	0	0	0	0	0	15	24	33	8	80	7	(2)	5	
30129	Department of Human Resource Management	0	0	0	0	0	13	22	30	0	65	7	3	10	
30132	State Board of Elections	0	0	0	54	54	4	7	10	0	21	2	10	12	
30133	Auditor of Public Accounts	0	0	0	15	15	15	25	35	0	75	8	3	11	
30136	Virginia Information Technologies Agency (VITA)	0	0	0	13	13	34	59	80	0	173	17	2	19	
30140	Department of Criminal Justice Services	0	0	0	0	0	12	19	26	0	57	6	(3)	3	
30141	Office of the Attorney General and Department of Law	0	0	0	0	0	52	87	120	57	316	26	(11)	15	
30143	Office of the Attorney General - Division of Debt Collection	0	0	0	0	0	3	4	5	8	20	1	(1)	0	
30146	Science Museum of Virginia	0	0	0	0	0	7	10	14	0	31	3	0	3	
30147	Office of the State Inspector General	0	0	0	0	0	4	8	11	14	37	2	(3)	(1)	
30148	Virginia Commission for the Arts	0	0	0	0	0	0	1	1	0	2	0	(3)	(3)	
30151	Department of Accounts	0	0	0	17	17	19	33	45	0	97	10	3	13	
30152	Department of the Treasury	0	0	0	0	0	12	21	28	16	77	6	(3)	3	
30154	Department of Motor Vehicles	0	0	0	0	0	157	266	365	223	1,011	79	(41)	38	
30156	Department of State Police	0	0	0	0	0	60	101	139	49	349	30	(9)	21	
30157	Compensation Board	0	0	0	0	0	1	3	4	8	16	1	(2)	(1)	
30160	Virginia Criminal Sentencing Commission	0	0	0	0	0	1	2	3	0	6	1	(2)	(1)	
30161	Department of Taxation	0	0	0	0	0	82	138	190	17	427	41	(3)	38	
30162	Department of Accounts - Transfer Payments (CHRF)	0	0	0	0	0	1	0	0	0	1	0	0	0	
30165	Department of Housing and Community Development	0	0	0	0	0	10	18	25	0	53	5	(1)	4	
30166	Secretary of the Commonwealth	0	0	0	0	0	1	3	4	0	8	1	1	2	
30171	State Corporation Commission	0	0	0	82	82	82	140	191	0	413	42	15	57	
30172	State Lottery Department	0	0	0	0	0	33	58	79	18	188	17	(3)	14	
30174	Virginia College Savings Plan	0	0	0	6	6	13	22	31	0	66	7	1	8	
30180	Secretary of Administration	0	0	0	0	0	2	2	3	0	7	1	(3)	(2)	
30181	Department of Labor and Industry	0	0	0	0	0	14	24	33	0	71	7	3	10	
30182	Virginia Employment Commission	0	0	0	0	0	58	98	135	161	452	29	(29)	0	
30183	Secretary of Natural Resources	0	0	0	0	0	1	1	2	0	4	0	2	2	

SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND OPEB EXPENSE
GROUP LIFE INSURANCE PLAN
(\$ thousands)



		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense			
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense	
30184	Secretary of Technology	0	0	0	0	0	1	1	1	0	3	0	(3)	(3)	
30185	Secretary of Education	0	0	0	0	0	1	1	2	0	4	0	(2)	(2)	
30186	Secretary of Transportation	0	0	0	0	0	1	2	3	0	6	1	(1)	0	
30187	Secretary of Public Safety	0	0	0	0	0	0	2	3	11	16	1	(2)	(1)	
30188	Secretary of Health and Human Resources	0	0	0	0	0	1	1	2	0	4	0	0	0	
30190	Secretary of Finance	0	0	0	0	0	1	1	1	6	9	0	(1)	(1)	
30191	Virginia Workers' Compensation Commission	0	0	0	0	0	31	53	72	4	160	16	(1)	15	
30192	Secretary of Commerce and Trade	0	0	0	0	0	1	1	2	0	4	0	(2)	(2)	
30193	Secretary of Agriculture and Forestry	0	0	0	0	0	1	1	1	0	3	0	(1)	(1)	
30194	Department of General Services	0	0	0	0	0	60	102	139	59	360	30	(11)	19	
30199	Department of Conservation and Recreation	0	0	0	12	12	41	67	92	0	200	20	2	22	
30200	Office of Children's Services	0	0	0	10	10	1	3	4	0	8	1	2	3	
30201	Department of Education - Central Office Operations	0	0	0	19	19	36	62	84	0	182	18	4	22	
30202	The Library of Virginia	0	0	0	0	0	12	19	27	8	66	6	(2)	4	
30203	Woodrow Wilson Rehabilitation Center	0	0	0	0	0	22	38	52	0	112	11	(2)	9	
30204	The College of William and Mary	0	0	0	139	139	270	458	627	0	1,355	136	26	162	
30207	University of Virginia - Academic Division	0	0	0	766	766	529	898	1,229	0	2,656	268	140	408	
30208	Virginia Polytechnic Institute and State University	0	0	0	215	215	954	1,620	2,217	0	4,791	483	40	523	
30209	University of Virginia Medical Center	0	0	0	0	0	62	105	144	0	311	31	(3)	28	
30211	Virginia Military Institute	0	0	0	0	0	52	90	123	37	302	27	(7)	20	
30212	Virginia State University	0	0	0	0	0	72	122	167	102	463	36	(19)	17	
30213	Norfolk State University	0	0	0	0	0	87	147	201	103	538	44	(19)	25	
30214	Longwood University	0	0	0	0	0	79	133	182	34	428	40	(6)	34	
30215	University of Mary Washington	0	0	0	0	0	75	128	176	68	447	38	(13)	25	
30216	James Madison University	0	0	0	161	161	316	536	734	0	1,586	160	30	190	
30217	Radford University	0	0	0	62	62	133	227	310	0	670	67	11	78	
30218	Virginia School for Deaf and Blind	0	0	0	0	0	10	17	24	20	71	5	(4)	1	
30221	Old Dominion University	0	0	0	0	0	286	487	666	100	1,539	145	(18)	127	
30222	Department of Professional and Occupational Regulation	0	0	0	0	0	18	30	41	41	130	9	(7)	2	
30223	Department of Health Professions	0	0	0	0	0	24	41	56	8	129	12	(2)	10	
30226	Board of Accountancy	0	0	0	0	0	2	2	3	0	7	1	2	3	
30233	Board of Bar Examiners	0	0	0	0	0	1	2	2	0	5	1	(2)	(1)	
30234	Cooperative Extension and Agricultural Research Service	0	0	0	0	0	7	13	18	0	38	4	(1)	3	
30236	Virginia Commonwealth University	0	0	0	0	0	759	1,288	1,763	25	3,835	384	(7)	377	
30238	Virginia Museum of Fine Arts	0	0	0	18	18	19	32	43	0	94	9	3	12	
30239	Frontier Culture Museum of Virginia	0	0	0	0	0	3	4	5	0	12	1	2	3	
30241	Richard Bland College	0	0	0	84	84	12	21	29	0	62	6	15	21	
30242	Christopher Newport University	0	0	0	0	0	92	155	213	38	498	46	(7)	39	
30245	State Council of Higher Education for Virginia	0	0	0	10	10	6	10	14	0	30	3	2	5	
30246	University of Virginia's College at Wise	0	0	0	0	0	15	27	37	17	96	8	(3)	5	
30247	George Mason University	0	0	0	0	0	549	934	1,278	187	2,948	278	(34)	244	
30261	Virginia Community College System - Central Office Operations	0	0	0	139	139	34	57	79	0	170	17	25	42	
30262	Department of Rehabilitative Services	0	0	0	0	0	89	150	206	72	517	45	(13)	32	
30263	Virginia Rehabilitation Center for the Blind and Vision Impaired	0	0	0	10	10	2	3	5	0	10	1	2	3	
30268	Virginia Institute of Marine Science	0	0	0	0	0	38	64	87	30	219	19	(6)	13	
30275	New River Community College	0	0	0	0	0	14	24	33	25	96	7	(4)	3	
30276	Southside Virginia Community College	0	0	0	0	0	17	29	39	101	186	9	(18)	(9)	
30277	Paul D. Camp Community College	0	0	0	0	0	6	10	14	20	50	3	(4)	(1)	
30278	Rappahannock Community College	0	0	0	0	0	10	18	25	14	67	5	(2)	3	
30279	Danville Community College	0	0	0	0	0	14	24	33	37	108	7	(7)	0	
30280	Northern Virginia Community College	0	0	0	0	0	202	345	472	837	1,856	103	(153)	(50)	
30282	Piedmont Virginia Community College	0	0	0	0	0	20	33	45	0	98	10	1	11	
30283	J. Sargeant Reynolds Community College	0	0	0	0	0	44	75	103	160	382	22	(29)	(7)	
30284	Eastern Shore Community College	0	0	0	7	7	5	9	12	0	26	3	1	4	

SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND OPEB EXPENSE
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		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense			
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense	
30285	Patrick Henry Community College	0	0	0	36	36	17	29	39	0	85	9	7	16	
30286	Virginia Western Community College	0	0	0	0	0	24	42	57	76	199	12	(14)	(2)	
30287	Dabney S. Lancaster Community College	0	0	0	0	0	7	11	15	11	44	3	(2)	1	
30288	Wytheville Community College	0	0	0	0	0	10	18	25	9	62	5	(2)	3	
30290	John Tyler Community College	0	0	0	0	0	28	49	67	63	207	15	(12)	3	
30291	Blue Ridge Community College	0	0	0	0	0	17	30	41	54	142	9	(10)	(1)	
30292	Central Virginia Community College	0	0	0	0	0	14	23	31	42	110	7	(8)	(1)	
30293	Thomas Nelson Community College	0	0	0	0	0	41	67	92	27	227	20	(5)	15	
30294	Southwest Virginia Community College	0	0	0	9	9	12	20	27	0	59	6	2	8	
30295	Tidewater Community College	0	0	0	0	0	102	172	235	193	702	51	(35)	16	
30296	Virginia Highlands Community College	0	0	0	0	0	12	18	25	0	55	6	1	7	
30297	Germanna Community College	0	0	0	0	0	23	39	54	26	142	12	(5)	7	
30298	Lord Fairfax Community College	0	0	0	0	0	23	38	52	8	121	11	(2)	9	
30299	Mountain Empire Community College	0	0	0	0	0	12	18	25	31	86	6	(6)	0	
30301	Department of Agriculture and Consumer Services	0	0	0	0	0	43	72	99	24	238	22	(4)	18	
30310	Virginia Economic Development Partnership	0	0	0	4	4	15	24	33	0	72	7	1	8	
30320	Virginia Tourism Authority	0	0	0	3	3	8	14	19	0	41	4	1	5	
30330	Virginia - Israel Advisory Board	0	0	0	0	0	1	0	0	0	1	0	0	0	
30350	Department of Small Business and Supplier Diversity	0	0	0	12	12	4	7	10	0	21	2	2	4	
30400	Jamestown-Yorktown Commemoration	0	0	0	35	35	1	1	2	0	4	0	7	7	
30402	Marine Resources Commission	0	0	0	10	10	7	12	16	0	35	3	2	5	
30403	Department of Game and Inland Fisheries	0	0	0	65	65	28	48	66	0	142	14	12	26	
30405	Virginia Racing Commission	0	0	0	0	0	0	1	1	8	10	0	(2)	(2)	
30407	Virginia Port Authority	0	0	0	0	0	1	1	1	6	9	0	(1)	(1)	
30409	Department of Mines, Minerals and Energy	0	0	0	0	0	22	39	53	27	141	11	(5)	6	
30411	Department of Forestry	0	0	0	0	0	21	35	48	0	104	10	1	11	
30413	Commission on Virginia Alcohol Safety Action Program	0	0	0	0	0	1	2	2	0	5	1	3	4	
30417	Gunston Hall	0	0	0	0	0	0	1	1	4	6	0	(1)	(1)	
30423	Department of Historic Resources	0	0	0	0	0	5	7	10	5	27	2	(1)	1	
30425	Jamestown - Yorktown Foundation	0	0	0	0	0	12	19	27	0	58	6	(3)	3	
30440	Department of Environmental Quality	0	0	0	0	0	89	150	206	123	568	45	(23)	22	
30454	Office of Commonwealth Preparedness	0	0	0	0	0	1	2	3	0	6	1	(1)	0	
30505	Department of Rail and Public Transportation	0	0	0	32	32	7	14	19	0	40	4	6	10	
30506	Motor Vehicle Dealer Board	0	0	0	0	0	3	4	5	0	12	1	2	3	
30510	Virginia Department of Transportation	0	0	0	113	113	188	319	436	0	943	95	21	116	
30511	Virginia Department of Transportation	0	0	0	86	86	53	92	126	0	271	27	16	43	
30512	Virginia Department of Transportation	0	0	0	0	0	71	119	163	63	416	36	(12)	24	
30513	Virginia Department of Transportation	0	0	0	89	89	49	83	113	0	245	25	16	41	
30514	Virginia Department of Transportation	0	0	0	34	34	79	133	182	0	394	40	6	46	
30515	Virginia Department of Transportation	0	0	0	122	122	79	134	183	0	396	40	22	62	
30516	Virginia Department of Transportation	0	0	0	152	152	47	78	107	0	232	23	28	51	
30517	Virginia Department of Transportation	0	0	0	142	142	44	75	102	0	221	22	26	48	
30518	Virginia Department of Transportation	0	0	0	14	14	58	98	134	0	290	29	3	32	
30519	Virginia Department of Transportation	0	0	0	13	13	97	165	226	0	488	49	2	51	
30601	Department of Health	0	0	0	0	0	299	507	694	408	1,908	151	(75)	76	
30602	Department of Medical Assistance Services	0	0	0	54	54	52	89	122	0	263	26	10	36	
30606	Virginia Board for People With Disabilities	0	0	0	0	0	1	2	2	3	8	0	(1)	(1)	
30701	Department of Corrections - Central Administration	0	0	0	0	0	35	60	83	0	178	18	(2)	16	
30702	Department for the Blind and Vision Impaired	0	0	0	19	19	14	23	31	0	68	7	3	10	
30703	Central State Hospital	0	0	0	0	0	58	99	135	146	438	29	(27)	2	
30704	Eastern State Hospital	0	0	0	0	0	54	93	127	285	559	28	(52)	(24)	
30705	Southwestern Virginia Mental Health Institute	0	0	0	13	13	38	62	85	0	185	19	2	21	
30706	Western State Hospital	0	0	0	59	59	53	90	123	0	266	27	11	38	
30707	Central Virginia Training Center	0	0	0	0	0	45	76	105	602	828	23	(110)	(87)	

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Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense	
30708	Commonwealth Center for Children and Adolescents	0	0	0	0	0	9	16	22	40	87	5	(7)	(2)	
30711	Virginia Correctional Enterprises	0	0	0	34	34	17	27	37	0	81	8	6	14	
30716	Virginia Correctional Center for Women	0	0	0	0	0	9	16	22	17	64	5	(3)	2	
30718	Bland Correctional Center	0	0	0	0	0	5	10	14	29	58	3	(5)	(2)	
30720	Department of Behavioral Health & Developmental Services	0	0	0	250	250	49	84	114	0	247	25	46	71	
30723	Southeastern Virginia Training Center	0	0	0	0	0	18	32	43	63	156	9	(12)	(3)	
30724	Catawba Hospital	0	0	0	0	0	20	35	47	19	121	10	(4)	6	
30725	Northern Virginia Training Center	0	0	0	0	0	5	8	11	675	699	2	(124)	(122)	
30726	Southside Virginia Training Center	0	0	0	0	0	0	0	0	0	0	0	(1)	(1)	
30728	Northern Virginia Mental Health Institute	0	0	0	0	0	28	48	65	53	194	14	(10)	4	
30729	Piedmont Geriatric Hospital	0	0	0	0	0	24	41	56	54	175	12	(10)	2	
30733	Sussex I State Prison	0	0	0	0	0	5	9	12	5	31	3	(1)	2	
30734	Sussex II State Prison	0	0	0	0	0	4	9	12	29	54	3	(5)	(2)	
30735	Wallen's Ridge State Prison	0	0	0	0	0	7	13	18	14	52	4	(2)	2	
30737	St. Brides Correctional Center	0	0	0	0	0	8	12	16	0	36	4	2	6	
30738	Southwestern Virginia Training Center	0	0	0	0	0	18	30	41	137	226	9	(25)	(16)	
30739	Southern Virginia Mental Health Institute	0	0	0	0	0	14	24	32	8	78	7	(2)	5	
30741	Red Onion State Prison	0	0	0	0	0	7	13	17	14	51	4	(3)	1	
30742	Department of Corrections - Employee Relations and Training	0	0	0	0	0	10	16	22	33	81	5	(6)	(1)	
30743	Fluvanna Women's Correctional Center	0	0	0	0	0	7	11	16	45	79	3	(8)	(5)	
30745	Nottoway Correctional Center	0	0	0	9	9	9	16	21	0	46	5	2	7	
30747	Marion Correctional Treatment Center	0	0	0	0	0	6	10	14	14	44	3	(3)	0	
30748	Hiram W. Davis Medical Center	0	0	0	0	0	13	23	31	19	86	7	(4)	3	
30749	Buckingham Correctional Center	0	0	0	0	0	7	12	17	5	41	4	(1)	3	
30751	Department for the Deaf and Hard-of-Hearing	0	0	0	0	0	1	2	2	3	8	0	(1)	(1)	
30752	Deep Meadow Correctional Center	0	0	0	0	0	10	18	25	22	75	5	(4)	1	
30753	Deerfield Correctional Center	0	0	0	23	23	11	17	23	0	51	5	4	9	
30754	Augusta Correctional Center	0	0	0	0	0	6	9	13	14	42	3	(2)	1	
30756	Department of Corrections - Division of Institutions	0	0	0	0	0	45	75	103	42	265	22	(8)	14	
30757	Western Region Correctional Field Units	0	0	0	0	0	3	3	4	10	20	1	(2)	(1)	
30761	Baskerville Correctional Center	0	0	0	0	0	3	6	8	7	24	2	(1)	1	
30765	Department of Social Services	0	0	0	0	0	169	287	393	188	1,037	86	(34)	52	
30766	Virginia Parole Board	0	0	0	0	0	2	2	3	0	7	1	0	1	
30767	Division of Community Corrections	0	0	0	0	0	17	30	41	37	125	9	(7)	2	
30768	Keen Mountain Correctional Center	0	0	0	0	0	6	11	15	0	32	3	(1)	2	
30769	Greensville Correctional Center	0	0	0	0	0	17	29	40	7	93	9	(1)	8	
30770	Dillwyn Correctional Center	0	0	0	0	0	7	14	19	8	48	4	(2)	2	
30771	Indian Creek Correctional Center	0	0	0	0	0	5	9	13	0	27	3	(3)	0	
30772	Haynesville Correctional Center	0	0	0	0	0	10	15	21	8	54	5	(1)	4	
30773	Coffeewood Correctional Center	0	0	0	0	0	6	11	15	21	53	3	(4)	(1)	
30774	Lunenburg Correctional Center	0	0	0	0	0	6	10	14	3	33	3	(1)	2	
30775	Pocahontas State Correctional Center	0	0	0	0	0	6	10	14	30	60	3	(6)	(3)	
30776	Green Rock Correctional Center	0	0	0	11	11	8	12	17	0	37	4	2	6	
30777	Department of Juvenile Justice	0	0	0	0	0	109	187	256	169	721	56	(31)	25	
30778	Department of Forensic Science	0	0	0	19	19	37	63	87	0	187	19	4	23	
30785	River North Correctional Center	0	0	0	0	0	7	12	16	0	35	4	1	5	
30786	Culpeper Correctional Center for Women	0	0	0	0	0	0	0	0	5	5	0	(1)	(1)	
30794	Virginia Center for Behavioral Rehabilitation	0	0	0	0	0	27	45	62	112	246	14	(20)	(6)	
30841	Department of Aviation	0	0	0	0	0	5	7	10	0	22	2	(3)	(1)	
30848	Indigent Defense Commission	0	0	0	0	0	54	93	127	61	335	28	(11)	17	
30851	Tobacco Indemnification & Revitalization Commission	0	0	0	5	5	2	3	4	0	9	1	1	2	
30852	Virginia Tobacco Settlement Foundation	0	0	0	0	0	2	3	5	0	10	1	(1)	0	
30912	Department of Veterans Services	0	0	0	69	69	13	24	33	0	70	7	13	20	
30922	Sitter-Barfoot Veterans Care Center	0	0	0	100	100	22	38	52	0	112	11	18	29	

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		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
30937	Southern Virginia Higher Education Center	0	0	0	0	0	4	6	8	0	18	2	(2)	0
30938	New College Institute	0	0	0	0	0	1	2	3	0	6	1	(3)	(2)
30942	Virginia Museum of Natural History	0	0	0	0	0	2	5	7	9	23	1	(2)	(1)
30948	Southwest Virginia Higher Education Center	0	0	0	0	0	2	4	5	0	11	1	3	4
30957	Commonwealth's Attorneys' Services Council	0	0	0	0	0	0	1	2	6	9	0	(1)	(1)
30960	Department of Fire Programs	0	0	0	0	0	7	11	15	21	54	3	(4)	(1)
30961	Division of Capitol Police	0	0	0	0	0	1	1	2	0	4	0	(2)	(2)
30999	Department of Alcoholic Beverage Control	0	0	0	40	40	78	133	182	0	393	40	7	47
33010	Virginia Outdoors Foundation	0	0	0	0	0	4	5	7	10	26	2	(2)	0
35106	Arlington County Health Department	0	0	0	0	0	1	0	0	0	1	0	0	0
35129	Fairfax County Health Department	0	0	0	0	0	6	10	14	58	88	3	(11)	(8)
35885	Fort Monroe Federal Area Development Authority	0	0	0	0	0	3	4	5	4	16	1	(1)	0
40100	Accomack County School Board	0	0	0	37	37	50	83	114	0	247	25	7	32
40101	Albemarle County Schools	0	0	0	58	58	160	273	373	0	806	81	11	92
40102	Alleghany County School Board	0	0	0	0	0	21	36	49	37	143	11	(7)	4
40103	Amelia County School Board	0	0	0	14	14	16	27	36	0	79	8	3	11
40104	Amherst County School Board	0	0	0	0	0	42	71	97	84	294	21	(16)	5
40105	Appomattox County School Board	0	0	0	33	33	20	34	46	0	100	10	6	16
40106	Arlington Public Schools	0	0	0	628	628	523	887	1,214	0	2,624	264	115	379
40107	Augusta County School Board	0	0	0	90	90	105	178	243	0	526	53	17	70
40108	Bath County School Board	0	0	0	0	0	9	14	19	4	46	4	(1)	3
40109	Bedford County School Board	0	0	0	0	0	87	148	203	90	528	44	(17)	27
40110	Bland County School Board	0	0	0	6	6	7	12	16	0	35	4	1	5
40111	Botetourt County Schools	0	0	0	0	0	48	83	113	3	247	25	(1)	24
40112	Brunswick County Public Schools	0	0	0	0	0	17	30	41	5	93	9	(1)	8
40113	Buchanan County School Board	0	0	0	0	0	25	44	60	71	200	13	(13)	0
40114	Buckingham County School Board	0	0	0	0	0	19	33	45	25	122	10	(5)	5
40115	Campbell County School Board	0	0	0	0	0	67	115	158	79	419	34	(15)	19
40116	Caroline County School Board	0	0	0	35	35	38	63	87	0	188	19	7	26
40117	Carroll County School Board	0	0	0	55	55	39	66	91	0	196	20	10	30
40118	Charles City County School Board	0	0	0	3	3	8	14	20	0	42	4	1	5
40119	Charlotte County School Board	0	0	0	0	0	20	34	47	20	121	10	(4)	6
40120	Chesterfield County School Board	0	0	0	444	444	526	893	1,222	0	2,641	266	81	347
40121	Clarke County School Board	0	0	0	0	0	22	37	50	0	109	11	1	12
40122	Craig County School Board	0	0	0	0	0	6	11	15	9	41	3	(2)	1
40123	Culpeper County School Board	0	0	0	16	16	79	133	183	0	395	40	3	43
40124	Cumberland County School Board	0	0	0	5	5	14	25	34	0	73	7	1	8
40125	Dickenson County School Board	0	0	0	0	0	17	30	40	105	192	9	(19)	(10)
40126	Dinwiddie County School Board	0	0	0	42	42	42	72	98	0	212	21	8	29
40128	Essex County Public Schools	0	0	0	0	0	15	25	34	21	95	7	(4)	3
40129	Fairfax County School Board	0	0	0	2,217	2,217	2,579	4,430	6,045	0	13,054	1,333	424	1,757
40130	Fauquier County School Board	0	0	0	0	0	132	225	307	78	742	67	(14)	53
40131	Floyd County School Board	0	0	0	0	0	18	31	43	23	115	9	(4)	5
40132	Fluvanna County Public Schools	0	0	0	0	0	43	73	99	27	242	22	(5)	17
40133	Franklin County Public Schools	0	0	0	71	71	75	126	173	0	374	38	13	51
40134	Frederick County School Board	0	0	0	0	0	155	263	360	60	838	78	(11)	67
40135	Giles County Schools	0	0	0	0	0	22	37	51	8	118	11	(1)	10
40136	Gloucester County School Board	0	0	0	83	83	54	92	127	0	273	28	15	43
40137	Goochland County School Board	0	0	0	8	8	26	46	63	0	135	14	2	16
40138	Grayson County School Board	0	0	0	21	21	17	27	37	0	81	8	4	12
40139	Greene County Public Schools	0	0	0	8	8	31	53	72	0	156	16	2	18
40140	Greensville County School Board	0	0	0	0	0	23	38	52	9	122	11	(2)	9
40141	Halifax County School Board	0	0	0	0	0	50	86	118	81	335	26	(15)	11
40142	Hanover County School Board	0	0	0	66	66	182	307	420	0	909	91	12	103

SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND OPEB EXPENSE
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		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense			
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense	
40143	Henrico County School Board	0	0	0	19	19	472	802	1,097	0	2,371	239	4	243	
40144	Henry County Public Schools	0	0	0	19	19	66	111	153	0	330	33	3	36	
40145	Highland County Public Schools	0	0	0	6	6	3	6	8	0	17	2	1	3	
40146	Isle of Wight County Schools	0	0	0	0	0	52	89	122	8	271	27	(1)	26	
40148	King George County School Board	0	0	0	155	155	41	70	96	0	207	21	29	50	
40149	King & Queen County School Board	0	0	0	7	7	7	14	19	0	40	4	1	5	
40150	King William County School Board	0	0	0	0	0	21	36	50	11	118	11	(2)	9	
40151	Lancaster County Public Schools	0	0	0	7	7	14	24	32	0	70	7	1	8	
40152	Lee County School Board	0	0	0	9	9	33	57	77	0	167	17	2	19	
40153	Loudoun County School Board	0	0	0	1,789	1,789	981	1,666	2,280	0	4,927	496	328	824	
40154	Louisa County Public Schools	0	0	0	0	0	49	83	114	0	246	25	(3)	22	
40155	Lunenburg County School Board	0	0	0	0	0	14	23	32	66	135	7	(12)	(5)	
40156	Madison County School Board	0	0	0	21	21	18	31	42	0	91	9	4	13	
40157	Mathews County School Board	0	0	0	0	0	12	20	28	0	60	6	1	7	
40158	Mecklenburg County School Board	0	0	0	0	0	41	68	93	48	250	20	(9)	11	
40159	Middlesex County School Board	0	0	0	0	0	13	23	31	0	67	7	(2)	5	
40160	Montgomery County School Board	0	0	0	78	78	90	152	209	0	451	45	14	59	
40162	Nelson County Public Schools	0	0	0	0	0	20	35	48	19	122	10	(3)	7	
40163	New Kent County School Board	0	0	0	27	27	29	48	66	0	143	14	5	19	
40165	Northampton County Schools	0	0	0	0	0	16	28	39	8	91	8	(2)	6	
40166	Northumberland County School Board	0	0	0	8	8	14	24	33	0	71	7	1	8	
40167	Nottoway County School Board	0	0	0	0	0	20	35	48	0	103	10	3	13	
40168	Orange County Public Schools	0	0	0	0	0	48	81	110	41	280	24	(7)	17	
40169	Page County Public Schools	0	0	0	0	0	34	56	77	29	196	17	(5)	12	
40170	Patrick County School Board	0	0	0	3	3	24	41	56	0	121	12	1	13	
40171	Pittsylvania County School Board	0	0	0	0	0	74	127	174	0	375	38	(3)	35	
40172	Powhatan County School Board	0	0	0	7	7	44	73	100	0	217	22	1	23	
40173	Prince Edward County School Board	0	0	0	0	0	21	36	49	43	149	11	(8)	3	
40174	Prince George County School Board	0	0	0	0	0	59	99	136	51	345	30	(9)	21	
40176	Prince William County School Board	0	0	0	945	945	946	1,606	2,199	0	4,751	478	173	651	
40177	Pulaski County School Board	0	0	0	0	0	39	67	92	17	215	20	(3)	17	
40178	Rappahannock County School Board	0	0	0	0	0	10	18	24	7	59	5	(1)	4	
40179	Richmond County School Board	0	0	0	10	10	12	20	28	0	60	6	2	8	
40180	Roanoke County School Board	0	0	0	209	209	140	236	323	0	699	70	38	108	
40181	Rockbridge County School Board	0	0	0	0	0	29	49	68	8	154	15	(2)	13	
40182	Rockingham County School Board	0	0	0	0	0	116	198	271	21	606	59	(4)	55	
40183	Russell County School Board	0	0	0	0	0	33	55	76	30	194	16	(6)	10	
40184	Scott County School Board	0	0	0	18	18	36	61	84	0	181	18	3	21	
40185	Shenandoah County School Board	0	0	0	0	0	63	105	144	27	339	31	(5)	26	
40186	Smyth County School Board	0	0	0	0	0	41	69	95	52	257	21	(10)	11	
40187	Southampton County School Board	0	0	0	0	0	23	39	54	5	121	12	(1)	11	
40188	Spotsylvania County School Board	0	0	0	0	0	228	387	529	125	1,269	115	(23)	92	
40189	Stafford County School Board	0	0	0	360	360	275	467	639	0	1,381	139	66	205	
40190	Surry County Schools	0	0	0	0	0	15	24	33	0	72	7	2	9	
40191	Sussex County School Board	0	0	0	0	0	14	24	32	24	94	7	(4)	3	
40192	Tazewell County Schools	0	0	0	0	0	48	81	111	60	300	24	(11)	13	
40193	Warren County School Board	0	0	0	19	19	52	89	122	0	263	26	3	29	
40195	Washington County School Board	0	0	0	0	0	63	109	149	22	343	32	(4)	28	
40196	Westmoreland County School Board	0	0	0	61	61	17	30	41	0	88	9	11	20	
40197	Wise County School Board	0	0	0	0	0	50	84	115	118	367	25	(22)	3	
40198	Wythe County School Board	0	0	0	0	0	37	64	88	11	200	19	(2)	17	
40199	York County School Board	0	0	0	0	0	122	206	282	91	701	61	(17)	44	
40200	Alexandria City School Board	0	0	0	225	225	270	459	629	0	1,358	137	41	178	
40201	Bristol City School Board	0	0	0	0	0	22	38	52	18	130	11	(3)	8	

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Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
40202	Buena Vista City Schools	0	0	0	0	0	10	16	22	11	59	5	(2)	3
40203	Charlottesville Public Schools	0	0	0	26	26	68	117	160	0	345	35	5	40
40205	Danville City Schools	0	0	0	0	0	57	96	132	85	370	29	(16)	13
40206	Fredericksburg City Schools	0	0	0	11	11	41	70	96	0	207	21	2	23
40207	Hampton City Schools	0	0	0	52	52	199	338	462	0	999	101	9	110
40208	Harrisonburg City School Board	0	0	0	139	139	68	115	158	0	341	34	25	59
40209	Hopewell City School Board	0	0	0	73	73	44	76	104	0	224	23	13	36
40210	Lynchburg Public Schools	0	0	0	0	0	101	174	238	54	567	52	(10)	42
40211	Newport News Public Schools	0	0	0	0	0	291	493	675	19	1,478	147	(3)	144
40212	Norfolk Public Schools	0	0	0	0	0	388	659	903	598	2,548	196	(110)	86
40213	Petersburg City Schools	0	0	0	0	0	41	69	95	147	352	21	(27)	(6)
40214	Portsmouth School Board	0	0	0	0	0	144	244	334	219	941	73	(40)	33
40215	Radford City School Board	0	0	0	24	24	16	27	37	0	80	8	4	12
40216	Richmond Public Schools	0	0	0	0	0	289	491	671	243	1,694	146	(45)	101
40217	Roanoke City School Board	0	0	0	63	63	144	245	335	0	724	73	11	84
40219	Staunton City Schools	0	0	0	0	0	31	52	72	15	170	16	(3)	13
40220	Suffolk City School Board	0	0	0	0	0	133	228	312	27	700	68	(5)	63
40222	Winchester Public Schools	0	0	0	0	0	53	90	123	32	298	27	(6)	21
40223	Martinsville City Schools	0	0	0	0	0	21	36	49	23	129	11	(4)	7
40224	Falls Church Public Schools	0	0	0	0	0	46	79	107	0	232	23	1	24
40225	Colonial Heights City Schools	0	0	0	0	0	34	57	79	12	182	17	(2)	15
40230	Covington City School Board	0	0	0	24	24	10	17	24	0	51	5	4	9
40231	Fairfax City School Board	0	0	0	0	0	1	0	0	0	1	0	0	0
40232	Franklin City Public Schools	0	0	0	0	0	14	23	32	19	88	7	(3)	4
40233	Chesapeake Public Schools	0	0	0	119	119	408	694	950	0	2,052	207	22	229
40234	Virginia Beach City School Board	0	0	0	0	0	726	1,232	1,687	103	3,748	367	(19)	348
40236	Manassas Park City Schools	0	0	0	0	0	39	64	88	69	260	19	(13)	6
40306	Town of West Point School Board	0	0	0	34	34	10	16	23	0	49	5	6	11
40307	Lexington City School Board	0	0	0	7	7	4	9	12	0	25	3	1	4
40308	Waynesboro Public Schools	0	0	0	9	9	33	55	76	0	164	16	2	18
40309	Town of Colonial Beach Schools	0	0	0	10	10	7	11	15	0	33	3	2	5
40313	Galax City Schools	0	0	0	0	0	12	22	30	8	72	6	(1)	5
40314	Norton City Schools	0	0	0	0	0	6	12	16	11	45	3	(2)	1
40332	Manassas City Schools	0	0	0	0	0	101	172	235	73	581	51	(13)	38
40335	City of Salem Schools	0	0	0	0	0	39	67	92	10	208	20	(2)	18
40402	Williamsburg-James City County School Board	0	0	0	0	0	124	210	288	9	631	63	(2)	61
40403	Poquoson City Public Schools	0	0	0	4	4	21	35	48	0	104	11	1	12
40410	Valley Vocational Technical Center	0	0	0	0	0	4	6	8	0	18	2	(2)	0
40412	Charlottesville/Albemarle Vo-Tech Center	0	0	0	7	7	2	4	5	0	11	1	1	2
40413	The Pruden Center for Industry and Technology	0	0	0	0	0	2	4	6	14	26	1	(2)	(1)
40414	Jackson River Technical Center	0	0	0	0	0	1	2	2	24	29	1	(4)	(3)
40415	New Horizons Technical Center	0	0	0	17	17	15	25	35	0	75	8	3	11
40416	Northern Neck Regional Vocational Center	0	0	0	0	0	2	3	5	6	16	1	(1)	0
40417	Rowanty Vocational Technical Center	0	0	0	0	0	2	2	3	0	7	1	0	1
40418	Amelia-Nottoway Vocational Center	0	0	0	0	0	0	1	1	0	2	0	0	0
40421	Northern Neck Regional Special Education Program	0	0	0	4	4	2	2	3	0	7	1	1	2
40423	Maggie Walker Governor's School for Govt & Intl Studies	0	0	0	0	0	9	13	18	0	40	4	3	7
40424	Appomattox Region Governor's School	0	0	0	0	0	4	5	7	8	24	2	(1)	1
40425	Bridging Communities Regional Career and Tech Center	0	0	0	0	0	1	1	2	0	4	0	0	0
55100	Accomack County	0	0	0	0	0	20	35	48	0	103	10	(3)	7
55101	Albemarle County	0	0	0	0	0	71	121	165	11	368	36	(2)	34
55102	Alleghany County	0	0	0	14	14	13	22	31	0	66	7	3	10
55103	Amelia County	0	0	0	0	0	7	12	17	5	41	4	(1)	3
55104	Amherst County	0	0	0	29	29	14	25	34	0	73	7	5	12

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Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense	
55105	Appomattox County	0	0	0	0	0	8	12	17	5	42	4	(1)	3	
55107	Augusta County	0	0	0	53	53	36	62	85	0	183	18	10	28	
55108	Bath County	0	0	0	0	0	5	8	11	14	38	2	(3)	(1)	
55109	Bedford County	0	0	0	96	96	34	57	78	0	169	17	18	35	
55110	Bland County	0	0	0	8	8	4	7	9	0	20	2	1	3	
55111	Botetourt County	0	0	0	4	4	20	36	49	0	105	11	1	12	
55112	Brunswick County	0	0	0	13	13	9	15	20	0	44	4	2	6	
55113	Buchanan County	0	0	0	0	0	19	32	44	54	149	10	(10)	0	
55114	Buckingham County	0	0	0	0	0	7	13	17	7	44	4	(1)	3	
55115	Campbell County	0	0	0	0	0	25	40	55	25	145	12	(4)	8	
55116	Caroline County	0	0	0	19	19	19	33	45	0	97	10	3	13	
55117	Carroll County	0	0	0	0	0	14	24	32	11	81	7	(2)	5	
55118	Charles City County	0	0	0	6	6	6	9	13	0	28	3	1	4	
55119	Charlotte County	0	0	0	0	0	8	13	18	0	39	4	0	4	
55120	Chesterfield County	0	0	0	0	0	334	566	775	68	1,743	169	(13)	156	
55121	Clarke County	0	0	0	10	10	9	14	19	0	42	4	2	6	
55122	Craig County	0	0	0	8	8	3	5	6	0	14	1	2	3	
55123	Culpeper County	0	0	0	46	46	32	55	75	0	162	16	8	24	
55124	Cumberland County	0	0	0	0	0	6	10	14	0	30	3	(1)	2	
55125	Dickenson County	0	0	0	0	0	0	0	0	0	0	0	0	0	
55126	Dinwiddie County	0	0	0	50	50	18	29	40	0	87	9	9	18	
55128	Essex County	0	0	0	0	0	7	12	16	10	45	4	(2)	2	
55130	Fauquier County	0	0	0	21	21	63	105	144	0	312	31	4	35	
55131	Floyd County	0	0	0	17	17	7	12	17	0	36	4	3	7	
55132	Fluvanna County	0	0	0	15	15	12	20	28	0	60	6	3	9	
55133	Franklin County	0	0	0	45	45	25	43	59	0	127	13	8	21	
55134	Frederick County	0	0	0	129	129	70	121	165	0	356	36	24	60	
55135	Giles County	0	0	0	4	4	10	18	24	0	52	5	1	6	
55136	Gloucester County	0	0	0	0	0	26	43	59	0	128	13	0	13	
55137	Goochland County	0	0	0	13	13	18	31	43	0	92	9	2	11	
55138	Grayson County	0	0	0	8	8	7	13	18	0	38	4	2	6	
55139	Greene County	0	0	0	8	8	9	17	23	0	49	5	2	7	
55140	Greensville County	0	0	0	9	9	8	14	19	0	41	4	2	6	
55141	Halifax County	0	0	0	0	0	15	24	33	0	72	7	2	9	
55142	Hanover County	0	0	0	67	67	110	186	255	0	551	55	12	67	
55143	Henrico County	0	0	0	226	226	443	753	1,030	0	2,226	224	41	265	
55144	Henry County	0	0	0	0	0	29	49	67	0	145	15	(1)	14	
55145	Highland County	0	0	0	0	0	2	4	6	0	12	1	(1)	0	
55146	Isle of Wight County	0	0	0	0	0	24	39	54	0	117	12	1	13	
55147	James City County	0	0	0	18	18	70	120	164	0	354	36	3	39	
55148	King George County	0	0	0	17	17	19	32	43	0	94	9	3	12	
55149	King and Queen County	0	0	0	0	0	4	7	10	0	21	2	3	5	
55150	King William County	0	0	0	0	0	7	11	16	0	34	3	0	3	
55151	Lancaster County	0	0	0	0	0	8	14	20	4	46	4	(1)	3	
55152	Lee County	0	0	0	0	0	9	15	21	9	54	4	(2)	2	
55153	Loudoun County	0	0	0	44	44	361	613	839	0	1,813	183	8	191	
55154	Louisa County	0	0	0	8	8	21	36	49	0	106	11	2	13	
55155	Lunenburg County	0	0	0	0	0	4	7	9	5	25	2	(1)	1	
55156	Madison County	0	0	0	13	13	8	14	19	0	41	4	2	6	
55157	Mathews County	0	0	0	0	0	4	8	10	7	29	2	(1)	1	
55158	Mecklenburg County	0	0	0	5	5	14	26	35	0	75	8	1	9	
55159	Middlesex County	0	0	0	0	0	4	9	12	0	25	3	1	4	
55160	Montgomery County	0	0	0	0	0	32	54	74	22	182	16	(4)	12	
55162	Nelson County	0	0	0	0	0	7	12	17	0	36	4	1		

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55163	New Kent County	0	0	0	19	19	15	27	37	0	79	8	4	12	
55165	Northampton County	0	0	0	0	0	15	25	34	8	82	7	(1)	6	
55166	Northumberland County	0	0	0	19	19	7	13	17	0	37	4	4	8	
55167	Nottoway County	0	0	0	0	0	7	10	14	0	31	3	1	4	
55168	Orange County	0	0	0	20	20	18	32	43	0	93	9	4	13	
55169	Page County	0	0	0	0	0	12	21	29	3	65	6	(1)	5	
55170	Patrick County	0	0	0	7	7	10	17	23	0	50	5	1	6	
55171	Pittsylvania County	0	0	0	7	7	26	44	60	0	130	13	1	14	
55172	Powhatan County	0	0	0	21	21	14	24	33	0	71	7	4	11	
55173	Prince Edward County	0	0	0	0	0	9	16	21	9	55	5	(2)	3	
55174	Prince George County	0	0	0	0	0	23	38	53	9	123	11	(2)	9	
55176	Prince William County	0	0	0	57	57	452	768	1,051	0	2,271	229	10	239	
55177	County of Pulaski	0	0	0	16	16	21	36	49	0	106	11	3	14	
55178	Rappahannock County	0	0	0	0	0	6	8	11	16	41	3	(3)	0	
55179	Richmond County	0	0	0	0	0	5	8	11	0	24	2	2	4	
55180	Roanoke County	0	0	0	32	32	83	142	195	0	420	42	6	48	
55181	Rockbridge County	0	0	0	8	8	12	20	27	0	59	6	1	7	
55182	Rockingham County	0	0	0	52	52	46	77	105	0	228	23	9	32	
55183	Russell County	0	0	0	0	0	10	18	24	0	52	5	3	8	
55184	Scott County	0	0	0	0	0	10	17	23	11	61	5	(2)	3	
55185	Shenandoah County	0	0	0	0	0	23	38	52	17	130	11	(3)	8	
55186	Smyth County	0	0	0	0	0	13	23	31	17	84	7	(3)	4	
55187	Southampton County	0	0	0	9	9	14	24	33	0	71	7	2	9	
55188	Spotsylvania County	0	0	0	75	75	86	146	200	0	432	44	14	58	
55189	Stafford County	0	0	0	143	143	92	155	212	0	459	46	26	72	
55190	Surry County	0	0	0	6	6	8	12	17	0	37	4	1	5	
55191	Sussex County	0	0	0	0	0	9	15	20	29	73	4	(5)	(1)	
55192	Tazewell County	0	0	0	0	0	20	35	48	33	136	10	(6)	4	
55193	Warren County	0	0	0	17	17	18	32	43	0	93	9	3	12	
55195	Washington County	0	0	0	0	0	19	32	44	21	116	10	(4)	6	
55196	Westmoreland County	0	0	0	56	56	11	18	25	0	54	5	10	15	
55197	Wise County	0	0	0	0	0	20	32	44	33	129	10	(6)	4	
55198	Wythe County	0	0	0	12	12	12	21	29	0	62	6	2	8	
55199	York County	0	0	0	0	0	70	119	163	20	372	35	(4)	31	
55200	City of Alexandria	0	0	0	0	0	0	0	0	0	0	0	0	0	
55201	City of Bristol	0	0	0	0	0	26	44	60	31	161	13	(6)	7	
55202	City of Buena Vista	0	0	0	12	12	6	10	14	0	30	3	2	5	
55203	Town of St. Paul	0	0	0	0	0	1	2	3	0	6	1	(3)	(2)	
55204	Town of Clifton Forge	0	0	0	0	0	3	4	6	10	23	1	(2)	(1)	
55205	City of Danville	0	0	0	0	0	0	0	0	0	0	0	0	0	
55206	City of Fredericksburg	0	0	0	0	0	42	71	98	26	237	21	(5)	16	
55207	City of Hampton	0	0	0	0	0	164	278	381	34	857	83	(6)	77	
55208	City of Harrisonburg	0	0	0	4	4	53	90	124	0	267	27	1	28	
55209	City of Hopewell	0	0	0	53	53	32	55	76	0	163	16	10	26	
55210	City of Lynchburg	0	0	0	0	0	97	165	226	34	522	49	(6)	43	
55211	Town of Crewe	0	0	0	3	3	2	3	4	0	9	1	1	2	
55212	City of Norfolk	0	0	0	0	0	48	81	111	105	345	24	(19)	5	
55213	City of Petersburg	0	0	0	0	0	38	65	88	350	541	19	(64)	(45)	
55214	City of Portsmouth	0	0	0	0	0	120	204	279	161	764	61	(29)	32	
55215	City of Radford	0	0	0	0	0	18	31	42	16	107	9	(3)	6	
55216	City of Richmond	0	0	0	0	0	47	78	107	76	308	23	(14)	9	
55217	City of Roanoke	0	0	0	0	0	16	27	37	0	80	8	2	10	
55218	Town of Craigsville	0	0	0	0	0	0	1	1	0	2	0	1	1	
55219	City of Staunton	0	0	0	0	0	24	41	56	18	139	12	(3)	9	

SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND OPEB EXPENSE
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(\$ thousands)



		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense			
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense	
55220	City of Suffolk	0	0	0	275	275	116	197	270	0	583	59	51	110	
55221	City of Williamsburg	0	0	0	0	0	18	31	42	8	99	9	(2)	7	
55222	City of Winchester	0	0	0	0	0	45	75	103	35	258	22	(7)	15	
55223	City of Martinsville	0	0	0	0	0	25	41	56	30	152	12	(6)	6	
55224	City of Falls Church	0	0	0	0	0	2	4	6	0	12	1	2	3	
55225	City of Colonial Heights	0	0	0	0	0	24	40	55	30	149	12	(5)	7	
55226	Town of Front Royal	0	0	0	3	3	13	23	31	0	67	7	1	8	
55227	Town of Boyce	0	0	0	0	0	0	0	0	0	0	0	0	0	
55228	Town of Middletown	0	0	0	0	0	0	0	0	0	0	0	0	0	
55229	Town of Chilhowie	0	0	0	0	0	1	3	4	0	8	1	(2)	(1)	
55230	City of Covington	0	0	0	0	0	6	12	16	4	38	3	(1)	2	
55231	Town of Floyd	0	0	0	0	0	0	0	1	0	1	0	2	2	
55232	City of Franklin	0	0	0	0	0	13	23	32	14	82	7	(3)	4	
55233	City of Chesapeake	0	0	0	194	194	282	478	654	0	1,414	142	36	178	
55234	City of Virginia Beach	0	0	0	297	297	573	974	1,333	0	2,880	290	54	344	
55235	City of Norton	0	0	0	0	0	6	10	13	3	32	3	(1)	2	
55236	City of Manassas Park	0	0	0	4	4	16	28	38	0	82	8	1	9	
55237	Town of Exmore	0	0	0	0	0	0	0	0	0	0	0	0	0	
55238	Town of Pound	0	0	0	0	0	0	0	0	0	0	0	0	0	
55239	Town of Grottoes	0	0	0	0	0	2	2	3	0	7	1	1	2	
55240	Town of Onley	0	0	0	0	0	0	1	1	0	2	0	1	1	
55241	Town of West Point	0	0	0	0	0	3	4	6	0	13	1	3	4	
55242	Town of South Hill	0	0	0	0	0	0	0	0	0	0	0	0	0	
55243	Town of Rural Retreat	0	0	0	0	0	0	0	0	0	0	0	0	0	
55244	Town of Dillwyn	0	0	0	0	0	0	0	0	0	0	0	0	0	
55245	Town of Scottsville	0	0	0	0	0	0	1	1	0	2	0	(1)	(1)	
55246	Town of Burkeville	0	0	0	0	0	1	0	0	0	1	0	0	0	
55247	Town of Madison	0	0	0	0	0	0	0	0	0	0	0	1	1	
55248	Town of Pennington Gap	0	0	0	0	0	0	0	0	0	0	0	0	0	
55249	Town of La Crosse	0	0	0	0	0	0	0	0	0	0	0	0	0	
55250	Town of Rich Creek	0	0	0	0	0	0	0	0	0	0	0	0	0	
55251	Town of White Stone	0	0	0	0	0	0	0	0	0	0	0	0	0	
55252	Town of Windsor	0	0	0	0	0	0	2	3	0	5	1	0	1	
55253	Town of Haysi	0	0	0	0	0	0	0	0	0	0	0	0	0	
55254	Town of Stephens City	0	0	0	0	0	0	1	2	0	3	0	(2)	(2)	
55255	Town of Broadax	0	0	0	0	0	0	0	0	0	0	0	0	0	
55256	Town of Mineral	0	0	0	0	0	0	0	0	0	0	0	0	0	
55257	Town of Lebanon	0	0	0	3	3	4	6	9	0	19	2	1	3	
55258	City of Newport News	0	0	0	529	529	101	172	235	0	508	51	97	148	
55259	Town of Richlands	0	0	0	0	0	0	0	0	0	0	0	0	0	
55260	Town of Haymarket	0	0	0	0	0	1	2	2	5	10	1	(1)	0	
55261	Town of Lovettsville	0	0	0	0	0	1	2	2	0	5	0	2	2	
55300	Town of Abingdon	0	0	0	0	0	10	17	23	8	58	5	(1)	4	
55301	Town of Dumfries	0	0	0	0	0	2	3	4	24	33	1	(4)	(3)	
55302	Town of Iron Gate	0	0	0	0	0	1	0	0	0	1	0	(2)	(2)	
55303	Town of Montross	0	0	0	0	0	1	0	0	0	1	0	(2)	(2)	
55304	Town of South Boston	0	0	0	0	0	6	9	13	0	28	3	(1)	2	
55305	Town of Gretna	0	0	0	0	0	1	1	2	0	4	0	(3)	(3)	
55306	Town of Remington	0	0	0	0	0	0	0	1	0	1	0	0	0	
55307	City of Lexington	0	0	0	0	0	8	14	20	46	88	4	(9)	(5)	
55308	City of Waynesboro	0	0	0	0	0	24	40	55	25	144	12	(5)	7	
55309	Town of Colonial Beach	0	0	0	0	0	3	6	8	3	20	2	(1)	1	
55310	Town of Smithfield	0	0	0	12	12	5	9	12	0	26	3	2	5	
55311	Town of Brookneal	0	0	0	0	0	1	1	1	0	3	0	3	3	

SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND OPEB EXPENSE
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		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense			
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense	
55312	Town of Hamilton	0	0	0	0	0	1	1	1	0	3	0	1	1	
55313	City of Galax	0	0	0	0	0	11	19	26	0	56	6	(3)	3	
55314	Town of Jonesville	0	0	0	0	0	0	1	2	0	3	0	2	2	
55315	Town of Wytheville	0	0	0	0	0	12	20	27	0	59	6	2	8	
55316	City of Fairfax	0	0	0	0	0	0	0	0	0	0	0	0	0	
55317	Town of Vienna	0	0	0	7	7	22	37	50	0	109	11	1	12	
55318	Town of Vinton	0	0	0	23	23	7	11	15	0	33	3	4	7	
55319	City of Emporia	0	0	0	17	17	8	14	19	0	41	4	3	7	
55320	Town of Culpeper	0	0	0	5	5	17	29	40	0	86	9	1	10	
55321	Town of Woodstock	0	0	0	0	0	5	8	11	0	24	2	1	3	
55322	Town of Glasgow	0	0	0	0	0	0	0	1	0	1	0	1	1	
55323	Town of Marion	0	0	0	11	11	6	10	14	0	30	3	2	5	
55324	Town of Altavista	0	0	0	0	0	4	6	9	0	19	2	1	3	
55325	Town of Herndon	0	0	0	14	14	31	51	70	0	152	15	3	18	
55326	Town of Pearisburg	0	0	0	0	0	2	4	6	0	12	1	2	3	
55327	Town of Christiansburg	0	0	0	0	0	0	0	0	0	0	0	0	0	
55328	Town of Wakefield	0	0	0	0	0	0	0	0	0	0	0	0	0	
55329	Town of Leesburg	0	0	0	0	0	41	70	95	69	275	21	(13)	8	
55330	Town of Chatham	0	0	0	0	0	1	2	3	3	9	1	(1)	0	
55331	Town of Bowling Green	0	0	0	3	3	1	1	1	0	3	0	1	1	
55332	City of Manassas	0	0	0	25	25	53	90	123	0	266	27	5	32	
55333	Town of Alberta	0	0	0	0	0	0	0	0	0	0	0	0	0	
55334	Town of Boydton	0	0	0	0	0	0	1	1	0	2	0	1	1	
55335	City of Salem	0	0	0	0	0	42	70	96	38	246	21	(7)	14	
55336	Town of McKenney	0	0	0	0	0	0	0	0	0	0	0	(1)	(1)	
55337	Town of Narrows	0	0	0	0	0	0	0	0	0	0	0	0	0	
55338	Town of Quantico	0	0	0	0	0	0	0	1	0	1	0	0	0	
55339	Town of Halifax	0	0	0	0	0	1	1	1	0	3	0	(3)	(3)	
55340	Town of Blacksburg	0	0	0	9	9	26	45	61	0	132	13	2	15	
55341	Town of Chincoteague	0	0	0	0	0	3	6	8	0	17	2	(1)	1	
55342	Town of Lawrenceville	0	0	0	0	0	2	3	4	0	9	1	3	4	
55343	Town of Amherst	0	0	0	0	0	1	3	3	0	7	1	3	4	
55344	Town of Stanley	0	0	0	0	0	0	2	3	0	5	1	(1)	0	
55345	Town of Hillsville	0	0	0	0	0	3	4	6	0	13	1	2	3	
55346	Town of Elkton	0	0	0	0	0	2	3	4	3	12	1	(1)	0	
55347	Town of Bridgewater	0	0	0	19	19	4	8	10	0	22	2	3	5	
55348	Town of Purcellville	0	0	0	5	5	9	14	20	0	43	4	1	5	
55349	Town of Timberville	0	0	0	5	5	0	2	3	0	5	1	1	2	
55350	Town of Wise	0	0	0	0	0	3	6	9	8	26	2	(1)	1	
55351	Town of New Market	0	0	0	0	0	2	2	3	0	7	1	(3)	(2)	
55352	Town of Tappahannock	0	0	0	0	0	0	0	0	0	0	0	0	0	
55353	Town of Rocky Mount	0	0	0	7	7	5	8	12	0	25	3	1	4	
55354	Town of Big Stone Gap	0	0	0	0	0	0	0	0	0	0	0	0	0	
55355	Town of Luray	0	0	0	0	0	4	6	8	7	25	2	(1)	1	
55357	Town of Strasburg	0	0	0	4	4	5	9	12	0	26	3	1	4	
55358	Town of Appomattox	0	0	0	0	0	0	0	0	0	0	0	0	0	
55359	Town of Clarksville	0	0	0	0	0	2	2	3	0	7	1	(2)	(1)	
55360	Town of Dublin	0	0	0	0	0	2	3	4	0	9	1	0	1	
55361	Town of Middleburg	0	0	0	0	0	2	3	3	0	8	1	3	4	
55362	Town of Edinburg	0	0	0	0	0	0	0	0	0	0	0	0	0	
55363	Town of Chase City	0	0	0	0	0	2	3	5	5	15	1	(1)	0	
55364	City of Bedford	0	0	0	0	0	7	11	16	0	34	3	1	4	
55365	City of Poquoson	0	0	0	14	14	10	19	26	0	55	6	2	8	
55366	Town of Ashland	0	0	0	0	0	6	10	13	4	33	3	(1)	2	

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Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense	
55367	Town of Broadway	0	0	0	3	3	1	3	4	0	8	1	1	2	
55368	Town of Berryville	0	0	0	0	0	3	4	6	0	13	1	2	3	
55369	Town of Tazewell	0	0	0	0	0	0	0	0	0	0	0	0	0	
55370	Town of Urbanna	0	0	0	0	0	1	0	0	0	1	0	0	0	
55371	Town of Bluefield	0	0	0	0	0	4	7	10	0	21	2	(1)	1	
55372	Town of Weber City	0	0	0	0	0	0	0	1	0	1	0	(3)	(3)	
55374	Town of Hurt	0	0	0	0	0	0	0	1	0	1	0	2	2	
55375	Town of Waverly	0	0	0	0	0	0	0	0	0	0	0	0	0	
55376	Town of Coeburn	0	0	0	0	0	2	2	3	3	10	1	(1)	0	
55377	Town of Dayton	0	0	0	0	0	2	2	3	0	7	1	(1)	0	
55378	Town of Courtland	0	0	0	0	0	1	0	0	0	1	0	(2)	(2)	
55379	Town of Cape Charles	0	0	0	0	0	2	4	5	0	11	1	3	4	
55380	Town of Independence	0	0	0	0	0	0	0	0	0	0	0	0	0	
55381	Town of Warsaw	0	0	0	0	0	1	1	2	0	4	0	(2)	(2)	
55382	Town of Grundy	0	0	0	0	0	1	2	3	0	6	1	(2)	(1)	
55383	Town of Warrenton	0	0	0	19	19	11	17	24	0	52	5	3	8	
55384	Town of Louisa	0	0	0	0	0	1	2	3	0	6	1	3	4	
55385	Town of Kenbridge	0	0	0	0	0	1	1	2	0	4	0	0	0	
55386	Town of Mt. Jackson	0	0	0	0	0	1	2	3	0	6	1	0	1	
55387	Town of Pulaski	0	0	0	16	16	7	13	18	0	38	4	3	7	
55388	Town of Jarratt	0	0	0	0	0	0	0	0	0	0	0	0	0	
55389	Town of Pembroke	0	0	0	0	0	0	1	1	0	2	0	1	1	
55390	Town of Parksley	0	0	0	0	0	0	1	1	3	5	0	(1)	(1)	
55391	Town of Onancock	0	0	0	0	0	1	2	2	3	8	1	(1)	0	
55392	Town of Victoria	0	0	0	0	0	1	2	2	0	5	0	1	1	
55393	Town of Shenandoah	0	0	0	0	0	1	2	3	3	9	1	(1)	0	
55394	Town of Gate City	0	0	0	0	0	0	0	0	0	0	0	0	0	
55395	Town of Round Hill	0	0	0	0	0	2	3	3	0	8	1	2	3	
55396	Town of Kilmarnock	0	0	0	0	0	2	2	3	0	7	1	2	3	
55397	Town of Orange	0	0	0	0	0	4	7	9	5	25	2	(1)	1	
55398	Town of Saltville	0	0	0	0	0	0	0	0	0	0	0	0	0	
55399	Town of Blackstone	0	0	0	0	0	4	6	8	11	29	2	(2)	0	
55401	Southeastern Virginia Public Service Authority	0	0	0	0	0	10	18	25	14	67	5	(3)	2	
55402	Pittsylvania County Service Authority	0	0	0	0	0	1	1	1	4	7	0	(1)	(1)	
55403	Spotsylvania-Stafford-Fredericksburg Group Home Comm.	0	0	0	0	0	1	2	2	0	5	0	3	3	
55404	Appomattox Regional Library	0	0	0	0	0	1	2	2	4	9	1	(1)	0	
55405	Staunton Redevelopment & Housing Authority	0	0	0	0	0	0	1	2	0	3	0	0	0	
55406	Hampton Newport News Community Services Board	0	0	0	0	0	0	0	0	0	0	0	0	0	
55408	Charles Pinckney Jones Memorial Library	0	0	0	0	0	1	0	0	0	1	0	3	3	
55409	Southside Regional Juvenile Group Home Commission	0	0	0	0	0	1	0	0	0	1	0	0	0	
55411	Hampton Roads Sanitation District	0	0	0	28	28	87	147	202	0	436	44	5	49	
55412	Peninsula Airport Commission	0	0	0	0	0	4	7	10	12	33	2	(2)	0	
55413	Richmond Redevelopment & Housing Authority	0	0	0	19	19	15	26	35	0	76	8	4	12	
55415	Chesapeake Redevelopment & Housing Authority	0	0	0	0	0	4	6	8	0	18	2	2	4	
55416	Alexandria Sanitation Authority	0	0	0	0	0	0	0	0	0	0	0	0	0	
55417	Norfolk Airport Authority	0	0	0	30	30	21	35	48	0	104	10	6	16	
55418	Charlottesville Redevelopment & Housing Authority	0	0	0	0	0	1	1	2	7	11	0	(1)	(1)	
55419	Hampton Redevelopment & Housing Authority	0	0	0	0	0	5	9	12	0	26	3	(3)	0	
55420	Loudoun County Sanitation Authority	0	0	0	61	61	39	64	88	0	191	19	11	30	
55421	Danville Redevelopment & Housing Authority	0	0	0	0	0	2	4	5	0	11	1	0	1	
55422	NRV Regional Water Authority	0	0	0	0	0	2	3	4	0	9	1	3	4	
55423	Northern Virginia Juvenile Detention Home	0	0	0	0	0	8	13	17	39	77	4	(7)	(3)	
55424	Hopewell Redevelopment and Housing Authority	0	0	0	0	0	0	0	0	0	0	0	0	0	
55425	Colonial Services Board	0	0	0	54	54	16	27	37	0	80	8	10	18	

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(\$ thousands)



		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense			
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense	
55426	Blacksburg-VPI Sanitation Authority	0	0	0	0	0	2	3	4	0	9	1	0	1	
55427	Potomac River Fisheries Commission	0	0	0	0	0	1	1	1	0	3	0	0	0	
55428	Chesapeake Bay Bridge & Tunnel District	0	0	0	4	4	14	24	33	0	71	7	1	8	
55429	Alexandria Redevelopment & Housing Authority	0	0	0	3	3	8	15	20	0	43	4	1	5	
55430	Albemarle County Service Authority	0	0	0	0	0	6	12	16	0	34	3	3	6	
55431	Franklin Redevelopment & Housing Authority	0	0	0	5	5	1	1	2	0	4	0	1	1	
55432	Bristol Redevelopment & Housing Authority	0	0	0	0	0	2	3	4	0	9	1	3	4	
55433	Norfolk Redevelopment & Housing Authority	0	0	0	35	35	24	42	57	0	123	12	6	18	
55435	Richmond Metropolitan Authority	0	0	0	0	0	7	12	16	30	65	3	(6)	(3)	
55436	Riverside Regional Jail	0	0	0	0	0	27	43	59	54	183	13	(10)	3	
55439	Rappahannock-Rapidan Planning District Commission	0	0	0	0	0	1	1	1	3	6	0	(1)	(1)	
55440	Shenandoah Valley Juvenile Detention Home	0	0	0	14	14	5	9	12	0	26	3	3	6	
55442	Southside Regional Library Board	0	0	0	0	0	0	0	0	0	0	0	0	0	
55443	Bedford Public Library	0	0	0	0	0	1	2	3	0	6	1	0	1	
55445	Chesterfield County Health Center Commission	0	0	0	0	0	12	21	28	16	77	6	(3)	3	
55446	Washington County Service Authority	0	0	0	0	0	5	11	15	4	35	3	(1)	2	
55447	Rappahannock Area Community Services Board	0	0	0	109	109	34	59	81	0	174	18	20	38	
55449	Hampton Roads Planning District Commission	0	0	0	0	0	6	9	13	19	47	3	(4)	(1)	
55450	Meherrin Regional Library	0	0	0	0	0	0	1	1	0	2	0	(2)	(2)	
55451	New River Valley Planning District	0	0	0	0	0	0	0	0	0	0	0	0	0	
55452	Northern Virginia Healthcare Center & District Home	0	0	0	0	0	0	0	0	0	0	0	0	0	
55453	Rockbridge Area Community Services Board	0	0	0	0	0	7	12	16	5	40	4	(1)	3	
55454	Greensville/Emporia Department of Social Services	0	0	0	0	0	2	3	5	0	10	1	(3)	(2)	
55455	James City Service Authority	0	0	0	0	0	7	13	17	3	40	4	(1)	3	
55456	Accomack-Norhampton Planning District Commission	0	0	0	0	0	1	2	3	4	10	1	(1)	0	
55457	Harrisonburg/Rockingham Sewer Authority	0	0	0	0	0	3	5	6	0	14	1	3	4	
55458	Wytheville Redevelopment & Housing Authority	0	0	0	0	0	0	2	2	0	4	0	0	0	
55459	Waynesboro Redevelopment and Housing Authority	0	0	0	0	0	1	3	4	0	8	1	(3)	(2)	
55460	Region Ten Community Services Board	0	0	0	23	23	38	64	88	0	190	19	4	23	
55462	LENOWISCO Planning District Commission	0	0	0	0	0	1	1	1	5	8	0	(1)	(1)	
55465	Rivanna Water & Sewer Authority	0	0	0	8	8	9	14	19	0	42	4	1	5	
55466	Appomattox River Water Authority	0	0	0	0	0	3	4	6	3	16	1	(1)	0	
55467	Campbell County Utilities and Service Authority	0	0	0	0	0	2	4	5	0	11	1	2	3	
55469	Eastern Shore Community Services Board	0	0	0	14	14	9	15	20	0	44	4	3	7	
55470	ANCHOR Commission	0	0	0	0	0	0	1	1	0	2	0	(1)	(1)	
55471	Central Virginia Community Services	0	0	0	0	0	49	85	116	57	307	25	(10)	15	
55472	District 19 Community Services Board	0	0	0	0	0	15	26	35	55	131	8	(10)	(2)	
55473	Tidewater Transportation District	0	0	0	0	0	32	53	73	0	158	16	(3)	13	
55474	Upper Occoquan Sewage Authority	0	0	0	0	0	25	43	58	0	126	13	(2)	11	
55475	New River Valley Juvenile Detention Home	0	0	0	0	0	2	2	3	3	10	1	(1)	0	
55476	Rockbridge Regional Library	0	0	0	0	0	0	0	0	0	0	0	0	0	
55477	Frederick County Sanitation Authority	0	0	0	14	14	6	10	14	0	30	3	3	6	
55478	Western Tidewater Community Services Board	0	0	0	0	0	0	0	0	0	0	0	0	0	
55479	Cumberland Mountain Community Services	0	0	0	46	46	19	32	43	0	94	9	9	18	
55482	Middle Peninsula/Northern Neck Public Service Auth	0	0	0	45	45	24	41	56	0	121	12	8	20	
55483	Rockbridge County Public Service Authority	0	0	0	0	0	1	1	2	0	4	0	1	1	
55484	Danville-Pittsylvania Mental Health Services Board	0	0	0	31	31	18	29	40	0	87	9	6	15	
55485	Crater Youth Care Commission	0	0	0	0	0	2	4	5	3	14	1	(1)	0	
55486	Southeastern Tidewater Manpower Authority	0	0	0	0	0	3	6	8	8	25	2	(1)	1	
55487	Capital Regional Airport Commission	0	0	0	8	8	15	24	33	0	72	7	2	9	
55488	Northwestern Community Services Board	0	0	0	14	14	12	20	28	0	60	6	2	8	
55489	Harrisonburg-Rockingham Community Services Board	0	0	0	25	25	12	18	25	0	55	5	4	9	
55491	Middle Peninsula Regional Security Center	0	0	0	0	0	4	9	12	0	25	3	2	5	
55492	Northern Neck Planning District Commission	0	0	0	0	0	1	1	1	0	3	0	1	1	

SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND OPEB EXPENSE
GROUP LIFE INSURANCE PLAN
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		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense			
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense	
55493	Planning District One Community Services Board	0	0	0	0	0	0	1	1	0	2	0	0	0	
55494	Rockbridge Area Social Services Board	0	0	0	0	0	1	3	4	0	8	1	(2)	(1)	
55495	Dinwiddie County Water Authority	0	0	0	0	0	1	2	2	0	5	0	0	0	
55496	Rappahannock Rapidan Community Services	0	0	0	0	0	18	32	44	10	104	9	(2)	7	
55498	Valley Community Services Board	0	0	0	0	0	18	31	42	12	103	9	(2)	7	
55499	Eastern Shore Public Library	0	0	0	0	0	0	1	1	0	2	0	0	0	
55500	Alexandria City Public Schools	0	0	0	0	0	15	25	34	0	74	7	3	10	
55501	Albemarle County Public Schools	0	0	0	12	12	12	21	28	0	61	6	2	8	
55502	Alleghany Highlands Public Schools	0	0	0	0	0	3	6	8	0	17	2	0	2	
55503	Charlottesville City Public Schools	0	0	0	0	0	4	6	8	9	27	2	(2)	0	
55504	Amherst County Public Schools	0	0	0	0	0	5	7	10	8	30	2	(1)	1	
55505	Appomattox County Public Schools	0	0	0	0	0	1	2	3	0	6	1	(1)	0	
55506	Arlington County Public Schools	0	0	0	75	75	37	61	84	0	182	18	14	32	
55507	Augusta County Public Schools	0	0	0	0	0	5	8	11	7	31	2	(1)	1	
55508	Bath County Public Schools	0	0	0	0	0	1	2	3	0	6	1	(2)	(1)	
55509	Bedford County Public Schools	0	0	0	0	0	9	17	23	9	58	5	(2)	3	
55510	Bland County Public Schools	0	0	0	0	0	1	1	2	0	4	0	3	3	
55511	Botetourt County Public Schools	0	0	0	5	5	4	8	10	0	22	2	1	3	
55512	Norfolk Public Schools	0	0	0	3	3	31	52	71	0	154	16	1	17	
55513	Petersburg City Public Schools	0	0	0	0	0	5	7	10	7	29	2	(1)	1	
55514	Buckingham County Public Schools	0	0	0	0	0	1	3	4	0	8	1	(1)	0	
55515	Radford City Public Schools	0	0	0	0	0	1	1	1	0	3	0	2	2	
55516	Caroline County Public Schools	0	0	0	6	6	3	4	6	0	13	1	1	2	
55517	Carroll County Public Schools	0	0	0	0	0	4	6	9	35	54	2	(7)	(5)	
55518	Charles City County Public Schools	0	0	0	0	0	0	1	1	0	2	0	(3)	(3)	
55519	Charlotte County Public Schools	0	0	0	4	4	1	2	3	0	6	1	1	2	
55520	Chesterfield County Public Schools	0	0	0	0	0	29	48	66	395	538	14	(73)	(59)	
55521	Clarke County Public Schools	0	0	0	0	0	1	2	3	0	6	1	1	2	
55522	Winchester City Public Schools	0	0	0	5	5	4	7	9	0	20	2	1	3	
55523	Culpeper County Public Schools	0	0	0	19	19	7	14	19	0	40	4	4	8	
55524	Cumberland County Public Schools	0	0	0	0	0	1	2	3	0	6	1	(2)	(1)	
55525	Dickenson County Public Schools	0	0	0	0	0	3	4	5	10	22	1	(2)	(1)	
55526	Dinwiddie County Public Schools	0	0	0	0	0	2	6	8	16	32	2	(3)	(1)	
55528	Essex County Public Schools	0	0	0	0	0	1	2	3	0	6	1	(2)	(1)	
55530	Covington City Public Schools	0	0	0	0	0	1	1	2	0	4	0	(1)	(1)	
55531	Floyd County Public Schools	0	0	0	0	0	3	5	6	0	14	1	(1)	0	
55532	Fluvanna County Public Schools	0	0	0	0	0	4	7	10	5	26	2	(1)	1	
55533	Chesapeake City Public Schools	0	0	0	0	0	39	67	92	19	217	20	(4)	16	
55534	Virginia Beach City Public Schools	0	0	0	0	0	81	136	186	46	449	41	(8)	33	
55535	Giles County Public Schools	0	0	0	0	0	0	1	2	0	3	0	(2)	(2)	
55536	Gloucester County Public Schools	0	0	0	0	0	6	9	13	45	73	3	(8)	(5)	
55537	Goochland County Public Schools	0	0	0	0	0	1	2	3	8	14	1	(1)	0	
55538	Grayson County Public Schools	0	0	0	0	0	3	3	4	0	10	1	(2)	(1)	
55539	Greene County Public Schools	0	0	0	0	0	4	5	7	0	16	2	(1)	1	
55540	Greensville County Public Schools	0	0	0	0	0	1	3	4	0	8	1	1	2	
55541	Halifax County Public Schools	0	0	0	0	0	4	5	7	12	28	2	(2)	0	
55542	Hanover County Public Schools	0	0	0	0	0	9	16	22	57	104	5	(11)	(6)	
55543	Henrico County Public Schools	0	0	0	0	0	1	2	3	0	6	1	3	4	
55544	Henry County Public Schools	0	0	0	13	13	5	11	15	0	31	3	2	5	
55545	Highland County Public Schools	0	0	0	0	0	0	1	1	0	2	0	0	0	
55546	Isle of Wight County Public Schools	0	0	0	0	0	3	5	7	3	18	1	(1)	0	
55548	King George County Public Schools	0	0	0	25	25	4	8	11	0	23	2	4	6	
55549	King and Queen County Public Schools	0	0	0	0	0	1	2	3	0	6	1	(2)	(1)	
55550	King William County Public Schools	0	0	0	0	0	2	4	6	5	17	1	(1)	0	

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Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense	
55551	Lancaster County Public Schools	0	0	0	0	0	1	3	4	0	8	1	(3)	(2)	
55552	Lee County Public Schools	0	0	0	4	4	4	6	8	0	18	2	1	3	
55553	Loudoun County Public Schools	0	0	0	0	0	97	165	226	48	536	49	(9)	40	
55554	Louisa County Public Schools	0	0	0	0	0	7	12	16	0	35	3	3	6	
55555	Lunenburg County Public Schools	0	0	0	0	0	1	2	3	0	6	1	(3)	(2)	
55556	Madison County Public Schools	0	0	0	0	0	2	2	3	0	7	1	1	2	
55557	Mathews County Public Schools	0	0	0	0	0	2	2	3	0	7	1	2	3	
55558	Mecklenburg County Public Schools	0	0	0	22	22	2	3	5	0	10	1	4	5	
55559	Middlesex County Public Schools	0	0	0	0	0	1	1	2	0	4	0	(2)	(2)	
55560	Montgomery County Public Schools	0	0	0	0	0	10	18	25	0	53	5	(3)	2	
55562	Nelson County Public Schools	0	0	0	0	0	2	5	7	0	14	1	(2)	(1)	
55563	New Kent County Public Schools	0	0	0	0	0	2	4	5	0	11	1	2	3	
55565	Northampton County Public Schools	0	0	0	0	0	2	3	4	0	9	1	(2)	(1)	
55566	Northumberland County Public Schools	0	0	0	0	0	1	2	3	0	6	1	3	4	
55567	Nottoway County Public Schools	0	0	0	0	0	2	3	4	0	9	1	2	3	
55568	Orange County Public Schools	0	0	0	0	0	6	9	13	8	36	3	(2)	1	
55569	Page County Public Schools	0	0	0	0	0	3	6	8	7	24	2	(1)	1	
55570	Patrick County Public Schools	0	0	0	0	0	4	5	7	0	16	2	0	2	
55571	Pittsylvania County Public Schools	0	0	0	0	0	5	9	12	0	26	3	(2)	1	
55572	Powhatan County Public Schools	0	0	0	0	0	4	5	7	4	20	2	(1)	1	
55573	Prince Edward County Public Schools	0	0	0	0	0	1	2	2	3	8	1	(1)	0	
55574	Prince George County Public Schools	0	0	0	0	0	7	12	17	3	39	4	(1)	3	
55576	Prince William County Public Schools	0	0	0	65	65	102	174	238	0	514	52	12	64	
55577	Pulaski County Public Schools	0	0	0	0	0	4	7	9	14	34	2	(2)	0	
55578	Rappahannock County Public Schools	0	0	0	0	0	1	2	3	0	6	1	(1)	0	
55579	Richmond County Public Schools	0	0	0	0	0	1	0	0	0	1	0	(2)	(2)	
55580	Roanoke County Public Schools	0	0	0	0	0	6	9	13	8	36	3	(2)	1	
55581	Rockbridge County Public Schools	0	0	0	0	0	2	4	6	10	22	1	(2)	(1)	
55582	Rockingham County Public Schools	0	0	0	0	0	14	25	34	17	90	7	(3)	4	
55583	Russell County Public Schools	0	0	0	0	0	5	8	11	5	29	2	(1)	1	
55584	Scott County Public Schools	0	0	0	0	0	4	7	9	0	20	2	(2)	0	
55585	Shenandoah County Public Schools	0	0	0	0	0	6	11	16	12	45	3	(2)	1	
55586	Smyth County Public Schools	0	0	0	0	0	4	7	9	5	25	2	(1)	1	
55587	Southampton County Public Schools	0	0	0	5	5	1	3	4	0	8	1	1	2	
55588	Spotsylvania County Public Schools	0	0	0	0	0	17	28	39	10	94	8	(2)	6	
55589	Stafford County Public Schools	0	0	0	0	0	15	26	36	0	77	8	0	8	
55590	Surry County Public Schools	0	0	0	0	0	2	3	4	0	9	1	(2)	(1)	
55591	Sussex County School Board	0	0	0	0	0	1	3	4	11	19	1	(2)	(1)	
55592	Tazewell County Public Schools	0	0	0	0	0	8	12	16	12	48	4	(2)	2	
55593	Warren County Public Schools	0	0	0	0	0	4	6	8	0	18	2	2	4	
55595	Washington County Public Schools	0	0	0	0	0	6	8	11	0	25	2	2	4	
55596	Westmoreland County Public Schools	0	0	0	0	0	2	2	3	0	7	1	0	1	
55597	Wise County Public Schools	0	0	0	0	0	2	5	7	8	22	1	(1)	0	
55598	Wythe County Public Schools	0	0	0	5	5	2	4	6	0	12	1	1	2	
55599	York County Public Schools	0	0	0	0	0	12	20	27	15	74	6	(3)	3	
55600	Accomack County Public Schools	0	0	0	0	0	6	9	12	0	27	3	1	4	
55601	Bristol VA Public Schools	0	0	0	3	3	1	1	2	0	4	0	1	1	
55602	Buena Vista City Public Schools	0	0	0	0	0	1	1	1	0	3	0	(1)	(1)	
55603	Amelia County Public Schools	0	0	0	0	0	1	3	4	4	12	1	(1)	0	
55605	Danville City Public Schools	0	0	0	0	0	4	5	7	5	21	2	(1)	1	
55606	Franklin City Public Schools	0	0	0	0	0	1	1	2	0	4	0	0	0	
55608	Harrisonburg City Public Schools	0	0	0	0	0	4	6	8	3	21	2	(1)	1	
55609	Hopewell City Public Schools	0	0	0	0	0	3	6	8	0	17	2	3	5	
55610	Lynchburg City Public Schools	0	0	0	0	0	6	12	16	13	47	3	(2)	1	

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55611	Fauquier County Public Schools	0	0	0	15	15	14	23	31	0	68	7	3	10	
55612	Brunswick County Public Schools	0	0	0	0	0	2	3	5	0	10	1	0	1	
55613	PD Pruden Vocational-Technical Center	0	0	0	0	0	1	0	0	0	1	0	0	0	
55614	Portsmouth City Public Schools	0	0	0	0	0	14	24	33	22	93	7	(4)	3	
55615	Campbell County Public Schools	0	0	0	0	0	6	9	13	0	28	3	(1)	2	
55616	Richmond Public Schools	0	0	0	0	0	18	31	42	46	137	9	(8)	1	
55617	Roanoke City Schools	0	0	0	5	5	6	10	13	0	29	3	1	4	
55619	Staunton City Public Schools	0	0	0	0	0	3	3	4	0	10	1	0	1	
55620	Suffolk City Public Schools	0	0	0	6	6	12	20	28	0	60	6	1	7	
55622	Craig County Public Schools	0	0	0	0	0	1	1	1	0	3	0	(1)	(1)	
55623	Martinsville City Public Schools	0	0	0	0	0	1	1	2	0	4	0	1	1	
55624	Appomattox Regional Governor's School	0	0	0	0	0	1	0	0	0	1	0	0	0	
55625	Colonial Heights City Public Schools	0	0	0	6	6	2	4	5	0	11	1	1	2	
55632	Manassas City Public Schools	0	0	0	0	0	6	11	15	39	71	3	(7)	(4)	
55633	Franklin County Public Schools	0	0	0	7	7	11	16	22	0	49	5	1	6	
55634	Frederick County Public Schools	0	0	0	0	0	16	26	36	0	78	8	(2)	6	
55635	Salem City Public Schools	0	0	0	3	3	3	4	5	0	12	1	1	2	
55636	Manassas Park City Public Schools	0	0	0	0	0	3	4	5	3	15	1	(1)	0	
55637	Newport News Public Schools	0	0	0	88	88	15	24	33	0	72	7	16	23	
55708	Waynesboro City Public Schools	0	0	0	3	3	2	2	3	0	7	1	1	2	
55710	Valley Vocational-Technical Center	0	0	0	0	0	1	0	0	0	1	0	1	1	
55711	New Horizons Regional Education Center	0	0	0	0	0	0	1	1	0	2	0	1	1	
55713	Galax City Public Schools	0	0	0	0	0	0	2	2	0	4	0	(3)	(3)	
55714	Norton City Public Schools	0	0	0	0	0	0	1	1	0	2	0	(2)	(2)	
55802	Williamsburg-James City County Public Schools	0	0	0	0	0	9	17	23	4	53	5	(1)	4	
55803	Poquoson City Public Schools	0	0	0	0	0	1	2	2	0	5	1	1	2	
55806	Fredericksburg City Public Schools	0	0	0	0	0	3	4	5	0	12	1	0	1	
55807	Hampton City Public Schools	0	0	0	0	0	7	12	16	18	53	4	(3)	1	
55813	Buchanan County Public Schools	0	0	0	0	0	4	7	9	17	37	2	(3)	(1)	
55814	Jackson River Technical Center	0	0	0	0	0	1	0	0	0	1	0	0	0	
55815	Northern Neck Regional Vocational Center	0	0	0	0	0	0	0	0	0	0	0	0	0	
55862	Crater Criminal Justice Training Academy	0	0	0	7	7	1	0	0	0	1	0	1	1	
55863	Central Shenandoah Criminal Justice Training Academy	0	0	0	14	14	0	1	1	0	2	0	2	2	
55864	New River Valley Emergency Comm Regional Authority	0	0	0	121	121	3	5	6	0	14	1	22	23	
55865	Maury Service Authority	0	0	0	50	50	1	2	3	0	6	1	9	10	
55866	Hampton Roads Transportation Accountability Commission	0	0	0	13	13	0	1	1	0	2	0	2	2	
55867	Pamunkey Regional Library	0	0	0	6	6	3	3	4	0	10	1	1	2	
55868	Northern Virginia Transportation Authority	0	0	0	17	17	1	3	4	0	8	1	3	4	
55869	RSW Regional Jail Authority	0	0	0	0	0	9	13	18	41	81	4	(8)	(4)	
55870	Bedford Regional Water Authority	0	0	0	10	10	5	8	11	0	24	2	2	4	
55871	Portsmouth Redevelopment and Housing Authority	0	0	0	0	0	6	11	15	19	51	3	(3)	0	
55872	Southwest Regional Recreation Authority	0	0	0	3	3	0	1	1	0	2	0	1	1	
55873	Roanoke Redevelopment and Housing Authority	0	0	0	0	0	0	0	0	0	0	0	0	0	
55874	Meherrin Regional Jail Authority	0	0	0	0	0	9	15	21	36	81	5	(7)	(2)	
55875	Woodway Water Authority	0	0	0	0	0	0	1	1	0	2	0	1	1	
55876	Bristol Virginia Utilities Authority (BVU)	0	0	0	0	0	13	23	32	40	108	7	(7)	0	
55877	Washington Metropolitan Area Transit Commission	0	0	0	0	0	0	0	0	0	0	0	0	0	
55878	Mount Rogers Community Services Board	0	0	0	83	83	39	65	89	0	193	19	15	34	
55879	Lonesome Pine Soil & Water Conservation District	0	0	0	0	0	0	0	0	0	0	0	2	2	
55880	Big Sandy Soil & Water Conservation District	0	0	0	0	0	0	0	0	0	0	0	0	0	
55881	Virginia's Region 2000 Local Government Council	0	0	0	0	0	3	5	6	16	30	1	(3)	(2)	
55882	Middle Peninsula Planning District Commission	0	0	0	0	0	0	1	1	3	5	0	(1)	(1)	
55883	Western Virginia Regional Jail Authority	0	0	0	0	0	14	24	33	7	78	7	(1)	6	
55884	Halifax Service Authority	0	0	0	0	0	2	4	5	0	11	1	(2)	(1)	

SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND OPEB EXPENSE
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		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
55886	Russell County Public Service Authority	0	0	0	0	0	1	1	2	0	4	0	(2)	(2)
55887	Piedmont Community Services Board	0	0	0	0	0	18	30	41	8	97	9	(2)	7
55888	Blue Ridge Behavioral Health Care	0	0	0	8	8	23	41	56	0	120	12	2	14
55889	Skyline Soil and Water Conservation District	0	0	0	0	0	0	0	0	0	0	0	0	0
55890	Middle River Regional Jail Authority	0	0	0	24	24	11	20	27	0	58	6	4	10
55891	Tidewater Soil and Water Conservation District	0	0	0	0	0	0	0	0	0	0	0	0	0
55892	Big Stone Gap Redevelopment and Housing Authority	0	0	0	0	0	0	0	0	0	0	0	0	0
55893	Eastern Shore Soil and Water Conservation District	0	0	0	0	0	0	1	1	0	2	0	0	0
55894	Town of Boykins	0	0	0	0	0	0	0	0	0	0	0	0	0
55895	Town of Gordonsville	0	0	0	0	0	1	2	3	5	11	1	(1)	0
55896	Virginia Resources Authority	0	0	0	0	0	2	4	6	0	12	1	0	1
55897	Prince William County Services Authority	0	0	0	43	43	41	68	93	0	202	20	8	28
55898	Western Virginia Water Authority	0	0	0	43	43	18	30	41	0	89	9	8	17
55899	Shenandoah Valley Regional Airport Commission	0	0	0	0	0	1	2	3	0	6	1	2	3
55900	Alleghany Highlands Community Services Board	0	0	0	0	0	5	9	12	6	32	3	(1)	2
55901	Brunswick Industrial Development Authority	0	0	0	0	0	0	0	1	0	1	0	0	0
55902	Northern Neck-Essex County Group Home Commission	0	0	0	0	0	0	0	0	0	0	0	0	0
55904	Highlands Juvenile Detention Center Commission	0	0	0	0	0	3	6	8	5	22	2	(1)	1
55905	Goochland-Powhatan Community Services Board	0	0	0	8	8	4	7	10	0	21	2	2	4
55906	Suffolk Redevelopment and Housing Authority	0	0	0	0	0	2	3	5	13	23	1	(2)	(1)
55908	Lee County Redevelopment and Housing Authority	0	0	0	0	0	1	1	1	0	3	0	0	0
55909	Henry County Public Service Authority	0	0	0	0	0	4	7	10	0	21	2	(3)	(1)
55910	Southside Planning District Commission	0	0	0	0	0	1	1	2	0	4	0	(1)	(1)
55911	Industrial Development Authority	0	0	0	5	5	2	2	3	0	7	1	1	2
55912	Augusta County Service Authority	0	0	0	11	11	9	16	22	0	47	5	2	7
55914	Rappahannock Juvenile Detention Commission	0	0	0	4	4	6	10	14	0	30	3	1	4
55915	Cumberland Plateau Regional Housing Authority	0	0	0	0	0	1	2	2	0	5	0	(1)	(1)
55917	Bedford County Public Service Authority	0	0	0	0	0	0	0	0	0	0	0	0	0
55918	Amherst County Service Authority	0	0	0	5	5	2	3	4	0	9	1	1	2
55919	Pepper's Ferry Regional Wastewater Treatment Authority	0	0	0	0	0	2	3	5	7	17	1	(1)	0
55920	Rappahannock Regional Jail Authority	0	0	0	0	0	25	44	60	53	182	13	(10)	3
55921	Thomas Jefferson Planning District Commission	0	0	0	0	0	1	2	2	0	5	0	1	1
55922	Piedmont Regional Jail	0	0	0	11	11	8	14	19	0	41	4	2	6
55923	Nelson County Services Authority	0	0	0	0	0	1	3	4	0	8	1	(1)	0
55924	Coeburn-Norton-Wise Regional Water	0	0	0	0	0	1	2	2	0	5	1	(3)	(2)
55925	Fauquier County Water & Sanitation Authority	0	0	0	13	13	6	9	12	0	27	3	2	5
55926	Scott County Soil & Water Conservation District	0	0	0	0	0	0	0	1	0	1	0	1	1
55927	New River Resource Authority	0	0	0	0	0	2	3	4	0	9	1	2	3
55928	Scott County Water & Sewage Authority	0	0	0	0	0	1	3	4	0	8	1	1	2
55929	Greensville County Water & Sewer Authority	0	0	0	0	0	2	4	5	0	11	1	3	4
55930	Petersburg Redevelopment & Housing Authority	0	0	0	0	0	1	4	5	5	15	1	(1)	0
55931	Central Rappahannock Regional Library	0	0	0	0	0	8	12	17	11	48	4	(2)	2
55932	Virginia Coalfield Economic Development Authority	0	0	0	0	0	1	1	1	0	3	0	0	0
55933	Central Virginia Regional Jail	0	0	0	69	69	11	18	24	0	53	5	13	18
55934	Thomas Jefferson Soil & Water Conservation District	0	0	0	0	0	1	1	2	0	4	0	3	3
55936	Piedmont Planning District Commission	0	0	0	0	0	0	0	0	0	0	0	0	0
55937	Wythe-Grayson Regional Library	0	0	0	4	4	0	1	1	0	2	0	1	1
55938	Colonial Soil & Water Conservation District	0	0	0	6	6	(1)	1	1	0	1	0	1	1
55939	Rivanna Solid Waste Authority	0	0	0	0	0	1	1	2	0	4	0	0	0
55940	Monacan Soil & Water Conservation District	0	0	0	0	0	0	0	1	0	1	0	1	1
55941	Robert E. Lee Soil & Water Conservation District	0	0	0	0	0	0	0	0	0	0	0	0	0
55942	Virginia Soil & Water Conservation	0	0	0	0	0	0	0	1	0	1	0	2	2
55944	Central Virginia Waste Management Authority	0	0	0	0	0	1	2	2	0	5	0	2	2
55945	Lonesome Pine Regional Library	0	0	0	0	0	1	3	4	4	12	1	(1)	0

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Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense	
55946	Virginia Peninsulas Public Service Authority	0	0	0	0	0	3	5	6	0	14	1	1	2	
55947	Tidewater Regional Group Home Commission	0	0	0	6	6	5	7	10	0	22	2	1	3	
55948	Virginia Highlands Airport Commission	0	0	0	0	0	0	1	1	0	2	0	0	0	
55949	Western Tidewater Regional Jail	0	0	0	4	4	13	22	29	0	64	6	1	7	
55950	Scott County Redevelopment & Housing Authority	0	0	0	0	0	1	1	1	6	9	0	(1)	(1)	
55951	Handley Regional Library	0	0	0	0	0	1	2	3	0	6	1	(2)	(1)	
55952	Northern Neck Regional Jail	0	0	0	0	0	6	10	14	4	34	3	(1)	2	
55953	Montgomery Regional Solid Waste Authority	0	0	0	0	0	1	2	3	0	6	1	(2)	(1)	
55954	Potomac & Rappahannock Transportation Comm	0	0	0	51	51	16	26	36	0	78	8	9	17	
55955	Giles County Public Service Authority	0	0	0	0	0	1	1	2	11	15	0	(2)	(2)	
55956	South Central Wastewater Authority	0	0	0	0	0	3	5	7	0	15	1	3	4	
55957	Wise County Redevelopment and Housing Authority	0	0	0	0	0	1	2	3	0	6	1	(2)	(1)	
55958	Prince William Soil & Water Conservation District	0	0	0	0	0	0	1	1	0	2	0	0	0	
55959	Hampton Roads Regional Jail Authority	0	0	0	0	0	21	36	50	28	135	11	(5)	6	
55960	Russell County Water & Sewage Authority	0	0	0	3	3	1	1	1	0	3	0	1	1	
55961	Pamunkey Regional Jail	0	0	0	0	0	10	17	24	20	71	5	(4)	1	
55962	Charlottesville - Albemarle Airport Authority	0	0	0	0	0	4	5	7	0	16	2	0	2	
55963	Virginia Peninsula Regional Jail	0	0	0	0	0	9	15	21	14	59	5	(2)	3	
55964	Virginia Biotechnology Research Park Authority	0	0	0	3	3	1	2	2	0	5	0	1	1	
55965	Peumansend Creek Regional Jail	0	0	0	0	0	7	11	16	84	118	3	(16)	(13)	
55966	Blue Ridge Regional Jail Authority	0	0	0	0	0	27	45	61	60	193	13	(11)	2	
55967	Rockingham Regional Library	0	0	0	5	5	1	2	3	0	6	1	1	2	
55968	Albemarle-Charlottesville Regional Jail	0	0	0	10	10	13	23	32	0	68	7	2	9	
55969	Culpeper Soil & Water Conservation District	0	0	0	7	7	1	2	2	0	5	0	1	1	
55970	New River Valley Regional Jail	0	0	0	0	0	15	27	37	12	91	8	(2)	6	
55971	Sussex Service Authority	0	0	0	0	0	1	3	4	0	8	1	(1)	0	
55972	Big Water Soil & Water Conservation District	0	0	0	0	0	0	0	0	0	0	0	0	0	
55973	Peter Francisco Soil & Water Conservation District	0	0	0	0	0	0	0	0	0	0	0	0	0	
55974	Peaks of Otter Soil & Water Conservation District	0	0	0	0	0	1	0	0	0	1	0	0	0	
55975	New River Soil & Water Conservation District	0	0	0	0	0	1	0	0	0	1	0	0	0	
55977	Southside Regional Jail	0	0	0	0	0	3	6	8	5	22	2	(1)	1	
55978	Evergreen Soil & Water Conservation District	0	0	0	0	0	1	0	0	0	1	0	0	0	
55979	Roanoke Higher Education Authority	0	0	0	0	0	1	3	4	0	8	1	(3)	(2)	
55981	John Marshall Soil & Water Conservation District	0	0	0	0	0	1	1	1	0	3	0	1	1	
55982	Daniel Boone Soil & Water Conservation District	0	0	0	0	0	0	0	1	0	1	0	1	1	
55983	Southside Community Services Board	0	0	0	9	9	12	21	29	0	62	6	2	8	
55984	Northern Shenandoah Valley Regional Commission	0	0	0	0	0	1	2	2	0	5	0	(3)	(3)	
55985	Tazewell Soil & Water Conservation District	0	0	0	0	0	1	0	0	0	1	0	0	0	
55987	Richmond Regional Planning District Commission	0	0	0	0	0	0	0	0	0	0	0	0	0	
55988	Henricopolis Soil & Water Conservation District	0	0	0	0	0	0	0	1	0	1	0	0	0	
55989	Piedmont Regional Juvenile Detention Center	0	0	0	0	0	1	2	2	0	5	1	1	2	
55990	Roanoke River Service Authority	0	0	0	0	0	1	1	1	0	3	0	0	0	
55991	Lee County Public Service Authority	0	0	0	0	0	1	2	2	0	5	1	3	4	
55992	Blue Ridge Juvenile Detention Center	0	0	0	3	3	3	6	8	0	17	2	1	3	
55993	Ferrum Water & Sewage Authority	0	0	0	0	0	0	0	0	0	0	0	0	0	
55994	Wise County Public Service Authority	0	0	0	3	3	2	3	4	0	9	1	1	2	
55995	Holston River Soil & Water Conservation District	0	0	0	0	0	0	0	0	0	0	0	0	0	
55996	New River Valley Community Services Board	0	0	0	0	0	0	0	0	0	0	0	0	0	
55997	Institute for Advanced Learning and Research	0	0	0	0	0	0	0	0	0	0	0	0	0	
55998	Southwest Virginia Regional Jail Authority	0	0	0	0	0	27	46	63	56	192	14	(10)	4	
55999	Clinch Valley Soil & Water Conservation District	0	0	0	0	0	1	0	0	0	1	0	1	1	
59212	City of Norfolk - Insurance Only Employees	0	0	0	0	0	343	582	797	132	1,854	173	(24)	149	
59214	City of Portsmouth - Insurance Only Employees	0	0	0	0	0	6	9	12	86	113	3	(16)	(13)	
59216	City of Richmond - Insurance Only Employees	0	0	0	0	0	325	553	756	566	2,200	165	(104)	61	

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59217	City of Roanoke - Insurance Only Employees	0	0	0	0	0	130	221	302	64	717	66	(12)	54	
59617	Roanoke City Schools - Insurance Only Employees	0	0	0	0	0	4	6	8	56	74	2	(10)	(8)	
70156	Department of State Police	0	0	0	0	0	1	2	3	0	6	1	(3)	(2)	
70203	Woodrow Wilson Rehabilitation Center	0	0	0	0	0	1	1	1	0	3	0	1	1	
70204	The College of William and Mary	0	0	0	8	8	2	3	4	0	9	1	1	2	
70207	University of Virginia - Academic Division	0	0	0	12	12	5	8	11	0	24	2	2	4	
70208	Virginia Polytechnic Institute and State University	0	0	0	0	0	4	7	10	6	27	2	(1)	1	
70211	Virginia Military Institute	0	0	0	3	3	1	1	2	0	4	0	1	1	
70212	Virginia State University	0	0	0	3	3	2	2	3	0	7	1	1	2	
70213	Norfolk State University	0	0	0	19	19	2	4	5	0	11	1	3	4	
70214	Longwood University	0	0	0	3	3	1	2	3	0	6	1	1	2	
70215	University of Mary Washington	0	0	0	7	7	2	2	3	0	7	1	1	2	
70216	James Madison University	0	0	0	0	0	3	4	6	0	13	1	3	4	
70217	Radford University	0	0	0	3	3	2	3	5	0	10	1	1	2	
70221	Old Dominion University	0	0	0	8	8	4	7	9	0	20	2	1	3	
70236	Virginia Commonwealth University	0	0	0	4	4	8	13	17	0	38	4	1	5	
70241	Richard Bland College	0	0	0	4	4	0	0	1	0	1	0	1	1	
70242	Christopher Newport University	0	0	0	0	0	1	3	4	10	18	1	(2)	(1)	
70246	University of Virginia's College at Wise	0	0	0	0	0	0	1	2	0	3	0	1	1	
70247	George Mason University	0	0	0	0	0	4	8	11	10	33	2	(2)	0	
70280	Northern Virginia Community College	0	0	0	0	0	5	9	12	6	32	3	(1)	2	
70282	Piedmont Virginia Community College	0	0	0	0	0	0	0	1	0	1	0	3	3	
70283	J. Sargeant Reynolds Community College	0	0	0	0	0	1	2	2	6	11	1	(1)	0	
70286	Virginia Western Community College	0	0	0	0	0	1	1	2	0	4	0	(2)	(2)	
70291	Blue Ridge Community College	0	0	0	0	0	1	0	0	0	1	0	0	0	
70292	Central Virginia Community College	0	0	0	0	0	0	1	1	0	2	0	2	2	
70293	Thomas Nelson Community College	0	0	0	11	11	1	1	2	0	4	0	2	2	
70294	Southwest Virginia Community College	0	0	0	0	0	0	1	1	0	2	0	0	0	
70296	Virginia Highlands Community College	0	0	0	0	0	1	0	0	0	1	0	0	0	
70297	Germanna Community College	0	0	0	0	0	0	1	1	0	2	0	1	1	
70298	Lord Fairfax Community College	0	0	0	0	0	0	1	1	0	2	0	3	3	
70299	Mountain Empire Community College	0	0	0	0	0	1	0	0	0	1	0	2	2	
70402	Marine Resources Commission	0	0	0	0	0	5	10	14	17	46	3	(3)	0	
70403	Department of Game and Inland Fisheries	0	0	0	32	32	14	25	34	0	73	7	6	13	
70701	Department of Corrections - Central Administration	0	0	0	3	3	0	0	0	0	0	0	1	1	
70716	Virginia Correctional Center for Women	0	0	0	0	0	10	19	26	23	78	6	(4)	2	
70718	Bland Correctional Center	0	0	0	0	0	12	20	28	12	72	6	(2)	4	
70733	Sussex I State Prison	0	0	0	0	0	20	34	47	0	101	10	0	10	
70734	Sussex II State Prison	0	0	0	0	0	17	29	40	56	142	9	(10)	(1)	
70735	Wallen's Ridge State Prison	0	0	0	0	0	21	38	52	20	131	11	(4)	7	
70737	St. Brides Correctional Center	0	0	0	0	0	12	21	28	0	61	6	2	8	
70741	Red Onion State Prison	0	0	0	0	0	23	38	52	13	126	11	(2)	9	
70743	Fluvanna Women's Correctional Center	0	0	0	0	0	15	26	36	51	128	8	(9)	(1)	
70745	Nottoway Correctional Center	0	0	0	0	0	19	32	44	30	125	10	(5)	5	
70747	Marion Correctional Treatment Center	0	0	0	0	0	10	17	24	5	56	5	(1)	4	
70749	Buckingham Correctional Center	0	0	0	0	0	18	31	43	37	129	9	(7)	2	
70752	Deep Meadow Correctional Center	0	0	0	67	67	32	53	73	0	158	16	12	28	
70753	Deerfield Correctional Center	0	0	0	0	0	21	37	50	8	116	11	(1)	10	
70754	Augusta Correctional Center	0	0	0	7	7	15	26	35	0	76	8	1	9	
70756	Department of Corrections - Division of Institutions	0	0	0	0	0	1	2	2	0	5	0	(2)	(2)	
70757	Western Region Correctional Field Units	0	0	0	0	0	8	13	17	18	56	4	(3)	1	
70761	Baskerville Correctional Center	0	0	0	0	0	7	12	16	9	44	4	(2)	2	
70767	Division of Community Corrections	0	0	0	0	0	79	134	184	170	567	40	(31)	9	
70768	Keen Mountain Correctional Center	0	0	0	0	0	14	25	34	14	87	7	(3)	4	

SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND OPEB EXPENSE
GROUP LIFE INSURANCE PLAN
(\$ thousands)



		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
70769	Greensville Correctional Center	0	0	0	0	0	40	69	95	94	298	21	(17)	4
70770	Dillwyn Correctional Center	0	0	0	0	0	15	28	38	29	110	8	(5)	3
70771	Indian Creek Correctional Center	0	0	0	0	0	11	19	26	18	74	6	(3)	3
70772	Haynesville Correctional Center	0	0	0	0	0	17	29	40	36	122	9	(7)	2
70773	Coffeewood Correctional Center	0	0	0	0	0	14	22	31	15	82	7	(3)	4
70774	Lunenburg Correctional Center	0	0	0	5	5	13	22	31	0	66	7	1	8
70775	Pocahontas State Correctional Center	0	0	0	19	19	13	21	29	0	63	6	4	10
70776	Green Rock Correctional Center	0	0	0	0	0	12	21	29	0	62	6	2	8
70777	Department of Juvenile Justice	0	0	0	0	0	29	48	66	244	387	14	(45)	(31)
70785	River North Correctional Center	0	0	0	8	8	15	24	33	0	72	7	1	8
70786	Culpeper Correctional Center for Women	0	0	0	0	0	0	0	0	16	16	0	(3)	(3)
70961	Division of Capitol Police	0	0	0	0	0	6	10	14	35	65	3	(7)	(4)
70999	Department of Alcoholic Beverage Control	0	0	0	0	0	11	18	24	41	94	5	(8)	(3)
Total for VRS Group Life Insurance		0	0	0	17,309	17,309	33,343	56,630	77,515	17,309	184,797	16,868	0	16,868

SCHEDULE C - AMORTIZATION OF DEFERRED INFLOWS AND OUTFLOWS
GROUP LIFE INSURANCE PLAN
(\$ thousands)



Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
11111	Supreme Court - Judges	(3)	(3)	(3)	(3)	0	0
11113	Circuit Courts - Judges	(55)	(55)	(55)	(55)	(35)	(15)
11114	General District Courts - Judges	(37)	(37)	(37)	(37)	(23)	(10)
11115	Juvenile and Domestic Relations District Courts - Judges	(44)	(44)	(44)	(44)	(30)	(13)
11125	Virginia Court of Appeals - Judges	(4)	(4)	(4)	(4)	(2)	0
11171	State Corporation Commission - Commissioners	(1)	(1)	(1)	(1)	(1)	0
11191	VA Worker's Compensation Comm. - Commissioners	(2)	(2)	(2)	(2)	(1)	0
21156	Department of State Police - Troopers	(297)	(297)	(297)	(297)	(211)	(93)
30100	Senate	(12)	(12)	(12)	(12)	(7)	(1)
30101	House of Delegates	(18)	(18)	(18)	(18)	(9)	0
30103	Magistrate System	(38)	(38)	(38)	(38)	(23)	(9)
30107	Division of Legislative Services	(12)	(12)	(12)	(12)	(7)	(2)
30109	Division of Legislative Automated Systems	(4)	(4)	(4)	(4)	(3)	(2)
30110	Joint Legislative Audit and Review Commission	(5)	(5)	(5)	(4)	(3)	(2)
30111	Supreme Court	(36)	(36)	(36)	(36)	(23)	(12)
30112	Judicial Inquiry and Review Commission	(1)	(1)	(1)	0	0	0
30114	General District Courts	(73)	(73)	(73)	(73)	(50)	(23)
30115	Juvenile and Domestic Relations District Courts	(40)	(40)	(40)	(40)	(27)	(15)
30116	Combined District Courts	(14)	(14)	(14)	(14)	(9)	(6)
30117	Virginia State Bar	(14)	(14)	(14)	(14)	(8)	(4)
30119	Office of the Lieutenant Governor	(1)	0	0	0	0	0
30121	Office of the Governor	(6)	(6)	(6)	(6)	(4)	(5)
30122	Department of Planning and Budget	(11)	(11)	(11)	(11)	(8)	(2)
30123	Department of Military Affairs	(28)	(28)	(28)	(28)	(18)	(10)
30125	Virginia Court of Appeals	(7)	(7)	(7)	(7)	(4)	(2)
30127	Department of Emergency Management	8	8	8	8	14	4
30128	Virginia Veterans Care Center	(17)	(17)	(17)	(17)	(9)	(3)
30129	Department of Human Resource Management	(13)	(13)	(13)	(13)	(8)	(5)
30132	State Board of Elections	6	6	6	6	7	2
30133	Auditor of Public Accounts	(12)	(12)	(12)	(12)	(6)	(6)
30136	Virginia Information Technologies Agency (VITA)	(34)	(34)	(34)	(34)	(19)	(5)
30140	Department of Criminal Justice Services	(12)	(12)	(12)	(12)	(7)	(2)
30141	Office of the Attorney General and Department of Law	(64)	(64)	(64)	(64)	(42)	(18)
30143	Office of the Attorney General - Division of Debt Collection	(3)	(3)	(3)	(3)	(2)	(6)
30146	Science Museum of Virginia	(6)	(6)	(6)	(6)	(4)	(3)
30147	Office of the State Inspector General	(8)	(8)	(8)	(8)	(5)	0
30148	Virginia Commission for the Arts	(2)	0	0	0	0	0
30151	Department of Accounts	(17)	(17)	(17)	(17)	(9)	(3)
30152	Department of the Treasury	(16)	(16)	(16)	(16)	(10)	(3)
30154	Department of Motor Vehicles	(203)	(203)	(203)	(203)	(137)	(62)
30156	Department of State Police	(71)	(71)	(71)	(71)	(45)	(20)
30157	Compensation Board	(4)	(4)	(4)	(4)	0	0
30160	Virginia Criminal Sentencing Commission	(1)	(1)	(1)	(1)	(1)	(1)
30161	Department of Taxation	(87)	(87)	(87)	(87)	(53)	(26)
30162	Department of Accounts - Transfer Payments (CHRF)	(1)	0	0	0	0	0
30165	Department of Housing and Community Development	(11)	(11)	(11)	(11)	(6)	(3)
30166	Secretary of the Commonwealth	(2)	(2)	(2)	(2)	0	0
30171	State Corporation Commission	(70)	(70)	(70)	(70)	(35)	(16)
30172	State Lottery Department	(38)	(38)	(38)	(38)	(24)	(12)
30174	Virginia College Savings Plan	(13)	(13)	(13)	(13)	(7)	(1)
30180	Secretary of Administration	(1)	(1)	(1)	(1)	(1)	(2)
30181	Department of Labor and Industry	(15)	(15)	(15)	(15)	(9)	(2)
30182	Virginia Employment Commission	(89)	(89)	(89)	(89)	(64)	(32)
30183	Secretary of Natural Resources	(1)	(1)	(1)	(1)	0	0
30184	Secretary of Technology	(1)	(1)	(1)	0	0	0
30185	Secretary of Education	(1)	(1)	(1)	(1)	0	0
30186	Secretary of Transportation	(1)	(1)	(1)	(1)	(1)	(1)
30187	Secretary of Public Safety	(3)	(3)	(3)	(3)	(3)	(1)
30188	Secretary of Health and Human Resources	(1)	(1)	(1)	(1)	0	0

SCHEDULE C - AMORTIZATION OF DEFERRED INFLOWS AND OUTFLOWS
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(\$ thousands)



Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
30190	Secretary of Finance	(2)	(2)	(2)	(2)	(1)	0
30191	Virginia Workers' Compensation Commission	(33)	(33)	(33)	(33)	(19)	(9)
30192	Secretary of Commerce and Trade	(1)	(1)	(1)	(1)	0	0
30193	Secretary of Agriculture and Forestry	(1)	(1)	(1)	0	0	0
30194	Department of General Services	(73)	(73)	(73)	(73)	(48)	(20)
30199	Department of Conservation and Recreation	(39)	(39)	(39)	(39)	(22)	(10)
30200	Office of Children's Services	2	0	0	0	0	0
30201	Department of Education - Central Office Operations	(34)	(34)	(34)	(34)	(19)	(8)
30202	The Library of Virginia	(14)	(14)	(14)	(14)	(7)	(3)
30203	Woodrow Wilson Rehabilitation Center	(23)	(23)	(23)	(23)	(14)	(6)
30204	The College of William and Mary	(253)	(253)	(253)	(253)	(139)	(65)
30207	University of Virginia - Academic Division	(407)	(407)	(407)	(407)	(183)	(79)
30208	Virginia Polytechnic Institute and State University	(947)	(947)	(947)	(947)	(542)	(246)
30209	University of Virginia Medical Center	(64)	(64)	(64)	(64)	(38)	(17)
30211	Virginia Military Institute	(62)	(62)	(62)	(62)	(39)	(15)
30212	Virginia State University	(93)	(93)	(93)	(93)	(63)	(28)
30213	Norfolk State University	(109)	(109)	(109)	(109)	(72)	(30)
30214	Longwood University	(87)	(87)	(87)	(87)	(54)	(26)
30215	University of Mary Washington	(91)	(91)	(91)	(91)	(59)	(24)
30216	James Madison University	(297)	(297)	(297)	(297)	(163)	(74)
30217	Radford University	(127)	(127)	(127)	(127)	(70)	(30)
30218	Virginia School for Deaf and Blind	(15)	(15)	(15)	(15)	(10)	(1)
30221	Old Dominion University	(314)	(314)	(314)	(314)	(193)	(90)
30222	Department of Professional and Occupational Regulation	(25)	(25)	(25)	(25)	(18)	(12)
30223	Department of Health Professions	(27)	(27)	(27)	(27)	(15)	(6)
30226	Board of Accountancy	(1)	(1)	(1)	(1)	(1)	(2)
30233	Board of Bar Examiners	(1)	(1)	(1)	(1)	(1)	0
30234	Cooperative Extension and Agricultural Research Service	(8)	(8)	(8)	(8)	(5)	(1)
30236	Virginia Commonwealth University	(790)	(789)	(789)	(789)	(467)	(211)
30238	Virginia Museum of Fine Arts	(16)	(16)	(16)	(16)	(8)	(4)
30239	Frontier Culture Museum of Virginia	(2)	(2)	(2)	(2)	(1)	(3)
30241	Richard Bland College	2	2	2	2	7	7
30242	Christopher Newport University	(102)	(102)	(102)	(102)	(63)	(27)
30245	State Council of Higher Education for Virginia	(4)	(4)	(4)	(4)	(2)	(2)
30246	University of Virginia's College at Wise	(19)	(19)	(19)	(19)	(13)	(7)
30247	George Mason University	(603)	(603)	(603)	(603)	(369)	(167)
30261	Virginia Community College System - Central Office Operations	(10)	(10)	(10)	(1)	0	0
30262	Department of Rehabilitative Services	(105)	(105)	(105)	(105)	(67)	(30)
30263	Virginia Rehabilitation Center for the Blind and Vision Impaired	0	0	0	0	0	0
30268	Virginia Institute of Marine Science	(45)	(45)	(45)	(45)	(29)	(10)
30275	New River Community College	(19)	(19)	(19)	(19)	(13)	(7)
30276	Southside Virginia Community College	(35)	(35)	(35)	(35)	(28)	(18)
30277	Paul D. Camp Community College	(10)	(10)	(10)	(10)	(8)	(2)
30278	Rappahannock Community College	(13)	(13)	(13)	(13)	(8)	(7)
30279	Danville Community College	(22)	(22)	(22)	(22)	(16)	(4)
30280	Northern Virginia Community College	(363)	(363)	(363)	(363)	(277)	(127)
30282	Piedmont Virginia Community College	(20)	(20)	(20)	(20)	(12)	(6)
30283	J. Sargeant Reynolds Community College	(75)	(75)	(75)	(75)	(56)	(26)
30284	Eastern Shore Community College	(4)	(4)	(4)	(4)	(2)	(1)
30285	Patrick Henry Community College	(10)	(10)	(10)	(10)	(3)	(6)
30286	Virginia Western Community College	(39)	(39)	(39)	(39)	(29)	(14)
30287	Dabney S. Lancaster Community College	(9)	(9)	(9)	(9)	(6)	(2)
30288	Wytheville Community College	(13)	(13)	(13)	(13)	(7)	(3)
30290	John Tyler Community College	(42)	(42)	(42)	(42)	(30)	(9)
30291	Blue Ridge Community College	(28)	(28)	(28)	(28)	(21)	(9)
30292	Central Virginia Community College	(22)	(22)	(22)	(22)	(16)	(6)
30293	Thomas Nelson Community College	(46)	(46)	(46)	(46)	(29)	(14)
30294	Southwest Virginia Community College	(10)	(10)	(10)	(10)	(6)	(4)
30295	Tidewater Community College	(140)	(140)	(140)	(140)	(97)	(45)

SCHEDULE C - AMORTIZATION OF DEFERRED INFLOWS AND OUTFLOWS
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Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
30296	Virginia Highlands Community College	(11)	(11)	(11)	(11)	(7)	(4)
30297	Germanna Community College	(29)	(29)	(29)	(29)	(19)	(7)
30298	Lord Fairfax Community College	(25)	(25)	(25)	(25)	(14)	(7)
30299	Mountain Empire Community College	(17)	(17)	(17)	(17)	(13)	(5)
30301	Department of Agriculture and Consumer Services	(48)	(48)	(48)	(48)	(30)	(16)
30310	Virginia Economic Development Partnership	(14)	(14)	(14)	(14)	(9)	(3)
30320	Virginia Tourism Authority	(7)	(7)	(7)	(8)	(5)	(4)
30330	Virginia - Israel Advisory Board	(1)	0	0	0	0	0
30350	Department of Small Business and Supplier Diversity	(2)	(2)	(2)	(2)	(1)	0
30400	Jamestown-Yorktown Commemoration	6	6	6	6	7	0
30402	Marine Resources Commission	(5)	(5)	(5)	(5)	(2)	(3)
30403	Department of Game and Inland Fisheries	(17)	(17)	(17)	(17)	(5)	(4)
30405	Virginia Racing Commission	(2)	(2)	(2)	(2)	(2)	0
30407	Virginia Port Authority	(2)	(2)	(2)	(2)	(1)	0
30409	Department of Mines, Minerals and Energy	(28)	(28)	(28)	(28)	(19)	(10)
30411	Department of Forestry	(21)	(21)	(21)	(21)	(13)	(7)
30413	Commission on Virginia Alcohol Safety Action Program	(1)	(1)	(1)	(1)	(1)	0
30417	Gunston Hall	(1)	(1)	(1)	(1)	(2)	0
30423	Department of Historic Resources	(5)	(5)	(5)	(5)	(4)	(3)
30425	Jamestown - Yorktown Foundation	(12)	(12)	(12)	(12)	(7)	(3)
30440	Department of Environmental Quality	(115)	(115)	(115)	(115)	(77)	(31)
30454	Office of Commonwealth Preparedness	(1)	(1)	(1)	(1)	(1)	(1)
30505	Department of Rail and Public Transportation	(2)	(2)	(2)	(2)	0	0
30506	Motor Vehicle Dealer Board	(2)	(2)	(2)	(2)	(1)	(3)
30510	Virginia Department of Transportation	(173)	(173)	(173)	(173)	(93)	(45)
30511	Virginia Department of Transportation	(40)	(40)	(40)	(40)	(17)	(8)
30512	Virginia Department of Transportation	(85)	(85)	(85)	(85)	(55)	(21)
30513	Virginia Department of Transportation	(34)	(34)	(34)	(34)	(14)	(6)
30514	Virginia Department of Transportation	(75)	(75)	(75)	(75)	(42)	(18)
30515	Virginia Department of Transportation	(60)	(60)	(60)	(60)	(26)	(8)
30516	Virginia Department of Transportation	(20)	(20)	(20)	(20)	0	0
30517	Virginia Department of Transportation	(19)	(19)	(19)	(19)	(1)	(2)
30518	Virginia Department of Transportation	(57)	(57)	(57)	(57)	(33)	(15)
30519	Virginia Department of Transportation	(98)	(98)	(98)	(98)	(57)	(26)
30601	Department of Health	(384)	(384)	(384)	(384)	(257)	(115)
30602	Department of Medical Assistance Services	(44)	(44)	(44)	(44)	(22)	(11)
30606	Virginia Board for People With Disabilities	(2)	(2)	(2)	(1)	(1)	0
30701	Department of Corrections - Central Administration	(37)	(37)	(37)	(37)	(22)	(8)
30702	Department for the Blind and Vision Impaired	(11)	(11)	(11)	(11)	(5)	0
30703	Central State Hospital	(87)	(87)	(87)	(87)	(62)	(28)
30704	Eastern State Hospital	(108)	(108)	(108)	(108)	(85)	(42)
30705	Southwestern Virginia Mental Health Institute	(36)	(36)	(36)	(36)	(20)	(8)
30706	Western State Hospital	(44)	(44)	(44)	(44)	(21)	(10)
30707	Central Virginia Training Center	(157)	(157)	(157)	(157)	(137)	(63)
30708	Commonwealth Center for Children and Adolescents	(17)	(17)	(17)	(17)	(13)	(6)
30711	Virginia Correctional Enterprises	(11)	(11)	(11)	(11)	(3)	0
30716	Virginia Correctional Center for Women	(13)	(13)	(13)	(13)	(9)	(3)
30718	Bland Correctional Center	(11)	(11)	(11)	(11)	(9)	(5)
30720	Department of Behavioral Health & Developmental Services	(5)	(5)	(5)	(5)	16	7
30723	Southeastern Virginia Training Center	(31)	(31)	(31)	(31)	(23)	(9)
30724	Catawba Hospital	(25)	(25)	(25)	(25)	(15)	(6)
30725	Northern Virginia Training Center	(129)	(129)	(129)	(129)	(127)	(56)
30726	Southside Virginia Training Center	0	0	0	0	0	0
30728	Northern Virginia Mental Health Institute	(39)	(39)	(39)	(39)	(27)	(11)
30729	Piedmont Geriatric Hospital	(35)	(35)	(35)	(35)	(25)	(10)
30733	Sussex I State Prison	(6)	(6)	(6)	(6)	(4)	(3)
30734	Sussex II State Prison	(10)	(10)	(10)	(10)	(8)	(6)
30735	Wallen's Ridge State Prison	(10)	(10)	(10)	(10)	(7)	(5)
30737	St. Brides Correctional Center	(7)	(7)	(7)	(7)	(4)	(4)

SCHEDULE C - AMORTIZATION OF DEFERRED INFLOWS AND OUTFLOWS
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(\$ thousands)



		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
30738	Southwestern Virginia Training Center	(43)	(43)	(43)	(43)	(36)	(18)
30739	Southern Virginia Mental Health Institute	(16)	(16)	(16)	(16)	(8)	(6)
30741	Red Onion State Prison	(11)	(11)	(11)	(11)	(7)	0
30742	Department of Corrections - Employee Relations and Training	(16)	(16)	(16)	(16)	(12)	(5)
30743	Fluvanna Women's Correctional Center	(15)	(15)	(15)	(15)	(12)	(7)
30745	Nottoway Correctional Center	(8)	(8)	(8)	(8)	(5)	0
30747	Marion Correctional Treatment Center	(9)	(9)	(9)	(9)	(6)	(2)
30748	Hiram W. Davis Medical Center	(18)	(18)	(18)	(18)	(11)	(3)
30749	Buckingham Correctional Center	(8)	(8)	(8)	(8)	(5)	(4)
30751	Department for the Deaf and Hard-of-Hearing	(2)	(2)	(2)	(1)	(1)	0
30752	Deep Meadow Correctional Center	(15)	(15)	(15)	(15)	(10)	(5)
30753	Deerfield Correctional Center	(6)	(6)	(6)	(6)	(2)	(2)
30754	Augusta Correctional Center	(8)	(8)	(8)	(8)	(5)	(5)
30756	Department of Corrections - Division of Institutions	(54)	(54)	(54)	(54)	(35)	(14)
30757	Western Region Correctional Field Units	(4)	(4)	(4)	(4)	(3)	(1)
30761	Baskerville Correctional Center	(5)	(5)	(5)	(5)	(3)	(1)
30765	Department of Social Services	(209)	(209)	(209)	(209)	(137)	(64)
30766	Virginia Parole Board	(2)	(2)	(2)	(1)	0	0
30767	Division of Community Corrections	(25)	(25)	(25)	(25)	(18)	(7)
30768	Keen Mountain Correctional Center	(7)	(7)	(7)	(7)	(4)	0
30769	Greensville Correctional Center	(19)	(19)	(19)	(19)	(11)	(6)
30770	Dillwyn Correctional Center	(10)	(10)	(10)	(10)	(5)	(3)
30771	Indian Creek Correctional Center	(6)	(6)	(6)	(6)	(3)	0
30772	Haynesville Correctional Center	(10)	(10)	(10)	(10)	(7)	(7)
30773	Coffeewood Correctional Center	(11)	(11)	(11)	(11)	(8)	(1)
30774	Lunenburg Correctional Center	(7)	(7)	(7)	(6)	(4)	(2)
30775	Pocahontas State Correctional Center	(12)	(12)	(12)	(12)	(10)	(2)
30776	Green Rock Correctional Center	(6)	(6)	(6)	(6)	(2)	0
30777	Department of Juvenile Justice	(145)	(145)	(145)	(145)	(98)	(43)
30778	Department of Forensic Science	(35)	(35)	(35)	(35)	(20)	(8)
30785	River North Correctional Center	(7)	(7)	(7)	(7)	(4)	(3)
30786	Culpeper Correctional Center for Women	(1)	(1)	(1)	(1)	(1)	0
30794	Virginia Center for Behavioral Rehabilitation	(48)	(48)	(48)	(48)	(36)	(18)
30841	Department of Aviation	(5)	(5)	(5)	(5)	(2)	0
30848	Indigent Defense Commission	(67)	(67)	(67)	(67)	(44)	(23)
30851	Tobacco Indemnification & Revitalization Commission	(1)	(1)	(1)	(1)	0	0
30852	Virginia Tobacco Settlement Foundation	(2)	(2)	(2)	(2)	(1)	(1)
30912	Department of Veterans Services	(1)	0	0	0	0	0
30922	Sitter-Barfoot Veterans Care Center	(5)	(5)	(2)	0	0	0
30937	Southern Virginia Higher Education Center	(4)	(4)	(4)	(4)	(2)	0
30938	New College Institute	(1)	(1)	(1)	(1)	(1)	(1)
30942	Virginia Museum of Natural History	(5)	(5)	(5)	(5)	(3)	0
30948	Southwest Virginia Higher Education Center	(2)	(2)	(2)	(2)	(1)	(2)
30957	Commonwealth's Attorneys' Services Council	(2)	(2)	(2)	(2)	(1)	0
30960	Department of Fire Programs	(11)	(11)	(11)	(11)	(8)	(2)
30961	Division of Capitol Police	(1)	(1)	(1)	(1)	0	0
30999	Department of Alcoholic Beverage Control	(74)	(74)	(74)	(74)	(41)	(16)
33010	Virginia Outdoors Foundation	(5)	(5)	(5)	(5)	(4)	(2)
35106	Arlington County Health Department	(1)	0	0	0	0	0
35129	Fairfax County Health Department	(17)	(17)	(17)	(17)	(15)	(5)
35885	Fort Monroe Federal Area Development Authority	(3)	(3)	(3)	(3)	(1)	(3)
40100	Accomack County School Board	(44)	(44)	(44)	(44)	(23)	(11)
40101	Albemarle County Schools	(155)	(155)	(155)	(155)	(87)	(41)
40102	Alleghany County School Board	(29)	(29)	(29)	(29)	(20)	(7)
40103	Amelia County School Board	(13)	(13)	(13)	(13)	(8)	(5)
40104	Amherst County School Board	(59)	(59)	(59)	(59)	(42)	(16)
40105	Appomattox County School Board	(15)	(15)	(15)	(15)	(6)	(1)
40106	Arlington Public Schools	(425)	(425)	(425)	(425)	(204)	(92)
40107	Augusta County School Board	(91)	(91)	(91)	(91)	(47)	(25)

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Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
40108	Bath County School Board	(10)	(10)	(10)	(10)	(5)	(1)
40109	Bedford County School Board	(107)	(107)	(107)	(107)	(70)	(30)
40110	Bland County School Board	(6)	(6)	(6)	(6)	(3)	(2)
40111	Botetourt County Schools	(51)	(51)	(51)	(50)	(30)	(14)
40112	Brunswick County Public Schools	(19)	(19)	(19)	(19)	(12)	(5)
40113	Buchanan County School Board	(40)	(40)	(40)	(40)	(29)	(11)
40114	Buckingham County School Board	(25)	(25)	(25)	(25)	(17)	(5)
40115	Campbell County School Board	(85)	(85)	(85)	(85)	(56)	(23)
40116	Caroline County School Board	(32)	(32)	(32)	(32)	(16)	(9)
40117	Carroll County School Board	(30)	(30)	(30)	(30)	(14)	(7)
40118	Charles City County School Board	(8)	(8)	(8)	(9)	(5)	(1)
40119	Charlotte County School Board	(25)	(25)	(25)	(25)	(16)	(5)
40120	Chesterfield County School Board	(463)	(463)	(463)	(463)	(240)	(105)
40121	Clarke County School Board	(22)	(22)	(22)	(22)	(13)	(8)
40122	Craig County School Board	(9)	(9)	(9)	(9)	(5)	0
40123	Culpeper County School Board	(78)	(78)	(78)	(78)	(45)	(22)
40124	Cumberland County School Board	(14)	(14)	(14)	(14)	(8)	(4)
40125	Dickenson County School Board	(37)	(37)	(37)	(37)	(30)	(14)
40126	Dinwiddie County School Board	(36)	(36)	(36)	(36)	(18)	(8)
40128	Essex County Public Schools	(19)	(19)	(19)	(19)	(13)	(6)
40129	Fairfax County School Board	(2,182)	(2,284)	(2,287)	(2,350)	(1,245)	(489)
40130	Fauquier County School Board	(151)	(151)	(151)	(151)	(95)	(43)
40131	Floyd County School Board	(23)	(23)	(23)	(23)	(15)	(8)
40132	Fluvanna County Public Schools	(49)	(49)	(49)	(49)	(31)	(15)
40133	Franklin County Public Schools	(64)	(64)	(64)	(64)	(32)	(15)
40134	Frederick County School Board	(171)	(171)	(171)	(171)	(106)	(48)
40135	Giles County Schools	(24)	(24)	(24)	(24)	(14)	(8)
40136	Gloucester County School Board	(41)	(41)	(41)	(41)	(18)	(8)
40137	Goochland County School Board	(26)	(26)	(26)	(26)	(16)	(7)
40138	Grayson County School Board	(13)	(13)	(13)	(13)	(6)	(2)
40139	Greene County Public Schools	(30)	(30)	(30)	(30)	(19)	(9)
40140	Greensville County School Board	(25)	(25)	(25)	(25)	(15)	(7)
40141	Halifax County School Board	(67)	(67)	(67)	(67)	(46)	(21)
40142	Hanover County School Board	(175)	(175)	(175)	(175)	(98)	(45)
40143	Henrico County School Board	(484)	(484)	(484)	(484)	(285)	(131)
40144	Henry County Public Schools	(65)	(65)	(65)	(65)	(37)	(14)
40145	Highland County Public Schools	(3)	(3)	(3)	(2)	0	0
40146	Isle of Wight County Schools	(55)	(55)	(55)	(55)	(33)	(18)
40148	King George County School Board	(14)	(14)	(14)	(10)	0	0
40149	King & Queen County School Board	(7)	(7)	(7)	(7)	(4)	(1)
40150	King William County School Board	(24)	(24)	(24)	(24)	(15)	(7)
40151	Lancaster County Public Schools	(13)	(13)	(13)	(13)	(8)	(3)
40152	Lee County School Board	(32)	(32)	(32)	(32)	(19)	(11)
40153	Loudoun County School Board	(687)	(687)	(687)	(687)	(270)	(120)
40154	Louisa County Public Schools	(51)	(51)	(51)	(51)	(30)	(12)
40155	Lunenburg County School Board	(26)	(26)	(26)	(26)	(20)	(11)
40156	Madison County School Board	(15)	(15)	(15)	(15)	(7)	(3)
40157	Mathews County School Board	(12)	(12)	(12)	(12)	(7)	(5)
40158	Mecklenburg County School Board	(51)	(51)	(51)	(51)	(33)	(13)
40159	Middlesex County School Board	(14)	(14)	(14)	(14)	(8)	(3)
40160	Montgomery County School Board	(79)	(79)	(79)	(79)	(41)	(16)
40162	Nelson County Public Schools	(24)	(24)	(24)	(24)	(16)	(10)
40163	New Kent County School Board	(24)	(24)	(24)	(24)	(12)	(8)
40165	Northampton County Schools	(19)	(19)	(19)	(19)	(10)	(5)
40166	Northumberland County School Board	(14)	(14)	(14)	(14)	(7)	0
40167	Nottoway County School Board	(21)	(21)	(21)	(21)	(12)	(7)
40168	Orange County Public Schools	(56)	(56)	(56)	(56)	(36)	(20)
40169	Page County Public Schools	(39)	(39)	(39)	(39)	(25)	(15)
40170	Patrick County School Board	(24)	(24)	(24)	(25)	(15)	(6)

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		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
40171	Pittsylvania County School Board	(77)	(77)	(77)	(77)	(46)	(21)
40172	Powhatan County School Board	(44)	(44)	(44)	(44)	(25)	(9)
40173	Prince Edward County School Board	(30)	(30)	(30)	(30)	(21)	(8)
40174	Prince George County School Board	(69)	(69)	(69)	(69)	(45)	(24)
40176	Prince William County School Board	(806)	(806)	(806)	(806)	(404)	(178)
40177	Pulaski County School Board	(44)	(44)	(44)	(44)	(27)	(12)
40178	Rappahannock County School Board	(12)	(12)	(12)	(12)	(7)	(4)
40179	Richmond County School Board	(10)	(10)	(10)	(10)	(5)	(5)
40180	Roanoke County School Board	(106)	(106)	(106)	(106)	(47)	(19)
40181	Rockbridge County School Board	(32)	(32)	(32)	(32)	(18)	(8)
40182	Rockingham County School Board	(125)	(125)	(125)	(125)	(75)	(31)
40183	Russell County School Board	(40)	(40)	(40)	(40)	(26)	(8)
40184	Scott County School Board	(34)	(34)	(34)	(34)	(19)	(8)
40185	Shenandoah County School Board	(69)	(69)	(69)	(69)	(43)	(20)
40186	Smyth County School Board	(52)	(52)	(52)	(52)	(35)	(14)
40187	Southampton County School Board	(25)	(25)	(25)	(25)	(15)	(6)
40188	Spotsylvania County School Board	(259)	(259)	(259)	(259)	(162)	(71)
40189	Stafford County School Board	(218)	(218)	(218)	(218)	(102)	(47)
40190	Surry County Schools	(15)	(15)	(15)	(15)	(9)	(3)
40191	Sussex County School Board	(18)	(18)	(18)	(18)	(12)	(10)
40192	Tazewell County Schools	(60)	(60)	(60)	(60)	(40)	(20)
40193	Warren County School Board	(51)	(51)	(51)	(51)	(29)	(11)
40195	Washington County School Board	(70)	(70)	(70)	(70)	(43)	(20)
40196	Westmoreland County School Board	(7)	(7)	(7)	(6)	0	0
40197	Wise County School Board	(73)	(73)	(73)	(73)	(52)	(23)
40198	Wythe County School Board	(41)	(41)	(41)	(41)	(25)	(11)
40199	York County School Board	(143)	(143)	(143)	(143)	(91)	(38)
40200	Alexandria City School Board	(239)	(239)	(239)	(239)	(124)	(53)
40201	Bristol City School Board	(26)	(26)	(26)	(26)	(17)	(9)
40202	Buena Vista City Schools	(12)	(12)	(12)	(12)	(8)	(3)
40203	Charlottesville Public Schools	(66)	(66)	(66)	(66)	(37)	(18)
40205	Danville City Schools	(75)	(75)	(75)	(75)	(51)	(19)
40206	Fredericksburg City Schools	(41)	(41)	(41)	(41)	(23)	(9)
40207	Hampton City Schools	(197)	(197)	(197)	(197)	(112)	(47)
40208	Harrisonburg City School Board	(45)	(45)	(45)	(45)	(16)	(6)
40209	Hopewell City School Board	(33)	(33)	(33)	(33)	(14)	(5)
40210	Lynchburg Public Schools	(116)	(116)	(116)	(116)	(72)	(31)
40211	Newport News Public Schools	(303)	(303)	(303)	(303)	(180)	(86)
40212	Norfolk Public Schools	(512)	(512)	(512)	(512)	(347)	(153)
40213	Petersburg City Schools	(69)	(69)	(69)	(69)	(52)	(24)
40214	Portsmouth School Board	(189)	(189)	(189)	(189)	(128)	(57)
40215	Radford City School Board	(12)	(12)	(12)	(12)	(6)	(2)
40216	Richmond Public Schools	(344)	(344)	(344)	(344)	(221)	(97)
40217	Roanoke City School Board	(138)	(138)	(138)	(138)	(77)	(32)
40219	Staunton City Schools	(35)	(35)	(35)	(35)	(22)	(8)
40220	Suffolk City School Board	(144)	(144)	(144)	(144)	(87)	(37)
40222	Winchester Public Schools	(61)	(61)	(61)	(61)	(38)	(16)
40223	Martinsville City Schools	(26)	(26)	(26)	(26)	(17)	(8)
40224	Falls Church Public Schools	(48)	(48)	(48)	(48)	(28)	(12)
40225	Colonial Heights City Schools	(37)	(37)	(37)	(37)	(23)	(11)
40230	Covington City School Board	(7)	(7)	(7)	(6)	0	0
40231	Fairfax City School Board	(1)	0	0	0	0	0
40232	Franklin City Public Schools	(17)	(17)	(17)	(17)	(11)	(9)
40233	Chesapeake Public Schools	(401)	(401)	(401)	(401)	(227)	(102)
40234	Virginia Beach City School Board	(770)	(770)	(770)	(770)	(462)	(206)
40236	Manassas Park City Schools	(52)	(52)	(52)	(52)	(36)	(16)
40306	Town of West Point School Board	(4)	(4)	(4)	(3)	0	0
40307	Lexington City School Board	(4)	(4)	(4)	(4)	(2)	0
40308	Waynesboro Public Schools	(32)	(32)	(32)	(32)	(19)	(8)

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		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
40309	Town of Colonial Beach Schools	(5)	(5)	(5)	(5)	(2)	(1)
40313	Galax City Schools	(14)	(14)	(14)	(14)	(9)	(7)
40314	Norton City Schools	(9)	(9)	(9)	(9)	(6)	(3)
40332	Manassas City Schools	(118)	(118)	(118)	(118)	(75)	(34)
40335	City of Salem Schools	(43)	(43)	(43)	(43)	(26)	(10)
40402	Williamsburg-James City County School Board	(130)	(130)	(130)	(130)	(76)	(35)
40403	Poquoson City Public Schools	(20)	(20)	(20)	(20)	(13)	(7)
40410	Valley Vocational Technical Center	(4)	(4)	(4)	(4)	(2)	0
40412	Charlottesville/Albemarle Vo-Tech Center	(1)	(1)	(1)	(1)	0	0
40413	The Pruden Center for Industry and Technology	(5)	(5)	(5)	(5)	(3)	(3)
40414	Jackson River Technical Center	(5)	(5)	(5)	(5)	(5)	(4)
40415	New Horizons Technical Center	(12)	(12)	(12)	(12)	(6)	(4)
40416	Northern Neck Regional Vocational Center	(3)	(3)	(3)	(3)	(2)	(2)
40417	Rowanty Vocational Technical Center	(1)	(1)	(1)	(1)	(1)	(2)
40418	Amelia-Nottoway Vocational Center	(2)	0	0	0	0	0
40421	Northern Neck Regional Special Education Program	(1)	(1)	(1)	0	0	0
40423	Maggie Walker Governor's School for Govt & Intl Studies	(8)	(8)	(8)	(8)	(5)	(3)
40424	Appomattox Region Governor's School	(4)	(4)	(4)	(4)	(3)	(5)
40425	Bridging Communities Regional Career and Tech Center	(1)	(1)	(1)	(1)	0	0
55100	Accomack County	(21)	(21)	(21)	(21)	(12)	(7)
55101	Albemarle County	(76)	(76)	(76)	(76)	(45)	(19)
55102	Alleghany County	(11)	(11)	(11)	(11)	(6)	(2)
55103	Amelia County	(8)	(8)	(8)	(8)	(5)	(4)
55104	Amherst County	(10)	(10)	(10)	(10)	(4)	0
55105	Appomattox County	(9)	(9)	(9)	(9)	(5)	(1)
55107	Augusta County	(28)	(28)	(28)	(28)	(12)	(6)
55108	Bath County	(8)	(8)	(8)	(8)	(5)	(1)
55109	Bedford County	(17)	(17)	(17)	(17)	(2)	(3)
55110	Bland County	(3)	(3)	(3)	(3)	0	0
55111	Botetourt County	(21)	(21)	(21)	(21)	(13)	(4)
55112	Brunswick County	(7)	(7)	(7)	(7)	(3)	0
55113	Buchanan County	(29)	(29)	(29)	(29)	(21)	(12)
55114	Buckingham County	(9)	(9)	(9)	(9)	(6)	(2)
55115	Campbell County	(29)	(29)	(29)	(29)	(19)	(10)
55116	Caroline County	(17)	(17)	(17)	(17)	(9)	(1)
55117	Carroll County	(16)	(16)	(16)	(16)	(10)	(7)
55118	Charles City County	(5)	(5)	(5)	(5)	(2)	0
55119	Charlotte County	(8)	(8)	(8)	(8)	(5)	(2)
55120	Chesterfield County	(358)	(358)	(358)	(358)	(216)	(95)
55121	Clarke County	(7)	(7)	(7)	(7)	(3)	(1)
55122	Craig County	(1)	(1)	(1)	(1)	(2)	0
55123	Culpeper County	(25)	(25)	(25)	(25)	(12)	(4)
55124	Cumberland County	(6)	(6)	(6)	(6)	(4)	(2)
55125	Dickenson County	0	0	0	0	0	0
55126	Dinwiddie County	(9)	(9)	(9)	(9)	(1)	0
55128	Essex County	(9)	(9)	(9)	(9)	(6)	(3)
55130	Fauquier County	(60)	(60)	(60)	(60)	(34)	(17)
55131	Floyd County	(4)	(4)	(4)	(4)	(1)	(2)
55132	Fluvanna County	(9)	(9)	(9)	(9)	(4)	(5)
55133	Franklin County	(18)	(18)	(18)	(18)	(7)	(3)
55134	Frederick County	(49)	(49)	(49)	(49)	(19)	(12)
55135	Giles County	(10)	(10)	(10)	(10)	(6)	(2)
55136	Gloucester County	(26)	(26)	(26)	(26)	(16)	(8)
55137	Goochland County	(17)	(17)	(17)	(17)	(9)	(2)
55138	Grayson County	(6)	(6)	(6)	(6)	(5)	(1)
55139	Greene County	(8)	(8)	(8)	(8)	(6)	(3)
55140	Greensville County	(6)	(6)	(6)	(6)	(4)	(4)
55141	Halifax County	(15)	(15)	(15)	(15)	(9)	(3)
55142	Hanover County	(101)	(101)	(101)	(101)	(55)	(25)

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Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55143	Henrico County	(417)	(417)	(417)	(417)	(229)	(103)
55144	Henry County	(30)	(30)	(30)	(30)	(18)	(7)
55145	Highland County	(2)	(2)	(2)	(2)	(1)	(3)
55146	Isle of Wight County	(24)	(24)	(24)	(24)	(14)	(7)
55147	James City County	(70)	(70)	(70)	(70)	(40)	(16)
55148	King George County	(16)	(16)	(16)	(16)	(8)	(5)
55149	King and Queen County	(4)	(4)	(4)	(4)	(3)	(2)
55150	King William County	(7)	(7)	(7)	(7)	(4)	(2)
55151	Lancaster County	(10)	(10)	(10)	(10)	(5)	(1)
55152	Lee County	(11)	(11)	(11)	(11)	(6)	(4)
55153	Loudoun County	(365)	(365)	(365)	(365)	(212)	(97)
55154	Louisa County	(20)	(20)	(20)	(20)	(13)	(5)
55155	Lunenburg County	(5)	(5)	(5)	(5)	(3)	(2)
55156	Madison County	(6)	(6)	(6)	(6)	(3)	(1)
55157	Mathews County	(6)	(6)	(6)	(6)	(4)	(1)
55158	Mecklenburg County	(15)	(15)	(15)	(15)	(8)	(2)
55159	Middlesex County	(5)	(5)	(5)	(5)	(3)	(2)
55160	Montgomery County	(37)	(37)	(37)	(37)	(23)	(11)
55162	Nelson County	(7)	(7)	(7)	(7)	(4)	(4)
55163	New Kent County	(12)	(12)	(12)	(12)	(7)	(5)
55165	Northampton County	(16)	(16)	(16)	(16)	(10)	(8)
55166	Northumberland County	(4)	(4)	(4)	(4)	(2)	0
55167	Nottoway County	(6)	(6)	(6)	(6)	(4)	(3)
55168	Orange County	(15)	(15)	(15)	(15)	(7)	(6)
55169	Page County	(14)	(14)	(14)	(13)	(8)	(2)
55170	Patrick County	(9)	(9)	(9)	(9)	(5)	(2)
55171	Pittsylvania County	(26)	(26)	(26)	(26)	(15)	(4)
55172	Powhatan County	(11)	(11)	(11)	(11)	(5)	(1)
55173	Prince Edward County	(11)	(11)	(11)	(11)	(7)	(4)
55174	Prince George County	(25)	(25)	(25)	(25)	(15)	(8)
55176	Prince William County	(458)	(458)	(458)	(458)	(266)	(116)
55177	County of Pulaski	(19)	(19)	(19)	(19)	(10)	(4)
55178	Rappahannock County	(8)	(8)	(8)	(8)	(6)	(3)
55179	Richmond County	(5)	(5)	(5)	(5)	(3)	(1)
55180	Roanoke County	(81)	(81)	(81)	(81)	(45)	(19)
55181	Rockbridge County	(11)	(11)	(11)	(11)	(6)	(1)
55182	Rockingham County	(38)	(38)	(38)	(38)	(19)	(5)
55183	Russell County	(11)	(11)	(11)	(11)	(6)	(2)
55184	Scott County	(12)	(12)	(12)	(12)	(8)	(5)
55185	Shenandoah County	(26)	(26)	(26)	(26)	(17)	(9)
55186	Smyth County	(17)	(17)	(17)	(17)	(11)	(5)
55187	Southampton County	(13)	(13)	(13)	(13)	(8)	(2)
55188	Spotsylvania County	(75)	(75)	(75)	(75)	(38)	(19)
55189	Stafford County	(68)	(68)	(68)	(68)	(30)	(14)
55190	Surry County	(7)	(7)	(7)	(7)	(3)	0
55191	Sussex County	(14)	(14)	(14)	(14)	(10)	(7)
55192	Tazewell County	(27)	(27)	(27)	(27)	(19)	(9)
55193	Warren County	(16)	(16)	(16)	(16)	(8)	(4)
55195	Washington County	(23)	(23)	(23)	(23)	(15)	(9)
55196	Westmoreland County	(1)	(1)	(1)	(1)	3	3
55197	Wise County	(26)	(26)	(26)	(26)	(18)	(7)
55198	Wythe County	(11)	(11)	(11)	(11)	(5)	(1)
55199	York County	(77)	(77)	(77)	(77)	(47)	(17)
55200	City of Alexandria	0	0	0	0	0	0
55201	City of Bristol	(33)	(33)	(33)	(33)	(22)	(7)
55202	City of Buena Vista	(4)	(4)	(4)	(4)	(2)	0
55203	Town of St. Paul	(1)	(1)	(1)	(1)	(1)	(1)
55204	Town of Clifton Forge	(5)	(5)	(5)	(5)	(3)	0
55205	City of Danville	0	0	0	0	0	0

SCHEDULE C - AMORTIZATION OF DEFERRED INFLOWS AND OUTFLOWS
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		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55206	City of Fredericksburg	(49)	(49)	(49)	(49)	(31)	(10)
55207	City of Hampton	(175)	(175)	(175)	(176)	(106)	(50)
55208	City of Harrisonburg	(54)	(54)	(54)	(54)	(32)	(15)
55209	City of Hopewell	(24)	(24)	(24)	(24)	(10)	(4)
55210	City of Lynchburg	(107)	(107)	(107)	(107)	(65)	(29)
55211	Town of Crewe	(1)	(1)	(1)	(2)	(1)	0
55212	City of Norfolk	(68)	(68)	(68)	(68)	(48)	(25)
55213	City of Petersburg	(103)	(103)	(103)	(103)	(87)	(42)
55214	City of Portsmouth	(153)	(153)	(153)	(153)	(102)	(50)
55215	City of Radford	(22)	(22)	(22)	(22)	(14)	(5)
55216	City of Richmond	(62)	(62)	(62)	(62)	(42)	(18)
55217	City of Roanoke	(17)	(17)	(17)	(17)	(10)	(2)
55218	Town of Craigsville	(2)	0	0	0	0	0
55219	City of Staunton	(28)	(28)	(28)	(28)	(18)	(9)
55220	City of Suffolk	(69)	(69)	(69)	(69)	(20)	(12)
55221	City of Williamsburg	(21)	(21)	(21)	(21)	(11)	(4)
55222	City of Winchester	(53)	(53)	(53)	(53)	(34)	(12)
55223	City of Martinsville	(31)	(31)	(31)	(31)	(21)	(7)
55224	City of Falls Church	(3)	(3)	(3)	(3)	0	0
55225	City of Colonial Heights	(30)	(30)	(30)	(30)	(19)	(10)
55226	Town of Front Royal	(13)	(13)	(13)	(14)	(8)	(3)
55227	Town of Boyce	0	0	0	0	0	0
55228	Town of Middletown	0	0	0	0	0	0
55229	Town of Chilhowie	(2)	(2)	(2)	(2)	0	0
55230	City of Covington	(8)	(8)	(8)	(8)	(4)	(2)
55231	Town of Floyd	(1)	0	0	0	0	0
55232	City of Franklin	(17)	(17)	(17)	(17)	(10)	(4)
55233	City of Chesapeake	(255)	(255)	(255)	(255)	(136)	(64)
55234	City of Virginia Beach	(539)	(539)	(539)	(539)	(296)	(131)
55235	City of Norton	(7)	(7)	(7)	(6)	(4)	(1)
55236	City of Manassas Park	(16)	(16)	(16)	(16)	(10)	(4)
55237	Town of Exmore	0	0	0	0	0	0
55238	Town of Pound	0	0	0	0	0	0
55239	Town of Grottoes	(1)	(1)	(1)	(1)	(1)	(2)
55240	Town of Onley	(2)	0	0	0	0	0
55241	Town of West Point	(3)	(3)	(3)	(3)	(1)	0
55242	Town of South Hill	0	0	0	0	0	0
55243	Town of Rural Retreat	0	0	0	0	0	0
55244	Town of Dillwyn	0	0	0	0	0	0
55245	Town of Scottsville	(2)	0	0	0	0	0
55246	Town of Burkeville	(1)	0	0	0	0	0
55247	Town of Madison	0	0	0	0	0	0
55248	Town of Pennington Gap	0	0	0	0	0	0
55249	Town of La Crosse	0	0	0	0	0	0
55250	Town of Rich Creek	0	0	0	0	0	0
55251	Town of White Stone	0	0	0	0	0	0
55252	Town of Windsor	(1)	(1)	(1)	(1)	(1)	0
55253	Town of Haysi	0	0	0	0	0	0
55254	Town of Stephens City	(1)	(1)	(1)	0	0	0
55255	Town of Broadax	0	0	0	0	0	0
55256	Town of Mineral	0	0	0	0	0	0
55257	Town of Lebanon	(3)	(3)	(3)	(4)	(2)	(1)
55258	City of Newport News	(8)	(8)	(8)	(8)	35	18
55259	Town of Richlands	0	0	0	0	0	0
55260	Town of Haymarket	(2)	(2)	(2)	(2)	(2)	0
55261	Town of Lovettsville	(1)	(1)	(1)	(1)	(1)	0
55300	Town of Abingdon	(11)	(11)	(11)	(11)	(7)	(7)
55301	Town of Dumfries	(6)	(6)	(6)	(6)	(5)	(4)
55302	Town of Iron Gate	(1)	0	0	0	0	0

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		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55303	Town of Montross	(1)	0	0	0	0	0
55304	Town of South Boston	(6)	(6)	(6)	(6)	(3)	(1)
55305	Town of Gretna	(1)	(1)	(1)	(1)	0	0
55306	Town of Remington	(1)	0	0	0	0	0
55307	City of Lexington	(18)	(18)	(18)	(18)	(14)	(2)
55308	City of Waynesboro	(30)	(30)	(30)	(30)	(19)	(5)
55309	Town of Colonial Beach	(4)	(4)	(4)	(3)	(2)	(3)
55310	Town of Smithfield	(3)	(3)	(3)	(3)	(1)	(1)
55311	Town of Brookneal	(1)	(1)	(1)	0	0	0
55312	Town of Hamilton	(1)	(1)	(1)	0	0	0
55313	City of Galax	(12)	(12)	(12)	(12)	(7)	(1)
55314	Town of Jonesville	(1)	(1)	(1)	0	0	0
55315	Town of Wytheville	(12)	(12)	(12)	(12)	(7)	(4)
55316	City of Fairfax	0	0	0	0	0	0
55317	Town of Vienna	(21)	(21)	(21)	(21)	(12)	(6)
55318	Town of Vinton	(3)	(3)	(3)	(1)	0	0
55319	City of Emporia	(5)	(5)	(5)	(5)	(2)	(2)
55320	Town of Culpeper	(17)	(17)	(17)	(17)	(9)	(4)
55321	Town of Woodstock	(5)	(5)	(5)	(5)	(3)	(1)
55322	Town of Glasgow	(1)	0	0	0	0	0
55323	Town of Marion	(4)	(4)	(4)	(4)	(2)	(1)
55324	Town of Altavista	(4)	(4)	(4)	(4)	(2)	(1)
55325	Town of Herndon	(28)	(28)	(28)	(28)	(16)	(10)
55326	Town of Pearisburg	(3)	(3)	(3)	(3)	0	0
55327	Town of Christiansburg	0	0	0	0	0	0
55328	Town of Wakefield	0	0	0	0	0	0
55329	Town of Leesburg	(55)	(55)	(55)	(55)	(38)	(17)
55330	Town of Chatham	(2)	(2)	(2)	(1)	(1)	(1)
55331	Town of Bowling Green	0	0	0	0	0	0
55332	City of Manassas	(50)	(50)	(50)	(50)	(27)	(14)
55333	Town of Alberta	0	0	0	0	0	0
55334	Town of Boydton	(2)	0	0	0	0	0
55335	City of Salem	(50)	(50)	(50)	(50)	(32)	(14)
55336	Town of McKenney	0	0	0	0	0	0
55337	Town of Narrows	0	0	0	0	0	0
55338	Town of Quantico	(1)	0	0	0	0	0
55339	Town of Halifax	(1)	(1)	(1)	0	0	0
55340	Town of Blacksburg	(25)	(25)	(25)	(25)	(15)	(8)
55341	Town of Chincoteague	(4)	(4)	(4)	(4)	(1)	0
55342	Town of Lawrenceville	(2)	(2)	(2)	(2)	(1)	0
55343	Town of Amherst	(2)	(2)	(2)	(1)	0	0
55344	Town of Stanley	(1)	(1)	(1)	(1)	(1)	0
55345	Town of Hillsville	(3)	(3)	(3)	(3)	(1)	0
55346	Town of Elkton	(3)	(3)	(3)	(2)	(1)	0
55347	Town of Bridgewater	(2)	(1)	0	0	0	0
55348	Town of Purcellville	(8)	(8)	(8)	(8)	(4)	(2)
55349	Town of Timberville	0	0	0	0	0	0
55350	Town of Wise	(5)	(5)	(5)	(5)	(3)	(3)
55351	Town of New Market	(1)	(1)	(1)	(1)	(1)	(2)
55352	Town of Tappahannock	0	0	0	0	0	0
55353	Town of Rocky Mount	(4)	(4)	(4)	(4)	(2)	0
55354	Town of Big Stone Gap	0	0	0	0	0	0
55355	Town of Luray	(5)	(5)	(5)	(5)	(3)	(2)
55357	Town of Strasburg	(4)	(4)	(4)	(4)	(3)	(3)
55358	Town of Appomattox	0	0	0	0	0	0
55359	Town of Clarksville	(2)	(2)	(2)	(1)	0	0
55360	Town of Dublin	(2)	(2)	(2)	(2)	(1)	0
55361	Town of Middleburg	(2)	(2)	(2)	(2)	0	0
55362	Town of Edinburg	0	0	0	0	0	0

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Employer Code		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55363	Town of Chase City	(3)	(3)	(3)	(3)	(2)	(1)
55364	City of Bedford	(7)	(7)	(7)	(7)	(4)	(2)
55365	City of Poquoson	(9)	(9)	(9)	(9)	(5)	0
55366	Town of Ashland	(7)	(7)	(7)	(7)	(4)	(1)
55367	Town of Broadway	(1)	(1)	(1)	(2)	0	0
55368	Town of Berryville	(3)	(3)	(3)	(3)	(1)	0
55369	Town of Tazewell	0	0	0	0	0	0
55370	Town of Urbanna	(1)	0	0	0	0	0
55371	Town of Bluefield	(4)	(4)	(4)	(4)	(3)	(2)
55372	Town of Weber City	(1)	0	0	0	0	0
55374	Town of Hurt	(1)	0	0	0	0	0
55375	Town of Waverly	0	0	0	0	0	0
55376	Town of Coeburn	(2)	(2)	(2)	(1)	(1)	(2)
55377	Town of Dayton	(1)	(1)	(1)	(1)	(1)	(2)
55378	Town of Courtland	(1)	0	0	0	0	0
55379	Town of Cape Charles	(2)	(2)	(2)	(2)	(1)	(2)
55380	Town of Independence	0	0	0	0	0	0
55381	Town of Warsaw	(1)	(1)	(1)	(1)	0	0
55382	Town of Grundy	(1)	(1)	(1)	(1)	(1)	(1)
55383	Town of Warrenton	(8)	(8)	(8)	(8)	(1)	0
55384	Town of Louisa	(1)	(1)	(1)	(1)	(1)	(1)
55385	Town of Kenbridge	(1)	(1)	(1)	(1)	0	0
55386	Town of Mt. Jackson	(1)	(1)	(1)	(1)	(1)	(1)
55387	Town of Pulaski	(5)	(5)	(5)	(5)	(2)	0
55388	Town of Jarratt	0	0	0	0	0	0
55389	Town of Pembroke	(2)	0	0	0	0	0
55390	Town of Parksley	(1)	(1)	(1)	(2)	0	0
55391	Town of Onancock	(2)	(2)	(2)	(1)	(1)	0
55392	Town of Victoria	(1)	(1)	(1)	(1)	(1)	0
55393	Town of Shenandoah	(2)	(2)	(2)	(1)	(1)	(1)
55394	Town of Gate City	0	0	0	0	0	0
55395	Town of Round Hill	(2)	(2)	(2)	(2)	0	0
55396	Town of Kilmarnock	(2)	(2)	(2)	(1)	0	0
55397	Town of Orange	(5)	(5)	(5)	(5)	(3)	(2)
55398	Town of Saltville	0	0	0	0	0	0
55399	Town of Blackstone	(6)	(6)	(6)	(6)	(4)	(1)
55401	Southeastern Virginia Public Service Authority	(14)	(14)	(14)	(14)	(8)	(3)
55402	Pittsylvania County Service Authority	(2)	(2)	(2)	(1)	0	0
55403	Spotsylvania-Stafford-Fredericksburg Group Home Comm.	(1)	(1)	(1)	(1)	(1)	0
55404	Appomattox Regional Library	(2)	(2)	(2)	(2)	(1)	0
55405	Staunton Redevelopment & Housing Authority	(1)	(1)	(1)	0	0	0
55406	Hampton Newport News Community Services Board	0	0	0	0	0	0
55408	Charles Pinckney Jones Memorial Library	(1)	0	0	0	0	0
55409	Southside Regional Juvenile Group Home Commission	(1)	0	0	0	0	0
55411	Hampton Roads Sanitation District	(85)	(85)	(85)	(85)	(48)	(20)
55412	Peninsula Airport Commission	(6)	(6)	(6)	(6)	(5)	(4)
55413	Richmond Redevelopment & Housing Authority	(12)	(12)	(12)	(12)	(6)	(3)
55415	Chesapeake Redevelopment & Housing Authority	(4)	(4)	(4)	(4)	(2)	0
55416	Alexandria Sanitation Authority	0	0	0	0	0	0
55417	Norfolk Airport Authority	(15)	(15)	(15)	(15)	(7)	(7)
55418	Charlottesville Redevelopment & Housing Authority	(2)	(2)	(2)	(2)	(2)	(1)
55419	Hampton Redevelopment & Housing Authority	(5)	(5)	(5)	(5)	(3)	(3)
55420	Loudoun County Sanitation Authority	(28)	(28)	(28)	(28)	(12)	(6)
55421	Danville Redevelopment & Housing Authority	(2)	(2)	(2)	(2)	(1)	(2)
55422	NRV Regional Water Authority	(2)	(2)	(2)	(2)	(1)	0
55423	Northern Virginia Juvenile Detention Home	(15)	(15)	(15)	(15)	(12)	(5)
55424	Hopewell Redevelopment and Housing Authority	0	0	0	0	0	0
55425	Colonial Services Board	(7)	(7)	(7)	(5)	0	0
55426	Blacksburg-VPI Sanitation Authority	(2)	(2)	(2)	(2)	(1)	0

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Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55427	Potomac River Fisheries Commission	(1)	(1)	(1)	0	0	0
55428	Chesapeake Bay Bridge & Tunnel District	(14)	(14)	(14)	(14)	(9)	(2)
55429	Alexandria Redevelopment & Housing Authority	(8)	(8)	(8)	(9)	(5)	(2)
55430	Albemarle County Service Authority	(7)	(7)	(7)	(7)	(4)	(2)
55431	Franklin Redevelopment & Housing Authority	1	0	0	0	0	0
55432	Bristol Redevelopment & Housing Authority	(2)	(2)	(2)	(2)	(1)	0
55433	Norfolk Redevelopment & Housing Authority	(19)	(19)	(19)	(19)	(9)	(3)
55435	Richmond Metropolitan Authority	(13)	(13)	(13)	(13)	(10)	(3)
55436	Riverside Regional Jail	(36)	(36)	(36)	(36)	(26)	(13)
55439	Rappahannock-Rapidan Planning District Commission	(2)	(2)	(2)	0	0	0
55440	Shenandoah Valley Juvenile Detention Home	(2)	(2)	(2)	(2)	(1)	(3)
55442	Southside Regional Library Board	0	0	0	0	0	0
55443	Bedford Public Library	(1)	(1)	(1)	(1)	(1)	(1)
55445	Chesterfield County Health Center Commission	(16)	(16)	(16)	(16)	(10)	(3)
55446	Washington County Service Authority	(7)	(7)	(7)	(7)	(4)	(3)
55447	Rappahannock Area Community Services Board	(16)	(16)	(16)	(16)	(1)	0
55449	Hampton Roads Planning District Commission	(10)	(10)	(10)	(10)	(6)	(1)
55450	Meherrin Regional Library	(2)	0	0	0	0	0
55451	New River Valley Planning District	0	0	0	0	0	0
55452	Northern Virginia Healthcare Center & District Home	0	0	0	0	0	0
55453	Rockbridge Area Community Services Board	(8)	(8)	(8)	(8)	(5)	(3)
55454	Greensville/Emporia Department of Social Services	(2)	(2)	(2)	(2)	(1)	(1)
55455	James City Service Authority	(9)	(9)	(9)	(8)	(5)	0
55456	Accomack-Northampton Planning District Commission	(2)	(2)	(2)	(2)	(1)	(1)
55457	Harrisonburg/Rockingham Sewer Authority	(3)	(3)	(3)	(3)	(2)	0
55458	Wytheville Redevelopment & Housing Authority	(1)	(1)	(1)	(1)	0	0
55459	Waynesboro Redevelopment and Housing Authority	(2)	(2)	(2)	(2)	0	0
55460	Region Ten Community Services Board	(35)	(35)	(35)	(35)	(19)	(8)
55462	LENOWISCO Planning District Commission	(2)	(2)	(2)	(2)	0	0
55465	Rivanna Water & Sewer Authority	(8)	(8)	(8)	(8)	(2)	0
55466	Appomattox River Water Authority	(4)	(4)	(4)	(3)	(1)	0
55467	Campbell County Utilities and Service Authority	(2)	(2)	(2)	(2)	(1)	(2)
55469	Eastern Shore Community Services Board	(6)	(6)	(6)	(6)	(3)	(3)
55470	ANCHOR Commission	(2)	0	0	0	0	0
55471	Central Virginia Community Services	(62)	(62)	(62)	(62)	(40)	(19)
55472	District 19 Community Services Board	(26)	(26)	(26)	(26)	(19)	(8)
55473	Tidewater Transportation District	(33)	(33)	(33)	(33)	(19)	(7)
55474	Upper Occoquan Sewage Authority	(26)	(26)	(26)	(26)	(15)	(7)
55475	New River Valley Juvenile Detention Home	(2)	(2)	(2)	(1)	(1)	(2)
55476	Rockbridge Regional Library	0	0	0	0	0	0
55477	Frederick County Sanitation Authority	(3)	(3)	(3)	(3)	(2)	(2)
55478	Western Tidewater Community Services Board	0	0	0	0	0	0
55479	Cumberland Mountain Community Services	(10)	(10)	(10)	(10)	(2)	(6)
55482	Middle Peninsula/Northern Neck Public Service Auth	(17)	(17)	(17)	(17)	(7)	(1)
55483	Rockbridge County Public Service Authority	(1)	(1)	(1)	(1)	0	0
55484	Danville-Pittsylvania Mental Health Services Board	(12)	(12)	(12)	(12)	(5)	(3)
55485	Crater Youth Care Commission	(3)	(3)	(3)	(2)	(1)	(2)
55486	Southeastern Tidewater Manpower Authority	(4)	(4)	(4)	(4)	(3)	(6)
55487	Capital Regional Airport Commission	(13)	(13)	(13)	(13)	(9)	(3)
55488	Northwestern Community Services Board	(10)	(10)	(10)	(10)	(5)	(1)
55489	Harrisonburg-Rockingham Community Services Board	(7)	(7)	(7)	(7)	(2)	0
55491	Middle Peninsula Regional Security Center	(5)	(5)	(5)	(5)	(3)	(2)
55492	Northern Neck Planning District Commission	(1)	(1)	(1)	0	0	0
55493	Planning District One Community Services Board	(2)	0	0	0	0	0
55494	Rockbridge Area Social Services Board	(2)	(2)	(2)	(2)	0	0
55495	Dinwiddie County Water Authority	(1)	(1)	(1)	(1)	(1)	0
55496	Rappahannock Rapidan Community Services	(21)	(21)	(21)	(21)	(13)	(7)
55498	Valley Community Services Board	(21)	(21)	(21)	(21)	(13)	(6)
55499	Eastern Shore Public Library	(2)	0	0	0	0	0

SCHEDULE C - AMORTIZATION OF DEFERRED INFLOWS AND OUTFLOWS
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		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55500	Alexandria City Public Schools	(15)	(15)	(15)	(15)	(9)	(5)
55501	Albemarle County Public Schools	(11)	(11)	(11)	(11)	(5)	0
55502	Alleghany Highlands Public Schools	(3)	(3)	(3)	(3)	(2)	(3)
55503	Charlottesville City Public Schools	(6)	(6)	(6)	(6)	(3)	0
55504	Amherst County Public Schools	(6)	(6)	(6)	(6)	(4)	(2)
55505	Appomattox County Public Schools	(1)	(1)	(1)	(1)	(1)	(1)
55506	Arlington County Public Schools	(23)	(23)	(23)	(23)	(8)	(7)
55507	Augusta County Public Schools	(6)	(6)	(6)	(6)	(4)	(3)
55508	Bath County Public Schools	(1)	(1)	(1)	(1)	(1)	(1)
55509	Bedford County Public Schools	(12)	(12)	(12)	(12)	(7)	(3)
55510	Bland County Public Schools	(1)	(1)	(1)	(1)	0	0
55511	Botetourt County Public Schools	(4)	(4)	(4)	(4)	(1)	0
55512	Norfolk Public Schools	(31)	(31)	(31)	(32)	(19)	(7)
55513	Petersburg City Public Schools	(5)	(5)	(5)	(5)	(4)	(5)
55514	Buckingham County Public Schools	(2)	(2)	(2)	(2)	0	0
55515	Radford City Public Schools	(1)	(1)	(1)	0	0	0
55516	Caroline County Public Schools	(2)	(2)	(2)	(1)	0	0
55517	Carroll County Public Schools	(11)	(11)	(11)	(11)	(9)	(1)
55518	Charles City County Public Schools	(2)	0	0	0	0	0
55519	Charlotte County Public Schools	(2)	0	0	0	0	0
55520	Chesterfield County Public Schools	(102)	(102)	(102)	(102)	(90)	(40)
55521	Clarke County Public Schools	(1)	(1)	(1)	(1)	(1)	(1)
55522	Winchester City Public Schools	(3)	(3)	(3)	(3)	(1)	(2)
55523	Culpeper County Public Schools	(4)	(4)	(4)	(4)	(2)	(3)
55524	Cumberland County Public Schools	(1)	(1)	(1)	(1)	(1)	(1)
55525	Dickenson County Public Schools	(4)	(4)	(4)	(4)	(3)	(3)
55526	Dinwiddie County Public Schools	(6)	(6)	(6)	(6)	(5)	(3)
55528	Essex County Public Schools	(1)	(1)	(1)	(1)	(1)	(1)
55530	Covington City Public Schools	(1)	(1)	(1)	(1)	0	0
55531	Floyd County Public Schools	(3)	(3)	(3)	(3)	(2)	0
55532	Fluvanna County Public Schools	(5)	(5)	(5)	(5)	(4)	(2)
55533	Chesapeake City Public Schools	(45)	(45)	(45)	(45)	(27)	(10)
55534	Virginia Beach City Public Schools	(91)	(91)	(91)	(91)	(57)	(28)
55535	Giles County Public Schools	(1)	(1)	(1)	0	0	0
55536	Gloucester County Public Schools	(14)	(14)	(14)	(14)	(11)	(6)
55537	Goochland County Public Schools	(2)	(2)	(2)	(2)	(2)	(4)
55538	Grayson County Public Schools	(2)	(2)	(2)	(2)	(1)	(1)
55539	Greene County Public Schools	(3)	(3)	(3)	(3)	(2)	(2)
55540	Greensville County Public Schools	(2)	(2)	(2)	(2)	0	0
55541	Halifax County Public Schools	(5)	(5)	(5)	(5)	(4)	(4)
55542	Hanover County Public Schools	(21)	(21)	(21)	(21)	(17)	(3)
55543	Henrico County Public Schools	(1)	(1)	(1)	(1)	(1)	(1)
55544	Henry County Public Schools	(4)	(4)	(4)	(4)	(2)	0
55545	Highland County Public Schools	(2)	0	0	0	0	0
55546	Isle of Wight County Public Schools	(4)	(4)	(4)	(3)	(2)	(1)
55548	King George County Public Schools	(1)	(1)	(1)	(1)	1	5
55549	King and Queen County Public Schools	(1)	(1)	(1)	(1)	(1)	(1)
55550	King William County Public Schools	(3)	(3)	(3)	(3)	(2)	(3)
55551	Lancaster County Public Schools	(2)	(2)	(2)	(2)	0	0
55552	Lee County Public Schools	(3)	(3)	(3)	(3)	(2)	0
55553	Loudoun County Public Schools	(109)	(109)	(109)	(109)	(68)	(32)
55554	Louisa County Public Schools	(7)	(7)	(7)	(7)	(4)	(3)
55555	Lunenburg County Public Schools	(1)	(1)	(1)	(1)	(1)	(1)
55556	Madison County Public Schools	(1)	(1)	(1)	(1)	(1)	(2)
55557	Mathews County Public Schools	(1)	(1)	(1)	(1)	(1)	(2)
55558	Mecklenburg County Public Schools	2	2	2	2	3	1
55559	Middlesex County Public Schools	(1)	(1)	(1)	(1)	0	0
55560	Montgomery County Public Schools	(11)	(11)	(11)	(11)	(6)	(3)
55562	Nelson County Public Schools	(3)	(3)	(3)	(3)	(2)	0

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		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55563	New Kent County Public Schools	(2)	(2)	(2)	(2)	(1)	(2)
55565	Northampton County Public Schools	(2)	(2)	(2)	(2)	(1)	0
55566	Northumberland County Public Schools	(1)	(1)	(1)	(1)	(1)	(1)
55567	Nottoway County Public Schools	(2)	(2)	(2)	(2)	(1)	0
55568	Orange County Public Schools	(8)	(8)	(8)	(8)	(3)	(1)
55569	Page County Public Schools	(4)	(4)	(4)	(4)	(3)	(5)
55570	Patrick County Public Schools	(3)	(3)	(3)	(3)	(2)	(2)
55571	Pittsylvania County Public Schools	(5)	(5)	(5)	(5)	(3)	(3)
55572	Powhatan County Public Schools	(4)	(4)	(4)	(4)	(2)	(2)
55573	Prince Edward County Public Schools	(2)	(2)	(2)	(1)	(1)	0
55574	Prince George County Public Schools	(8)	(8)	(8)	(7)	(4)	(4)
55576	Prince William County Public Schools	(94)	(94)	(94)	(94)	(50)	(23)
55577	Pulaski County Public Schools	(6)	(6)	(6)	(6)	(4)	(6)
55578	Rappahannock County Public Schools	(1)	(1)	(1)	(1)	(1)	(1)
55579	Richmond County Public Schools	(1)	0	0	0	0	0
55580	Roanoke County Public Schools	(8)	(8)	(8)	(8)	(3)	(1)
55581	Rockbridge County Public Schools	(5)	(5)	(5)	(5)	(2)	0
55582	Rockingham County Public Schools	(18)	(18)	(18)	(18)	(12)	(6)
55583	Russell County Public Schools	(6)	(6)	(6)	(6)	(4)	(1)
55584	Scott County Public Schools	(4)	(4)	(4)	(4)	(2)	(2)
55585	Shenandoah County Public Schools	(9)	(9)	(9)	(9)	(6)	(3)
55586	Smyth County Public Schools	(5)	(5)	(5)	(5)	(3)	(2)
55587	Southampton County Public Schools	(1)	(1)	(1)	0	0	0
55588	Spotsylvania County Public Schools	(19)	(19)	(19)	(19)	(12)	(6)
55589	Stafford County Public Schools	(16)	(16)	(16)	(16)	(9)	(4)
55590	Surry County Public Schools	(2)	(2)	(2)	(2)	(1)	0
55591	Sussex County School Board	(4)	(4)	(4)	(4)	(3)	0
55592	Tazewell County Public Schools	(9)	(9)	(9)	(9)	(6)	(6)
55593	Warren County Public Schools	(4)	(4)	(4)	(4)	(2)	0
55595	Washington County Public Schools	(5)	(5)	(5)	(5)	(3)	(2)
55596	Westmoreland County Public Schools	(1)	(1)	(1)	(1)	(1)	(2)
55597	Wise County Public Schools	(4)	(4)	(4)	(4)	(3)	(3)
55598	Wythe County Public Schools	(1)	(1)	(1)	(1)	(3)	0
55599	York County Public Schools	(15)	(15)	(15)	(15)	(10)	(4)
55600	Accomack County Public Schools	(6)	(6)	(6)	(6)	(3)	0
55601	Bristol VA Public Schools	(1)	0	0	0	0	0
55602	Buena Vista City Public Schools	(1)	(1)	(1)	0	0	0
55603	Amelia County Public Schools	(3)	(3)	(3)	(3)	0	0
55605	Danville City Public Schools	(4)	(4)	(4)	(4)	(3)	(2)
55606	Franklin City Public Schools	(1)	(1)	(1)	(1)	0	0
55608	Harrisonburg City Public Schools	(5)	(5)	(5)	(4)	(2)	0
55609	Hopewell City Public Schools	(4)	(4)	(4)	(4)	(1)	0
55610	Lynchburg City Public Schools	(9)	(9)	(9)	(9)	(6)	(5)
55611	Fauquier County Public Schools	(11)	(11)	(11)	(11)	(5)	(4)
55612	Brunswick County Public Schools	(2)	(2)	(2)	(2)	(1)	(1)
55613	PD Pruden Vocational-Technical Center	(1)	0	0	0	0	0
55614	Portsmouth City Public Schools	(19)	(19)	(19)	(19)	(13)	(4)
55615	Campbell County Public Schools	(6)	(6)	(6)	(6)	(3)	(1)
55616	Richmond Public Schools	(27)	(27)	(27)	(27)	(19)	(10)
55617	Roanoke City Schools	(5)	(5)	(5)	(5)	(3)	(1)
55619	Staunton City Public Schools	(2)	(2)	(2)	(2)	(1)	(1)
55620	Suffolk City Public Schools	(11)	(11)	(11)	(11)	(6)	(4)
55622	Craig County Public Schools	(1)	(1)	(1)	0	0	0
55623	Martinsville City Public Schools	(1)	(1)	(1)	(1)	0	0
55624	Appomattox Regional Governor's School	(1)	0	0	0	0	0
55625	Colonial Heights City Public Schools	(1)	(1)	(1)	(1)	(1)	0
55632	Manassas City Public Schools	(13)	(13)	(13)	(13)	(11)	(8)
55633	Franklin County Public Schools	(9)	(9)	(9)	(9)	(5)	(1)
55634	Frederick County Public Schools	(16)	(16)	(16)	(16)	(9)	(5)

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Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55635	Salem City Public Schools	(1)	(1)	(1)	(2)	(1)	(3)
55636	Manassas Park City Public Schools	(3)	(3)	(3)	(2)	(1)	(3)
55637	Newport News Public Schools	1	1	1	1	7	5
55708	Waynesboro City Public Schools	(4)	0	0	0	0	0
55710	Valley Vocational-Technical Center	(1)	0	0	0	0	0
55711	New Horizons Regional Education Center	(2)	0	0	0	0	0
55713	Galax City Public Schools	(1)	(1)	(1)	(1)	0	0
55714	Norton City Public Schools	(2)	0	0	0	0	0
55802	Williamsburg-James City County Public Schools	(11)	(11)	(11)	(11)	(6)	(3)
55803	Poquoson City Public Schools	(1)	(1)	(1)	(1)	(1)	0
55806	Fredericksburg City Public Schools	(2)	(2)	(2)	(2)	(1)	(3)
55807	Hampton City Public Schools	(10)	(10)	(10)	(10)	(7)	(6)
55813	Buchanan County Public Schools	(7)	(7)	(7)	(7)	(5)	(4)
55814	Jackson River Technical Center	(1)	0	0	0	0	0
55815	Northern Neck Regional Vocational Center	0	0	0	0	0	0
55862	Crater Criminal Justice Training Academy	1	1	1	1	1	1
55863	Central Shenandoah Criminal Justice Training Academy	2	2	2	2	2	2
55864	New River Valley Emergency Comm Regional Authority	19	19	19	19	20	11
55865	Maury Service Authority	8	8	8	8	8	4
55866	Hampton Roads Transportation Accountability Commission	2	2	2	2	2	1
55867	Pamunkey Regional Library	(1)	(1)	(1)	(1)	0	0
55868	Northern Virginia Transportation Authority	1	1	1	1	2	3
55869	RSW Regional Jail Authority	(16)	(16)	(16)	(16)	(13)	(4)
55870	Bedford Regional Water Authority	(3)	(3)	(3)	(3)	(1)	(1)
55871	Portsmouth Redevelopment and Housing Authority	(10)	(10)	(10)	(10)	(7)	(4)
55872	Southwest Regional Recreation Authority	1	0	0	0	0	0
55873	Roanoke Redevelopment and Housing Authority	0	0	0	0	0	0
55874	Meherrin Regional Jail Authority	(16)	(16)	(16)	(16)	(12)	(5)
55875	Woodway Water Authority	(2)	0	0	0	0	0
55876	Bristol Virginia Utilities Authority (BVU)	(21)	(21)	(21)	(21)	(15)	(9)
55877	Washington Metropolitan Area Transit Commission	0	0	0	0	0	0
55878	Mount Rogers Community Services Board	(25)	(25)	(25)	(25)	(8)	(2)
55879	Lonesome Pine Soil & Water Conservation District	0	0	0	0	0	0
55880	Big Sandy Soil & Water Conservation District	0	0	0	0	0	0
55881	Virginia's Region 2000 Local Government Council	(6)	(6)	(6)	(6)	(5)	(1)
55882	Middle Peninsula Planning District Commission	(1)	(1)	(1)	(2)	0	0
55883	Western Virginia Regional Jail Authority	(16)	(16)	(16)	(16)	(10)	(4)
55884	Halifax Service Authority	(2)	(2)	(2)	(2)	(1)	(2)
55886	Russell County Public Service Authority	(1)	(1)	(1)	(1)	0	0
55887	Piedmont Community Services Board	(20)	(20)	(20)	(20)	(11)	(6)
55888	Blue Ridge Behavioral Health Care	(23)	(23)	(23)	(23)	(15)	(5)
55889	Skyline Soil and Water Conservation District	0	0	0	0	0	0
55890	Middle River Regional Jail Authority	(8)	(8)	(8)	(8)	(2)	0
55891	Tidewater Soil and Water Conservation District	0	0	0	0	0	0
55892	Big Stone Gap Redevelopment and Housing Authority	0	0	0	0	0	0
55893	Eastern Shore Soil and Water Conservation District	(2)	0	0	0	0	0
55894	Town of Boykins	0	0	0	0	0	0
55895	Town of Gordonsville	(2)	(2)	(2)	(2)	(2)	(1)
55896	Virginia Resources Authority	(3)	(3)	(3)	(3)	0	0
55897	Prince William County Services Authority	(34)	(34)	(34)	(34)	(17)	(6)
55898	Western Virginia Water Authority	(10)	(10)	(10)	(10)	(3)	(3)
55899	Shenandoah Valley Regional Airport Commission	(1)	(1)	(1)	(1)	(1)	(1)
55900	Alleghany Highlands Community Services Board	(6)	(6)	(6)	(6)	(4)	(4)
55901	Brunswick Industrial Development Authority	(1)	0	0	0	0	0
55902	Northern Neck-Essex County Group Home Commission	0	0	0	0	0	0
55904	Highlands Juvenile Detention Center Commission	(5)	(5)	(5)	(5)	(2)	0
55905	Goochland-Powhatan Community Services Board	(2)	(2)	(2)	(2)	(3)	(2)
55906	Suffolk Redevelopment and Housing Authority	(4)	(4)	(4)	(4)	(3)	(4)
55908	Lee County Redevelopment and Housing Authority	(1)	(1)	(1)	0	0	0

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		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55909	Henry County Public Service Authority	(4)	(4)	(4)	(4)	(3)	(2)
55910	Southside Planning District Commission	(1)	(1)	(1)	(1)	0	0
55911	Industrial Development Authority	(2)	0	0	0	0	0
55912	Augusta County Service Authority	(8)	(8)	(8)	(8)	(4)	0
55914	Rappahannock Juvenile Detention Commission	(5)	(5)	(5)	(5)	(4)	(2)
55915	Cumberland Plateau Regional Housing Authority	(1)	(1)	(1)	(1)	(1)	0
55917	Bedford County Public Service Authority	0	0	0	0	0	0
55918	Amherst County Service Authority	(1)	(1)	(1)	(1)	0	0
55919	Pepper's Ferry Regional Wastewater Treatment Authority	(3)	(3)	(3)	(3)	(2)	(3)
55920	Rappahannock Regional Jail Authority	(37)	(37)	(37)	(37)	(26)	(8)
55921	Thomas Jefferson Planning District Commission	(1)	(1)	(1)	(1)	(1)	0
55922	Piedmont Regional Jail	(6)	(6)	(6)	(6)	(3)	(3)
55923	Nelson County Services Authority	(2)	(2)	(2)	(2)	0	0
55924	Coeburn-Norton-Wise Regional Water	(1)	(1)	(1)	(1)	(1)	0
55925	Fauquier County Water & Sanitation Authority	(4)	(4)	(4)	(2)	0	0
55926	Scott County Soil & Water Conservation District	(1)	0	0	0	0	0
55927	New River Resource Authority	(2)	(2)	(2)	(2)	(1)	0
55928	Scott County Water & Sewage Authority	(2)	(2)	(2)	(2)	0	0
55929	Greensville County Water & Sewer Authority	(2)	(2)	(2)	(2)	(1)	(2)
55930	Petersburg Redevelopment & Housing Authority	(3)	(3)	(3)	(3)	(2)	(1)
55931	Central Rappahannock Regional Library	(10)	(10)	(10)	(10)	(6)	(2)
55932	Virginia Coalfield Economic Development Authority	(1)	(1)	(1)	0	0	0
55933	Central Virginia Regional Jail	2	2	2	2	7	1
55934	Thomas Jefferson Soil & Water Conservation District	(1)	(1)	(1)	(1)	0	0
55936	Piedmont Planning District Commission	0	0	0	0	0	0
55937	Wythe-Grayson Regional Library	1	1	0	0	0	0
55938	Colonial Soil & Water Conservation District	1	1	1	1	1	0
55939	Rivanna Solid Waste Authority	(1)	(1)	(1)	(1)	0	0
55940	Monacan Soil & Water Conservation District	(1)	0	0	0	0	0
55941	Robert E. Lee Soil & Water Conservation District	0	0	0	0	0	0
55942	Virginia Soil & Water Conservation	(1)	0	0	0	0	0
55944	Central Virginia Waste Management Authority	(1)	(1)	(1)	(1)	(1)	0
55945	Lonesome Pine Regional Library	(3)	(3)	(3)	(3)	0	0
55946	Virginia Peninsulas Public Service Authority	(3)	(3)	(3)	(3)	(2)	0
55947	Tidewater Regional Group Home Commission	(4)	(4)	(4)	(4)	0	0
55948	Virginia Highlands Airport Commission	(2)	0	0	0	0	0
55949	Western Tidewater Regional Jail	(12)	(12)	(12)	(12)	(8)	(4)
55950	Scott County Redevelopment & Housing Authority	(2)	(2)	(2)	(2)	(1)	0
55951	Handley Regional Library	(1)	(1)	(1)	(1)	(1)	(1)
55952	Northern Neck Regional Jail	(7)	(7)	(7)	(7)	(4)	(2)
55953	Montgomery Regional Solid Waste Authority	(1)	(1)	(1)	(1)	(1)	(1)
55954	Potomac & Rappahannock Transportation Comm	(7)	(7)	(7)	(6)	0	0
55955	Giles County Public Service Authority	(3)	(3)	(3)	(3)	(2)	(1)
55956	South Central Wastewater Authority	(3)	(3)	(3)	(3)	(2)	(1)
55957	Wise County Redevelopment and Housing Authority	(1)	(1)	(1)	(1)	(1)	(1)
55958	Prince William Soil & Water Conservation District	(2)	0	0	0	0	0
55959	Hampton Roads Regional Jail Authority	(27)	(27)	(27)	(27)	(18)	(9)
55960	Russell County Water & Sewage Authority	0	0	0	0	0	0
55961	Pamunkey Regional Jail	(15)	(15)	(15)	(15)	(10)	(1)
55962	Charlottesville - Albemarle Airport Authority	(3)	(3)	(3)	(3)	(2)	(2)
55963	Virginia Peninsula Regional Jail	(11)	(11)	(11)	(11)	(7)	(8)
55964	Virginia Biotechnology Research Park Authority	(2)	0	0	0	0	0
55965	Peumansend Creek Regional Jail	(23)	(23)	(23)	(23)	(20)	(6)
55966	Blue Ridge Regional Jail Authority	(38)	(38)	(38)	(38)	(27)	(14)
55967	Rockingham Regional Library	(1)	0	0	0	0	0
55968	Albemarle-Charlottesville Regional Jail	(12)	(12)	(12)	(12)	(6)	(4)
55969	Culpeper Soil & Water Conservation District	2	0	0	0	0	0
55970	New River Valley Regional Jail	(18)	(18)	(18)	(18)	(12)	(7)
55971	Sussex Service Authority	(2)	(2)	(2)	(2)	0	0

SCHEDULE C - AMORTIZATION OF DEFERRED INFLOWS AND OUTFLOWS
GROUP LIFE INSURANCE PLAN
(\$ thousands)



		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55972	Big Water Soil & Water Conservation District	0	0	0	0	0	0
55973	Peter Francisco Soil & Water Conservation District	0	0	0	0	0	0
55974	Peaks of Otter Soil & Water Conservation District	(1)	0	0	0	0	0
55975	New River Soil & Water Conservation District	(1)	0	0	0	0	0
55977	Southside Regional Jail	(4)	(4)	(4)	(4)	(3)	(3)
55978	Evergreen Soil & Water Conservation District	(1)	0	0	0	0	0
55979	Roanoke Higher Education Authority	(2)	(2)	(2)	(2)	0	0
55981	John Marshall Soil & Water Conservation District	(1)	(1)	(1)	0	0	0
55982	Daniel Boone Soil & Water Conservation District	(1)	0	0	0	0	0
55983	Southside Community Services Board	(11)	(11)	(11)	(11)	(7)	(2)
55984	Northern Shenandoah Valley Regional Commission	(1)	(1)	(1)	(1)	(1)	0
55985	Tazewell Soil & Water Conservation District	(1)	0	0	0	0	0
55987	Richmond Regional Planning District Commission	0	0	0	0	0	0
55988	Henricopolis Soil & Water Conservation District	(1)	0	0	0	0	0
55989	Piedmont Regional Juvenile Detention Center	(1)	(1)	(1)	(1)	(1)	0
55990	Roanoke River Service Authority	(1)	(1)	(1)	0	0	0
55991	Lee County Public Service Authority	(1)	(1)	(1)	(1)	(1)	0
55992	Blue Ridge Juvenile Detention Center	(2)	(2)	(2)	(3)	(2)	(3)
55993	Ferrum Water & Sewage Authority	0	0	0	0	0	0
55994	Wise County Public Service Authority	(1)	(1)	(1)	(2)	(1)	0
55995	Holston River Soil & Water Conservation District	0	0	0	0	0	0
55996	New River Valley Community Services Board	0	0	0	0	0	0
55997	Institute for Advanced Learning and Research	0	0	0	0	0	0
55998	Southwest Virginia Regional Jail Authority	(38)	(38)	(38)	(38)	(26)	(14)
55999	Clinch Valley Soil & Water Conservation District	(1)	0	0	0	0	0
59212	City of Norfolk - Insurance Only Employees	(379)	(379)	(379)	(379)	(233)	(105)
59214	City of Portsmouth - Insurance Only Employees	(22)	(22)	(22)	(22)	(19)	(6)
59216	City of Richmond - Insurance Only Employees	(441)	(441)	(441)	(441)	(302)	(134)
59217	City of Roanoke - Insurance Only Employees	(146)	(146)	(146)	(146)	(91)	(42)
59617	Roanoke City Schools - Insurance Only Employees	(14)	(14)	(14)	(14)	(12)	(6)
70156	Department of State Police	(1)	(1)	(1)	(1)	(1)	(1)
70203	Woodrow Wilson Rehabilitation Center	(1)	(1)	(1)	0	0	0
70204	The College of William and Mary	(1)	0	0	0	0	0
70207	University of Virginia - Academic Division	(3)	(3)	(3)	(3)	0	0
70208	Virginia Polytechnic Institute and State University	(5)	(5)	(5)	(5)	(4)	(3)
70211	Virginia Military Institute	(1)	0	0	0	0	0
70212	Virginia State University	(4)	0	0	0	0	0
70213	Norfolk State University	1	1	1	1	2	2
70214	Longwood University	(3)	0	0	0	0	0
70215	University of Mary Washington	(1)	(1)	(1)	(1)	4	0
70216	James Madison University	(3)	(3)	(3)	(3)	(1)	0
70217	Radford University	(1)	(1)	(1)	(2)	(1)	(1)
70221	Old Dominion University	(3)	(3)	(3)	(3)	0	0
70236	Virginia Commonwealth University	(7)	(7)	(7)	(7)	(5)	(1)
70241	Richard Bland College	1	1	1	0	0	0
70242	Christopher Newport University	(4)	(4)	(4)	(4)	(2)	0
70246	University of Virginia's College at Wise	(1)	(1)	(1)	0	0	0
70247	George Mason University	(7)	(7)	(7)	(7)	(5)	0
70280	Northern Virginia Community College	(6)	(6)	(6)	(6)	(4)	(4)
70282	Piedmont Virginia Community College	(1)	0	0	0	0	0
70283	J. Sargeant Reynolds Community College	(2)	(2)	(2)	(2)	(2)	(1)
70286	Virginia Western Community College	(1)	(1)	(1)	(1)	0	0
70291	Blue Ridge Community College	(1)	0	0	0	0	0
70292	Central Virginia Community College	(2)	0	0	0	0	0
70293	Thomas Nelson Community College	1	1	1	1	1	2
70294	Southwest Virginia Community College	(2)	0	0	0	0	0
70296	Virginia Highlands Community College	(1)	0	0	0	0	0
70297	Germanna Community College	(2)	0	0	0	0	0
70298	Lord Fairfax Community College	(2)	0	0	0	0	0

SCHEDULE C - AMORTIZATION OF DEFERRED INFLOWS AND OUTFLOWS
GROUP LIFE INSURANCE PLAN
(\$ thousands)



Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
70299	Mountain Empire Community College	(1)	0	0	0	0	0
70402	Marine Resources Commission	(9)	(9)	(9)	(9)	(7)	(3)
70403	Department of Game and Inland Fisheries	(9)	(9)	(9)	(9)	(3)	(2)
70701	Department of Corrections - Central Administration	1	1	1	0	0	0
70716	Virginia Correctional Center for Women	(15)	(15)	(15)	(15)	(11)	(7)
70718	Bland Correctional Center	(14)	(14)	(14)	(14)	(9)	(7)
70733	Sussex I State Prison	(21)	(21)	(21)	(21)	(12)	(5)
70734	Sussex II State Prison	(28)	(28)	(28)	(28)	(20)	(10)
70735	Wallen's Ridge State Prison	(27)	(27)	(27)	(27)	(18)	(5)
70737	St. Brides Correctional Center	(12)	(12)	(12)	(12)	(7)	(6)
70741	Red Onion State Prison	(25)	(25)	(25)	(25)	(16)	(10)
70743	Fluvanna Women's Correctional Center	(25)	(25)	(25)	(25)	(18)	(10)
70745	Nottoway Correctional Center	(25)	(25)	(25)	(25)	(17)	(8)
70747	Marion Correctional Treatment Center	(12)	(12)	(12)	(12)	(7)	(1)
70749	Buckingham Correctional Center	(26)	(26)	(26)	(26)	(18)	(7)
70752	Deep Meadow Correctional Center	(21)	(21)	(21)	(21)	(7)	0
70753	Deerfield Correctional Center	(23)	(23)	(23)	(23)	(14)	(10)
70754	Augusta Correctional Center	(15)	(15)	(15)	(15)	(8)	(1)
70756	Department of Corrections - Division of Institutions	(1)	(1)	(1)	(1)	(1)	0
70757	Western Region Correctional Field Units	(11)	(11)	(11)	(11)	(8)	(4)
70761	Baskerville Correctional Center	(9)	(9)	(9)	(9)	(5)	(3)
70767	Division of Community Corrections	(113)	(113)	(113)	(113)	(79)	(36)
70768	Keen Mountain Correctional Center	(18)	(18)	(18)	(18)	(11)	(4)
70769	Greensville Correctional Center	(59)	(59)	(59)	(59)	(42)	(20)
70770	Dillwyn Correctional Center	(22)	(22)	(22)	(22)	(15)	(7)
70771	Indian Creek Correctional Center	(14)	(14)	(14)	(14)	(10)	(8)
70772	Haynesville Correctional Center	(25)	(25)	(25)	(25)	(17)	(5)
70773	Coffeewood Correctional Center	(17)	(17)	(17)	(17)	(11)	(3)
70774	Lunenburg Correctional Center	(13)	(13)	(13)	(13)	(7)	(2)
70775	Pocahontas State Correctional Center	(9)	(9)	(9)	(9)	(5)	(3)
70776	Green Rock Correctional Center	(13)	(13)	(13)	(13)	(8)	(2)
70777	Department of Juvenile Justice	(74)	(74)	(74)	(74)	(62)	(29)
70785	River North Correctional Center	(14)	(14)	(14)	(14)	(8)	0
70786	Culpeper Correctional Center for Women	(3)	(3)	(3)	(3)	(3)	(1)
70961	Division of Capitol Police	(13)	(13)	(13)	(13)	(11)	(2)
70999	Department of Alcoholic Beverage Control	(19)	(19)	(19)	(19)	(14)	(4)
Total for VRS Group Life Insurance		(34,498)	(34,498)	(34,498)	(34,500)	(20,341)	(9,153)

SCHEDULE D - NET OPEB LIABILITY
GROUP LIFE INSURANCE PLAN
(\$ thousands)



Employer Code	Employer	6/30/2016 Net OPEB Liability	6/30/2017 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (6%)	Net OPEB Liability 1% Increase Discount Rate (8%)
11111	Supreme Court - Judges	130	111	143	84
11113	Circuit Courts - Judges	2,540	2,154	2,786	1,641
11114	General District Courts - Judges	1,723	1,464	1,894	1,116
11115	Juvenile and Domestic Relations District Courts - Judges	1,807	1,501	1,941	1,144
11125	Virginia Court of Appeals - Judges	187	158	205	120
11171	State Corporation Commission - Commissioners	50	42	54	32
11191	VA Worker's Compensation Comm. - Commissioners	49	36	47	28
21156	Department of State Police - Troopers	11,167	9,119	11,795	6,950
30100	Senate	587	503	650	383
30101	House of Delegates	978	855	1,105	651
30103	Magistrate System	1,777	1,512	1,956	1,152
30107	Division of Legislative Services	548	466	603	355
30109	Division of Legislative Automated Systems	150	121	157	93
30110	Joint Legislative Audit and Review Commission	227	191	247	146
30111	Supreme Court	1,714	1,457	1,885	1,111
30112	Judicial Inquiry and Review Commission	37	29	38	22
30114	General District Courts	2,951	2,444	3,161	1,863
30115	Juvenile and Domestic Relations District Courts	1,740	1,457	1,884	1,110
30116	Combined District Courts	612	513	663	391
30117	Virginia State Bar	629	531	687	405
30119	Office of the Lieutenant Governor	16	13	16	9
30121	Office of the Governor	277	230	298	175
30122	Department of Planning and Budget	378	304	393	231
30123	Department of Military Affairs	1,256	1,058	1,368	806
30125	Virginia Court of Appeals	354	304	394	232
30127	Department of Emergency Management	576	617	797	470
30128	Virginia Veterans Care Center	758	644	832	491
30129	Department of Human Resource Management	678	586	758	447
30132	State Board of Elections	158	191	247	146
30133	Auditor of Public Accounts	767	676	874	515
30136	Virginia Information Technologies Agency (VITA)	1,796	1,558	2,015	1,187
30140	Department of Criminal Justice Services	600	514	665	392
30141	Office of the Attorney General and Department of Law	2,769	2,323	3,005	1,771
30143	Office of the Attorney General - Division of Debt Collection	131	105	136	80
30146	Science Museum of Virginia	319	275	356	210
30147	Office of the State Inspector General	262	211	272	160
30148	Virginia Commission for the Arts	27	21	27	16
30151	Department of Accounts	997	875	1,131	667
30152	Department of the Treasury	656	547	707	417
30154	Department of Motor Vehicles	8,494	7,079	9,156	5,395
30156	Department of State Police	3,189	2,693	3,483	2,053
30157	Compensation Board	96	73	94	56
30160	Virginia Criminal Sentencing Commission	60	51	65	39
30161	Department of Taxation	4,299	3,680	4,760	2,805
30162	Department of Accounts - Transfer Payments (CHRF)	9	8	10	6
30165	Department of Housing and Community Development	558	479	619	365
30166	Secretary of the Commonwealth	82	70	91	53
30171	State Corporation Commission	4,222	3,715	4,805	2,831
30172	State Lottery Department	1,802	1,532	1,981	1,167
30174	Virginia College Savings Plan	683	593	768	452
30180	Secretary of Administration	75	62	80	47
30181	Department of Labor and Industry	739	638	825	486
30182	Virginia Employment Commission	3,232	2,617	3,385	1,995
30183	Secretary of Natural Resources	43	38	50	29
30184	Secretary of Technology	32	25	33	19

SCHEDULE D - NET OPEB LIABILITY
GROUP LIFE INSURANCE PLAN
(\$ thousands)



Employer Code	Employer	6/30/2016 Net OPEB Liability	6/30/2017 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (6%)	Net OPEB Liability 1% Increase Discount Rate (8%)
30185	Secretary of Education	44	36	47	27
30186	Secretary of Transportation	60	52	67	39
30187	Secretary of Public Safety	70	49	63	37
30188	Secretary of Health and Human Resources	44	38	49	29
30190	Secretary of Finance	39	27	35	20
30191	Virginia Workers' Compensation Commission	1,635	1,402	1,814	1,069
30192	Secretary of Commerce and Trade	40	32	42	25
30193	Secretary of Agriculture and Forestry	28	23	30	18
30194	Department of General Services	3,218	2,708	3,502	2,064
30199	Department of Conservation and Recreation	2,071	1,794	2,320	1,367
30200	Office of Children's Services	73	73	94	56
30201	Department of Education - Central Office Operations	1,881	1,637	2,118	1,248
30202	The Library of Virginia	611	517	669	394
30203	Woodrow Wilson Rehabilitation Center	1,170	1,006	1,300	766
30204	The College of William and Mary	13,990	12,175	15,747	9,279
30207	University of Virginia - Academic Division	26,841	23,866	30,868	18,189
30208	Virginia Polytechnic Institute and State University	49,792	43,047	55,677	32,809
30209	University of Virginia Medical Center	3,252	2,794	3,613	2,129
30211	Virginia Military Institute	2,813	2,381	3,080	1,815
30212	Virginia State University	3,886	3,239	4,190	2,469
30213	Norfolk State University	4,669	3,910	5,058	2,980
30214	Longwood University	4,157	3,541	4,579	2,698
30215	University of Mary Washington	4,042	3,407	4,407	2,597
30216	James Madison University	16,376	14,251	18,432	10,861
30217	Radford University	6,927	6,021	7,787	4,589
30218	Virginia School for Deaf and Blind	558	460	595	351
30221	Old Dominion University	15,152	12,930	16,724	9,855
30222	Department of Professional and Occupational Regulation	976	798	1,032	608
30223	Department of Health Professions	1,274	1,087	1,406	828
30226	Board of Accountancy	68	60	78	46
30233	Board of Bar Examiners	56	47	60	36
30234	Cooperative Extension and Agricultural Research Service	397	340	440	259
30236	Virginia Commonwealth University	39,825	34,229	44,271	26,088
30238	Virginia Museum of Fine Arts	960	845	1,092	644
30239	Frontier Culture Museum of Virginia	119	105	135	80
30241	Richard Bland College	551	559	723	426
30242	Christopher Newport University	4,845	4,129	5,340	3,147
30245	State Council of Higher Education for Virginia	307	274	354	209
30246	University of Virginia's College at Wise	849	713	922	543
30247	George Mason University	29,065	24,810	32,090	18,910
30261	Virginia Community College System - Central Office Operations	1,612	1,527	1,975	1,164
30262	Department of Rehabilitative Services	4,730	3,995	5,168	3,045
30263	Virginia Rehabilitation Center for the Blind and Vision Impaired	95	93	120	71
30268	Virginia Institute of Marine Science	2,010	1,699	2,197	1,295
30275	New River Community College	766	634	820	483
30276	Southside Virginia Community College	1,002	759	982	579
30277	Paul D. Camp Community College	336	268	346	204
30278	Rappahannock Community College	571	478	618	364
30279	Danville Community College	782	634	820	483
30280	Northern Virginia Community College	11,635	9,156	11,843	6,978
30282	Piedmont Virginia Community College	1,021	879	1,137	670
30283	J. Sargeant Reynolds Community College	2,503	1,990	2,574	1,517
30284	Eastern Shore Community College	262	232	300	177
30285	Patrick Henry Community College	844	763	987	581
30286	Virginia Western Community College	1,373	1,104	1,428	842

SCHEDULE D - NET OPEB LIABILITY
GROUP LIFE INSURANCE PLAN
(\$ thousands)



Employer Code	Employer	6/30/2016 Net OPEB Liability	6/30/2017 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (6%)	Net OPEB Liability 1% Increase Discount Rate (8%)
30287	Dabney S. Lancaster Community College	353	293	379	223
30288	Wytheville Community College	565	475	615	362
30290	John Tyler Community College	1,583	1,297	1,678	989
30291	Blue Ridge Community College	987	794	1,027	605
30292	Central Virginia Community College	756	607	785	462
30293	Thomas Nelson Community College	2,117	1,793	2,319	1,367
30294	Southwest Virginia Community College	608	532	689	406
30295	Tidewater Community College	5,543	4,572	5,913	3,485
30296	Virginia Highlands Community College	571	491	635	374
30297	Germanna Community College	1,242	1,042	1,347	794
30298	Lord Fairfax Community College	1,194	1,018	1,317	776
30299	Mountain Empire Community College	608	491	636	375
30301	Department of Agriculture and Consumer Services	2,261	1,920	2,484	1,463
30310	Virginia Economic Development Partnership	749	649	840	495
30320	Virginia Tourism Authority	427	370	478	282
30330	Virginia - Israel Advisory Board	9	8	11	6
30350	Department of Small Business and Supplier Diversity	208	191	246	145
30400	Jamestown-Yorktown Commemoration	0	36	47	28
30402	Marine Resources Commission	350	312	403	238
30403	Department of Game and Inland Fisheries	1,405	1,275	1,649	972
30405	Virginia Racing Commission	28	15	20	12
30407	Virginia Port Authority	40	29	38	22
30409	Department of Mines, Minerals and Energy	1,222	1,023	1,323	779
30411	Department of Forestry	1,082	933	1,206	711
30413	Commission on Virginia Alcohol Safety Action Program	52	47	61	36
30417	Gunston Hall	24	18	23	13
30423	Department of Historic Resources	234	196	253	149
30425	Jamestown - Yorktown Foundation	604	517	668	394
30440	Department of Environmental Quality	4,794	3,998	5,171	3,048
30454	Office of Commonwealth Preparedness	61	51	66	39
30505	Department of Rail and Public Transportation	383	362	469	276
30506	Motor Vehicle Dealer Board	121	106	137	81
30510	Virginia Department of Transportation	9,713	8,470	10,955	6,455
30511	Virginia Department of Transportation	2,731	2,436	3,151	1,857
30512	Virginia Department of Transportation	3,758	3,168	4,098	2,415
30513	Virginia Department of Transportation	2,451	2,199	2,844	1,676
30514	Virginia Department of Transportation	4,078	3,542	4,581	2,699
30515	Virginia Department of Transportation	3,991	3,556	4,600	2,710
30516	Virginia Department of Transportation	2,240	2,082	2,692	1,587
30517	Virginia Department of Transportation	2,137	1,984	2,565	1,512
30518	Virginia Department of Transportation	3,018	2,610	3,376	1,990
30519	Virginia Department of Transportation	5,080	4,382	5,668	3,340
30601	Department of Health	16,149	13,476	17,430	10,271
30602	Department of Medical Assistance Services	2,682	2,362	3,055	1,800
30606	Virginia Board for People With Disabilities	53	42	54	32
30701	Department of Corrections - Central Administration	1,867	1,603	2,074	1,222
30702	Department for the Blind and Vision Impaired	685	609	787	464
30703	Central State Hospital	3,224	2,624	3,394	2,000
30704	Eastern State Hospital	3,200	2,463	3,185	1,877
30705	Southwestern Virginia Mental Health Institute	1,912	1,658	2,144	1,263
30706	Western State Hospital	2,705	2,387	3,088	1,819
30707	Central Virginia Training Center	3,073	2,030	2,626	1,547
30708	Commonwealth Center for Children and Adolescents	540	424	549	323
30711	Virginia Correctional Enterprises	803	725	938	552
30716	Virginia Correctional Center for Women	510	422	546	322

SCHEDULE D - NET OPEB LIABILITY
GROUP LIFE INSURANCE PLAN
(\$ thousands)



Employer Code	Employer	6/30/2016 Net OPEB Liability	6/30/2017 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (6%)	Net OPEB Liability 1% Increase Discount Rate (8%)
30718	Bland Correctional Center	340	263	340	201
30720	Department of Behavioral Health & Developmental Services	2,287	2,222	2,874	1,693
30723	Southeastern Virginia Training Center	1,050	839	1,085	639
30724	Catawba Hospital	1,091	919	1,188	700
30725	Northern Virginia Training Center	1,054	219	283	167
30726	Southside Virginia Training Center	1	0	0	0
30728	Northern Virginia Mental Health Institute	1,537	1,267	1,639	966
30729	Piedmont Geriatric Hospital	1,330	1,089	1,409	830
30733	Sussex I State Prison	282	237	307	181
30734	Sussex II State Prison	299	227	294	173
30735	Wallen's Ridge State Prison	415	343	444	261
30737	St. Brides Correctional Center	370	320	414	244
30738	Southwestern Virginia Training Center	1,094	803	1,038	612
30739	Southern Virginia Mental Health Institute	738	626	810	477
30741	Red Onion State Prison	405	334	432	254
30742	Department of Corrections - Employee Relations and Training	544	435	562	331
30743	Fluvanna Women's Correctional Center	408	305	395	233
30745	Nottoway Correctional Center	473	416	538	317
30747	Marion Correctional Treatment Center	335	274	354	209
30748	Hiram W. Davis Medical Center	725	603	780	460
30749	Buckingham Correctional Center	382	323	418	246
30751	Department for the Deaf and Hard-of-Hearing	55	45	58	34
30752	Deep Meadow Correctional Center	583	479	619	365
30753	Deerfield Correctional Center	503	455	589	347
30754	Augusta Correctional Center	308	251	325	191
30756	Department of Corrections - Division of Institutions	2,375	1,999	2,586	1,524
30757	Western Region Correctional Field Units	113	87	113	66
30761	Baskerville Correctional Center	186	154	199	117
30765	Department of Social Services	9,093	7,629	9,868	5,815
30766	Virginia Parole Board	76	66	85	50
30767	Division of Community Corrections	959	788	1,019	600
30768	Keen Mountain Correctional Center	340	292	377	223
30769	Greensville Correctional Center	908	774	1,001	590
30770	Dillwyn Correctional Center	432	363	470	277
30771	Indian Creek Correctional Center	289	245	317	187
30772	Haynesville Correctional Center	485	410	530	312
30773	Coffeewood Correctional Center	364	292	377	222
30774	Lunenburg Correctional Center	317	269	348	205
30775	Pocahontas State Correctional Center	354	273	353	208
30776	Green Rock Correctional Center	372	330	427	252
30777	Department of Juvenile Justice	5,968	4,962	6,417	3,782
30778	Department of Forensic Science	1,931	1,682	2,175	1,282
30785	River North Correctional Center	363	313	405	239
30786	Culpeper Correctional Center for Women	6	0	0	0
30794	Virginia Center for Behavioral Rehabilitation	1,535	1,207	1,561	920
30841	Department of Aviation	233	199	257	152
30848	Indigent Defense Commission	2,932	2,459	3,181	1,874
30851	Tobacco Indemnification & Revitalization Commission	87	81	104	62
30852	Virginia Tobacco Settlement Foundation	107	92	118	70
30912	Department of Veterans Services	653	633	818	482
30922	Sitter-Barfoot Veterans Care Center	1,047	1,003	1,297	764
30937	Southern Virginia Higher Education Center	192	163	211	124
30938	New College Institute	63	52	67	40
30942	Virginia Museum of Natural History	161	129	166	98
30948	Southwest Virginia Higher Education Center	108	96	124	73

SCHEDULE D - NET OPEB LIABILITY
GROUP LIFE INSURANCE PLAN
(\$ thousands)



Employer Code	Employer	6/30/2016 Net OPEB Liability	6/30/2017 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (6%)	Net OPEB Liability 1% Increase Discount Rate (8%)
30957	Commonwealth's Attorneys' Services Council	42	30	39	23
30960	Department of Fire Programs	371	298	386	227
30961	Division of Capitol Police	47	39	50	30
30999	Department of Alcoholic Beverage Control	4,062	3,535	4,572	2,694
33010	Virginia Outdoors Foundation	175	141	182	107
35106	Arlington County Health Department	6	5	6	4
35129	Fairfax County Health Department	380	267	346	204
35885	Fort Monroe Federal Area Development Authority	126	104	135	80
40100	Accomack County School Board	2,532	2,216	2,866	1,689
40101	Albemarle County Schools	8,350	7,242	9,367	5,519
40102	Alleghany County School Board	1,154	955	1,235	728
40103	Amelia County School Board	803	705	912	537
40104	Amherst County School Board	2,297	1,889	2,444	1,440
40105	Appomattox County School Board	1,003	896	1,159	683
40106	Arlington Public Schools	26,664	23,574	30,490	17,967
40107	Augusta County School Board	5,387	4,726	6,113	3,602
40108	Bath County School Board	445	378	489	288
40109	Bedford County School Board	4,685	3,938	5,093	3,001
40110	Bland County School Board	360	316	409	241
40111	Botetourt County Schools	2,558	2,196	2,841	1,674
40112	Brunswick County Public Schools	924	790	1,022	602
40113	Buchanan County School Board	1,431	1,158	1,498	883
40114	Buckingham County School Board	1,042	870	1,126	663
40115	Campbell County School Board	3,650	3,059	3,956	2,331
40116	Caroline County School Board	1,917	1,685	2,179	1,284
40117	Carroll County School Board	1,980	1,759	2,275	1,340
40118	Charles City County School Board	438	381	492	290
40119	Charlotte County School Board	1,077	906	1,172	691
40120	Chesterfield County School Board	27,060	23,727	30,689	18,084
40121	Clarke County School Board	1,136	978	1,265	745
40122	Craig County School Board	342	285	369	218
40123	Culpeper County School Board	4,103	3,545	4,585	2,702
40124	Cumberland County School Board	758	657	850	501
40125	Dickenson County School Board	1,038	786	1,016	599
40126	Dinwiddie County School Board	2,164	1,904	2,463	1,451
40128	Essex County Public Schools	795	663	857	505
40129	Fairfax County School Board	133,836	117,380	151,825	89,451
40130	Fauquier County School Board	7,028	5,967	7,717	4,548
40131	Floyd County School Board	992	831	1,075	633
40132	Fluvanna County Public Schools	2,276	1,930	2,496	1,471
40133	Franklin County Public Schools	3,822	3,359	4,345	2,560
40134	Frederick County School Board	8,200	6,992	9,043	5,329
40135	Giles County Schools	1,160	990	1,281	755
40136	Gloucester County School Board	2,758	2,458	3,179	1,873
40137	Goochland County School Board	1,401	1,214	1,570	925
40138	Grayson County School Board	820	726	939	553
40139	Greene County Public Schools	1,620	1,402	1,813	1,068
40140	Greensville County School Board	1,193	1,016	1,315	775
40141	Halifax County School Board	2,752	2,285	2,956	1,742
40142	Hanover County School Board	9,413	8,163	10,558	6,221
40143	Henrico County School Board	24,741	21,300	27,550	16,234
40144	Henry County Public Schools	3,423	2,963	3,833	2,259
40145	Highland County Public Schools	174	156	202	119
40146	Isle of Wight County Schools	2,759	2,365	3,059	1,803
40148	King George County School Board	1,975	1,856	2,401	1,415

SCHEDULE D - NET OPEB LIABILITY
GROUP LIFE INSURANCE PLAN
(\$ thousands)



Employer Code	Employer	6/30/2016 Net OPEB Liability	6/30/2017 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (6%)	Net OPEB Liability 1% Increase Discount Rate (8%)
40149	King & Queen County School Board	415	364	471	278
40150	King William County School Board	1,134	964	1,247	735
40151	Lancaster County Public Schools	724	629	814	480
40152	Lee County School Board	1,735	1,502	1,943	1,145
40153	Loudoun County School Board	49,354	44,272	57,261	33,742
40154	Louisa County Public Schools	2,571	2,209	2,857	1,683
40155	Lunenburg County School Board	801	622	805	474
40156	Madison County School Board	928	819	1,060	624
40157	Mathews County School Board	623	537	694	409
40158	Mecklenburg County School Board	2,163	1,811	2,343	1,380
40159	Middlesex County School Board	700	600	777	458
40160	Montgomery County School Board	4,615	4,049	5,236	3,086
40162	Nelson County Public Schools	1,099	926	1,198	706
40163	New Kent County School Board	1,462	1,284	1,661	979
40165	Northampton County Schools	881	750	970	572
40166	Northumberland County School Board	735	640	828	488
40167	Nottoway County School Board	1,071	924	1,195	704
40168	Orange County Public Schools	2,542	2,145	2,774	1,635
40169	Page County Public Schools	1,777	1,499	1,938	1,142
40170	Patrick County School Board	1,263	1,090	1,410	830
40171	Pittsylvania County School Board	3,925	3,374	4,363	2,571
40172	Powhatan County School Board	2,253	1,946	2,516	1,483
40173	Prince Edward County School Board	1,155	950	1,229	724
40174	Prince George County School Board	3,127	2,638	3,412	2,011
40176	Prince William County School Board	48,510	42,687	55,212	32,534
40177	Pulaski County School Board	2,087	1,778	2,300	1,355
40178	Rappahannock County School Board	551	467	604	356
40179	Richmond County School Board	614	539	697	411
40180	Roanoke County School Board	7,053	6,279	8,121	4,786
40181	Rockbridge County School Board	1,539	1,315	1,701	1,002
40182	Rockingham County School Board	6,140	5,260	6,803	4,009
40183	Russell County School Board	1,747	1,471	1,902	1,121
40184	Scott County School Board	1,866	1,623	2,100	1,237
40185	Shenandoah County School Board	3,290	2,802	3,624	2,135
40186	Smyth County School Board	2,207	1,844	2,385	1,405
40187	Southampton County School Board	1,222	1,046	1,353	797
40188	Spotsylvania County School Board	12,094	10,276	13,291	7,832
40189	Stafford County School Board	13,998	12,406	16,046	9,455
40190	Surry County Schools	748	645	834	491
40191	Sussex County School Board	755	626	809	477
40192	Tazewell County Schools	2,581	2,159	2,793	1,646
40193	Warren County School Board	2,725	2,363	3,056	1,801
40195	Washington County School Board	3,383	2,888	3,735	2,201
40196	Westmoreland County School Board	851	795	1,028	606
40197	Wise County School Board	2,738	2,235	2,891	1,704
40198	Wythe County School Board	1,988	1,699	2,197	1,295
40199	York County School Board	6,478	5,479	7,087	4,176
40200	Alexandria City School Board	13,921	12,203	15,784	9,301
40201	Bristol City School Board	1,191	1,006	1,302	767
40202	Buena Vista City Schools	510	428	553	326
40203	Charlottesville Public Schools	3,578	3,105	4,015	2,366
40205	Danville City Schools	3,081	2,564	3,316	1,954
40206	Fredericksburg City Schools	2,153	1,863	2,410	1,420
40207	Hampton City Schools	10,370	8,971	11,604	6,838
40208	Harrisonburg City School Board	3,398	3,063	3,962	2,335

SCHEDULE D - NET OPEB LIABILITY
GROUP LIFE INSURANCE PLAN
(\$ thousands)



Employer Code	Employer	6/30/2016 Net OPEB Liability	6/30/2017 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (6%)	Net OPEB Liability 1% Increase Discount Rate (8%)
40209	Hopewell City School Board	2,257	2,015	2,606	1,536
40210	Lynchburg Public Schools	5,425	4,612	5,965	3,515
40211	Newport News Public Schools	15,257	13,105	16,950	9,988
40212	Norfolk Public Schools	21,078	17,522	22,663	13,354
40213	Petersburg City Schools	2,319	1,846	2,387	1,407
40214	Portsmouth School Board	7,799	6,485	8,388	4,943
40215	Radford City School Board	803	715	924	545
40216	Richmond Public Schools	15,443	13,035	16,860	9,935
40217	Roanoke City School Board	7,488	6,504	8,412	4,957
40219	Staunton City Schools	1,638	1,394	1,803	1,062
40220	Suffolk City School Board	7,067	6,051	7,826	4,612
40222	Winchester Public Schools	2,812	2,385	3,085	1,818
40223	Martinsville City Schools	1,130	948	1,227	723
40224	Falls Church Public Schools	2,424	2,086	2,698	1,590
40225	Colonial Heights City Schools	1,786	1,524	1,971	1,162
40230	Covington City School Board	506	460	594	350
40231	Fairfax City School Board	9	8	10	6
40232	Franklin City Public Schools	747	624	807	475
40233	Chesapeake Public Schools	21,297	18,440	23,850	14,054
40234	Virginia Beach City School Board	38,198	32,750	42,359	24,960
40236	Manassas Park City Schools	2,074	1,713	2,216	1,306
40306	Town of West Point School Board	469	438	566	334
40307	Lexington City School Board	255	227	293	173
40308	Waynesboro Public Schools	1,700	1,471	1,902	1,121
40309	Town of Colonial Beach Schools	333	296	383	226
40313	Galax City Schools	682	580	750	442
40314	Norton City Schools	371	308	398	235
40332	Manassas City Schools	5,389	4,562	5,900	3,477
40335	City of Salem Schools	2,083	1,781	2,304	1,358
40402	Williamsburg-James City County School Board	6,505	5,585	7,224	4,257
40403	Poquoson City Public Schools	1,084	937	1,212	714
40410	Valley Vocational Technical Center	188	161	208	123
40412	Charlottesville/Albemarle Vo-Tech Center	103	95	123	72
40413	The Pruden Center for Industry and Technology	143	109	141	83
40414	Jackson River Technical Center	80	45	58	34
40415	New Horizons Technical Center	766	676	874	515
40416	Northern Neck Regional Vocational Center	112	90	117	69
40417	Rowanty Vocational Technical Center	71	61	79	46
40418	Amelia-Nottoway Vocational Center	20	17	22	13
40421	Northern Neck Regional Special Education Program	72	66	85	50
40423	Maggie Walker Governor's School for Govt & Intl Studies	412	358	462	273
40424	Appomattox Region Governor's School	172	141	182	107
40425	Bridging Communities Regional Career and Tech Center	44	38	50	29
55100	Accomack County	1,076	923	1,193	703
55101	Albemarle County	3,746	3,211	4,153	2,447
55102	Alleghany County	675	595	769	453
55103	Amelia County	383	324	419	247
55104	Amherst County	732	659	852	502
55105	Appomattox County	391	331	428	252
55107	Augusta County	1,850	1,646	2,129	1,255
55108	Bath County	264	212	274	161
55109	Bedford County	1,648	1,516	1,961	1,156
55110	Bland County	205	184	238	140
55111	Botetourt County	1,095	946	1,223	721
55112	Brunswick County	441	393	508	299

SCHEDULE D - NET OPEB LIABILITY
GROUP LIFE INSURANCE PLAN
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55113	Buchanan County	1,052	850	1,099	648
55114	Buckingham County	396	334	432	255
55115	Campbell County	1,280	1,076	1,392	820
55116	Caroline County	986	867	1,122	661
55117	Carroll County	742	627	811	478
55118	Charles City County	285	251	324	191
55119	Charlotte County	403	345	447	263
55120	Chesterfield County	17,580	15,052	19,468	11,472
55121	Clarke County	426	378	488	288
55122	Craig County	135	125	162	95
55123	Culpeper County	1,639	1,456	1,884	1,110
55124	Cumberland County	312	267	345	203
55125	Dickenson County	0	0	0	0
55126	Dinwiddie County	852	783	1,013	597
55128	Essex County	375	312	404	238
55130	Fauquier County	3,229	2,800	3,621	2,134
55131	Floyd County	355	323	418	246
55132	Fluvanna County	603	535	692	408
55133	Franklin County	1,269	1,138	1,472	867
55134	Frederick County	3,571	3,203	4,142	2,441
55135	Giles County	537	466	603	355
55136	Gloucester County	1,341	1,154	1,493	880
55137	Goochland County	949	829	1,072	632
55138	Grayson County	392	345	447	263
55139	Greene County	502	440	569	336
55140	Greensville County	415	367	475	280
55141	Halifax County	749	647	836	493
55142	Hanover County	5,676	4,950	6,402	3,773
55143	Henrico County	22,983	19,998	25,865	15,241
55144	Henry County	1,515	1,302	1,684	992
55145	Highland County	127	109	140	83
55146	Isle of Wight County	1,219	1,049	1,357	800
55147	James City County	3,679	3,183	4,117	2,426
55148	King George County	959	842	1,089	642
55149	King and Queen County	219	192	248	146
55150	King William County	353	304	394	232
55151	Lancaster County	445	379	490	289
55152	Lee County	477	401	518	305
55153	Loudoun County	18,888	16,291	21,071	12,416
55154	Louisa County	1,096	951	1,230	724
55155	Lunenburg County	212	176	228	134
55156	Madison County	413	367	475	280
55157	Mathews County	242	202	261	154
55158	Mecklenburg County	782	678	877	517
55159	Middlesex County	263	227	293	173
55160	Montgomery County	1,693	1,434	1,854	1,093
55162	Nelson County	377	325	420	247
55163	New Kent County	806	713	923	544
55165	Northampton County	780	664	859	506
55166	Northumberland County	366	336	434	256
55167	Nottoway County	319	275	356	209
55168	Orange County	951	839	1,085	639
55169	Page County	655	561	725	427
55170	Patrick County	516	451	583	344
55171	Pittsylvania County	1,349	1,167	1,510	890

SCHEDULE D - NET OPEB LIABILITY
GROUP LIFE INSURANCE PLAN
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Employer Code	Employer	6/30/2016 Net OPEB Liability	6/30/2017 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (6%)	Net OPEB Liability 1% Increase Discount Rate (8%)
55172	Powhatan County	718	639	826	487
55173	Prince Edward County	490	412	533	314
55174	Prince George County	1,199	1,022	1,322	779
55176	Prince William County	23,651	20,400	26,386	15,548
55177	County of Pulaski	1,084	949	1,228	724
55178	Rappahannock County	278	223	289	170
55179	Richmond County	253	220	284	167
55180	Roanoke County	4,352	3,776	4,884	2,878
55181	Rockbridge County	610	533	690	406
55182	Rockingham County	2,317	2,045	2,645	1,559
55183	Russell County	538	465	602	354
55184	Scott County	535	450	581	343
55185	Shenandoah County	1,204	1,018	1,316	775
55186	Smyth County	724	606	784	462
55187	Southampton County	727	635	821	484
55188	Spotsylvania County	4,424	3,881	5,020	2,958
55189	Stafford County	4,621	4,120	5,329	3,140
55190	Surry County	377	330	427	251
55191	Sussex County	491	393	508	299
55192	Tazewell County	1,115	925	1,197	705
55193	Warren County	956	840	1,086	640
55195	Washington County	1,013	850	1,099	647
55196	Westmoreland County	500	488	631	372
55197	Wise County	1,038	859	1,111	655
55198	Wythe County	630	554	717	423
55199	York County	3,704	3,165	4,094	2,412
55200	City of Alexandria	0	0	0	0
55201	City of Bristol	1,399	1,172	1,515	893
55202	City of Buena Vista	303	272	353	208
55203	Town of St. Paul	70	58	75	44
55204	Town of Clifton Forge	144	114	147	87
55205	City of Danville	0	0	0	0
55206	City of Fredericksburg	2,238	1,898	2,454	1,446
55207	City of Hampton	8,636	7,394	9,563	5,635
55208	City of Harrisonburg	2,785	2,400	3,104	1,829
55209	City of Hopewell	1,642	1,466	1,896	1,117
55210	City of Lynchburg	5,142	4,388	5,676	3,344
55211	Town of Crewe	86	77	100	59
55212	City of Norfolk	2,633	2,158	2,792	1,645
55213	City of Petersburg	2,408	1,715	2,218	1,307
55214	City of Portsmouth	6,488	5,416	7,005	4,128
55215	City of Radford	968	816	1,055	622
55216	City of Richmond	2,513	2,083	2,695	1,588
55217	City of Roanoke	837	722	934	550
55218	Town of Craigsville	18	16	21	13
55219	City of Staunton	1,284	1,086	1,404	827
55220	City of Suffolk	5,759	5,234	6,770	3,989
55221	City of Williamsburg	957	815	1,054	622
55222	City of Winchester	2,367	2,000	2,587	1,525
55223	City of Martinsville	1,309	1,095	1,416	834
55224	City of Falls Church	128	112	144	85
55225	City of Colonial Heights	1,278	1,069	1,383	815
55226	Town of Front Royal	701	606	784	462
55227	Town of Boyce	0	0	0	0
55228	Town of Middletown	0	0	0	0

SCHEDULE D - NET OPEB LIABILITY
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(\$ thousands)



Employer Code	Employer	6/30/2016 Net OPEB Liability	6/30/2017 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (6%)	Net OPEB Liability 1% Increase Discount Rate (8%)
55229	Town of Chilhowie	81	69	89	52
55230	City of Covington	361	307	397	234
55231	Town of Floyd	13	13	17	10
55232	City of Franklin	731	614	794	468
55233	City of Chesapeake	14,538	12,702	16,429	9,681
55234	City of Virginia Beach	29,735	25,877	33,469	19,722
55235	City of Norton	307	260	337	198
55236	City of Manassas Park	855	740	957	564
55237	Town of Exmore	0	0	0	0
55238	Town of Pound	0	0	0	0
55239	Town of Grottoes	74	64	83	49
55240	Town of Onley	20	19	24	14
55241	Town of West Point	134	118	152	90
55242	Town of South Hill	0	0	0	0
55243	Town of Rural Retreat	0	0	0	0
55244	Town of Dillwyn	0	0	0	0
55245	Town of Scottsville	19	16	20	12
55246	Town of Burkeville	10	8	10	6
55247	Town of Madison	0	1	1	1
55248	Town of Pennington Gap	0	0	0	0
55249	Town of La Crosse	0	0	0	0
55250	Town of Rich Creek	0	0	0	0
55251	Town of White Stone	0	0	0	0
55252	Town of Windsor	57	50	64	38
55253	Town of Haysi	0	0	0	0
55254	Town of Stephens City	39	31	40	23
55255	Town of Broadax	0	0	0	0
55256	Town of Mineral	0	0	0	0
55257	Town of Lebanon	197	172	222	131
55258	City of Newport News	4,681	4,564	5,903	3,479
55259	Town of Richlands	0	0	0	0
55260	Town of Haymarket	60	47	60	35
55261	Town of Lovettsville	48	43	56	33
55300	Town of Abingdon	527	446	577	340
55301	Town of Dumfries	121	79	103	60
55302	Town of Iron Gate	8	5	7	4
55303	Town of Montross	10	7	9	6
55304	Town of South Boston	290	249	322	190
55305	Town of Gretna	44	36	47	28
55306	Town of Remington	15	13	16	10
55307	City of Lexington	496	379	490	289
55308	City of Waynesboro	1,274	1,070	1,384	815
55309	Town of Colonial Beach	177	149	192	113
55310	Town of Smithfield	257	233	301	178
55311	Town of Brookneal	25	23	30	18
55312	Town of Hamilton	27	23	30	18
55313	City of Galax	591	506	655	386
55314	Town of Jonesville	34	31	40	23
55315	Town of Wytheville	615	530	686	404
55316	City of Fairfax	0	0	0	0
55317	Town of Vienna	1,129	978	1,265	745
55318	Town of Vinton	321	299	387	228
55319	City of Emporia	404	365	472	278
55320	Town of Culpeper	891	772	998	588
55321	Town of Woodstock	245	212	274	161

SCHEDULE D - NET OPEB LIABILITY
GROUP LIFE INSURANCE PLAN
(\$ thousands)



Employer Code	Employer	6/30/2016 Net OPEB Liability	6/30/2017 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (6%)	Net OPEB Liability 1% Increase Discount Rate (8%)
55322	Town of Glasgow	13	12	16	9
55323	Town of Marion	303	271	351	207
55324	Town of Altavista	195	168	217	128
55325	Town of Herndon	1,566	1,362	1,761	1,038
55326	Town of Pearisburg	126	111	143	84
55327	Town of Christiansburg	0	0	0	0
55328	Town of Wakefield	0	0	0	0
55329	Town of Leesburg	2,232	1,849	2,392	1,409
55330	Town of Chatham	64	52	67	40
55331	Town of Bowling Green	23	22	29	17
55332	City of Manassas	2,750	2,391	3,093	1,823
55333	Town of Alberta	0	0	0	0
55334	Town of Boydton	17	16	20	12
55335	City of Salem	2,213	1,865	2,412	1,421
55336	Town of McKenney	4	3	3	2
55337	Town of Narrows	0	0	0	0
55338	Town of Quantico	14	12	16	9
55339	Town of Halifax	34	27	35	21
55340	Town of Blacksburg	1,365	1,184	1,531	902
55341	Town of Chincoteague	181	155	200	118
55342	Town of Lawrenceville	89	79	102	60
55343	Town of Amherst	75	66	86	50
55344	Town of Stanley	58	48	63	37
55345	Town of Hillsville	135	117	152	89
55346	Town of Elkton	95	78	101	60
55347	Town of Bridgewater	213	202	261	154
55348	Town of Purcellville	441	384	497	293
55349	Town of Timberville	51	49	63	37
55350	Town of Wise	202	166	214	126
55351	Town of New Market	79	66	85	50
55352	Town of Tappahannock	0	0	0	0
55353	Town of Rocky Mount	252	223	289	170
55354	Town of Big Stone Gap	0	0	0	0
55355	Town of Luray	192	159	205	121
55357	Town of Strasburg	262	229	297	175
55358	Town of Appomattox	0	0	0	0
55359	Town of Clarksville	79	67	86	51
55360	Town of Dublin	91	78	101	60
55361	Town of Middleburg	76	68	88	52
55362	Town of Edinburg	0	0	0	0
55363	Town of Chase City	110	89	115	68
55364	City of Bedford	352	304	393	232
55365	City of Poquoson	561	497	643	379
55366	Town of Ashland	308	260	336	198
55367	Town of Broadway	83	75	98	57
55368	Town of Berryville	134	117	152	89
55369	Town of Tazewell	0	0	0	0
55370	Town of Urbanna	8	7	9	5
55371	Town of Bluefield	221	189	244	144
55372	Town of Weber City	18	12	16	9
55374	Town of Hurt	12	12	15	9
55375	Town of Waverly	0	0	0	0
55376	Town of Coeburn	73	59	76	45
55377	Town of Dayton	73	62	80	47
55378	Town of Courtland	12	9	11	7

SCHEDULE D - NET OPEB LIABILITY
GROUP LIFE INSURANCE PLAN
(\$ thousands)



Employer Code	Employer	6/30/2016 Net OPEB Liability	6/30/2017 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (6%)	Net OPEB Liability 1% Increase Discount Rate (8%)
55379	Town of Cape Charles	116	103	133	78
55380	Town of Independence	0	0	0	0
55381	Town of Warsaw	48	40	51	30
55382	Town of Grundy	69	57	74	43
55383	Town of Warrenton	517	463	599	353
55384	Town of Louisa	60	55	70	42
55385	Town of Kenbridge	40	34	44	26
55386	Town of Mt. Jackson	66	57	74	44
55387	Town of Pulaski	379	342	442	260
55388	Town of Jarratt	0	0	0	0
55389	Town of Pembroke	21	19	25	15
55390	Town of Parksley	23	16	21	12
55391	Town of Onancock	58	47	61	36
55392	Town of Victoria	49	43	56	33
55393	Town of Shenandoah	67	54	70	41
55394	Town of Gate City	0	0	0	0
55395	Town of Round Hill	76	67	87	51
55396	Town of Kilmarnock	75	66	85	50
55397	Town of Orange	215	180	232	137
55398	Town of Saltville	0	0	0	0
55399	Town of Blackstone	203	164	212	125
55401	Southeastern Virginia Public Service Authority	572	478	618	364
55402	Pittsylvania County Service Authority	32	23	30	18
55403	Spotsylvania-Stafford-Fredericksburg Group Home Comm.	49	45	58	34
55404	Appomattox Regional Library	61	49	63	37
55405	Staunton Redevelopment & Housing Authority	34	30	38	23
55406	Hampton Newport News Community Services Board	0	0	0	0
55408	Charles Pinckney Jones Memorial Library	6	8	11	6
55409	Southside Regional Juvenile Group Home Commission	10	8	11	6
55411	Hampton Roads Sanitation District	4,519	3,915	5,064	2,984
55412	Peninsula Airport Commission	231	187	242	142
55413	Richmond Redevelopment & Housing Authority	766	679	878	518
55415	Chesapeake Redevelopment & Housing Authority	188	164	212	125
55416	Alexandria Sanitation Authority	0	0	0	0
55417	Norfolk Airport Authority	1,049	933	1,207	711
55418	Charlottesville Redevelopment & Housing Authority	54	40	51	30
55419	Hampton Redevelopment & Housing Authority	277	235	304	179
55420	Loudoun County Sanitation Authority	1,920	1,713	2,215	1,305
55421	Danville Redevelopment & Housing Authority	120	104	134	79
55422	NRV Regional Water Authority	93	83	107	63
55423	Northern Virginia Juvenile Detention Home	438	337	436	257
55424	Hopewell Redevelopment and Housing Authority	0	0	0	0
55425	Colonial Services Board	775	721	933	550
55426	Blacksburg-VPI Sanitation Authority	91	79	102	60
55427	Potomac River Fisheries Commission	27	23	30	18
55428	Chesapeake Bay Bridge & Tunnel District	735	637	823	485
55429	Alexandria Redevelopment & Housing Authority	450	391	505	298
55430	Albemarle County Service Authority	354	307	397	234
55431	Franklin Redevelopment & Housing Authority	35	36	46	27
55432	Bristol Redevelopment & Housing Authority	90	80	103	61
55433	Norfolk Redevelopment & Housing Authority	1,245	1,106	1,431	843
55435	Richmond Metropolitan Authority	396	310	401	237
55436	Riverside Regional Jail	1,406	1,155	1,494	881
55439	Rappahannock-Rapidan Planning District Commission	32	25	32	19
55440	Shenandoah Valley Juvenile Detention Home	257	236	305	180

SCHEDULE D - NET OPEB LIABILITY
GROUP LIFE INSURANCE PLAN
(\$ thousands)



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55442	Southside Regional Library Board	0	0	0	0
55443	Bedford Public Library	62	54	69	41
55445	Chesterfield County Health Center Commission	660	551	713	420
55446	Washington County Service Authority	333	283	366	216
55447	Rappahannock Area Community Services Board	1,693	1,567	2,026	1,194
55449	Hampton Roads Planning District Commission	316	252	325	192
55450	Meherrin Regional Library	27	21	27	16
55451	New River Valley Planning District	0	0	0	0
55452	Northern Virginia Healthcare Center & District Home	0	0	0	0
55453	Rockbridge Area Community Services Board	369	313	404	238
55454	Greensville/Emporia Department of Social Services	105	88	114	67
55455	James City Service Authority	392	333	431	254
55456	Accomack-Norhampton Planning District Commission	72	58	75	44
55457	Harrisonburg/Rockingham Sewer Authority	143	127	164	97
55458	Wytheville Redevelopment & Housing Authority	47	40	52	31
55459	Waynesboro Redevelopment and Housing Authority	85	70	90	53
55460	Region Ten Community Services Board	1,959	1,708	2,209	1,302
55462	LENOWISCO Planning District Commission	36	26	33	20
55465	Rivanna Water & Sewer Authority	429	376	487	287
55466	Appomattox River Water Authority	143	119	154	91
55467	Campbell County Utilities and Service Authority	113	99	128	75
55469	Eastern Shore Community Services Board	445	397	513	302
55470	ANCHOR Commission	18	15	20	12
55471	Central Virginia Community Services	2,679	2,247	2,906	1,712
55472	District 19 Community Services Board	856	680	880	518
55473	Tidewater Transportation District	1,656	1,421	1,838	1,083
55474	Upper Occoquan Sewage Authority	1,316	1,130	1,462	861
55475	New River Valley Juvenile Detention Home	77	63	82	48
55476	Rockbridge Regional Library	0	0	0	0
55477	Frederick County Sanitation Authority	299	272	352	208
55478	Western Tidewater Community Services Board	0	0	0	0
55479	Cumberland Mountain Community Services	922	840	1,086	640
55482	Middle Peninsula/Northern Neck Public Service Auth	1,216	1,091	1,411	832
55483	Rockbridge County Public Service Authority	36	32	41	25
55484	Danville-Pittsylvania Mental Health Services Board	870	781	1,010	595
55485	Crater Youth Care Commission	119	99	128	75
55486	Southeastern Tidewater Manpower Authority	185	151	195	115
55487	Capital Regional Airport Commission	741	647	836	493
55488	Northwestern Community Services Board	607	536	693	408
55489	Harrisonburg-Rockingham Community Services Board	541	490	634	374
55491	Middle Peninsula Regional Security Center	264	228	295	174
55492	Northern Neck Planning District Commission	25	22	29	17
55493	Planning District One Community Services Board	23	20	26	15
55494	Rockbridge Area Social Services Board	86	73	94	55
55495	Dinwiddie County Water Authority	50	43	55	33
55496	Rappahannock Rapidan Community Services	994	845	1,093	644
55498	Valley Community Services Board	962	816	1,055	622
55499	Eastern Shore Public Library	19	16	21	13
55500	Alexandria City Public Schools	766	661	855	504
55501	Albemarle County Public Schools	627	552	714	421
55502	Alleghany Highlands Public Schools	175	151	195	115
55503	Charlottesville City Public Schools	200	163	211	124
55504	Amherst County Public Schools	240	198	257	151
55505	Appomattox County Public Schools	66	56	73	43
55506	Arlington County Public Schools	1,807	1,631	2,110	1,243

SCHEDULE D - NET OPEB LIABILITY
GROUP LIFE INSURANCE PLAN
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Employer Code	Employer	6/30/2016 Net OPEB Liability	6/30/2017 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (6%)	Net OPEB Liability 1% Increase Discount Rate (8%)
55507	Augusta County Public Schools	258	215	278	164
55508	Bath County Public Schools	67	56	72	42
55509	Bedford County Public Schools	526	443	573	338
55510	Bland County Public Schools	40	37	48	28
55511	Botetourt County Public Schools	229	201	260	153
55512	Norfolk Public Schools	1,607	1,386	1,792	1,056
55513	Petersburg City Public Schools	235	195	252	149
55514	Buckingham County Public Schools	82	70	90	53
55515	Radford City Public Schools	31	29	38	22
55516	Caroline County Public Schools	130	118	152	90
55517	Carroll County Public Schools	242	172	223	131
55518	Charles City County Public Schools	27	20	26	16
55519	Charlotte County Public Schools	60	55	72	42
55520	Chesterfield County Public Schools	1,958	1,282	1,658	977
55521	Clarke County Public Schools	64	56	72	42
55522	Winchester City Public Schools	207	184	238	140
55523	Culpeper County Public Schools	396	360	466	275
55524	Cumberland County Public Schools	68	56	73	43
55525	Dickenson County Public Schools	135	106	137	81
55526	Dinwiddie County Public Schools	191	148	191	113
55528	Essex County Public Schools	63	52	67	39
55530	Covington City Public Schools	39	32	41	24
55531	Floyd County Public Schools	144	123	159	94
55532	Fluvanna County Public Schools	226	189	244	144
55533	Chesapeake City Public Schools	2,090	1,777	2,299	1,355
55534	Virginia Beach City Public Schools	4,259	3,617	4,678	2,756
55535	Giles County Public Schools	37	30	39	23
55536	Gloucester County Public Schools	344	250	324	191
55537	Goochland County Public Schools	76	59	76	45
55538	Grayson County Public Schools	103	86	112	66
55539	Greene County Public Schools	170	146	188	111
55540	Greensville County Public Schools	79	69	89	52
55541	Halifax County Public Schools	183	146	188	111
55542	Hanover County Public Schools	562	425	550	324
55543	Henrico County Public Schools	64	57	74	44
55544	Henry County Public Schools	314	283	366	216
55545	Highland County Public Schools	22	19	25	15
55546	Isle of Wight County Public Schools	157	131	170	100
55548	King George County Public Schools	209	205	265	156
55549	King and Queen County Public Schools	67	56	73	43
55550	King William County Public Schools	131	107	139	82
55551	Lancaster County Public Schools	84	70	90	53
55552	Lee County Public Schools	178	158	205	121
55553	Loudoun County Public Schools	5,153	4,384	5,670	3,341
55554	Louisa County Public Schools	358	310	401	236
55555	Lunenburg County Public Schools	64	53	69	41
55556	Madison County Public Schools	71	63	81	48
55557	Mathews County Public Schools	73	64	83	49
55558	Mecklenburg County Public Schools	76	87	113	66
55559	Middlesex County Public Schools	44	37	47	28
55560	Montgomery County Public Schools	557	476	616	363
55562	Nelson County Public Schools	153	129	167	99
55563	New Kent County Public Schools	113	99	128	76
55565	Northampton County Public Schools	96	81	104	61
55566	Northumberland County Public Schools	64	58	75	44

SCHEDULE D - NET OPEB LIABILITY
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55567	Nottoway County Public Schools	90	79	103	61
55568	Orange County Public Schools	300	249	322	190
55569	Page County Public Schools	182	149	193	114
55570	Patrick County Public Schools	167	144	187	110
55571	Pittsylvania County Public Schools	272	232	300	177
55572	Powhatan County Public Schools	169	140	182	107
55573	Prince Edward County Public Schools	59	48	62	37
55574	Prince George County Public Schools	379	323	417	246
55576	Prince William County Public Schools	5,290	4,616	5,971	3,519
55577	Pulaski County Public Schools	222	177	229	135
55578	Rappahannock County Public Schools	65	55	72	42
55579	Richmond County Public Schools	9	5	7	4
55580	Roanoke County Public Schools	301	250	324	191
55581	Rockbridge County Public Schools	141	111	144	85
55582	Rockingham County Public Schools	778	651	843	496
55583	Russell County Public Schools	258	216	280	165
55584	Scott County Public Schools	210	179	231	137
55585	Shenandoah County Public Schools	364	300	389	229
55586	Smyth County Public Schools	218	182	236	139
55587	Southampton County Public Schools	82	75	98	57
55588	Spotsylvania County Public Schools	885	751	971	572
55589	Stafford County Public Schools	803	690	893	526
55590	Surry County Public Schools	94	78	101	60
55591	Sussex County School Board	96	71	91	54
55592	Tazewell County Public Schools	386	320	413	244
55593	Warren County Public Schools	187	162	209	123
55595	Washington County Public Schools	256	221	286	169
55596	Westmoreland County Public Schools	70	60	78	46
55597	Wise County Public Schools	159	130	168	99
55598	Wythe County Public Schools	121	108	140	82
55599	York County Public Schools	631	527	682	402
55600	Accomack County Public Schools	279	241	312	184
55601	Bristol VA Public Schools	37	35	46	27
55602	Buena Vista City Public Schools	33	27	36	21
55603	Amelia County Public Schools	85	69	89	52
55605	Danville City Public Schools	175	145	188	111
55606	Franklin City Public Schools	41	36	46	27
55608	Harrisonburg City Public Schools	188	158	205	121
55609	Hopewell City Public Schools	175	153	198	117
55610	Lynchburg City Public Schools	372	307	397	234
55611	Fauquier County Public Schools	690	609	788	464
55612	Brunswick County Public Schools	108	93	120	70
55613	PD Pruden Vocational-Technical Center	5	5	6	4
55614	Portsmouth City Public Schools	768	638	825	486
55615	Campbell County Public Schools	294	252	326	192
55616	Richmond Public Schools	1,001	815	1,054	621
55617	Roanoke City Schools	299	262	339	200
55619	Staunton City Public Schools	101	87	113	67
55620	Suffolk City Public Schools	621	539	697	411
55622	Craig County Public Schools	32	26	34	20
55623	Martinsville City Public Schools	43	38	49	29
55624	Appomattox Regional Governor's School	9	8	10	6
55625	Colonial Heights City Public Schools	112	102	132	78
55632	Manassas City Public Schools	375	283	366	215
55633	Franklin County Public Schools	499	436	564	332

SCHEDULE D - NET OPEB LIABILITY
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55634	Frederick County Public Schools	816	700	905	533
55635	Salem City Public Schools	116	103	133	79
55636	Manassas Park City Public Schools	124	104	134	79
55637	Newport News Public Schools	649	648	838	494
55708	Waynesboro City Public Schools	72	65	84	50
55710	Valley Vocational-Technical Center	5	5	6	4
55711	New Horizons Regional Education Center	23	20	26	15
55713	Galax City Public Schools	50	40	52	31
55714	Norton City Public Schools	24	19	25	15
55802	Williamsburg-James City County Public Schools	522	444	575	339
55803	Poquoson City Public Schools	51	45	59	35
55806	Fredericksburg City Public Schools	122	105	136	80
55807	Hampton City Public Schools	391	318	411	242
55813	Buchanan County Public Schools	224	176	227	134
55814	Jackson River Technical Center	7	6	8	5
55815	Northern Neck Regional Vocational Center	3	3	3	2
55862	Crater Criminal Justice Training Academy	0	7	9	5
55863	Central Shenandoah Criminal Justice Training Academy	0	14	18	11
55864	New River Valley Emergency Comm Regional Authority	0	123	159	94
55865	Maury Service Authority	0	51	65	39
55866	Hampton Roads Transportation Accountability Commission	8	20	26	15
55867	Pamunkey Regional Library	94	88	113	67
55868	Northern Virginia Transportation Authority	66	75	97	57
55869	RSW Regional Jail Authority	462	355	460	271
55870	Bedford Regional Water Authority	238	215	279	164
55871	Portsmouth Redevelopment and Housing Authority	357	288	373	220
55872	Southwest Regional Recreation Authority	17	18	24	14
55873	Roanoke Redevelopment and Housing Authority	0	0	0	0
55874	Meherrin Regional Jail Authority	515	406	525	310
55875	Woodway Water Authority	18	17	22	13
55876	Bristol Virginia Utilities Authority (BVU)	762	615	796	469
55877	Washington Metropolitan Area Transit Commission	0	0	0	0
55878	Mount Rogers Community Services Board	1,917	1,733	2,242	1,321
55879	Lonesome Pine Soil & Water Conservation District	0	2	3	2
55880	Big Sandy Soil & Water Conservation District	0	0	0	0
55881	Virginia's Region 2000 Local Government Council	160	122	158	93
55882	Middle Peninsula Planning District Commission	28	20	26	15
55883	Western Virginia Regional Jail Authority	747	636	823	485
55884	Halifax Service Authority	116	98	126	74
55886	Russell County Public Service Authority	40	33	43	25
55887	Piedmont Community Services Board	941	802	1,037	611
55888	Blue Ridge Behavioral Health Care	1,244	1,079	1,396	823
55889	Skyline Soil and Water Conservation District	0	0	0	0
55890	Middle River Regional Jail Authority	583	525	679	400
55891	Tidewater Soil and Water Conservation District	0	0	0	0
55892	Big Stone Gap Redevelopment and Housing Authority	0	0	0	0
55893	Eastern Shore Soil and Water Conservation District	16	13	17	10
55894	Town of Boykins	0	0	0	0
55895	Town of Gordonsville	68	54	69	41
55896	Virginia Resources Authority	128	110	142	84
55897	Prince William County Services Authority	2,059	1,814	2,347	1,383
55898	Western Virginia Water Authority	884	804	1,040	613
55899	Shenandoah Valley Regional Airport Commission	56	50	64	38
55900	Alleghany Highlands Community Services Board	282	237	306	180
55901	Brunswick Industrial Development Authority	12	10	13	7

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55902	Northern Neck-Essex County Group Home Commission	0	0	0	0
55904	Highlands Juvenile Detention Center Commission	187	155	201	118
55905	Goochland-Powhatan Community Services Board	209	189	244	144
55906	Suffolk Redevelopment and Housing Authority	118	89	115	68
55908	Lee County Redevelopment and Housing Authority	28	24	31	18
55909	Henry County Public Service Authority	220	187	242	142
55910	Southside Planning District Commission	47	39	50	29
55911	Industrial Development Authority	64	60	78	46
55912	Augusta County Service Authority	483	427	552	325
55914	Rappahannock Juvenile Detention Commission	308	270	349	206
55915	Cumberland Plateau Regional Housing Authority	48	41	53	31
55917	Bedford County Public Service Authority	0	0	0	0
55918	Amherst County Service Authority	90	83	107	63
55919	Pepper's Ferry Regional Wastewater Treatment Authority	110	88	114	67
55920	Rappahannock Regional Jail Authority	1,410	1,158	1,498	883
55921	Thomas Jefferson Planning District Commission	50	44	57	33
55922	Piedmont Regional Jail	414	367	474	279
55923	Nelson County Services Authority	88	76	98	58
55924	Coeburn-Norton-Wise Regional Water	57	47	60	35
55925	Fauquier County Water & Sanitation Authority	266	241	312	184
55926	Scott County Soil & Water Conservation District	12	11	15	9
55927	New River Resource Authority	97	86	111	65
55928	Scott County Water & Sewage Authority	79	68	89	52
55929	Greensville County Water & Sewer Authority	108	95	123	73
55930	Petersburg Redevelopment & Housing Authority	115	94	121	72
55931	Central Rappahannock Regional Library	399	332	430	253
55932	Virginia Coalfield Economic Development Authority	29	25	33	19
55933	Central Virginia Regional Jail	467	472	611	360
55934	Thomas Jefferson Soil & Water Conservation District	37	35	45	26
55936	Piedmont Planning District Commission	0	0	0	0
55937	Wythe-Grayson Regional Library	20	21	27	16
55938	Colonial Soil & Water Conservation District	9	13	17	10
55939	Rivanna Solid Waste Authority	41	36	46	27
55940	Monacan Soil & Water Conservation District	12	12	16	9
55941	Robert E. Lee Soil & Water Conservation District	0	0	0	0
55942	Virginia Soil & Water Conservation	13	13	16	9
55944	Central Virginia Waste Management Authority	48	43	55	33
55945	Lonesome Pine Regional Library	84	68	88	52
55946	Virginia Peninsulas Public Service Authority	143	124	161	95
55947	Tidewater Regional Group Home Commission	223	198	256	151
55948	Virginia Highlands Airport Commission	22	19	25	15
55949	Western Tidewater Regional Jail	661	572	740	436
55950	Scott County Redevelopment & Housing Authority	33	23	30	18
55951	Handley Regional Library	60	49	64	38
55952	Northern Neck Regional Jail	314	265	343	202
55953	Montgomery Regional Solid Waste Authority	65	54	70	42
55954	Potomac & Rappahannock Transportation Comm	758	703	910	536
55955	Giles County Public Service Authority	53	35	46	27
55956	South Central Wastewater Authority	151	132	171	100
55957	Wise County Redevelopment and Housing Authority	63	52	67	40
55958	Prince William Soil & Water Conservation District	19	16	21	12
55959	Hampton Roads Regional Jail Authority	1,155	965	1,248	735
55960	Russell County Water & Sewage Authority	30	28	37	22
55961	Pamunkey Regional Jail	559	459	594	350
55962	Charlottesville - Albemarle Airport Authority	162	140	181	107

SCHEDULE D - NET OPEB LIABILITY
GROUP LIFE INSURANCE PLAN
(\$ thousands)



Employer Code	Employer	6/30/2016 Net OPEB Liability	6/30/2017 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (6%)	Net OPEB Liability 1% Increase Discount Rate (8%)
55963	Virginia Peninsula Regional Jail	484	403	521	307
55964	Virginia Biotechnology Research Park Authority	46	43	55	32
55965	Peumansend Creek Regional Jail	455	305	395	233
55966	Blue Ridge Regional Jail Authority	1,456	1,191	1,540	908
55967	Rockingham Regional Library	54	52	67	40
55968	Albemarle-Charlottesville Regional Jail	703	615	795	469
55969	Culpeper Soil & Water Conservation District	40	41	53	31
55970	New River Valley Regional Jail	840	710	918	541
55971	Sussex Service Authority	85	71	92	54
55972	Big Water Soil & Water Conservation District	0	0	0	0
55973	Peter Francisco Soil & Water Conservation District	0	0	0	0
55974	Peaks of Otter Soil & Water Conservation District	9	7	10	6
55975	New River Soil & Water Conservation District	7	7	9	5
55977	Southside Regional Jail	184	152	197	116
55978	Evergreen Soil & Water Conservation District	10	9	11	7
55979	Roanoke Higher Education Authority	84	69	90	53
55981	John Marshall Soil & Water Conservation District	26	23	30	18
55982	Daniel Boone Soil & Water Conservation District	10	10	13	8
55983	Southside Community Services Board	640	560	724	426
55984	Northern Shenandoah Valley Regional Commission	50	40	52	31
55985	Tazewell Soil & Water Conservation District	8	7	10	6
55987	Richmond Regional Planning District Commission	0	0	0	0
55988	Henricopolis Soil & Water Conservation District	11	10	13	7
55989	Piedmont Regional Juvenile Detention Center	52	45	59	35
55990	Roanoke River Service Authority	27	23	30	18
55991	Lee County Public Service Authority	52	48	62	37
55992	Blue Ridge Juvenile Detention Center	169	148	192	113
55993	Ferrum Water & Sewage Authority	0	0	0	0
55994	Wise County Public Service Authority	89	79	103	60
55995	Holston River Soil & Water Conservation District	0	0	0	0
55996	New River Valley Community Services Board	0	0	0	0
55997	Institute for Advanced Learning and Research	0	0	0	0
55998	Southwest Virginia Regional Jail Authority	1,485	1,220	1,578	930
55999	Clinch Valley Soil & Water Conservation District	8	7	9	5
59212	City of Norfolk - Insurance Only Employees	18,147	15,474	20,014	11,794
59214	City of Portsmouth - Insurance Only Employees	383	242	313	185
59216	City of Richmond - Insurance Only Employees	17,743	14,685	18,994	11,192
59217	City of Roanoke - Insurance Only Employees	6,892	5,863	7,584	4,469
59617	Roanoke City Schools - Insurance Only Employees	255	163	211	124
70156	Department of State Police	65	53	68	40
70203	Woodrow Wilson Rehabilitation Center	30	26	34	20
70204	The College of William and Mary	85	81	104	62
70207	University of Virginia - Academic Division	237	216	279	164
70208	Virginia Polytechnic Institute and State University	226	188	243	143
70211	Virginia Military Institute	40	38	49	29
70212	Virginia State University	67	61	79	47
70213	Norfolk State University	89	94	122	72
70214	Longwood University	61	57	73	43
70215	University of Mary Washington	68	65	84	49
70216	James Madison University	134	119	154	91
70217	Radford University	98	88	113	67
70221	Old Dominion University	195	175	227	133
70236	Virginia Commonwealth University	389	340	439	259
70241	Richard Bland College	10	13	16	9
70242	Christopher Newport University	98	75	97	57

SCHEDULE D - NET OPEB LIABILITY
GROUP LIFE INSURANCE PLAN
(\$ thousands)



Employer Code	Employer	6/30/2016 Net OPEB Liability	6/30/2017 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (6%)	Net OPEB Liability 1% Increase Discount Rate (8%)
70246	University of Virginia's College at Wise	34	31	40	23
70247	George Mason University	251	206	266	157
70280	Northern Virginia Community College	277	232	300	177
70282	Piedmont Virginia Community College	10	12	16	9
70283	J. Sargeant Reynolds Community College	62	47	61	36
70286	Virginia Western Community College	40	33	43	26
70291	Blue Ridge Community College	7	5	7	4
70292	Central Virginia Community College	20	18	24	14
70293	Thomas Nelson Community College	33	39	51	30
70294	Southwest Virginia Community College	16	14	18	11
70296	Virginia Highlands Community College	6	5	7	4
70297	Germanna Community College	16	14	18	11
70298	Lord Fairfax Community College	15	15	20	12
70299	Mountain Empire Community College	4	5	6	4
70402	Marine Resources Commission	326	262	339	200
70403	Department of Game and Inland Fisheries	725	657	849	501
70701	Department of Corrections - Central Administration	0	4	5	3
70716	Virginia Correctional Center for Women	605	497	643	379
70718	Bland Correctional Center	646	543	703	414
70733	Sussex I State Prison	1,052	904	1,170	689
70734	Sussex II State Prison	963	771	997	588
70735	Wallen's Ridge State Prison	1,188	1,001	1,294	763
70737	St. Brides Correctional Center	631	545	705	415
70741	Red Onion State Prison	1,193	1,013	1,310	772
70743	Fluvanna Women's Correctional Center	862	690	892	526
70745	Nottoway Correctional Center	1,029	855	1,105	651
70747	Marion Correctional Treatment Center	544	463	598	352
70749	Buckingham Correctional Center	1,010	831	1,075	633
70752	Deep Meadow Correctional Center	1,572	1,420	1,836	1,082
70753	Deerfield Correctional Center	1,142	975	1,260	743
70754	Augusta Correctional Center	784	681	880	519
70756	Department of Corrections - Division of Institutions	52	43	56	33
70757	Western Region Correctional Field Units	413	337	436	257
70761	Baskerville Correctional Center	378	316	408	241
70767	Division of Community Corrections	4,347	3,566	4,613	2,718
70768	Keen Mountain Correctional Center	776	653	844	498
70769	Greensville Correctional Center	2,244	1,835	2,373	1,399
70770	Dillwyn Correctional Center	884	732	946	558
70771	Indian Creek Correctional Center	602	499	646	381
70772	Haynesville Correctional Center	943	774	1,001	590
70773	Coffeewood Correctional Center	713	598	773	456
70774	Lunenburg Correctional Center	684	594	768	453
70775	Pocahontas State Correctional Center	641	570	738	435
70776	Green Rock Correctional Center	648	559	723	426
70777	Department of Juvenile Justice	1,778	1,281	1,656	976
70785	River North Correctional Center	743	647	836	493
70786	Culpeper Correctional Center for Women	19	0	0	0
70961	Division of Capitol Police	356	270	349	206
70999	Department of Alcoholic Beverage Control	600	474	613	361
Total for VRS Group Life Insurance		1,749,542	1,504,840	1,946,356	1,146,924

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



Health Insurance Credit Plan - State Cost Sharing Plan

Employer Code	Employer	2016	2016	2017	2017
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
11111	Supreme Court - Judges	\$ 14,058	0.02127%	\$ 16,037	0.02103%
11113	Circuit Courts - Judges	273,983	0.41453%	311,541	0.40861%
11114	General District Courts - Judges	185,833	0.28116%	211,736	0.27771%
11115	Juvenile and Domestic Relations District Courts - Judges	194,833	0.29478%	214,971	0.28195%
11125	Virginia Court of Appeals - Judges	20,200	0.03056%	22,946	0.03010%
11171	State Corporation Commission - Commissioners	5,359	0.00811%	6,042	0.00792%
11191	VA Worker's Compensation Comm. - Commissioners	5,254	0.00795%	5,270	0.00691%
21156	Department of State Police - Troopers	1,201,149	1.81731%	1,314,455	1.72401%
30100	Senate	63,275	0.09573%	72,693	0.09534%
30101	House of Delegates	105,514	0.15964%	123,647	0.16217%
30103	Magistrate System	191,262	0.28938%	218,476	0.28655%
30107	Division of Legislative Services	59,125	0.08946%	67,406	0.08841%
30109	Division of Legislative Automated Systems	16,177	0.02448%	17,478	0.02292%
30110	Joint Legislative Audit and Review Commission	24,461	0.03701%	27,693	0.03632%
30111	Supreme Court	184,845	0.27967%	210,798	0.27648%
30112	Judicial Inquiry and Review Commission	3,938	0.00596%	4,217	0.00553%
30114	General District Courts	317,214	0.47994%	352,105	0.46181%
30115	Juvenile and Domestic Relations District Courts	186,889	0.28276%	209,872	0.27526%
30116	Combined District Courts	65,998	0.09985%	74,086	0.09717%
30117	Virginia State Bar	67,791	0.10257%	76,874	0.10083%
30119	Office of the Lieutenant Governor	1,722	0.00261%	1,898	0.00249%
30121	Office of the Governor	29,852	0.04517%	33,378	0.04378%
30122	Department of Planning and Budget	40,746	0.06165%	43,978	0.05768%
30123	Department of Military Affairs	135,263	0.20465%	152,504	0.20002%
30125	Virginia Court of Appeals	38,192	0.05778%	43,888	0.05756%
30127	Department of Emergency Management	61,804	0.09351%	87,509	0.11477%
30128	Virginia Veterans Care Center	81,743	0.12368%	92,723	0.12161%
30129	Department of Human Resource Management	73,122	0.11063%	84,690	0.11108%
30132	State Board of Elections	16,871	0.02553%	27,600	0.03620%
30133	Auditor of Public Accounts	82,623	0.12501%	96,728	0.12687%
30136	Virginia Information Technologies Agency (VITA)	189,734	0.28706%	225,332	0.29554%
30140	Department of Criminal Justice Services	64,726	0.09793%	74,333	0.09749%
30141	Office of the Attorney General and Department of Law	298,605	0.45178%	334,951	0.43931%
30143	Office of the Attorney General - Division of Debt Collection	14,172	0.02144%	15,264	0.02002%
30146	Science Museum of Virginia	34,223	0.05178%	39,651	0.05201%
30147	Office of the State Inspector General	28,309	0.04283%	30,520	0.04003%
30148	Virginia Commission for the Arts	2,958	0.00448%	3,057	0.00401%
30151	Department of Accounts	107,486	0.16262%	126,422	0.16581%
30152	Department of the Treasury	70,698	0.10696%	79,133	0.10379%
30154	Department of Motor Vehicles	914,140	1.38307%	1,020,714	1.33874%
30156	Department of State Police	343,061	0.51904%	388,696	0.50980%
30157	Compensation Board	10,308	0.01560%	10,580	0.01388%
30160	Virginia Criminal Sentencing Commission	6,520	0.00986%	7,286	0.00956%
30161	Department of Taxation	463,253	0.70089%	531,075	0.69654%
30162	Department of Accounts - Transfer Payments (CHRF)	998	0.00151%	1,155	0.00151%
30165	Department of Housing and Community Development	60,156	0.09101%	69,215	0.09078%
30166	Secretary of the Commonwealth	8,808	0.01333%	10,232	0.01342%
30171	State Corporation Commission	455,244	0.68877%	537,007	0.70433%
30172	State Lottery Department	193,078	0.29212%	217,864	0.28574%
30174	Virginia College Savings Plan	73,696	0.11150%	85,844	0.11259%
30180	Secretary of Administration	8,109	0.01227%	8,938	0.01172%
30181	Department of Labor and Industry	79,660	0.12052%	92,319	0.12108%
30182	Virginia Employment Commission	348,221	0.52685%	377,572	0.49521%
30183	Secretary of Natural Resources	4,585	0.00694%	5,507	0.00722%

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



Health Insurance Credit Plan - State Cost Sharing Plan

Employer Code	Employer	2016	2016	2017	2017
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
30184	Secretary of Technology	3,446	0.00521%	3,635	0.00477%
30185	Secretary of Education	4,742	0.00717%	5,238	0.00687%
30186	Secretary of Transportation	6,518	0.00986%	7,452	0.00977%
30187	Secretary of Public Safety	7,510	0.01136%	7,086	0.00929%
30188	Secretary of Health and Human Resources	4,701	0.00711%	5,435	0.00713%
30190	Secretary of Finance	4,180	0.00632%	3,894	0.00511%
30191	Virginia Workers' Compensation Commission	176,360	0.26683%	202,787	0.26597%
30192	Secretary of Commerce and Trade	4,258	0.00644%	4,678	0.00614%
30193	Secretary of Agriculture and Forestry	3,006	0.00455%	3,331	0.00437%
30194	Department of General Services	346,901	0.52485%	391,062	0.51291%
30199	Department of Conservation and Recreation	223,160	0.33764%	258,975	0.33967%
30200	Office of Children's Services	7,822	0.01183%	10,583	0.01388%
30201	Department of Education - Central Office Operations	202,861	0.30692%	236,876	0.31068%
30202	The Library of Virginia	65,718	0.09943%	73,214	0.09603%
30203	Woodrow Wilson Rehabilitation Center	126,162	0.19088%	145,340	0.19062%
30204	The College of William and Mary	1,504,522	2.27631%	1,757,219	2.30473%
30206	VCU - Medical College of Virginia Hospitals Authority	633,435	0.95837%	684,908	0.89831%
30207	University of Virginia - Academic Division	7,133,700	10.79315%	8,634,776	11.32522%
30208	Virginia Polytechnic Institute and State University	5,366,977	8.12014%	6,216,804	8.15381%
30209	University of Virginia Medical Center	3,757,573	5.68513%	4,869,438	6.38664%
30211	Virginia Military Institute	303,266	0.45884%	344,163	0.45140%
30212	Virginia State University	417,224	0.63125%	468,265	0.61417%
30213	Norfolk State University	501,081	0.75812%	563,948	0.73966%
30214	Longwood University	445,706	0.67434%	511,720	0.67116%
30215	University of Mary Washington	435,489	0.65889%	492,590	0.64607%
30216	James Madison University	1,762,355	2.66640%	2,055,640	2.69613%
30217	Radford University	746,018	1.12871%	868,727	1.13940%
30218	Virginia School for Deaf and Blind	60,234	0.09113%	65,978	0.08654%
30221	Old Dominion University	1,629,505	2.46540%	1,868,237	2.45033%
30222	Department of Professional and Occupational Regulation	105,125	0.15905%	115,470	0.15145%
30223	Department of Health Professions	137,389	0.20787%	157,254	0.20625%
30226	Board of Accountancy	7,311	0.01106%	8,682	0.01139%
30233	Board of Bar Examiners	6,073	0.00919%	6,699	0.00879%
30234	Cooperative Extension and Agricultural Research Service	42,800	0.06475%	49,310	0.06467%
30236	Virginia Commonwealth University	4,283,042	6.48015%	4,926,975	6.46210%
30238	Virginia Museum of Fine Arts	103,197	0.15613%	121,584	0.15947%
30239	Frontier Culture Museum of Virginia	12,696	0.01921%	14,786	0.01939%
30241	Richard Bland College	59,406	0.08988%	80,820	0.10600%
30242	Christopher Newport University	522,534	0.79058%	596,652	0.78255%
30245	State Council of Higher Education for Virginia	33,058	0.05002%	39,572	0.05190%
30246	University of Virginia's College at Wise	171,128	0.25891%	194,640	0.25529%
30247	George Mason University	3,123,563	4.72588%	3,564,377	4.67495%
30261	Virginia Community College System - Central Office Operations	173,818	0.26298%	220,338	0.28899%
30262	Department of Rehabilitative Services	509,487	0.77084%	577,382	0.75728%
30263	Virginia Rehabilitation Center for the Blind and Vision Impaired	10,245	0.01550%	13,377	0.01754%
30268	Virginia Institute of Marine Science	216,297	0.32725%	245,642	0.32218%
30275	New River Community College	82,578	0.12494%	91,649	0.12020%
30276	Southside Virginia Community College	108,116	0.16358%	109,394	0.14348%
30277	Paul D. Camp Community College	36,230	0.05482%	38,733	0.05080%
30278	Rappahannock Community College	61,593	0.09319%	69,126	0.09066%
30279	Danville Community College	84,184	0.12737%	89,911	0.11792%
30280	Northern Virginia Community College	1,252,550	1.89508%	1,320,597	1.73206%
30282	Piedmont Virginia Community College	110,147	0.16665%	127,185	0.16681%
30283	J. Sargeant Reynolds Community College	269,342	0.40751%	285,542	0.37451%

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



Health Insurance Credit Plan - State Cost Sharing Plan

Employer Code	Employer	2016	2016	2017	2017
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
30284	Eastern Shore Community College	28,228	0.04271%	33,589	0.04405%
30285	Patrick Henry Community College	91,020	0.13771%	110,344	0.14472%
30286	Virginia Western Community College	147,493	0.22315%	159,649	0.20939%
30287	Dabney S. Lancaster Community College	37,953	0.05742%	42,284	0.05546%
30288	Wytheville Community College	60,353	0.09131%	68,814	0.09026%
30290	John Tyler Community College	170,230	0.25755%	187,431	0.24583%
30291	Blue Ridge Community College	106,393	0.16097%	114,719	0.15046%
30292	Central Virginia Community College	81,497	0.12330%	87,787	0.11514%
30293	Thomas Nelson Community College	228,101	0.34511%	258,906	0.33957%
30294	Southwest Virginia Community College	65,492	0.09909%	77,040	0.10104%
30295	Tidewater Community College	597,461	0.90395%	660,949	0.86688%
30296	Virginia Highlands Community College	61,532	0.09310%	71,083	0.09323%
30297	Germanna Community College	133,303	0.20168%	149,945	0.19666%
30298	Lord Fairfax Community College	128,736	0.19478%	145,455	0.19078%
30299	Mountain Empire Community College	64,660	0.09783%	70,893	0.09298%
30301	Department of Agriculture and Consumer Services	243,082	0.36778%	277,482	0.36394%
30310	Virginia Economic Development Partnership	80,738	0.12216%	93,767	0.12298%
30320	Virginia Tourism Authority	45,870	0.06940%	53,553	0.07024%
30330	Virginia - Israel Advisory Board	1,010	0.00153%	1,141	0.00150%
30350	Department of Small Business and Supplier Diversity	22,393	0.03388%	27,508	0.03608%
30400	Jamestown-Yorktown Commemoration	0	0.00000%	5,263	0.00690%
30402	Marine Resources Commission	37,795	0.05718%	44,961	0.05897%
30403	Department of Game and Inland Fisheries	151,537	0.22927%	184,403	0.24186%
30405	Virginia Racing Commission	2,988	0.00452%	2,179	0.00286%
30407	Virginia Port Authority	4,360	0.00660%	4,149	0.00544%
30409	Department of Mines, Minerals and Energy	131,566	0.19906%	148,000	0.19411%
30411	Department of Forestry	116,730	0.17661%	134,808	0.17681%
30413	Commission on Virginia Alcohol Safety Action Program	5,588	0.00845%	6,808	0.00893%
30417	Gunston Hall	2,633	0.00398%	2,484	0.00326%
30423	Department of Historic Resources	25,237	0.03818%	28,205	0.03699%
30425	Jamestown - Yorktown Foundation	65,158	0.09858%	74,764	0.09806%
30440	Department of Environmental Quality	516,785	0.78188%	576,987	0.75676%
30454	Office of Commonwealth Preparedness	6,570	0.00994%	7,409	0.00972%
30505	Department of Rail and Public Transportation	41,358	0.06257%	52,392	0.06872%
30506	Motor Vehicle Dealer Board	13,006	0.01968%	15,298	0.02006%
30510	Virginia Department of Transportation	1,046,181	1.58285%	1,218,730	1.59846%
30511	Virginia Department of Transportation	294,039	0.44488%	351,722	0.46131%
30512	Virginia Department of Transportation	404,724	0.61234%	457,129	0.59956%
30513	Virginia Department of Transportation	264,068	0.39953%	317,969	0.41704%
30514	Virginia Department of Transportation	439,563	0.66505%	512,086	0.67164%
30515	Virginia Department of Transportation	429,974	0.65054%	514,367	0.67463%
30516	Virginia Department of Transportation	241,522	0.36542%	300,851	0.39459%
30517	Virginia Department of Transportation	230,134	0.34819%	286,706	0.37604%
30518	Virginia Department of Transportation	325,261	0.49211%	377,395	0.49498%
30519	Virginia Department of Transportation	547,889	0.82894%	633,469	0.83084%
30601	Department of Health	1,736,598	2.62743%	1,946,385	2.55283%
30602	Department of Medical Assistance Services	289,123	0.43744%	341,156	0.44745%
30606	Virginia Board for People With Disabilities	5,710	0.00864%	6,054	0.00794%
30701	Department of Corrections - Central Administration	201,101	0.30426%	230,992	0.30296%
30702	Department for the Blind and Vision Impaired	73,869	0.11176%	87,879	0.11526%
30703	Central State Hospital	347,345	0.52552%	379,150	0.49728%
30704	Eastern State Hospital	344,267	0.52087%	355,005	0.46562%
30705	Southwestern Virginia Mental Health Institute	205,941	0.31158%	239,729	0.31442%
30706	Western State Hospital	291,099	0.44043%	344,586	0.45195%

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



Health Insurance Credit Plan - State Cost Sharing Plan

Employer Code	Employer	2016	2016	2017	2017
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
30707	Central Virginia Training Center	324,767	0.49137%	290,304	0.38076%
30708	Commonwealth Center for Children and Adolescents	58,192	0.08804%	61,153	0.08021%
30711	Virginia Correctional Enterprises	86,636	0.13108%	104,745	0.13738%
30716	Virginia Correctional Center for Women	55,033	0.08326%	61,035	0.08005%
30718	Bland Correctional Center	36,556	0.05531%	37,973	0.04980%
30720	Department of Behavioral Health & Developmental Services	246,684	0.37323%	321,381	0.42152%
30723	Southeastern Virginia Training Center	113,199	0.17127%	121,317	0.15912%
30724	Catawba Hospital	117,460	0.17771%	132,788	0.17416%
30725	Northern Virginia Training Center	85,290	0.12904%	4,173	0.00547%
30726	Southside Virginia Training Center	125	0.00019%	0	0.00000%
30728	Northern Virginia Mental Health Institute	165,179	0.24991%	182,536	0.23941%
30729	Piedmont Geriatric Hospital	143,471	0.21707%	157,252	0.20625%
30733	Sussex I State Prison	30,241	0.04575%	34,261	0.04494%
30734	Sussex II State Prison	32,259	0.04881%	32,956	0.04322%
30735	Wallen's Ridge State Prison	44,737	0.06769%	49,582	0.06503%
30737	St. Brides Correctional Center	39,850	0.06029%	46,305	0.06073%
30738	Southwestern Virginia Training Center	117,915	0.17840%	115,867	0.15197%
30739	Southern Virginia Mental Health Institute	79,560	0.12037%	90,572	0.11879%
30741	Red Onion State Prison	43,682	0.06609%	48,216	0.06324%
30742	Department of Corrections - Employee Relations and Training	58,727	0.08885%	62,866	0.08245%
30743	Fluvanna Women's Correctional Center	43,975	0.06653%	44,088	0.05782%
30745	Nottoway Correctional Center	50,907	0.07702%	60,081	0.07880%
30747	Marion Correctional Treatment Center	36,158	0.05471%	39,551	0.05187%
30748	Hiram W. Davis Medical Center	78,132	0.11821%	87,178	0.11434%
30749	Buckingham Correctional Center	41,176	0.06230%	46,717	0.06127%
30751	Department for the Deaf and Hard-of-Hearing	5,961	0.00902%	6,426	0.00843%
30752	Deep Meadow Correctional Center	62,642	0.09478%	69,167	0.09072%
30753	Deerfield Correctional Center	54,218	0.08203%	65,867	0.08639%
30754	Augusta Correctional Center	33,241	0.05029%	36,414	0.04776%
30756	Department of Corrections - Division of Institutions	255,715	0.38689%	288,906	0.37892%
30757	Western Region Correctional Field Units	11,954	0.01809%	12,589	0.01651%
30761	Baskerville Correctional Center	20,086	0.03039%	22,175	0.02908%
30765	Department of Social Services	979,530	1.48201%	1,101,696	1.44496%
30766	Virginia Parole Board	8,228	0.01245%	9,506	0.01247%
30767	Division of Community Corrections	103,139	0.15605%	113,776	0.14923%
30768	Keen Mountain Correctional Center	36,660	0.05547%	42,169	0.05531%
30769	Greensville Correctional Center	97,813	0.14799%	111,488	0.14623%
30770	Dillwyn Correctional Center	46,594	0.07050%	52,524	0.06889%
30771	Indian Creek Correctional Center	31,142	0.04712%	35,194	0.04616%
30772	Haynesville Correctional Center	52,297	0.07912%	59,220	0.07767%
30773	Coffeewood Correctional Center	39,188	0.05929%	42,050	0.05515%
30774	Lunenburg Correctional Center	34,066	0.05154%	38,948	0.05108%
30775	Pocahontas State Correctional Center	37,990	0.05748%	39,494	0.05180%
30776	Green Rock Correctional Center	40,075	0.06063%	47,608	0.06244%
30777	Department of Juvenile Justice	640,825	0.96955%	717,146	0.94059%
30778	Department of Forensic Science	208,161	0.31494%	242,724	0.31835%
30785	River North Correctional Center	39,106	0.05917%	45,274	0.05938%
30794	Virginia Center for Behavioral Rehabilitation	165,148	0.24987%	174,251	0.22854%
30841	Department of Aviation	25,160	0.03807%	28,690	0.03763%
30848	Indigent Defense Commission	315,267	0.47699%	355,500	0.46627%
30851	Tobacco Indemnification & Revitalization Commission	9,425	0.01426%	11,673	0.01531%
30852	Virginia Tobacco Settlement Foundation	11,549	0.01747%	13,217	0.01733%
30912	Department of Veterans Services	70,007	0.10592%	91,488	0.11999%
30922	Sitter-Barfoot Veterans Care Center	112,948	0.17089%	144,608	0.18966%

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



Health Insurance Credit Plan - State Cost Sharing Plan

Employer Code	Employer	2016	2016	2017	2017
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
30937	Southern Virginia Higher Education Center	20,662	0.03126%	23,598	0.03095%
30938	New College Institute	6,769	0.01024%	7,459	0.00978%
30942	Virginia Museum of Natural History	16,766	0.02537%	18,370	0.02409%
30948	Southwest Virginia Higher Education Center	11,609	0.01756%	13,829	0.01814%
30957	Commonwealth's Attorneys' Services Council	4,512	0.00683%	4,355	0.00571%
30960	Department of Fire Programs	40,006	0.06053%	43,068	0.05649%
30961	Division of Capitol Police	5,075	0.00768%	5,621	0.00737%
30999	Department of Alcoholic Beverage Control	437,841	0.66244%	510,230	0.66920%
33010	Virginia Outdoors Foundation	18,924	0.02863%	20,327	0.02666%
35106	Arlington County Health Department	628	0.00095%	725	0.00095%
35129	Fairfax County Health Department	41,024	0.06207%	38,696	0.05075%
35885	Fort Monroe Federal Area Development Authority	13,556	0.02051%	15,046	0.01973%
70156	Department of State Police	6,982	0.01056%	7,658	0.01004%
70203	Woodrow Wilson Rehabilitation Center	3,251	0.00492%	3,868	0.00507%
70204	The College of William and Mary	9,124	0.01380%	11,680	0.01532%
70207	University of Virginia - Academic Division	25,439	0.03849%	30,821	0.04042%
70208	Virginia Polytechnic Institute and State University	24,368	0.03687%	27,232	0.03572%
70211	Virginia Military Institute	4,343	0.00657%	5,471	0.00718%
70212	Virginia State University	7,192	0.01088%	8,803	0.01155%
70213	Norfolk State University	9,548	0.01445%	13,719	0.01799%
70214	Longwood University	6,615	0.01001%	8,190	0.01074%
70215	University of Mary Washington	7,240	0.01095%	9,464	0.01241%
70216	James Madison University	14,488	0.02192%	17,153	0.02250%
70217	Radford University	10,556	0.01597%	12,363	0.01622%
70221	Old Dominion University	20,979	0.03174%	25,116	0.03294%
70236	Virginia Commonwealth University	41,802	0.06324%	48,580	0.06372%
70241	Richard Bland College	1,103	0.00167%	1,897	0.00249%
70242	Christopher Newport University	10,620	0.01607%	10,656	0.01398%
70246	University of Virginia's College at Wise	3,697	0.00559%	4,420	0.00580%
70247	George Mason University	27,062	0.04094%	29,715	0.03897%
70280	Northern Virginia Community College	29,799	0.04508%	33,461	0.04389%
70282	Piedmont Virginia Community College	1,135	0.00172%	1,716	0.00225%
70283	J. Sargeant Reynolds Community College	6,671	0.01009%	6,792	0.00891%
70286	Virginia Western Community College	4,315	0.00653%	4,769	0.00625%
70291	Blue Ridge Community College	743	0.00112%	838	0.00110%
70292	Central Virginia Community College	2,160	0.00327%	2,683	0.00352%
70293	Thomas Nelson Community College	3,533	0.00535%	5,148	0.00675%
70294	Southwest Virginia Community College	1,752	0.00265%	1,989	0.00261%
70296	Virginia Highlands Community College	653	0.00099%	737	0.00097%
70297	Germanna Community College	1,708	0.00258%	2,025	0.00266%
70298	Lord Fairfax Community College	1,591	0.00241%	2,240	0.00294%
70299	Mountain Empire Community College	406	0.00061%	728	0.00095%
70402	Marine Resources Commission	35,117	0.05313%	37,726	0.04948%
70403	Department of Game and Inland Fisheries	77,985	0.11799%	94,722	0.12423%
70701	Department of Corrections - Central Administration	0	0.00000%	502	0.00066%
70716	Virginia Correctional Center for Women	65,082	0.09847%	71,795	0.09416%
70718	Bland Correctional Center	69,619	0.10533%	78,360	0.10277%
70733	Sussex I State Prison	112,370	0.17001%	129,140	0.16938%
70734	Sussex II State Prison	103,365	0.15639%	111,055	0.14566%
70735	Wallen's Ridge State Prison	128,063	0.19376%	144,247	0.18919%
70737	St. Brides Correctional Center	67,515	0.10215%	77,895	0.10217%
70741	Red Onion State Prison	128,455	0.19435%	146,149	0.19169%
70743	Fluvanna Women's Correctional Center	92,479	0.13992%	99,083	0.12995%
70745	Nottoway Correctional Center	110,942	0.16785%	123,522	0.16201%

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



Health Insurance Credit Plan - State Cost Sharing Plan

Employer Code	Employer	2016	2016	2017	2017
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
70747	Marion Correctional Treatment Center	58,554	0.08859%	66,570	0.08731%
70749	Buckingham Correctional Center	108,844	0.16468%	119,618	0.15689%
70752	Deep Meadow Correctional Center	167,893	0.25402%	203,965	0.26752%
70753	Deerfield Correctional Center	122,885	0.18592%	140,718	0.18456%
70754	Augusta Correctional Center	84,213	0.12741%	96,995	0.12722%
70756	Department of Corrections - Division of Institutions	5,634	0.00852%	6,241	0.00819%
70757	Western Region Correctional Field Units	43,043	0.06512%	48,740	0.06393%
70761	Baskerville Correctional Center	40,712	0.06160%	45,624	0.05984%
70767	Division of Community Corrections	467,105	0.70672%	514,872	0.67529%
70768	Keen Mountain Correctional Center	83,631	0.12653%	93,932	0.12320%
70769	Greensville Correctional Center	240,974	0.36459%	262,965	0.34490%
70770	Dillwyn Correctional Center	95,139	0.14394%	105,697	0.13863%
70771	Indian Creek Correctional Center	64,717	0.09791%	72,154	0.09464%
70772	Haynesville Correctional Center	101,621	0.15375%	111,661	0.14645%
70773	Coffeewood Correctional Center	76,385	0.11557%	86,343	0.11325%
70774	Lunenburg Correctional Center	73,647	0.11143%	85,888	0.11265%
70775	Pocahontas State Correctional Center	69,073	0.10451%	82,486	0.10819%
70776	Green Rock Correctional Center	69,622	0.10534%	80,687	0.10583%
70777	Department of Juvenile Justice	191,221	0.28931%	184,445	0.24191%
70785	River North Correctional Center	80,021	0.12107%	93,414	0.12252%
70786	Culpeper Correctional Center for Women	34	0.00005%	0	0.00000%
70961	Division of Capitol Police	38,406	0.05811%	39,064	0.05123%
70999	Department of Alcoholic Beverage Control	64,720	0.09792%	68,541	0.08990%
Total for VRS Health Insurance Credit - State		\$ 66,094,827	100.00000%	\$ 76,244,168	100.00000%

SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND OPEB EXPENSE
HEALTH INSURANCE CREDIT PLAN - STATE
(\$ thousands)



		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense			
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense	
11111	Supreme Court - Judges	0	0	0	0	0	0	0	3	0	3	17	(2)	15	
11113	Circuit Courts - Judges	0	0	0	0	0	0	9	42	45	96	323	(9)	314	
11114	General District Courts - Judges	0	0	0	0	0	0	6	29	27	62	220	(5)	215	
11115	Juvenile and Domestic Relations District Courts - Judges	0	0	0	0	0	0	6	29	99	134	223	(19)	204	
11125	Virginia Court of Appeals - Judges	0	0	0	0	0	0	1	3	3	7	24	(1)	23	
11171	State Corporation Commission - Commissioners	0	0	0	0	0	0	0	1	0	1	6	(2)	4	
11191	VA Worker's Compensation Comm. - Commissioners	0	0	0	0	0	0	0	1	8	9	5	(2)	3	
21156	Department of State Police - Troopers	0	0	0	0	0	0	38	177	719	934	1,364	(138)	1,226	
30100	Senate	0	0	0	0	0	0	2	10	3	15	75	(1)	74	
30101	House of Delegates	0	0	0	19	19	0	4	16	0	20	128	4	132	
30103	Magistrate System	0	0	0	0	0	0	6	30	22	58	227	(4)	223	
30107	Division of Legislative Services	0	0	0	0	0	0	2	9	8	19	70	(2)	68	
30109	Division of Legislative Automated Systems	0	0	0	0	0	0	1	2	12	15	18	(2)	16	
30110	Joint Legislative Audit and Review Commission	0	0	0	0	0	0	1	4	5	10	29	(1)	28	
30111	Supreme Court	0	0	0	0	0	0	6	29	24	59	219	(5)	214	
30112	Judicial Inquiry and Review Commission	0	0	0	0	0	0	0	1	3	4	4	(1)	3	
30114	General District Courts	0	0	0	0	0	0	10	48	140	198	365	(27)	338	
30115	Juvenile and Domestic Relations District Courts	0	0	0	0	0	0	6	28	58	92	218	(11)	207	
30116	Combined District Courts	0	0	0	0	0	0	2	10	21	33	77	(4)	73	
30117	Virginia State Bar	0	0	0	0	0	0	2	11	13	26	80	(3)	77	
30119	Office of the Lieutenant Governor	0	0	0	0	0	0	0	0	0	0	2	(1)	1	
30121	Office of the Governor	0	0	0	0	0	0	1	4	11	16	35	(2)	33	
30122	Department of Planning and Budget	0	0	0	0	0	0	1	6	30	37	46	(6)	40	
30123	Department of Military Affairs	0	0	0	0	0	0	4	21	36	61	158	(7)	151	
30125	Virginia Court of Appeals	0	0	0	0	0	0	1	6	0	7	46	(2)	44	
30127	Department of Emergency Management	0	0	0	164	164	0	3	11	0	14	91	31	122	
30128	Virginia Veterans Care Center	0	0	0	0	0	0	3	12	16	31	96	(3)	93	
30129	Department of Human Resource Management	0	0	0	3	3	0	2	12	0	14	88	1	89	
30132	State Board of Elections	0	0	0	82	82	0	1	4	0	5	29	16	45	
30133	Auditor of Public Accounts	0	0	0	14	14	0	3	13	0	16	100	3	103	
30136	Virginia Information Technologies Agency (VITA)	0	0	0	65	65	0	7	30	0	37	234	13	247	
30140	Department of Criminal Justice Services	0	0	0	0	0	0	2	10	3	15	77	(1)	76	
30141	Office of the Attorney General and Department of Law	0	0	0	0	0	0	10	45	96	151	348	(19)	329	
30143	Office of the Attorney General - Division of Debt Collection	0	0	0	0	0	0	0	3	11	14	16	(2)	14	
30146	Science Museum of Virginia	0	0	0	0	0	0	1	5	0	6	41	2	43	
30147	Office of the State Inspector General	0	0	0	0	0	0	1	4	22	27	32	(4)	28	
30148	Virginia Commission for the Arts	0	0	0	0	0	0	0	1	3	4	3	(1)	2	
30151	Department of Accounts	0	0	0	24	24	0	4	17	0	21	131	5	136	
30152	Department of the Treasury	0	0	0	0	0	0	2	11	24	37	82	(5)	77	
30154	Department of Motor Vehicles	0	0	0	0	0	0	30	137	341	508	1,059	(66)	993	
30156	Department of State Police	0	0	0	0	0	0	11	53	71	135	403	(14)	389	
30157	Compensation Board	0	0	0	0	0	0	0	2	13	15	11	(3)	8	
30160	Virginia Criminal Sentencing Commission	0	0	0	0	0	0	0	1	0	1	8	(3)	5	
30161	Department of Taxation	0	0	0	0	0	0	16	71	34	121	551	(6)	545	
30162	Department of Accounts - Transfer Payments (CHRF)	0	0	0	0	0	0	0	0	0	0	1	0	1	
30165	Department of Housing and Community Development	0	0	0	0	0	0	2	9	0	11	72	(2)	70	
30166	Secretary of the Commonwealth	0	0	0	0	0	0	0	2	0	2	11	1	12	
30171	State Corporation Commission	0	0	0	120	120	0	16	72	0	88	557	23	580	
30172	State Lottery Department	0	0	0	0	0	0	6	30	49	85	226	(10)	216	
30174	Virginia College Savings Plan	0	0	0	8	8	0	3	11	0	14	89	2	91	
30180	Secretary of Administration	0	0	0	0	0	0	0	1	4	5	9	(1)	8	
30181	Department of Labor and Industry	0	0	0	4	4	0	3	12	0	15	96	1	97	
30182	Virginia Employment Commission	0	0	0	0	0	0	11	51	244	306	392	(47)	345	
30183	Secretary of Natural Resources	0	0	0	0	0	0	0	1	0	1	6	3		

SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND OPEB EXPENSE
HEALTH INSURANCE CREDIT PLAN - STATE
(\$ thousands)



		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense			
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense	
30184	Secretary of Technology	0	0	0	0	0	0	0	1	3	4	4	(1)	3	
30185	Secretary of Education	0	0	0	0	0	0	0	1	0	1	5	(3)	2	
30186	Secretary of Transportation	0	0	0	0	0	0	0	1	0	1	8	(1)	7	
30187	Secretary of Public Safety	0	0	0	0	0	0	0	1	16	17	7	(3)	4	
30188	Secretary of Health and Human Resources	0	0	0	0	0	0	0	1	0	1	6	0	6	
30190	Secretary of Finance	0	0	0	0	0	0	0	1	9	10	4	(2)	2	
30191	Virginia Workers' Compensation Commission	0	0	0	0	0	0	6	27	7	40	210	(1)	209	
30192	Secretary of Commerce and Trade	0	0	0	0	0	0	0	1	0	1	5	(3)	2	
30193	Secretary of Agriculture and Forestry	0	0	0	0	0	0	0	1	0	1	3	(2)	1	
30194	Department of General Services	0	0	0	0	0	0	11	53	92	156	406	(18)	388	
30199	Department of Conservation and Recreation	0	0	0	16	16	0	8	34	0	42	269	3	272	
30200	Office of Children's Services	0	0	0	16	16	0	0	2	0	2	11	3	14	
30201	Department of Education - Central Office Operations	0	0	0	29	29	0	7	32	0	39	246	6	252	
30202	The Library of Virginia	0	0	0	0	0	0	2	10	26	38	76	(5)	71	
30203	Woodrow Wilson Rehabilitation Center	0	0	0	0	0	0	4	20	0	24	151	(2)	149	
30204	The College of William and Mary	0	0	0	219	219	0	51	237	0	288	1,823	42	1,865	
30206	VCU - Medical College of Virginia Hospitals Authority	0	0	0	0	0	0	20	92	463	575	711	(89)	622	
30207	University of Virginia - Academic Division	0	0	0	4,093	4,093	0	273	1,144	0	1,417	8,957	806	9,763	
30208	Virginia Polytechnic Institute and State University	0	0	0	259	259	0	182	836	0	1,018	6,450	50	6,500	
30209	University of Virginia Medical Center	0	0	0	5,409	5,409	0	142	656	0	798	5,052	1,038	6,090	
30211	Virginia Military Institute	0	0	0	0	0	0	10	46	57	113	357	(11)	346	
30212	Virginia State University	0	0	0	0	0	0	14	63	132	209	486	(25)	461	
30213	Norfolk State University	0	0	0	0	0	0	17	75	143	235	585	(27)	558	
30214	Longwood University	0	0	0	0	0	0	15	69	24	108	531	(5)	526	
30215	University of Mary Washington	0	0	0	0	0	0	14	67	99	180	511	(19)	492	
30216	James Madison University	0	0	0	229	229	0	60	277	0	337	2,133	44	2,177	
30217	Radford University	0	0	0	82	82	0	25	117	0	142	901	16	917	
30218	Virginia School for Deaf and Blind	0	0	0	0	0	0	2	9	35	46	68	(7)	61	
30221	Old Dominion University	0	0	0	0	0	0	55	251	116	422	1,938	(22)	1,916	
30222	Department of Professional and Occupational Regulation	0	0	0	0	0	0	3	16	59	78	120	(11)	109	
30223	Department of Health Professions	0	0	0	0	0	0	5	21	13	39	163	(2)	161	
30226	Board of Accountancy	0	0	0	0	0	0	0	1	0	1	9	3	12	
30233	Board of Bar Examiners	0	0	0	0	0	0	0	1	3	4	7	(1)	6	
30234	Cooperative Extension and Agricultural Research Service	0	0	0	0	0	0	1	7	0	8	51	(1)	50	
30236	Virginia Commonwealth University	0	0	0	0	0	0	144	663	139	946	5,112	(27)	5,085	
30238	Virginia Museum of Fine Arts	0	0	0	26	26	0	4	16	0	20	126	5	131	
30239	Frontier Culture Museum of Virginia	0	0	0	0	0	0	0	2	0	2	15	2	17	
30241	Richard Bland College	0	0	0	124	124	0	2	11	0	13	84	24	108	
30242	Christopher Newport University	0	0	0	0	0	0	17	81	62	160	619	(12)	607	
30245	State Council of Higher Education for Virginia	0	0	0	14	14	0	1	5	0	6	41	3	44	
30246	University of Virginia's College at Wise	0	0	0	0	0	0	6	26	28	60	202	(5)	197	
30247	George Mason University	0	0	0	0	0	0	104	480	393	977	3,698	(75)	3,623	
30261	Virginia Community College System - Central Office Operations	0	0	0	201	201	0	6	30	0	36	229	38	267	
30262	Department of Rehabilitative Services	0	0	0	0	0	0	17	78	105	200	599	(20)	579	
30263	Virginia Rehabilitation Center for the Blind and Vision Impaired	0	0	0	16	16	0	0	2	0	2	14	3	17	
30268	Virginia Institute of Marine Science	0	0	0	0	0	0	7	33	39	79	255	(8)	247	
30275	New River Community College	0	0	0	0	0	0	3	12	37	52	95	(7)	88	
30276	Southside Virginia Community College	0	0	0	0	0	0	3	15	155	173	113	(30)	83	
30277	Paul D. Camp Community College	0	0	0	0	0	0	1	5	31	37	40	(6)	34	
30278	Rappahannock Community College	0	0	0	0	0	0	2	9	19	30	72	(4)	68	
30279	Danville Community College	0	0	0	0	0	0	3	12	73	88	93	(14)	79	
30280	Northern Virginia Community College	0	0	0	0	0	0	39	177	1,257	1,473	1,370	(241)	1,129	
30282	Piedmont Virginia Community College	0	0	0	0	0	0	4	17	0	21	132	1	133	
30283	J. Sargeant Reynolds Community College	0	0	0	0	0	0	8	39	254	301	296	(49)	247	

SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND OPEB EXPENSE
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(\$ thousands)



		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense			
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense	
30284	Eastern Shore Community College	0	0	0	10	10	0	1	5	0	6	35	2	37	
30285	Patrick Henry Community College	0	0	0	54	54	0	3	15	0	18	114	10	124	
30286	Virginia Western Community College	0	0	0	0	0	0	5	21	106	132	166	(20)	146	
30287	Dabney S. Lancaster Community College	0	0	0	0	0	0	1	6	15	22	44	(3)	41	
30288	Wytheville Community College	0	0	0	0	0	0	2	9	8	19	71	(2)	69	
30290	John Tyler Community College	0	0	0	0	0	0	5	26	91	122	194	(17)	177	
30291	Blue Ridge Community College	0	0	0	0	0	0	3	16	81	100	119	(16)	103	
30292	Central Virginia Community College	0	0	0	0	0	0	3	11	63	77	91	(12)	79	
30293	Thomas Nelson Community College	0	0	0	0	0	0	8	34	43	85	269	(8)	261	
30294	Southwest Virginia Community College	0	0	0	15	15	0	2	11	0	13	80	3	83	
30295	Tidewater Community College	0	0	0	0	0	0	19	89	286	394	686	(55)	631	
30296	Virginia Highlands Community College	0	0	0	0	0	0	2	10	0	12	74	1	75	
30297	Germanna Community College	0	0	0	0	0	0	4	21	39	64	156	(7)	149	
30298	Lord Fairfax Community College	0	0	0	0	0	0	4	20	31	55	151	(6)	145	
30299	Mountain Empire Community College	0	0	0	0	0	0	2	10	38	50	74	(7)	67	
30301	Department of Agriculture and Consumer Services	0	0	0	0	0	0	8	37	29	74	288	(6)	282	
30310	Virginia Economic Development Partnership	0	0	0	7	7	0	3	12	0	15	97	1	98	
30320	Virginia Tourism Authority	0	0	0	7	7	0	2	7	0	9	56	1	57	
30330	Virginia - Israel Advisory Board	0	0	0	0	0	0	0	0	0	0	1	0	1	
30350	Department of Small Business and Supplier Diversity	0	0	0	17	17	0	1	4	0	5	29	3	32	
30400	Jamestown-Yorktown Commemoration	0	0	0	53	53	0	0	1	0	1	5	10	15	
30402	Marine Resources Commission	0	0	0	13	13	0	1	6	0	7	47	3	50	
30403	Department of Game and Inland Fisheries	0	0	0	97	97	0	5	25	0	30	191	19	210	
30405	Virginia Racing Commission	0	0	0	0	0	0	0	0	13	13	2	(2)	0	
30407	Virginia Port Authority	0	0	0	0	0	0	0	1	9	10	4	(2)	2	
30409	Department of Mines, Minerals and Energy	0	0	0	0	0	0	4	20	38	62	154	(7)	147	
30411	Department of Forestry	0	0	0	0	0	0	4	18	0	22	140	2	142	
30413	Commission on Virginia Alcohol Safety Action Program	0	0	0	3	3	0	0	1	0	1	7	1	8	
30417	Gunston Hall	0	0	0	0	0	0	0	0	6	6	3	(1)	2	
30423	Department of Historic Resources	0	0	0	0	0	0	1	4	9	14	29	(2)	27	
30425	Jamestown - Yorktown Foundation	0	0	0	0	0	0	2	10	4	16	78	(1)	77	
30440	Department of Environmental Quality	0	0	0	0	0	0	17	78	194	289	599	(37)	562	
30454	Office of Commonwealth Preparedness	0	0	0	0	0	0	0	1	0	1	8	(2)	6	
30505	Department of Rail and Public Transportation	0	0	0	48	48	0	2	7	0	9	54	9	63	
30506	Motor Vehicle Dealer Board	0	0	0	0	0	0	0	3	0	3	16	3	19	
30510	Virginia Department of Transportation	0	0	0	120	120	0	36	164	0	200	1,264	23	1,287	
30511	Virginia Department of Transportation	0	0	0	127	127	0	10	48	0	58	365	24	389	
30512	Virginia Department of Transportation	0	0	0	0	0	0	13	62	98	173	474	(19)	455	
30513	Virginia Department of Transportation	0	0	0	135	135	0	9	43	0	52	330	26	356	
30514	Virginia Department of Transportation	0	0	0	51	51	0	15	69	0	84	531	10	541	
30515	Virginia Department of Transportation	0	0	0	185	185	0	15	69	0	84	534	36	570	
30516	Virginia Department of Transportation	0	0	0	225	225	0	9	40	0	49	312	43	355	
30517	Virginia Department of Transportation	0	0	0	215	215	0	8	39	0	47	297	41	338	
30518	Virginia Department of Transportation	0	0	0	22	22	0	11	51	0	62	392	4	396	
30519	Virginia Department of Transportation	0	0	0	14	14	0	19	85	0	104	657	3	660	
30601	Department of Health	0	0	0	0	0	0	57	262	576	895	2,019	(110)	1,909	
30602	Department of Medical Assistance Services	0	0	0	77	77	0	10	46	0	56	354	15	369	
30606	Virginia Board for People With Disabilities	0	0	0	0	0	0	0	1	5	6	6	(1)	5	
30701	Department of Corrections - Central Administration	0	0	0	0	0	0	7	31	10	48	240	(2)	238	
30702	Department for the Blind and Vision Impaired	0	0	0	27	27	0	3	11	0	14	91	5	96	
30703	Central State Hospital	0	0	0	0	0	0	11	51	218	280	393	(42)	351	
30704	Eastern State Hospital	0	0	0	0	0	0	10	48	426	484	368	(82)	286	
30705	Southwestern Virginia Mental Health Institute	0	0	0	22	22	0	7	32	0	39	249	4	253	
30706	Western State Hospital	0	0	0	89	89	0	10	46	0	56	358	17	375	

SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND OPEB EXPENSE
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		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense			
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense	
30707	Central Virginia Training Center	0	0	0	0	0	0	8	40	852	900	301	(164)	137	
30708	Commonwealth Center for Children and Adolescents	0	0	0	0	0	0	2	8	60	70	63	(12)	51	
30711	Virginia Correctional Enterprises	0	0	0	49	49	0	3	14	0	17	109	9	118	
30716	Virginia Correctional Center for Women	0	0	0	0	0	0	2	8	24	34	63	(5)	58	
30718	Bland Correctional Center	0	0	0	0	0	0	1	5	43	49	39	(8)	31	
30720	Department of Behavioral Health & Developmental Services	0	0	0	373	373	0	9	44	0	53	333	71	404	
30723	Southeastern Virginia Training Center	0	0	0	0	0	0	4	16	94	114	126	(18)	108	
30724	Catawba Hospital	0	0	0	0	0	0	4	18	28	50	138	(5)	133	
30725	Northern Virginia Training Center	0	0	0	0	0	0	0	1	953	954	4	(183)	(179)	
30726	Southside Virginia Training Center	0	0	0	0	0	0	0	0	0	0	0	(2)	(2)	
30728	Northern Virginia Mental Health Institute	0	0	0	0	0	0	5	25	81	111	189	(15)	174	
30729	Piedmont Geriatric Hospital	0	0	0	0	0	0	5	21	83	109	163	(16)	147	
30733	Sussex I State Prison	0	0	0	0	0	0	1	5	6	12	36	(1)	35	
30734	Sussex II State Prison	0	0	0	0	0	0	1	4	43	48	34	(8)	26	
30735	Wallen's Ridge State Prison	0	0	0	0	0	0	1	7	20	28	51	(4)	47	
30737	St. Brides Correctional Center	0	0	0	3	3	0	1	7	0	8	48	1	49	
30738	Southwestern Virginia Training Center	0	0	0	0	0	0	3	16	204	223	120	(39)	81	
30739	Southern Virginia Mental Health Institute	0	0	0	0	0	0	3	12	13	28	94	(2)	92	
30741	Red Onion State Prison	0	0	0	0	0	0	1	7	22	30	50	(4)	46	
30742	Department of Corrections - Employee Relations and Training	0	0	0	0	0	0	2	8	49	59	65	(10)	55	
30743	Fluvanna Women's Correctional Center	0	0	0	0	0	0	1	6	67	74	46	(13)	33	
30745	Nottoway Correctional Center	0	0	0	13	13	0	2	8	0	10	62	3	65	
30747	Marion Correctional Treatment Center	0	0	0	0	0	0	1	5	22	28	41	(4)	37	
30748	Hiram W. Davis Medical Center	0	0	0	0	0	0	3	11	30	44	90	(6)	84	
30749	Buckingham Correctional Center	0	0	0	0	0	0	1	7	8	16	48	(1)	47	
30751	Department for the Deaf and Hard-of-Hearing	0	0	0	0	0	0	0	1	4	5	7	(1)	6	
30752	Deep Meadow Correctional Center	0	0	0	0	0	0	2	9	31	42	72	(6)	66	
30753	Deerfield Correctional Center	0	0	0	34	34	0	2	9	0	11	68	6	74	
30754	Augusta Correctional Center	0	0	0	0	0	0	1	5	19	25	38	(4)	34	
30756	Department of Corrections - Division of Institutions	0	0	0	0	0	0	8	39	61	108	300	(12)	288	
30757	Western Region Correctional Field Units	0	0	0	0	0	0	0	2	13	15	13	(2)	11	
30761	Baskerville Correctional Center	0	0	0	0	0	0	1	3	10	14	23	(2)	21	
30765	Department of Social Services	0	0	0	0	0	0	32	148	285	465	1,143	(55)	1,088	
30766	Virginia Parole Board	0	0	0	0	0	0	0	2	0	2	10	0	10	
30767	Division of Community Corrections	0	0	0	0	0	0	3	16	53	72	118	(10)	108	
30768	Keen Mountain Correctional Center	0	0	0	0	0	0	1	6	0	7	44	(1)	43	
30769	Greensville Correctional Center	0	0	0	0	0	0	3	15	13	31	116	(3)	113	
30770	Dillwyn Correctional Center	0	0	0	0	0	0	2	7	13	22	54	(2)	52	
30771	Indian Creek Correctional Center	0	0	0	0	0	0	1	5	8	14	37	(1)	36	
30772	Haynesville Correctional Center	0	0	0	0	0	0	2	8	11	21	61	(2)	59	
30773	Coffeewood Correctional Center	0	0	0	0	0	0	1	6	32	39	44	(6)	38	
30774	Lunenburg Correctional Center	0	0	0	0	0	0	1	5	3	9	40	(1)	39	
30775	Pocahontas State Correctional Center	0	0	0	0	0	0	1	5	44	50	41	(8)	33	
30776	Green Rock Correctional Center	0	0	0	14	14	0	1	7	0	8	49	3	52	
30777	Department of Juvenile Justice	0	0	0	0	0	0	21	96	223	340	744	(43)	701	
30778	Department of Forensic Science	0	0	0	26	26	0	7	33	0	40	252	5	257	
30785	River North Correctional Center	0	0	0	0	0	0	1	6	0	7	47	2	49	
30794	Virginia Center for Behavioral Rehabilitation	0	0	0	0	0	0	5	24	164	193	181	(32)	149	
30841	Department of Aviation	0	0	0	0	0	0	1	4	3	8	30	(1)	29	
30848	Indigent Defense Commission	0	0	0	0	0	0	10	48	83	141	369	(16)	353	
30851	Tobacco Indemnification & Revitalization Commission	0	0	0	8	8	0	0	2	0	2	12	2	14	
30852	Virginia Tobacco Settlement Foundation	0	0	0	0	0	0	0	2	0	2	14	(1)	13	
30912	Department of Veterans Services	0	0	0	108	108	0	3	12	0	15	95	21	116	
30922	Sitter-Barfoot Veterans Care Center	0	0	0	144	144	0	4	20	0	24	150	28	178	

SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND OPEB EXPENSE
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Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense	
30937	Southern Virginia Higher Education Center	0	0	0	0	0	0	1	3	0	4	24	(3)	21	
30938	New College Institute	0	0	0	0	0	0	0	1	3	4	8	(1)	7	
30942	Virginia Museum of Natural History	0	0	0	0	0	0	1	2	10	13	19	(2)	17	
30948	Southwest Virginia Higher Education Center	0	0	0	4	4	0	0	2	0	2	14	1	15	
30957	Commonwealth's Attorneys' Services Council	0	0	0	0	0	0	0	1	8	9	5	(2)	3	
30960	Department of Fire Programs	0	0	0	0	0	0	1	6	31	38	45	(6)	39	
30961	Division of Capitol Police	0	0	0	0	0	0	0	1	0	1	6	(3)	3	
30999	Department of Alcoholic Beverage Control	0	0	0	52	52	0	15	69	0	84	529	10	539	
33010	Virginia Outdoors Foundation	0	0	0	0	0	0	1	2	15	18	21	(3)	18	
35106	Arlington County Health Department	0	0	0	0	0	0	0	0	0	0	1	0	1	
35129	Fairfax County Health Department	0	0	0	0	0	0	1	5	87	93	40	(17)	23	
35885	Fort Monroe Federal Area Development Authority	0	0	0	0	0	0	0	2	6	8	16	(1)	15	
70156	Department of State Police	0	0	0	0	0	0	0	1	4	5	8	(1)	7	
70203	Woodrow Wilson Rehabilitation Center	0	0	0	0	0	0	0	1	0	1	4	1	5	
70204	The College of William and Mary	0	0	0	12	12	0	0	2	0	2	12	2	14	
70207	University of Virginia - Academic Division	0	0	0	15	15	0	1	4	0	5	32	3	35	
70208	Virginia Polytechnic Institute and State University	0	0	0	0	0	0	1	3	9	13	28	(2)	26	
70211	Virginia Military Institute	0	0	0	5	5	0	0	1	0	1	6	1	7	
70212	Virginia State University	0	0	0	5	5	0	0	1	0	1	9	1	10	
70213	Norfolk State University	0	0	0	28	28	0	0	2	0	2	14	5	19	
70214	Longwood University	0	0	0	6	6	0	0	1	0	1	8	1	9	
70215	University of Mary Washington	0	0	0	11	11	0	0	2	0	2	10	2	12	
70216	James Madison University	0	0	0	4	4	0	1	2	0	3	18	1	19	
70217	Radford University	0	0	0	0	0	0	0	2	0	2	13	2	15	
70221	Old Dominion University	0	0	0	9	9	0	1	3	0	4	26	2	28	
70236	Virginia Commonwealth University	0	0	0	3	3	0	1	7	0	8	50	1	51	
70241	Richard Bland College	0	0	0	7	7	0	0	0	0	0	2	1	3	
70242	Christopher Newport University	0	0	0	0	0	0	0	2	16	18	11	(3)	8	
70246	University of Virginia's College at Wise	0	0	0	0	0	0	0	1	0	1	5	2	7	
70247	George Mason University	0	0	0	0	0	0	1	4	15	20	31	(3)	28	
70280	Northern Virginia Community College	0	0	0	0	0	0	1	4	9	14	35	(2)	33	
70282	Piedmont Virginia Community College	0	0	0	4	4	0	0	0	0	0	2	1	3	
70283	J. Sargeant Reynolds Community College	0	0	0	0	0	0	0	1	9	10	7	(2)	5	
70286	Virginia Western Community College	0	0	0	0	0	0	0	1	0	1	5	(3)	2	
70291	Blue Ridge Community College	0	0	0	0	0	0	0	0	0	0	1	0	1	
70292	Central Virginia Community College	0	0	0	0	0	0	0	0	0	0	3	2	5	
70293	Thomas Nelson Community College	0	0	0	11	11	0	0	1	0	1	5	2	7	
70294	Southwest Virginia Community College	0	0	0	0	0	0	0	0	0	0	2	0	2	
70296	Virginia Highlands Community College	0	0	0	0	0	0	0	0	0	0	1	0	1	
70297	Germanna Community College	0	0	0	0	0	0	0	0	0	0	2	1	3	
70298	Lord Fairfax Community College	0	0	0	4	4	0	0	0	0	0	2	1	3	
70299	Mountain Empire Community College	0	0	0	0	0	0	0	0	0	0	1	3	4	
70402	Marine Resources Commission	0	0	0	0	0	0	1	5	29	35	39	(5)	34	
70403	Department of Game and Inland Fisheries	0	0	0	48	48	0	3	13	0	16	98	9	107	
70701	Department of Corrections - Central Administration	0	0	0	5	5	0	0	0	0	0	1	1	2	
70716	Virginia Correctional Center for Women	0	0	0	0	0	0	2	10	34	46	74	(6)	68	
70718	Bland Correctional Center	0	0	0	0	0	0	2	11	20	33	81	(4)	77	
70733	Sussex I State Prison	0	0	0	0	0	0	4	17	5	26	134	(1)	133	
70734	Sussex II State Prison	0	0	0	0	0	0	3	15	83	101	115	(16)	99	
70735	Wallen's Ridge State Prison	0	0	0	0	0	0	4	20	35	59	150	(7)	143	
70737	St. Brides Correctional Center	0	0	0	0	0	0	2	11	0	13	81	0	81	
70741	Red Onion State Prison	0	0	0	0	0	0	4	20	20	44	152	(4)	148	
70743	Fluvanna Women's Correctional Center	0	0	0	0	0	0	3	13	77	93	103	(15)	88	
70745	Nottoway Correctional Center	0	0	0	0	0	0	4	16	45	65	128	(9)	119	

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70747	Marion Correctional Treatment Center	0	0	0	0	0	0	2	9	10	21	69	(2)	67	
70749	Buckingham Correctional Center	0	0	0	0	0	0	4	16	60	80	124	(12)	112	
70752	Deep Meadow Correctional Center	0	0	0	104	104	0	6	27	0	33	212	20	232	
70753	Deerfield Correctional Center	0	0	0	0	0	0	4	19	10	33	146	(2)	144	
70754	Augusta Correctional Center	0	0	0	0	0	0	3	13	0	16	101	(2)	99	
70756	Department of Corrections - Division of Institutions	0	0	0	0	0	0	0	1	0	1	6	(3)	3	
70757	Western Region Correctional Field Units	0	0	0	0	0	0	1	7	9	17	51	(2)	49	
70761	Baskerville Correctional Center	0	0	0	0	0	0	1	6	13	20	47	(3)	44	
70767	Division of Community Corrections	0	0	0	0	0	0	15	69	242	326	534	(47)	487	
70768	Keen Mountain Correctional Center	0	0	0	0	0	0	3	12	26	41	97	(5)	92	
70769	Greenville Correctional Center	0	0	0	0	0	0	8	35	152	195	273	(29)	244	
70770	Dillwyn Correctional Center	0	0	0	0	0	0	3	14	41	58	110	(8)	102	
70771	Indian Creek Correctional Center	0	0	0	0	0	0	2	10	25	37	75	(5)	70	
70772	Haynesville Correctional Center	0	0	0	0	0	0	3	15	56	74	116	(11)	105	
70773	Coffeewood Correctional Center	0	0	0	0	0	0	3	11	18	32	90	(3)	87	
70774	Lunenburg Correctional Center	0	0	0	9	9	0	3	11	0	14	89	2	91	
70775	Pocahontas State Correctional Center	0	0	0	29	29	0	2	12	0	14	86	5	91	
70776	Green Rock Correctional Center	0	0	0	4	4	0	2	11	0	13	84	1	85	
70777	Department of Juvenile Justice	0	0	0	0	0	0	5	25	366	396	191	(70)	121	
70785	River North Correctional Center	0	0	0	11	11	0	3	12	0	15	97	2	99	
70786	Culpeper Correctional Center for Women	0	0	0	0	0	0	0	0	0	0	0	0	0	
70961	Division of Capitol Police	0	0	0	0	0	0	1	5	53	59	41	(10)	31	
70999	Department of Alcoholic Beverage Control	0	0	0	0	0	0	2	9	62	73	71	(12)	59	
Total for VRS Health Insurance Credit - State		0	0	0	14,031	14,031	0	2,231	10,260	14,031	26,522	79,105	0	79,105	

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

Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
11111	Supreme Court - Judges	(1)	(1)	(1)	0	0	0
11113	Circuit Courts - Judges	(19)	(19)	(19)	(19)	(17)	(3)
11114	General District Courts - Judges	(12)	(12)	(12)	(12)	(10)	(4)
11115	Juvenile and Domestic Relations District Courts - Judges	(26)	(26)	(26)	(26)	(25)	(5)
11125	Virginia Court of Appeals - Judges	(2)	(2)	(2)	(1)	0	0
11171	State Corporation Commission - Commissioners	(1)	0	0	0	0	0
11191	VA Worker's Compensation Comm. - Commissioners	(2)	(2)	(2)	(2)	(1)	0
21156	Department of State Police - Troopers	(182)	(182)	(182)	(182)	(172)	(34)
30100	Senate	(3)	(3)	(3)	(2)	(2)	(2)
30101	House of Delegates	(1)	0	0	0	0	0
30103	Magistrate System	(11)	(11)	(11)	(11)	(10)	(4)
30107	Division of Legislative Services	(4)	(4)	(4)	(4)	(2)	(1)
30109	Division of Legislative Automated Systems	(3)	(3)	(3)	(3)	(2)	(1)
30110	Joint Legislative Audit and Review Commission	(2)	(2)	(2)	(2)	(2)	0
30111	Supreme Court	(12)	(12)	(12)	(12)	(9)	(2)
30112	Judicial Inquiry and Review Commission	(1)	(1)	(1)	(1)	0	0
30114	General District Courts	(39)	(39)	(39)	(39)	(36)	(6)
30115	Juvenile and Domestic Relations District Courts	(18)	(18)	(18)	(18)	(16)	(4)
30116	Combined District Courts	(6)	(6)	(6)	(6)	(6)	(3)
30117	Virginia State Bar	(6)	(6)	(6)	(6)	(2)	0
30119	Office of the Lieutenant Governor	0	0	0	0	0	0
30121	Office of the Governor	(3)	(3)	(3)	(3)	(3)	(1)
30122	Department of Planning and Budget	(7)	(7)	(7)	(7)	(7)	(2)
30123	Department of Military Affairs	(12)	(12)	(12)	(12)	(11)	(2)
30125	Virginia Court of Appeals	(1)	(1)	(1)	(1)	(1)	(2)
30127	Department of Emergency Management	28	28	28	28	29	9
30128	Virginia Veterans Care Center	(6)	(6)	(6)	(6)	(5)	(2)
30129	Department of Human Resource Management	(2)	(2)	(2)	(3)	(2)	0
30132	State Board of Elections	15	15	15	15	15	2
30133	Auditor of Public Accounts	(2)	0	0	0	0	0
30136	Virginia Information Technologies Agency (VITA)	6	6	6	6	4	0
30140	Department of Criminal Justice Services	(3)	(3)	(3)	(2)	(2)	(2)
30141	Office of the Attorney General and Department of Law	(30)	(30)	(30)	(30)	(28)	(3)
30143	Office of the Attorney General - Division of Debt Collection	(3)	(3)	(3)	(3)	(2)	0
30146	Science Museum of Virginia	(1)	(1)	(1)	(1)	(1)	(1)
30147	Office of the State Inspector General	(5)	(5)	(5)	(5)	(5)	(2)
30148	Virginia Commission for the Arts	(1)	(1)	(1)	(1)	0	0
30151	Department of Accounts	1	1	1	0	0	0
30152	Department of the Treasury	(8)	(8)	(8)	(8)	(5)	0
30154	Department of Motor Vehicles	(100)	(100)	(100)	(100)	(92)	(16)
30156	Department of State Police	(27)	(27)	(27)	(27)	(24)	(3)
30157	Compensation Board	(3)	(3)	(3)	(3)	(1)	(2)
30160	Virginia Criminal Sentencing Commission	(1)	0	0	0	0	0
30161	Department of Taxation	(24)	(24)	(24)	(24)	(20)	(5)
30162	Department of Accounts - Transfer Payments (CHRF)	0	0	0	0	0	0
30165	Department of Housing and Community Development	(2)	(2)	(2)	(2)	(2)	(1)
30166	Secretary of the Commonwealth	(2)	0	0	0	0	0
30171	State Corporation Commission	5	5	5	5	9	3
30172	State Lottery Department	(17)	(17)	(17)	(17)	(15)	(2)
30174	Virginia College Savings Plan	(1)	(1)	(1)	(1)	(2)	0
30180	Secretary of Administration	(1)	(1)	(1)	(1)	(1)	0
30181	Department of Labor and Industry	(2)	(2)	(2)	(2)	(2)	(1)
30182	Virginia Employment Commission	(60)	(60)	(60)	(60)	(57)	(9)
30183	Secretary of Natural Resources	(1)	0	0	0	0	0
30184	Secretary of Technology	(1)	(1)	(1)	(1)	0	0
30185	Secretary of Education	(1)	0	0	0	0	0
30186	Secretary of Transportation	(1)	0	0	0	0	0
30187	Secretary of Public Safety	(3)	(3)	(3)	(3)	(3)	(2)
30188	Secretary of Health and Human Resources	(1)	0	0	0	0	0
30190	Secretary of Finance	(2)	(2)	(2)	(2)	(1)	(1)

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Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
30191	Virginia Workers' Compensation Commission	(8)	(8)	(8)	(8)	(6)	(2)
30192	Secretary of Commerce and Trade	(1)	0	0	0	0	0
30193	Secretary of Agriculture and Forestry	(1)	0	0	0	0	0
30194	Department of General Services	(31)	(31)	(31)	(31)	(28)	(4)
30199	Department of Conservation and Recreation	(6)	(6)	(6)	(6)	(2)	0
30200	Office of Children's Services	3	3	3	3	2	0
30201	Department of Education - Central Office Operations	(2)	(2)	(2)	(2)	(1)	(1)
30202	The Library of Virginia	(7)	(7)	(7)	(7)	(7)	(3)
30203	Woodrow Wilson Rehabilitation Center	(5)	(5)	(5)	(5)	(4)	0
30204	The College of William and Mary	(16)	(16)	(16)	(16)	(3)	(2)
30206	VCU - Medical College of Virginia Hospitals Authority	(112)	(112)	(112)	(112)	(107)	(20)
30207	University of Virginia - Academic Division	522	497	498	497	521	141
30208	Virginia Polytechnic Institute and State University	(156)	(156)	(156)	(156)	(111)	(24)
30209	University of Virginia Medical Center	877	877	877	877	912	191
30211	Virginia Military Institute	(22)	(22)	(22)	(22)	(20)	(5)
30212	Virginia State University	(41)	(41)	(41)	(41)	(37)	(8)
30213	Norfolk State University	(46)	(46)	(46)	(46)	(42)	(9)
30214	Longwood University	(22)	(22)	(22)	(22)	(17)	(3)
30215	University of Mary Washington	(35)	(35)	(35)	(35)	(32)	(8)
30216	James Madison University	(24)	(24)	(24)	(24)	(9)	(3)
30217	Radford University	(13)	(13)	(13)	(13)	(6)	(2)
30218	Virginia School for Deaf and Blind	(9)	(9)	(9)	(9)	(9)	(1)
30221	Old Dominion University	(84)	(84)	(84)	(84)	(70)	(16)
30222	Department of Professional and Occupational Regulation	(15)	(15)	(15)	(15)	(14)	(4)
30223	Department of Health Professions	(7)	(7)	(7)	(7)	(6)	(5)
30226	Board of Accountancy	(1)	0	0	0	0	0
30233	Board of Bar Examiners	(1)	(1)	(1)	(1)	0	0
30234	Cooperative Extension and Agricultural Research Service	(2)	(2)	(2)	(2)	0	0
30236	Virginia Commonwealth University	(190)	(190)	(190)	(190)	(154)	(32)
30238	Virginia Museum of Fine Arts	1	1	1	1	2	0
30239	Frontier Culture Museum of Virginia	(2)	0	0	0	0	0
30241	Richard Bland College	21	21	21	21	22	5
30242	Christopher Newport University	(32)	(32)	(32)	(32)	(27)	(5)
30245	State Council of Higher Education for Virginia	2	2	2	2	0	0
30246	University of Virginia's College at Wise	(11)	(11)	(11)	(11)	(10)	(6)
30247	George Mason University	(193)	(193)	(193)	(193)	(167)	(38)
30261	Virginia Community College System - Central Office Operations	31	31	31	31	32	9
30262	Department of Rehabilitative Services	(39)	(39)	(39)	(39)	(35)	(9)
30263	Virginia Rehabilitation Center for the Blind and Vision Impaired	3	3	3	3	2	0
30268	Virginia Institute of Marine Science	(16)	(16)	(16)	(16)	(13)	(2)
30275	New River Community College	(10)	(10)	(10)	(10)	(9)	(3)
30276	Southside Virginia Community College	(34)	(34)	(34)	(34)	(33)	(4)
30277	Paul D. Camp Community College	(7)	(7)	(7)	(7)	(7)	(2)
30278	Rappahannock Community College	(6)	(6)	(6)	(6)	(5)	(1)
30279	Danville Community College	(17)	(17)	(17)	(17)	(16)	(4)
30280	Northern Virginia Community College	(285)	(285)	(285)	(285)	(275)	(58)
30282	Piedmont Virginia Community College	(4)	(4)	(4)	(4)	(3)	(2)
30283	J. Sargeant Reynolds Community College	(58)	(58)	(58)	(58)	(56)	(13)
30284	Eastern Shore Community College	1	1	1	1	0	0
30285	Patrick Henry Community College	6	6	6	6	7	5
30286	Virginia Western Community College	(25)	(25)	(25)	(25)	(24)	(8)
30287	Dabney S. Lancaster Community College	(4)	(4)	(4)	(4)	(4)	(2)
30288	Wytheville Community College	(4)	(4)	(4)	(4)	(2)	(1)
30290	John Tyler Community College	(23)	(23)	(23)	(23)	(22)	(8)
30291	Blue Ridge Community College	(20)	(20)	(20)	(20)	(19)	(1)
30292	Central Virginia Community College	(15)	(15)	(15)	(15)	(14)	(3)
30293	Thomas Nelson Community College	(17)	(17)	(17)	(17)	(15)	(2)
30294	Southwest Virginia Community College	2	0	0	0	0	0
30295	Tidewater Community College	(77)	(77)	(77)	(77)	(72)	(14)
30296	Virginia Highlands Community College	(2)	(2)	(2)	(2)	(2)	(2)

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30297	Germanna Community College	(12)	(12)	(12)	(12)	(11)	(5)
30298	Lord Fairfax Community College	(11)	(11)	(11)	(11)	(10)	(1)
30299	Mountain Empire Community College	(9)	(9)	(9)	(9)	(9)	(5)
30301	Department of Agriculture and Consumer Services	(15)	(15)	(15)	(15)	(12)	(2)
30310	Virginia Economic Development Partnership	(2)	(2)	(2)	(2)	0	0
30320	Virginia Tourism Authority	(1)	(1)	0	0	0	0
30330	Virginia - Israel Advisory Board	0	0	0	0	0	0
30350	Department of Small Business and Supplier Diversity	2	2	2	2	2	2
30400	Jamestown-Yorktown Commemoration	10	10	10	10	10	2
30402	Marine Resources Commission	2	2	2	0	0	0
30403	Department of Game and Inland Fisheries	13	13	13	13	14	1
30405	Virginia Racing Commission	(2)	(2)	(2)	(2)	(2)	(3)
30407	Virginia Port Authority	(2)	(2)	(2)	(2)	(1)	(1)
30409	Department of Mines, Minerals and Energy	(12)	(12)	(12)	(12)	(11)	(3)
30411	Department of Forestry	(4)	(4)	(4)	(4)	(3)	(3)
30413	Commission on Virginia Alcohol Safety Action Program	1	1	0	0	0	0
30417	Gunston Hall	(1)	(1)	(1)	(1)	(1)	(1)
30423	Department of Historic Resources	(3)	(3)	(3)	(3)	(2)	0
30425	Jamestown - Yorktown Foundation	(3)	(3)	(3)	(3)	(2)	(2)
30440	Department of Environmental Quality	(56)	(56)	(56)	(56)	(52)	(13)
30454	Office of Commonwealth Preparedness	(1)	0	0	0	0	0
30505	Department of Rail and Public Transportation	7	7	7	7	8	3
30506	Motor Vehicle Dealer Board	(1)	(1)	(1)	0	0	0
30510	Virginia Department of Transportation	(17)	(17)	(17)	(17)	(8)	(4)
30511	Virginia Department of Transportation	12	12	12	12	15	6
30512	Virginia Department of Transportation	(34)	(34)	(34)	(34)	(31)	(6)
30513	Virginia Department of Transportation	15	15	15	15	18	5
30514	Virginia Department of Transportation	(7)	(7)	(7)	(7)	(3)	(2)
30515	Virginia Department of Transportation	19	19	19	19	23	2
30516	Virginia Department of Transportation	33	33	33	33	35	9
30517	Virginia Department of Transportation	31	31	31	32	34	9
30518	Virginia Department of Transportation	(9)	(9)	(9)	(9)	(4)	0
30519	Virginia Department of Transportation	(18)	(18)	(18)	(18)	(14)	(4)
30601	Department of Health	(175)	(175)	(175)	(174)	(160)	(36)
30602	Department of Medical Assistance Services	4	4	4	4	5	0
30606	Virginia Board for People With Disabilities	(1)	(1)	(1)	(1)	(1)	(1)
30701	Department of Corrections - Central Administration	(10)	(10)	(10)	(10)	(8)	0
30702	Department for the Blind and Vision Impaired	2	2	2	2	3	2
30703	Central State Hospital	(55)	(55)	(55)	(55)	(52)	(8)
30704	Eastern State Hospital	(94)	(94)	(94)	(94)	(91)	(17)
30705	Southwestern Virginia Mental Health Institute	(4)	(4)	(4)	(4)	(1)	0
30706	Western State Hospital	6	6	6	6	8	1
30707	Central Virginia Training Center	(174)	(174)	(174)	(174)	(171)	(33)
30708	Commonwealth Center for Children and Adolescents	(14)	(14)	(14)	(14)	(14)	0
30711	Virginia Correctional Enterprises	6	6	6	6	6	2
30716	Virginia Correctional Center for Women	(7)	(7)	(7)	(7)	(6)	0
30718	Bland Correctional Center	(9)	(9)	(9)	(9)	(9)	(4)
30720	Department of Behavioral Health & Developmental Services	60	60	60	60	63	17
30723	Southeastern Virginia Training Center	(22)	(22)	(22)	(22)	(21)	(5)
30724	Catawba Hospital	(9)	(9)	(9)	(9)	(8)	(6)
30725	Northern Virginia Training Center	(183)	(183)	(183)	(183)	(183)	(39)
30726	Southside Virginia Training Center	0	0	0	0	0	0
30728	Northern Virginia Mental Health Institute	(21)	(21)	(21)	(21)	(20)	(7)
30729	Piedmont Geriatric Hospital	(21)	(21)	(21)	(21)	(20)	(5)
30733	Sussex I State Prison	(2)	(2)	(2)	(2)	(2)	(2)
30734	Sussex II State Prison	(9)	(9)	(9)	(9)	(9)	(3)
30735	Wallen's Ridge State Prison	(6)	(6)	(6)	(6)	(4)	0
30737	St. Brides Correctional Center	(1)	(1)	(1)	(2)	0	0
30738	Southwestern Virginia Training Center	(43)	(43)	(43)	(43)	(42)	(9)
30739	Southern Virginia Mental Health Institute	(5)	(5)	(5)	(5)	(4)	(4)

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Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
30741	Red Onion State Prison	(6)	(6)	(6)	(6)	(5)	(1)
30742	Department of Corrections - Employee Relations and Training	(12)	(12)	(12)	(12)	(11)	0
30743	Fluvanna Women's Correctional Center	(14)	(14)	(14)	(14)	(14)	(4)
30745	Nottoway Correctional Center	1	1	1	0	0	0
30747	Marion Correctional Treatment Center	(5)	(5)	(5)	(5)	(5)	(3)
30748	Hiram W. Davis Medical Center	(9)	(9)	(9)	(9)	(8)	0
30749	Buckingham Correctional Center	(3)	(3)	(3)	(3)	(2)	(2)
30751	Department for the Deaf and Hard-of-Hearing	(1)	(1)	(1)	(1)	(1)	0
30752	Deep Meadow Correctional Center	(8)	(8)	(8)	(8)	(8)	(2)
30753	Deerfield Correctional Center	4	4	4	4	4	3
30754	Augusta Correctional Center	(5)	(5)	(5)	(5)	(4)	(1)
30756	Department of Corrections - Division of Institutions	(22)	(22)	(22)	(22)	(19)	(1)
30757	Western Region Correctional Field Units	(2)	(2)	(2)	(2)	(2)	(5)
30761	Baskerville Correctional Center	(3)	(3)	(3)	(3)	(2)	0
30765	Department of Social Services	(92)	(92)	(92)	(91)	(83)	(15)
30766	Virginia Parole Board	(2)	0	0	0	0	0
30767	Division of Community Corrections	(14)	(14)	(14)	(14)	(13)	(3)
30768	Keen Mountain Correctional Center	(1)	(1)	(1)	(1)	(1)	(2)
30769	Greensville Correctional Center	(7)	(7)	(7)	(7)	(3)	0
30770	Dillwyn Correctional Center	(4)	(4)	(4)	(4)	(3)	(3)
30771	Indian Creek Correctional Center	(2)	(2)	(2)	(2)	(2)	(4)
30772	Haynesville Correctional Center	(4)	(4)	(4)	(4)	(4)	(1)
30773	Coffeewood Correctional Center	(7)	(7)	(7)	(7)	(7)	(4)
30774	Lunenburg Correctional Center	(2)	(2)	(2)	(1)	(1)	(1)
30775	Pocahontas State Correctional Center	(9)	(9)	(9)	(9)	(9)	(5)
30776	Green Rock Correctional Center	1	1	1	1	1	1
30777	Department of Juvenile Justice	(67)	(67)	(67)	(67)	(62)	(10)
30778	Department of Forensic Science	(3)	(3)	(3)	(3)	(1)	(1)
30785	River North Correctional Center	(2)	(2)	(2)	(1)	0	0
30794	Virginia Center for Behavioral Rehabilitation	(38)	(38)	(38)	(38)	(36)	(5)
30841	Department of Aviation	(2)	(2)	(2)	(1)	(1)	0
30848	Indigent Defense Commission	(28)	(28)	(28)	(28)	(25)	(4)
30851	Tobacco Indemnification & Revitalization Commission	2	2	2	0	0	0
30852	Virginia Tobacco Settlement Foundation	(2)	0	0	0	0	0
30912	Department of Veterans Services	18	18	18	18	19	2
30922	Sitter-Barfoot Veterans Care Center	23	23	23	23	24	4
30937	Southern Virginia Higher Education Center	(1)	(1)	(1)	(1)	0	0
30938	New College Institute	(1)	(1)	(1)	(1)	0	0
30942	Virginia Museum of Natural History	(3)	(3)	(3)	(3)	(1)	0
30948	Southwest Virginia Higher Education Center	1	1	0	0	0	0
30957	Commonwealth's Attorneys' Services Council	(2)	(2)	(2)	(2)	(1)	0
30960	Department of Fire Programs	(7)	(7)	(7)	(7)	(7)	(3)
30961	Division of Capitol Police	(1)	0	0	0	0	0
30999	Department of Alcoholic Beverage Control	(7)	(7)	(7)	(7)	(3)	(1)
33010	Virginia Outdoors Foundation	(4)	(4)	(4)	(4)	(2)	0
35106	Arlington County Health Department	0	0	0	0	0	0
35129	Fairfax County Health Department	(18)	(18)	(18)	(18)	(18)	(3)
35885	Fort Monroe Federal Area Development Authority	(1)	(1)	(1)	(1)	(1)	(3)
70156	Department of State Police	(1)	(1)	(1)	(1)	(1)	0
70203	Woodrow Wilson Rehabilitation Center	(1)	0	0	0	0	0
70204	The College of William and Mary	2	2	2	2	2	0
70207	University of Virginia - Academic Division	2	2	2	2	2	0
70208	Virginia Polytechnic Institute and State University	(3)	(3)	(3)	(3)	(1)	0
70211	Virginia Military Institute	1	1	1	1	0	0
70212	Virginia State University	1	1	1	1	0	0
70213	Norfolk State University	5	5	5	5	5	1
70214	Longwood University	1	1	1	1	1	0
70215	University of Mary Washington	2	2	2	2	1	0
70216	James Madison University	1	0	0	0	0	0
70217	Radford University	(2)	0	0	0	0	0

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

(\$ thousands)



Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
70221	Old Dominion University	1	1	1	1	1	0
70236	Virginia Commonwealth University	(1)	(1)	(1)	(2)	0	0
70241	Richard Bland College	1	1	1	1	1	2
70242	Christopher Newport University	(3)	(3)	(3)	(3)	(3)	(3)
70246	University of Virginia's College at Wise	(1)	0	0	0	0	0
70247	George Mason University	(4)	(4)	(4)	(4)	(4)	0
70280	Northern Virginia Community College	(3)	(3)	(3)	(3)	(2)	0
70282	Piedmont Virginia Community College	1	1	1	1	0	0
70283	J. Sargeant Reynolds Community College	(2)	(2)	(2)	(2)	(1)	(1)
70286	Virginia Western Community College	(1)	0	0	0	0	0
70291	Blue Ridge Community College	0	0	0	0	0	0
70292	Central Virginia Community College	0	0	0	0	0	0
70293	Thomas Nelson Community College	2	2	2	2	2	0
70294	Southwest Virginia Community College	0	0	0	0	0	0
70296	Virginia Highlands Community College	0	0	0	0	0	0
70297	Germanna Community College	0	0	0	0	0	0
70298	Lord Fairfax Community College	1	1	1	1	0	0
70299	Mountain Empire Community College	0	0	0	0	0	0
70402	Marine Resources Commission	(6)	(6)	(6)	(6)	(6)	(5)
70403	Department of Game and Inland Fisheries	6	6	6	6	7	1
70701	Department of Corrections - Central Administration	1	1	1	1	1	0
70716	Virginia Correctional Center for Women	(8)	(8)	(8)	(8)	(8)	(6)
70718	Bland Correctional Center	(7)	(7)	(7)	(7)	(5)	0
70733	Sussex I State Prison	(5)	(5)	(5)	(5)	(4)	(2)
70734	Sussex II State Prison	(20)	(20)	(20)	(20)	(19)	(2)
70735	Wallen's Ridge State Prison	(12)	(12)	(12)	(12)	(11)	0
70737	St. Brides Correctional Center	(3)	(3)	(3)	(3)	(1)	0
70741	Red Onion State Prison	(9)	(9)	(9)	(9)	(8)	0
70743	Fluvanna Women's Correctional Center	(18)	(18)	(18)	(18)	(18)	(3)
70745	Nottoway Correctional Center	(13)	(13)	(13)	(13)	(12)	(1)
70747	Marion Correctional Treatment Center	(4)	(4)	(4)	(4)	(4)	(1)
70749	Buckingham Correctional Center	(16)	(16)	(16)	(16)	(15)	(1)
70752	Deep Meadow Correctional Center	13	13	13	13	15	4
70753	Deerfield Correctional Center	(7)	(7)	(7)	(7)	(5)	0
70754	Augusta Correctional Center	(3)	(3)	(3)	(3)	(3)	(1)
70756	Department of Corrections - Division of Institutions	(1)	0	0	0	0	0
70757	Western Region Correctional Field Units	(4)	(4)	(4)	(4)	(1)	0
70761	Baskerville Correctional Center	(5)	(5)	(5)	(5)	0	0
70767	Division of Community Corrections	(64)	(64)	(64)	(64)	(60)	(10)
70768	Keen Mountain Correctional Center	(8)	(8)	(8)	(8)	(7)	(2)
70769	Greensville Correctional Center	(38)	(38)	(38)	(38)	(36)	(7)
70770	Dillwyn Correctional Center	(12)	(12)	(12)	(12)	(10)	0
70771	Indian Creek Correctional Center	(7)	(7)	(7)	(7)	(7)	(2)
70772	Haynesville Correctional Center	(15)	(15)	(15)	(15)	(14)	0
70773	Coffeewood Correctional Center	(6)	(6)	(6)	(6)	(5)	(3)
70774	Lunenburg Correctional Center	(1)	(1)	(1)	(1)	(1)	0
70775	Pocahontas State Correctional Center	2	2	2	2	3	4
70776	Green Rock Correctional Center	(2)	(2)	(2)	(2)	(1)	0
70777	Department of Juvenile Justice	(76)	(76)	(76)	(76)	(75)	(17)
70785	River North Correctional Center	(1)	(1)	(1)	(1)	0	0
70786	Culpeper Correctional Center for Women	0	0	0	0	0	0
70961	Division of Capitol Police	(11)	(11)	(11)	(11)	(11)	(4)
70999	Department of Alcoholic Beverage Control	(14)	(14)	(14)	(14)	(14)	(3)
Total for VRS Health Insurance Credit - State		(2,527)	(2,527)	(2,527)	(2,526)	(1,969)	(415)

SCHEDULE D - NET OPEB LIABILITY
HEALTH INSURANCE CREDIT PLAN - STATE
(\$ thousands)



Employer Code	Employer	6/30/2016 Net OPEB Liability	6/30/2017 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (6%)	Net OPEB Liability 1% Increase Discount Rate (8%)
11111	Supreme Court - Judges	195	191	211	174
11113	Circuit Courts - Judges	3,809	3,720	4,114	3,382
11114	General District Courts - Judges	2,584	2,528	2,796	2,298
11115	Juvenile and Domestic Relations District Courts - Judges	2,709	2,567	2,839	2,334
11125	Virginia Court of Appeals - Judges	281	274	303	249
11171	State Corporation Commission - Commissioners	75	72	80	66
11191	VA Worker's Compensation Comm. - Commissioners	73	63	70	58
21156	Department of State Police - Troopers	16,700	15,697	17,357	14,270
30100	Senate	880	868	960	789
30101	House of Delegates	1,467	1,477	1,633	1,342
30103	Magistrate System	2,659	2,609	2,885	2,372
30107	Division of Legislative Services	822	805	890	732
30109	Division of Legislative Automated Systems	225	209	231	190
30110	Joint Legislative Audit and Review Commission	340	331	366	301
30111	Supreme Court	2,570	2,517	2,783	2,288
30112	Judicial Inquiry and Review Commission	55	51	56	46
30114	General District Courts	4,410	4,205	4,650	3,823
30115	Juvenile and Domestic Relations District Courts	2,598	2,506	2,771	2,278
30116	Combined District Courts	918	885	979	805
30117	Virginia State Bar	943	918	1,015	835
30119	Office of the Lieutenant Governor	24	23	25	21
30121	Office of the Governor	415	398	441	362
30122	Department of Planning and Budget	567	525	581	477
30123	Department of Military Affairs	1,881	1,821	2,014	1,656
30125	Virginia Court of Appeals	531	524	579	476
30127	Department of Emergency Management	859	1,045	1,156	950
30128	Virginia Veterans Care Center	1,137	1,107	1,224	1,006
30129	Department of Human Resource Management	1,017	1,012	1,119	920
30132	State Board of Elections	235	329	364	299
30133	Auditor of Public Accounts	1,149	1,155	1,277	1,050
30136	Virginia Information Technologies Agency (VITA)	2,638	2,691	2,975	2,446
30140	Department of Criminal Justice Services	900	887	981	806
30141	Office of the Attorney General and Department of Law	4,152	4,000	4,423	3,637
30143	Office of the Attorney General - Division of Debt Collection	197	182	201	166
30146	Science Museum of Virginia	476	474	524	431
30147	Office of the State Inspector General	394	364	403	331
30148	Virginia Commission for the Arts	41	37	41	33
30151	Department of Accounts	1,494	1,510	1,669	1,372
30152	Department of the Treasury	983	945	1,044	859
30154	Department of Motor Vehicles	12,710	12,189	13,478	11,081
30156	Department of State Police	4,770	4,642	5,133	4,220
30157	Compensation Board	143	126	140	115
30160	Virginia Criminal Sentencing Commission	91	87	96	79
30161	Department of Taxation	6,441	6,342	7,013	5,765
30162	Department of Accounts - Transfer Payments (CHRF)	14	14	15	13
30165	Department of Housing and Community Development	836	827	914	752
30166	Secretary of the Commonwealth	122	122	135	111
30171	State Corporation Commission	6,329	6,413	7,091	5,830
30172	State Lottery Department	2,684	2,602	2,877	2,365
30174	Virginia College Savings Plan	1,025	1,025	1,133	931
30180	Secretary of Administration	113	107	118	97
30181	Department of Labor and Industry	1,108	1,103	1,219	1,002
30182	Virginia Employment Commission	4,842	4,509	4,986	4,099
30183	Secretary of Natural Resources	64	65	72	60
30184	Secretary of Technology	48	43	48	39

SCHEDULE D - NET OPEB LIABILITY
HEALTH INSURANCE CREDIT PLAN - STATE
(\$ thousands)



Employer Code	Employer	6/30/2016 Net OPEB Liability	6/30/2017 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (6%)	Net OPEB Liability 1% Increase Discount Rate (8%)
30185	Secretary of Education	66	63	70	57
30186	Secretary of Transportation	91	89	98	81
30187	Secretary of Public Safety	104	85	94	77
30188	Secretary of Health and Human Resources	65	65	71	59
30190	Secretary of Finance	58	47	52	42
30191	Virginia Workers' Compensation Commission	2,452	2,422	2,678	2,202
30192	Secretary of Commerce and Trade	59	56	62	51
30193	Secretary of Agriculture and Forestry	42	40	44	37
30194	Department of General Services	4,823	4,670	5,164	4,245
30199	Department of Conservation and Recreation	3,103	3,093	3,420	2,812
30200	Office of Children's Services	109	126	140	115
30201	Department of Education - Central Office Operations	2,820	2,829	3,128	2,572
30202	The Library of Virginia	914	875	967	795
30203	Woodrow Wilson Rehabilitation Center	1,754	1,735	1,919	1,577
30204	The College of William and Mary	20,918	20,984	23,204	19,076
30206	VCU - Medical College of Virginia Hospitals Authority	8,807	8,180	9,044	7,436
30207	University of Virginia - Academic Division	99,183	103,119	114,023	93,732
30208	Virginia Polytechnic Institute and State University	74,621	74,241	82,092	67,490
30209	University of Virginia Medical Center	52,244	58,152	64,301	52,864
30211	Virginia Military Institute	4,217	4,110	4,545	3,736
30212	Virginia State University	5,801	5,592	6,184	5,084
30213	Norfolk State University	6,967	6,735	7,447	6,122
30214	Longwood University	6,197	6,111	6,757	5,555
30215	University of Mary Washington	6,055	5,882	6,504	5,347
30216	James Madison University	24,503	24,548	27,144	22,316
30217	Radford University	10,372	10,374	11,471	9,431
30218	Virginia School for Deaf and Blind	837	788	871	716
30221	Old Dominion University	22,656	22,311	24,670	20,282
30222	Department of Professional and Occupational Regulation	1,462	1,379	1,525	1,254
30223	Department of Health Professions	1,910	1,878	2,077	1,707
30226	Board of Accountancy	102	104	115	94
30233	Board of Bar Examiners	84	80	88	73
30234	Cooperative Extension and Agricultural Research Service	595	589	652	536
30236	Virginia Commonwealth University	59,550	58,839	65,061	53,488
30238	Virginia Museum of Fine Arts	1,435	1,452	1,605	1,320
30239	Frontier Culture Museum of Virginia	177	177	196	161
30241	Richard Bland College	826	965	1,067	878
30242	Christopher Newport University	7,265	7,125	7,879	6,478
30245	State Council of Higher Education for Virginia	460	473	523	430
30246	University of Virginia's College at Wise	2,379	2,324	2,570	2,113
30247	George Mason University	43,429	42,566	47,068	38,696
30261	Virginia Community College System - Central Office Operations	2,417	2,631	2,909	2,392
30262	Department of Rehabilitative Services	7,084	6,895	7,624	6,268
30263	Virginia Rehabilitation Center for the Blind and Vision Impaired	142	160	177	145
30268	Virginia Institute of Marine Science	3,007	2,934	3,244	2,667
30275	New River Community College	1,148	1,094	1,210	994
30276	Southside Virginia Community College	1,503	1,306	1,445	1,188
30277	Paul D. Camp Community College	504	463	512	421
30278	Rappahannock Community College	856	826	913	750
30279	Danville Community College	1,170	1,073	1,187	976
30280	Northern Virginia Community College	17,415	15,771	17,439	14,337
30282	Piedmont Virginia Community College	1,531	1,518	1,679	1,380
30283	J. Sargeant Reynolds Community College	3,745	3,410	3,770	3,100
30284	Eastern Shore Community College	392	401	444	365
30285	Patrick Henry Community College	1,265	1,318	1,457	1,198

SCHEDULE D - NET OPEB LIABILITY
HEALTH INSURANCE CREDIT PLAN - STATE
(\$ thousands)



Employer Code	Employer	6/30/2016 Net OPEB Liability	6/30/2017 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (6%)	Net OPEB Liability 1% Increase Discount Rate (8%)
30286	Virginia Western Community College	2,051	1,907	2,109	1,734
30287	Dabney S. Lancaster Community College	528	505	558	459
30288	Wytheville Community College	839	822	909	747
30290	John Tyler Community College	2,367	2,239	2,475	2,035
30291	Blue Ridge Community College	1,479	1,370	1,514	1,245
30292	Central Virginia Community College	1,133	1,048	1,159	953
30293	Thomas Nelson Community College	3,171	3,092	3,419	2,811
30294	Southwest Virginia Community College	911	920	1,018	837
30295	Tidewater Community College	8,307	7,893	8,728	7,176
30296	Virginia Highlands Community College	856	849	939	772
30297	Germanna Community College	1,853	1,791	1,980	1,628
30298	Lord Fairfax Community College	1,790	1,737	1,920	1,579
30299	Mountain Empire Community College	899	847	936	770
30301	Department of Agriculture and Consumer Services	3,380	3,314	3,665	3,013
30310	Virginia Economic Development Partnership	1,123	1,120	1,238	1,018
30320	Virginia Tourism Authority	638	639	707	581
30330	Virginia - Israel Advisory Board	14	14	15	13
30350	Department of Small Business and Supplier Diversity	311	328	363	298
30400	Jamestown-Yorktown Commemoration	0	63	70	58
30402	Marine Resources Commission	525	537	594	488
30403	Department of Game and Inland Fisheries	2,107	2,202	2,435	2,002
30405	Virginia Racing Commission	42	26	29	24
30407	Virginia Port Authority	61	50	55	45
30409	Department of Mines, Minerals and Energy	1,829	1,768	1,955	1,607
30411	Department of Forestry	1,623	1,609	1,780	1,463
30413	Commission on Virginia Alcohol Safety Action Program	78	81	90	74
30417	Gunston Hall	37	29	32	27
30423	Department of Historic Resources	351	337	373	307
30425	Jamestown - Yorktown Foundation	906	893	987	812
30440	Department of Environmental Quality	7,185	6,890	7,619	6,264
30454	Office of Commonwealth Preparedness	91	88	98	80
30505	Department of Rail and Public Transportation	575	625	692	568
30506	Motor Vehicle Dealer Board	181	183	202	166
30510	Virginia Department of Transportation	14,546	14,554	16,093	13,231
30511	Virginia Department of Transportation	4,088	4,200	4,644	3,818
30512	Virginia Department of Transportation	5,627	5,459	6,036	4,962
30513	Virginia Department of Transportation	3,672	3,797	4,198	3,452
30514	Virginia Department of Transportation	6,112	6,115	6,762	5,559
30515	Virginia Department of Transportation	5,978	6,143	6,793	5,584
30516	Virginia Department of Transportation	3,358	3,593	3,972	3,266
30517	Virginia Department of Transportation	3,200	3,424	3,786	3,113
30518	Virginia Department of Transportation	4,522	4,506	4,983	4,097
30519	Virginia Department of Transportation	7,618	7,565	8,365	6,877
30601	Department of Health	24,145	23,244	25,702	21,130
30602	Department of Medical Assistance Services	4,020	4,074	4,505	3,703
30606	Virginia Board for People With Disabilities	79	73	80	66
30701	Department of Corrections - Central Administration	2,796	2,758	3,050	2,508
30702	Department for the Blind and Vision Impaired	1,027	1,049	1,160	954
30703	Central State Hospital	4,829	4,528	5,007	4,116
30704	Eastern State Hospital	4,787	4,240	4,688	3,854
30705	Southwestern Virginia Mental Health Institute	2,863	2,863	3,166	2,603
30706	Western State Hospital	4,047	4,115	4,551	3,741
30707	Central Virginia Training Center	4,515	3,467	3,833	3,151
30708	Commonwealth Center for Children and Adolescents	809	730	807	664
30711	Virginia Correctional Enterprises	1,205	1,251	1,383	1,137

SCHEDULE D - NET OPEB LIABILITY
HEALTH INSURANCE CREDIT PLAN - STATE
(\$ thousands)



Employer Code	Employer	6/30/2016 Net OPEB Liability	6/30/2017 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (6%)	Net OPEB Liability 1% Increase Discount Rate (8%)
30716	Virginia Correctional Center for Women	765	729	806	662
30718	Bland Correctional Center	508	453	501	412
30720	Department of Behavioral Health & Developmental Services	3,430	3,838	4,244	3,489
30723	Southeastern Virginia Training Center	1,574	1,448	1,602	1,317
30724	Catawba Hospital	1,633	1,586	1,754	1,442
30725	Northern Virginia Training Center	1,186	50	55	46
30726	Southside Virginia Training Center	2	0	0	0
30728	Northern Virginia Mental Health Institute	2,297	2,180	2,411	1,982
30729	Piedmont Geriatric Hospital	1,995	1,878	2,077	1,707
30733	Sussex I State Prison	420	409	452	372
30734	Sussex II State Prison	449	394	436	358
30735	Wallen's Ridge State Prison	622	592	654	538
30737	St. Brides Correctional Center	554	553	612	503
30738	Southwestern Virginia Training Center	1,639	1,384	1,530	1,258
30739	Southern Virginia Mental Health Institute	1,106	1,082	1,196	984
30741	Red Onion State Prison	607	576	637	524
30742	Department of Corrections - Employee Relations and Training	816	750	830	682
30743	Fluvanna Women's Correctional Center	611	526	582	479
30745	Nottoway Correctional Center	708	717	793	652
30747	Marion Correctional Treatment Center	503	473	522	430
30748	Hiram W. Davis Medical Center	1,086	1,041	1,151	946
30749	Buckingham Correctional Center	573	558	617	507
30751	Department for the Deaf and Hard-of-Hearing	83	76	85	69
30752	Deep Meadow Correctional Center	871	826	914	751
30753	Deerfield Correctional Center	754	786	869	715
30754	Augusta Correctional Center	462	435	481	395
30756	Department of Corrections - Division of Institutions	3,555	3,450	3,815	3,137
30757	Western Region Correctional Field Units	166	150	166	137
30761	Baskerville Correctional Center	279	265	293	241
30765	Department of Social Services	13,619	13,157	14,548	11,960
30766	Virginia Parole Board	114	113	125	103
30767	Division of Community Corrections	1,434	1,358	1,502	1,235
30768	Keen Mountain Correctional Center	510	504	557	458
30769	Greensville Correctional Center	1,360	1,332	1,473	1,211
30770	Dillwyn Correctional Center	648	627	693	570
30771	Indian Creek Correctional Center	433	420	464	382
30772	Haynesville Correctional Center	727	707	782	643
30773	Coffeewood Correctional Center	545	502	555	456
30774	Lunenburg Correctional Center	474	465	514	422
30775	Pocahontas State Correctional Center	528	472	522	429
30776	Green Rock Correctional Center	557	568	628	516
30777	Department of Juvenile Justice	8,910	8,564	9,470	7,785
30778	Department of Forensic Science	2,894	2,899	3,205	2,635
30785	River North Correctional Center	544	541	598	492
30794	Virginia Center for Behavioral Rehabilitation	2,296	2,081	2,301	1,891
30841	Department of Aviation	350	343	379	311
30848	Indigent Defense Commission	4,383	4,245	4,694	3,859
30851	Tobacco Indemnification & Revitalization Commission	131	140	154	127
30852	Virginia Tobacco Settlement Foundation	161	158	174	143
30912	Department of Veterans Services	973	1,093	1,208	994
30922	Sitter-Barfoot Veterans Care Center	1,570	1,727	1,909	1,570
30937	Southern Virginia Higher Education Center	287	281	311	256
30938	New College Institute	94	89	98	81
30942	Virginia Museum of Natural History	233	219	243	200
30948	Southwest Virginia Higher Education Center	161	166	183	151

SCHEDULE D - NET OPEB LIABILITY
HEALTH INSURANCE CREDIT PLAN - STATE
(\$ thousands)



Employer Code	Employer	6/30/2016 Net OPEB Liability	6/30/2017 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (6%)	Net OPEB Liability 1% Increase Discount Rate (8%)
30957	Commonwealth's Attorneys' Services Council	63	52	57	47
30960	Department of Fire Programs	556	514	569	467
30961	Division of Capitol Police	71	67	74	61
30999	Department of Alcoholic Beverage Control	6,088	6,093	6,738	5,539
33010	Virginia Outdoors Foundation	263	243	269	221
35106	Arlington County Health Department	9	8	9	8
35129	Fairfax County Health Department	570	462	511	420
35885	Fort Monroe Federal Area Development Authority	188	179	198	163
70156	Department of State Police	97	91	101	83
70203	Woodrow Wilson Rehabilitation Center	45	46	51	42
70204	The College of William and Mary	127	140	154	127
70207	University of Virginia - Academic Division	354	368	407	335
70208	Virginia Polytechnic Institute and State University	339	326	360	296
70211	Virginia Military Institute	60	65	72	59
70212	Virginia State University	100	105	116	96
70213	Norfolk State University	133	164	181	149
70214	Longwood University	92	97	108	88
70215	University of Mary Washington	101	113	125	103
70216	James Madison University	201	205	226	186
70217	Radford University	147	148	163	134
70221	Old Dominion University	292	300	332	273
70236	Virginia Commonwealth University	581	580	641	527
70241	Richard Bland College	15	23	25	21
70242	Christopher Newport University	148	127	141	116
70246	University of Virginia's College at Wise	51	52	58	48
70247	George Mason University	376	355	392	323
70280	Northern Virginia Community College	414	400	442	363
70282	Piedmont Virginia Community College	16	20	22	18
70283	J. Sargeant Reynolds Community College	93	81	90	74
70286	Virginia Western Community College	60	57	63	52
70291	Blue Ridge Community College	10	10	11	9
70292	Central Virginia Community College	30	32	35	29
70293	Thomas Nelson Community College	49	62	68	56
70294	Southwest Virginia Community College	24	24	26	22
70296	Virginia Highlands Community College	9	9	10	8
70297	Germanna Community College	24	24	27	22
70298	Lord Fairfax Community College	22	27	30	25
70299	Mountain Empire Community College	6	8	9	8
70402	Marine Resources Commission	488	451	499	410
70403	Department of Game and Inland Fisheries	1,084	1,131	1,251	1,028
70701	Department of Corrections - Central Administration	0	6	6	5
70716	Virginia Correctional Center for Women	905	857	948	779
70718	Bland Correctional Center	968	935	1,034	850
70733	Sussex I State Prison	1,562	1,542	1,705	1,402
70734	Sussex II State Prison	1,437	1,326	1,466	1,205
70735	Wallen's Ridge State Prison	1,781	1,723	1,905	1,566
70737	St. Brides Correctional Center	939	931	1,029	846
70741	Red Onion State Prison	1,786	1,746	1,930	1,587
70743	Fluvanna Women's Correctional Center	1,286	1,184	1,309	1,076
70745	Nottoway Correctional Center	1,542	1,475	1,631	1,341
70747	Marion Correctional Treatment Center	814	795	879	723
70749	Buckingham Correctional Center	1,513	1,428	1,579	1,298
70752	Deep Meadow Correctional Center	2,334	2,436	2,693	2,214
70753	Deerfield Correctional Center	1,709	1,680	1,858	1,527
70754	Augusta Correctional Center	1,171	1,159	1,281	1,053

SCHEDULE D - NET OPEB LIABILITY
HEALTH INSURANCE CREDIT PLAN - STATE
(\$ thousands)



Employer Code	Employer	6/30/2016 Net OPEB Liability	6/30/2017 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (6%)	Net OPEB Liability 1% Increase Discount Rate (8%)
70756	Department of Corrections - Division of Institutions	78	74	82	67
70757	Western Region Correctional Field Units	598	582	643	529
70761	Baskerville Correctional Center	566	544	602	495
70767	Division of Community Corrections	6,494	6,149	6,799	5,589
70768	Keen Mountain Correctional Center	1,163	1,122	1,240	1,020
70769	Greensville Correctional Center	3,350	3,141	3,473	2,855
70770	Dillwyn Correctional Center	1,323	1,262	1,396	1,148
70771	Indian Creek Correctional Center	900	862	953	784
70772	Haynesville Correctional Center	1,413	1,334	1,475	1,213
70773	Coffeewood Correctional Center	1,062	1,031	1,140	937
70774	Lunenburg Correctional Center	1,024	1,025	1,134	932
70775	Pocahontas State Correctional Center	960	985	1,089	896
70776	Green Rock Correctional Center	968	964	1,066	876
70777	Department of Juvenile Justice	2,659	2,203	2,436	2,003
70785	River North Correctional Center	1,113	1,116	1,234	1,015
70786	Culpeper Correctional Center for Women	0	0	0	0
70961	Division of Capitol Police	534	466	516	424
70999	Department of Alcoholic Beverage Control	900	819	906	745
Total for VRS Health Insurance Credit - State		918,956	910,512	1,006,798	827,718

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



Health Insurance Credit Plan - Teachers Cost Sharing Plan

Employer Code	Employer	2016		2017	
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
40100	Accomack County School Board	\$ 275,703	0.34111%	\$ 301,512	0.34419%
40101	Albemarle County Schools	909,015	1.12466%	985,213	1.12465%
40102	Alleghany County School Board	125,236	0.15495%	129,845	0.14822%
40103	Amelia County School Board	87,435	0.10818%	95,451	0.10896%
40104	Amherst County School Board	250,064	0.30939%	257,031	0.29341%
40105	Appomattox County School Board	109,193	0.13510%	121,906	0.13916%
40106	Arlington Public Schools	2,867,346	3.54756%	3,183,887	3.63452%
40107	Augusta County School Board	586,484	0.72562%	642,494	0.73343%
40108	Bath County School Board	48,438	0.05993%	51,443	0.05872%
40109	Bedford County School Board	509,063	0.62983%	534,414	0.61005%
40110	Bland County School Board	39,239	0.04855%	43,034	0.04912%
40111	Botetourt County Schools	278,461	0.34452%	298,814	0.34111%
40112	Brunswick County Public Schools	100,611	0.12448%	107,290	0.12248%
40113	Buchanan County School Board	155,088	0.19188%	156,180	0.17829%
40114	Buckingham County School Board	113,418	0.14032%	118,412	0.13517%
40115	Campbell County School Board	397,245	0.49148%	416,066	0.47495%
40116	Caroline County School Board	207,922	0.25725%	229,254	0.26170%
40117	Carroll County School Board	215,188	0.26624%	238,462	0.27221%
40118	Charles City County School Board	47,655	0.05896%	51,737	0.05906%
40119	Charlotte County School Board	117,034	0.14480%	123,092	0.14051%
40120	Chesterfield County School Board	2,945,926	3.64479%	3,224,293	3.68064%
40121	Clarke County School Board	123,625	0.15295%	132,997	0.15182%
40122	Craig County School Board	37,232	0.04606%	38,658	0.04413%
40123	Culpeper County School Board	446,667	0.55263%	482,138	0.55038%
40124	Cumberland County School Board	82,518	0.10209%	89,353	0.10200%
40125	Dickenson County School Board	112,637	0.13936%	106,550	0.12163%
40126	Dinwiddie County School Board	234,916	0.29064%	258,983	0.29564%
40128	Essex County Public Schools	86,566	0.10710%	90,087	0.10284%
40129	Fairfax County School Board	14,509,835	17.95199%	15,897,325	18.14736%
40130	Fauquier County School Board	762,107	0.94290%	809,357	0.92391%
40131	Floyd County School Board	107,763	0.13333%	112,948	0.12893%
40132	Fluvanna County Public Schools	247,686	0.30644%	261,873	0.29894%
40133	Franklin County Public Schools	414,766	0.51316%	456,669	0.52130%
40134	Frederick County School Board	891,575	1.10308%	949,312	1.08367%
40135	Giles County Schools	126,281	0.15624%	134,656	0.15371%
40136	Gloucester County School Board	299,601	0.37068%	332,858	0.37997%
40137	Goochland County School Board	152,035	0.18810%	164,212	0.18745%
40138	Grayson County School Board	88,976	0.11008%	98,819	0.11281%
40139	Greene County Public Schools	176,344	0.21818%	190,787	0.21779%
40140	Greensville County School Board	129,460	0.16017%	137,385	0.15683%
40141	Halifax County School Board	298,826	0.36972%	310,780	0.35477%
40142	Hanover County School Board	1,022,883	1.26554%	1,108,296	1.26516%
40143	Henrico County School Board	2,670,609	3.30416%	2,876,495	3.28362%
40144	Henry County Public Schools	372,176	0.46047%	402,873	0.45989%
40145	Highland County Public Schools	18,941	0.02343%	21,216	0.02422%
40146	Isle of Wight County Schools	299,874	0.37101%	320,831	0.36624%
40148	King George County School Board	214,786	0.26574%	252,335	0.28805%
40149	King & Queen County School Board	45,203	0.05593%	49,218	0.05618%
40150	King William County School Board	123,416	0.15269%	131,167	0.14973%
40151	Lancaster County Public Schools	78,634	0.09729%	85,633	0.09775%
40152	Lee County School Board	188,003	0.23260%	203,547	0.23236%
40153	Loudoun County School Board	5,347,894	6.61657%	6,017,603	6.86931%
40154	Louisa County Public Schools	279,893	0.34629%	300,387	0.34290%
40155	Lunenburg County School Board	87,251	0.10795%	84,695	0.09668%

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



Health Insurance Credit Plan - Teachers Cost Sharing Plan

Employer Code	Employer	2016	2016	2017	2017
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
40156	Madison County School Board	100,960	0.12491%	111,431	0.12720%
40157	Mathews County School Board	67,792	0.08387%	72,745	0.08304%
40158	Mecklenburg County School Board	235,104	0.29088%	245,765	0.28055%
40159	Middlesex County School Board	76,174	0.09424%	81,655	0.09321%
40160	Montgomery County School Board	502,192	0.62133%	549,943	0.62778%
40162	Nelson County Public Schools	119,618	0.14800%	126,041	0.14388%
40163	New Kent County School Board	158,806	0.19648%	173,500	0.19806%
40165	Northampton County Schools	95,774	0.11849%	101,766	0.11617%
40166	Northumberland County School Board	79,562	0.09844%	87,070	0.09939%
40167	Nottoway County School Board	116,517	0.14416%	125,543	0.14331%
40168	Orange County Public Schools	275,899	0.34135%	291,797	0.33310%
40169	Page County Public Schools	193,484	0.23938%	203,931	0.23279%
40170	Patrick County School Board	137,490	0.17011%	148,332	0.16933%
40171	Pittsylvania County School Board	425,552	0.52651%	458,330	0.52320%
40172	Powhatan County School Board	244,733	0.30279%	264,676	0.30214%
40173	Prince Edward County School Board	124,966	0.15461%	128,756	0.14698%
40174	Prince George County School Board	340,447	0.42121%	358,589	0.40934%
40176	Prince William County School Board	5,258,204	6.50560%	5,782,362	6.60077%
40177	Pulaski County School Board	227,151	0.28104%	241,839	0.27607%
40178	Rappahannock County School Board	59,678	0.07384%	63,555	0.07255%
40179	Richmond County School Board	66,839	0.08270%	73,255	0.08362%
40180	Roanoke County School Board	765,952	0.94766%	851,879	0.97245%
40181	Rockbridge County School Board	166,037	0.20543%	178,379	0.20363%
40182	Rockingham County School Board	667,472	0.82582%	714,647	0.81579%
40183	Russell County School Board	189,859	0.23490%	199,561	0.22781%
40184	Scott County School Board	202,557	0.25061%	219,851	0.25097%
40185	Shenandoah County School Board	358,152	0.44312%	381,235	0.43519%
40186	Smyth County School Board	239,628	0.29647%	249,411	0.28471%
40187	Southampton County School Board	132,954	0.16449%	142,298	0.16244%
40188	Spotsylvania County School Board	1,314,539	1.62639%	1,396,959	1.59468%
40189	Stafford County School Board	1,523,188	1.88453%	1,685,773	1.92437%
40190	Surry County Schools	81,442	0.10076%	87,719	0.10013%
40191	Sussex County School Board	82,031	0.10149%	84,989	0.09702%
40192	Tazewell County Schools	280,173	0.34664%	293,361	0.33488%
40193	Warren County School Board	296,504	0.36684%	321,046	0.36649%
40195	Washington County School Board	368,033	0.45534%	392,871	0.44848%
40196	Westmoreland County School Board	92,613	0.11458%	108,110	0.12341%
40197	Wise County School Board	298,130	0.36886%	303,993	0.34702%
40198	Wythe County School Board	216,447	0.26779%	231,155	0.26387%
40199	York County School Board	703,335	0.87019%	743,350	0.84856%
40200	Alexandria City School Board	1,497,312	1.85252%	1,633,570	1.86478%
40201	Bristol City School Board	129,647	0.16040%	136,888	0.15626%
40202	Buena Vista City Schools	55,553	0.06873%	58,129	0.06636%
40203	Charlottesville Public Schools	389,484	0.48188%	422,309	0.48208%
40205	Danville City Schools	334,786	0.41421%	348,030	0.39729%
40206	Fredericksburg City Schools	233,891	0.28938%	252,402	0.28813%
40207	Hampton City Schools	1,126,584	1.39384%	1,217,627	1.38996%
40208	Harrisonburg City School Board	369,461	0.45711%	416,009	0.47489%
40209	Hopewell City School Board	245,088	0.30323%	273,307	0.31199%
40210	Lynchburg Public Schools	588,834	0.72852%	625,594	0.71414%
40211	Newport News Public Schools	1,649,993	2.04142%	1,772,707	2.02361%
40212	Norfolk Public Schools	2,273,155	2.81241%	2,366,809	2.70180%
40213	Petersburg City Schools	250,460	0.30988%	250,256	0.28568%
40214	Portsmouth School Board	843,986	1.04420%	878,236	1.00254%

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



Health Insurance Credit Plan - Teachers Cost Sharing Plan

Employer Code	Employer	2016	2016	2017	2017
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
40215	Radford City School Board	87,083	0.10774%	97,181	0.11094%
40216	Richmond Public Schools	1,660,849	2.05485%	1,756,965	2.00564%
40217	Roanoke City School Board	815,034	1.00838%	884,561	1.00976%
40219	Staunton City Schools	178,192	0.22046%	188,978	0.21573%
40220	Suffolk City School Board	764,435	0.94578%	817,634	0.93336%
40222	Winchester Public Schools	305,733	0.37826%	324,530	0.37046%
40223	Martinsville City Schools	123,000	0.15218%	128,900	0.14714%
40224	Falls Church Public Schools	262,303	0.32453%	282,394	0.32236%
40225	Colonial Heights City Schools	194,204	0.24027%	206,918	0.23620%
40230	Covington City School Board	55,093	0.06816%	62,491	0.07134%
40231	Fairfax City School Board	948	0.00117%	1,035	0.00118%
40232	Franklin City Public Schools	81,092	0.10033%	84,712	0.09670%
40233	Chesapeake Public Schools	2,312,292	2.86084%	2,502,132	2.85627%
40234	Virginia Beach City School Board	4,140,339	5.12255%	4,435,363	5.06312%
40236	Manassas Park City Schools	225,125	0.27853%	233,047	0.26603%
40306	Town of West Point School Board	51,078	0.06320%	59,556	0.06799%
40307	Lexington City School Board	27,789	0.03438%	30,797	0.03516%
40308	Waynesboro Public Schools	184,401	0.22815%	199,823	0.22810%
40309	Town of Colonial Beach Schools	36,219	0.04481%	40,295	0.04600%
40313	Galax City Schools	74,267	0.09189%	78,738	0.08988%
40314	Norton City Schools	40,394	0.04998%	41,891	0.04782%
40332	Manassas City Schools	581,628	0.71961%	616,988	0.70431%
40335	City of Salem Schools	226,506	0.28024%	242,119	0.27639%
40402	Williamsburg-James City County School Board	703,980	0.87099%	755,834	0.86281%
40403	Poquoson City Public Schools	117,574	0.14547%	127,414	0.14545%
40410	Valley Vocational Technical Center	20,501	0.02536%	21,834	0.02492%
40412	Charlottesville/Albemarle Vo-Tech Center	11,183	0.01384%	12,914	0.01474%
40413	The Pruden Center for Industry and Technology	15,517	0.01920%	14,851	0.01695%
40414	Jackson River Technical Center	8,695	0.01076%	6,124	0.00699%
40415	New Horizons Technical Center	83,019	0.10271%	91,479	0.10443%
40416	Northern Neck Regional Vocational Center	12,189	0.01508%	12,331	0.01408%
40417	Rowanty Vocational Technical Center	7,710	0.00954%	8,326	0.00950%
40418	Amelia-Nottoway Vocational Center	2,194	0.00271%	2,376	0.00271%
40421	Northern Neck Regional Special Education Program	7,797	0.00965%	8,839	0.01009%
40423	Maggie Walker Governor's School for Govt & Intl Studies	44,878	0.05552%	48,451	0.05531%
40424	Appomattox Region Governor's School	18,720	0.02316%	19,112	0.02182%
40425	Bridging Communities Regional Career and Tech Center	4,828	0.00597%	5,174	0.00591%
Total for VRS Health Insurance Credit - Teachers		\$ 80,825,757	100.00000%	\$ 87,601,319	100.00000%

SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND OPEB EXPENSE
HEALTH INSURANCE CREDIT PLAN - TEACHERS
(\$ thousands)



		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
40100	Accomack County School Board	0	0	0	34	34	0	8	45	0	53	355	5	360
40101	Albemarle County Schools	0	0	0	0	0	0	26	146	0	172	1,161	0	1,161
40102	Alleghany County School Board	0	0	0	0	0	0	3	20	74	97	153	(11)	142
40103	Amelia County School Board	0	0	0	9	9	0	2	15	0	17	112	1	113
40104	Amherst County School Board	0	0	0	0	0	0	7	38	176	221	303	(27)	276
40105	Appomattox County School Board	0	0	0	44	44	0	3	18	0	21	144	7	151
40106	Arlington Public Schools	0	0	0	958	958	0	83	474	0	557	3,751	145	3,896
40107	Augusta County School Board	0	0	0	86	86	0	17	95	0	112	757	13	770
40108	Bath County School Board	0	0	0	0	0	0	1	8	13	22	61	(2)	59
40109	Bedford County School Board	0	0	0	0	0	0	14	79	218	311	630	(33)	597
40110	Bland County School Board	0	0	0	6	6	0	1	7	0	8	51	1	52
40111	Botetourt County Schools	0	0	0	0	0	0	8	44	37	89	352	(6)	346
40112	Brunswick County Public Schools	0	0	0	0	0	0	3	16	22	41	126	(3)	123
40113	Buchanan County School Board	0	0	0	0	0	0	4	23	149	176	184	(23)	161
40114	Buckingham County School Board	0	0	0	0	0	0	3	18	56	77	139	(9)	130
40115	Campbell County School Board	0	0	0	0	0	0	11	62	182	255	490	(28)	462
40116	Caroline County School Board	0	0	0	49	49	0	6	34	0	40	270	7	277
40117	Carroll County School Board	0	0	0	66	66	0	6	36	0	42	281	10	291
40118	Charles City County School Board	0	0	0	0	0	0	1	8	0	9	61	1	62
40119	Charlotte County School Board	0	0	0	0	0	0	3	19	47	69	145	(7)	138
40120	Chesterfield County School Board	0	0	0	395	395	0	84	480	0	564	3,798	60	3,858
40121	Clarke County School Board	0	0	0	0	0	0	3	20	12	35	157	(2)	155
40122	Craig County School Board	0	0	0	0	0	0	1	6	21	28	46	(3)	43
40123	Culpeper County School Board	0	0	0	0	0	0	13	71	25	109	568	(4)	564
40124	Cumberland County School Board	0	0	0	0	0	0	2	14	0	16	105	(1)	104
40125	Dickenson County School Board	0	0	0	0	0	0	3	16	195	214	126	(30)	96
40126	Dinwiddie County School Board	0	0	0	55	55	0	7	38	0	45	305	8	313
40128	Essex County Public Schools	0	0	0	0	0	0	2	14	47	63	106	(7)	99
40129	Fairfax County School Board	0	0	0	2,150	2,150	0	421	2,360	0	2,781	18,726	331	19,057
40130	Fauquier County School Board	0	0	0	0	0	0	21	121	209	351	953	(32)	921
40131	Floyd County School Board	0	0	0	0	0	0	3	17	49	69	133	(7)	126
40132	Fluvanna County Public Schools	0	0	0	0	0	0	7	39	83	129	309	(12)	297
40133	Franklin County Public Schools	0	0	0	89	89	0	12	68	0	80	538	14	552
40134	Frederick County School Board	0	0	0	0	0	0	25	141	214	380	1,118	(32)	1,086
40135	Giles County Schools	0	0	0	0	0	0	4	20	28	52	159	(4)	155
40136	Gloucester County School Board	0	0	0	103	103	0	9	49	0	58	392	15	407
40137	Goochland County School Board	0	0	0	0	0	0	4	25	7	36	193	(1)	192
40138	Grayson County School Board	0	0	0	30	30	0	3	14	0	17	116	5	121
40139	Greene County Public Schools	0	0	0	0	0	0	5	28	4	37	225	(1)	224
40140	Greensville County School Board	0	0	0	0	0	0	4	20	36	60	162	(6)	156
40141	Halifax County School Board	0	0	0	0	0	0	8	46	165	219	366	(25)	341
40142	Hanover County School Board	0	0	0	0	0	0	29	165	4	198	1,306	(1)	1,305
40143	Henrico County School Board	0	0	0	0	0	0	75	428	227	730	3,389	(34)	3,355
40144	Henry County Public Schools	0	0	0	0	0	0	11	59	6	76	475	(1)	474
40145	Highland County Public Schools	0	0	0	9	9	0	1	3	0	4	25	1	26
40146	Isle of Wight County Schools	0	0	0	0	0	0	8	48	53	109	378	(8)	370
40148	King George County School Board	0	0	0	246	246	0	7	37	0	44	297	37	334
40149	King & Queen County School Board	0	0	0	0	0	0	1	8	0	9	58	3	61
40150	King William County School Board	0	0	0	0	0	0	3	20	33	56	155	(5)	150
40151	Lancaster County Public Schools	0	0	0	5	5	0	2	13	0	15	101	1	102
40152	Lee County School Board	0	0	0	0	0	0	5	31	0	36	240	(3)	237
40153	Loudoun County School Board	0	0	0	2,785	2,785	0	157	896	0	1,053	7,089	421	7,510
40154	Louisa County Public Schools	0	0	0	0	0	0	8	45	37	90	354	(6)	348
40155	Lunenburg County School Board	0	0	0	0	0	0	2	13	124	139	100	(19)	81

SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND OPEB EXPENSE
HEALTH INSURANCE CREDIT PLAN - TEACHERS
(\$ thousands)



		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense			
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense	
40156	Madison County School Board	0	0	0	25	25	0	3	16	0	19	131	4	135	
40157	Mathews County School Board	0	0	0	0	0	0	2	11	10	23	86	(1)	85	
40158	Mecklenburg County School Board	0	0	0	0	0	0	6	37	114	157	290	(17)	273	
40159	Middlesex County School Board	0	0	0	0	0	0	2	12	11	25	96	(2)	94	
40160	Montgomery County School Board	0	0	0	71	71	0	14	82	0	96	648	11	659	
40162	Nelson County Public Schools	0	0	0	0	0	0	3	19	45	67	148	(7)	141	
40163	New Kent County School Board	0	0	0	17	17	0	5	25	0	30	204	3	207	
40165	Northampton County Schools	0	0	0	0	0	0	3	15	25	43	120	(4)	116	
40166	Northumberland County School Board	0	0	0	10	10	0	2	13	0	15	103	2	105	
40167	Nottoway County School Board	0	0	0	0	0	0	3	19	10	32	148	(1)	147	
40168	Orange County Public Schools	0	0	0	0	0	0	8	43	91	142	344	(14)	330	
40169	Page County Public Schools	0	0	0	0	0	0	5	31	73	109	240	(11)	229	
40170	Patrick County School Board	0	0	0	0	0	0	4	22	9	35	175	(1)	174	
40171	Pittsylvania County School Board	0	0	0	0	0	0	12	68	36	116	540	(6)	534	
40172	Powhatan County School Board	0	0	0	0	0	0	7	39	7	53	312	(1)	311	
40173	Prince Edward County School Board	0	0	0	0	0	0	3	20	84	107	152	(13)	139	
40174	Prince George County School Board	0	0	0	0	0	0	9	54	131	194	422	(20)	402	
40176	Prince William County School Board	0	0	0	1,049	1,049	0	151	861	0	1,012	6,812	158	6,970	
40177	Pulaski County School Board	0	0	0	0	0	0	6	36	55	97	285	(8)	277	
40178	Rappahannock County School Board	0	0	0	0	0	0	2	9	14	25	75	(2)	73	
40179	Richmond County School Board	0	0	0	10	10	0	2	11	0	13	86	2	88	
40180	Roanoke County School Board	0	0	0	273	273	0	22	127	0	149	1,004	41	1,045	
40181	Rockbridge County School Board	0	0	0	0	0	0	5	26	20	51	210	(3)	207	
40182	Rockingham County School Board	0	0	0	0	0	0	19	106	110	235	842	(17)	825	
40183	Russell County School Board	0	0	0	0	0	0	5	30	78	113	235	(12)	223	
40184	Scott County School Board	0	0	0	4	4	0	6	32	0	38	259	1	260	
40185	Shenandoah County School Board	0	0	0	0	0	0	10	57	88	155	449	(13)	436	
40186	Smyth County School Board	0	0	0	0	0	0	7	37	129	173	294	(20)	274	
40187	Southampton County School Board	0	0	0	0	0	0	4	21	23	48	168	(3)	165	
40188	Spotsylvania County School Board	0	0	0	0	0	0	37	207	349	593	1,646	(53)	1,593	
40189	Stafford County School Board	0	0	0	439	439	0	44	251	0	295	1,986	66	2,052	
40190	Surry County Schools	0	0	0	0	0	0	2	13	7	22	103	(1)	102	
40191	Sussex County School Board	0	0	0	0	0	0	2	13	50	65	100	(7)	93	
40192	Tazewell County Schools	0	0	0	0	0	0	8	43	129	180	346	(20)	326	
40193	Warren County School Board	0	0	0	0	0	0	8	48	3	59	378	(1)	377	
40195	Washington County School Board	0	0	0	0	0	0	10	59	76	145	463	(11)	452	
40196	Westmoreland County School Board	0	0	0	97	97	0	3	16	0	19	127	15	142	
40197	Wise County School Board	0	0	0	0	0	0	8	45	241	294	358	(36)	322	
40198	Wythe County School Board	0	0	0	0	0	0	6	34	43	83	272	(7)	265	
40199	York County School Board	0	0	0	0	0	0	19	111	238	368	876	(36)	840	
40200	Alexandria City School Board	0	0	0	135	135	0	43	243	0	286	1,924	20	1,944	
40201	Bristol City School Board	0	0	0	0	0	0	4	20	46	70	161	(7)	154	
40202	Buena Vista City Schools	0	0	0	0	0	0	2	8	26	36	68	(4)	64	
40203	Charlottesville Public Schools	0	0	0	0	0	0	11	63	0	74	498	3	501	
40205	Danville City Schools	0	0	0	0	0	0	9	52	187	248	410	(28)	382	
40206	Fredericksburg City Schools	0	0	0	0	0	0	7	37	14	58	297	(2)	295	
40207	Hampton City Schools	0	0	0	0	0	0	32	181	43	256	1,434	(6)	1,428	
40208	Harrisonburg City School Board	0	0	0	196	196	0	11	62	0	73	490	30	520	
40209	Hopewell City School Board	0	0	0	96	96	0	7	41	0	48	322	15	337	
40210	Lynchburg Public Schools	0	0	0	0	0	0	16	93	158	267	737	(24)	713	
40211	Newport News Public Schools	0	0	0	0	0	0	46	264	196	506	2,088	(30)	2,058	
40212	Norfolk Public Schools	0	0	0	0	0	0	62	352	1,219	1,633	2,788	(184)	2,604	
40213	Petersburg City Schools	0	0	0	0	0	0	7	37	267	311	295	(40)	255	
40214	Portsmouth School Board	0	0	0	0	0	0	23	131	459	613	1,035	(69)	966	

SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND OPEB EXPENSE
HEALTH INSURANCE CREDIT PLAN - TEACHERS
(\$ thousands)



		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
40215	Radford City School Board	0	0	0	36	36	0	3	14	0	17	114	5	119
40216	Richmond Public Schools	0	0	0	0	0	0	46	261	542	849	2,070	(82)	1,988
40217	Roanoke City School Board	0	0	0	16	16	0	23	132	0	155	1,042	2	1,044
40219	Staunton City Schools	0	0	0	0	0	0	5	28	52	85	223	(8)	215
40220	Suffolk City School Board	0	0	0	0	0	0	21	122	137	280	963	(21)	942
40222	Winchester Public Schools	0	0	0	0	0	0	8	49	86	143	382	(13)	369
40223	Martinsville City Schools	0	0	0	0	0	0	3	20	56	79	152	(8)	144
40224	Falls Church Public Schools	0	0	0	0	0	0	7	42	24	73	333	(4)	329
40225	Colonial Heights City Schools	0	0	0	0	0	0	5	31	45	81	244	(7)	237
40230	Covington City School Board	0	0	0	35	35	0	2	9	0	11	74	5	79
40231	Fairfax City School Board	0	0	0	0	0	0	0	0	0	0	1	0	1
40232	Franklin City Public Schools	0	0	0	0	0	0	2	13	40	55	100	(6)	94
40233	Chesapeake Public Schools	0	0	0	0	0	0	65	373	50	488	2,948	(8)	2,940
40234	Virginia Beach City School Board	0	0	0	0	0	0	116	660	655	1,431	5,225	(99)	5,126
40236	Manassas Park City Schools	0	0	0	0	0	0	6	35	138	179	275	(21)	254
40306	Town of West Point School Board	0	0	0	53	53	0	2	8	0	10	70	8	78
40307	Lexington City School Board	0	0	0	9	9	0	1	4	0	5	36	1	37
40308	Waynesboro Public Schools	0	0	0	0	0	0	5	30	0	35	235	(1)	234
40309	Town of Colonial Beach Schools	0	0	0	13	13	0	1	6	0	7	47	2	49
40313	Galax City Schools	0	0	0	0	0	0	2	12	22	36	93	(3)	90
40314	Norton City Schools	0	0	0	0	0	0	1	6	23	30	49	(4)	45
40332	Manassas City Schools	0	0	0	0	0	0	16	92	169	277	727	(25)	702
40335	City of Salem Schools	0	0	0	0	0	0	6	36	43	85	285	(6)	279
40402	Williamsburg-James City County School Board	0	0	0	0	0	0	20	112	90	222	890	(14)	876
40403	Poquoson City Public Schools	0	0	0	0	0	0	3	19	0	22	150	0	150
40410	Valley Vocational Technical Center	0	0	0	0	0	0	1	3	5	9	26	(1)	25
40412	Charlottesville/Albemarle Vo-Tech Center	0	0	0	10	10	0	0	2	0	2	15	1	16
40413	The Pruden Center for Industry and Technology	0	0	0	0	0	0	0	3	25	28	17	(4)	13
40414	Jackson River Technical Center	0	0	0	0	0	0	0	1	42	43	7	(6)	1
40415	New Horizons Technical Center	0	0	0	19	19	0	2	14	0	16	108	3	111
40416	Northern Neck Regional Vocational Center	0	0	0	0	0	0	0	2	11	13	15	(2)	13
40417	Rowanty Vocational Technical Center	0	0	0	0	0	0	0	1	0	1	10	(1)	9
40418	Amelia-Nottoway Vocational Center	0	0	0	0	0	0	0	0	0	0	3	0	3
40421	Northern Neck Regional Special Education Program	0	0	0	5	5	0	0	2	0	2	10	1	11
40423	Maggie Walker Governor's School for Govt & Intl Studies	0	0	0	0	0	0	1	7	0	8	57	(3)	54
40424	Appomattox Region Governor's School	0	0	0	0	0	0	0	3	15	18	23	(2)	21
40425	Bridging Communities Regional Career and Tech Center	0	0	0	0	0	0	0	1	0	1	6	(1)	5
Total for VRS Health Insurance Credit - Teachers		0	0	0	9,737	9,737	0	2,290	13,034	9,737	25,061	103,199	0	103,199

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

(\$ thousands)



Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
40100	Accomack County School Board	(4)	(4)	(4)	(4)	(2)	(1)
40101	Albemarle County Schools	(29)	(29)	(29)	(29)	(22)	(34)
40102	Alleghany County School Board	(15)	(15)	(15)	(15)	(14)	(23)
40103	Amelia County School Board	(2)	(2)	(2)	(2)	0	0
40104	Amherst County School Board	(34)	(34)	(34)	(34)	(33)	(52)
40105	Appomattox County School Board	3	3	3	3	4	7
40106	Arlington Public Schools	53	53	53	53	73	116
40107	Augusta County School Board	(6)	(6)	(6)	(6)	(1)	(1)
40108	Bath County School Board	(3)	(3)	(3)	(3)	(3)	(7)
40109	Bedford County School Board	(49)	(49)	(49)	(48)	(45)	(71)
40110	Bland County School Board	(2)	0	0	0	0	0
40111	Botetourt County Schools	(15)	(15)	(15)	(15)	(13)	(16)
40112	Brunswick County Public Schools	(6)	(6)	(6)	(6)	(5)	(12)
40113	Buchanan County School Board	(28)	(28)	(28)	(28)	(27)	(37)
40114	Buckingham County School Board	(12)	(12)	(12)	(12)	(12)	(17)
40115	Campbell County School Board	(40)	(40)	(40)	(40)	(37)	(58)
40116	Caroline County School Board	9	0	0	0	0	0
40117	Carroll County School Board	3	3	3	3	5	7
40118	Charles City County School Board	(2)	(2)	(2)	(2)	(1)	0
40119	Charlotte County School Board	(11)	(11)	(11)	(11)	(10)	(15)
40120	Chesterfield County School Board	(34)	(34)	(34)	(33)	(12)	(22)
40121	Clarke County School Board	(6)	(6)	(6)	(6)	(5)	(6)
40122	Craig County School Board	(4)	(4)	(4)	(4)	(4)	(8)
40123	Culpeper County School Board	(18)	(18)	(18)	(18)	(15)	(22)
40124	Cumberland County School Board	(3)	(3)	(3)	(3)	(2)	(2)
40125	Dickenson County School Board	(33)	(33)	(33)	(33)	(32)	(50)
40126	Dinwiddie County School Board	10	0	0	0	0	0
40128	Essex County Public Schools	(10)	(10)	(10)	(10)	(9)	(14)
40129	Fairfax County School Board	(155)	(131)	(131)	(132)	(29)	(53)
40130	Fauquier County School Board	(55)	(55)	(55)	(55)	(50)	(81)
40131	Floyd County School Board	(10)	(10)	(10)	(10)	(10)	(19)
40132	Fluvanna County Public Schools	(20)	(20)	(20)	(20)	(18)	(31)
40133	Franklin County Public Schools	1	1	1	1	4	1
40134	Frederick County School Board	(60)	(60)	(60)	(60)	(53)	(87)
40135	Giles County Schools	(8)	(8)	(8)	(8)	(7)	(13)
40136	Gloucester County School Board	5	5	5	5	8	17
40137	Goochland County School Board	(6)	(6)	(6)	(6)	(5)	(7)
40138	Grayson County School Board	2	2	2	2	3	2
40139	Greene County Public Schools	(7)	(7)	(7)	(7)	(4)	(5)
40140	Greensville County School Board	(10)	(10)	(10)	(10)	(9)	(11)
40141	Halifax County School Board	(34)	(34)	(34)	(34)	(32)	(51)
40142	Hanover County School Board	(33)	(33)	(33)	(33)	(25)	(41)
40143	Henrico County School Board	(117)	(117)	(117)	(117)	(99)	(163)
40144	Henry County Public Schools	(13)	(13)	(13)	(13)	(10)	(14)
40145	Highland County Public Schools	5	0	0	0	0	0
40146	Isle of Wight County Schools	(17)	(17)	(17)	(17)	(15)	(26)
40148	King George County School Board	30	30	30	30	31	51
40149	King & Queen County School Board	(1)	(1)	(1)	(1)	(1)	(4)
40150	King William County School Board	(9)	(9)	(9)	(9)	(8)	(12)
40151	Lancaster County Public Schools	(1)	(1)	(1)	(1)	(1)	(5)
40152	Lee County School Board	(6)	(6)	(6)	(6)	(5)	(7)
40153	Loudoun County School Board	246	246	246	247	286	461
40154	Louisa County Public Schools	(15)	(15)	(15)	(15)	(13)	(17)
40155	Lunenburg County School Board	(21)	(21)	(21)	(21)	(21)	(34)
40156	Madison County School Board	1	1	1	1	1	1
40157	Mathews County School Board	(3)	(3)	(3)	(3)	(3)	(8)
40158	Mecklenburg County School Board	(24)	(24)	(24)	(24)	(23)	(38)
40159	Middlesex County School Board	(4)	(4)	(4)	(4)	(4)	(5)
40160	Montgomery County School Board	(5)	(5)	(5)	(5)	(1)	(4)

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

(\$ thousands)



Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
40162	Nelson County Public Schools	(11)	(11)	(11)	(11)	(10)	(13)
40163	New Kent County School Board	(2)	(2)	(2)	(2)	(1)	(4)
40165	Northampton County Schools	(7)	(7)	(7)	(7)	(6)	(9)
40166	Northumberland County School Board	(1)	(1)	(1)	(1)	(1)	0
40167	Nottoway County School Board	(5)	(5)	(5)	(5)	(4)	(8)
40168	Orange County Public Schools	(22)	(22)	(22)	(22)	(21)	(33)
40169	Page County Public Schools	(17)	(17)	(17)	(17)	(16)	(25)
40170	Patrick County School Board	(5)	(5)	(5)	(5)	(4)	(11)
40171	Pittsylvania County School Board	(19)	(19)	(19)	(19)	(16)	(24)
40172	Powhatan County School Board	(9)	(9)	(9)	(9)	(7)	(10)
40173	Prince Edward County School Board	(17)	(17)	(17)	(17)	(16)	(23)
40174	Prince George County School Board	(30)	(30)	(30)	(30)	(28)	(46)
40176	Prince William County School Board	(10)	(10)	(10)	(10)	28	49
40177	Pulaski County School Board	(15)	(15)	(15)	(15)	(13)	(24)
40178	Rappahannock County School Board	(4)	(4)	(4)	(4)	(3)	(6)
40179	Richmond County School Board	(3)	0	0	0	0	0
40180	Roanoke County School Board	16	16	16	16	22	38
40181	Rockbridge County School Board	(8)	(8)	(8)	(8)	(7)	(12)
40182	Rockingham County School Board	(38)	(38)	(38)	(38)	(33)	(50)
40183	Russell County School Board	(18)	(18)	(18)	(18)	(16)	(25)
40184	Scott County School Board	(5)	(5)	(5)	(5)	(5)	(9)
40185	Shenandoah County School Board	(24)	(24)	(24)	(24)	(22)	(37)
40186	Smyth County School Board	(27)	(27)	(27)	(27)	(26)	(39)
40187	Southampton County School Board	(7)	(7)	(7)	(7)	(6)	(14)
40188	Spotsylvania County School Board	(94)	(94)	(94)	(94)	(84)	(133)
40189	Stafford County School Board	17	17	17	17	28	48
40190	Surry County Schools	(4)	(4)	(4)	(4)	(3)	(3)
40191	Sussex County School Board	(9)	(9)	(9)	(9)	(9)	(20)
40192	Tazewell County Schools	(29)	(29)	(29)	(29)	(27)	(37)
40193	Warren County School Board	(10)	(10)	(10)	(9)	(7)	(13)
40195	Washington County School Board	(22)	(22)	(22)	(22)	(20)	(37)
40196	Westmoreland County School Board	12	12	12	12	13	17
40197	Wise County School Board	(45)	(45)	(45)	(45)	(43)	(71)
40198	Wythe County School Board	(14)	(14)	(14)	(14)	(12)	(15)
40199	York County School Board	(58)	(58)	(58)	(58)	(53)	(83)
40200	Alexandria City School Board	(27)	(27)	(27)	(27)	(17)	(26)
40201	Bristol City School Board	(11)	(11)	(11)	(11)	(10)	(16)
40202	Buena Vista City Schools	(6)	(6)	(6)	(6)	(5)	(7)
40203	Charlottesville Public Schools	(12)	(12)	(12)	(12)	(9)	(17)
40205	Danville City Schools	(38)	(38)	(38)	(38)	(36)	(60)
40206	Fredericksburg City Schools	(9)	(9)	(9)	(9)	(8)	(14)
40207	Hampton City Schools	(41)	(41)	(41)	(41)	(33)	(59)
40208	Harrisonburg City School Board	18	18	18	18	21	30
40209	Hopewell City School Board	7	7	7	7	9	11
40210	Lynchburg Public Schools	(42)	(42)	(42)	(42)	(38)	(61)
40211	Newport News Public Schools	(81)	(81)	(81)	(81)	(70)	(112)
40212	Norfolk Public Schools	(253)	(253)	(253)	(253)	(237)	(384)
40213	Petersburg City Schools	(47)	(47)	(47)	(47)	(46)	(77)
40214	Portsmouth School Board	(94)	(94)	(94)	(94)	(89)	(148)
40215	Radford City School Board	2	2	2	2	3	8
40216	Richmond Public Schools	(133)	(133)	(133)	(133)	(121)	(196)
40217	Roanoke City School Board	(24)	(24)	(24)	(24)	(18)	(25)
40219	Staunton City Schools	(13)	(13)	(13)	(13)	(12)	(21)
40220	Suffolk City School Board	(45)	(45)	(45)	(45)	(39)	(61)
40222	Winchester Public Schools	(22)	(22)	(22)	(22)	(20)	(35)
40223	Martinsville City Schools	(12)	(12)	(12)	(12)	(11)	(20)
40224	Falls Church Public Schools	(12)	(12)	(12)	(12)	(10)	(15)
40225	Colonial Heights City Schools	(13)	(13)	(13)	(13)	(12)	(17)
40230	Covington City School Board	3	3	3	3	4	8

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

(\$ thousands)



Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
40231	Fairfax City School Board	0	0	0	0	0	0
40232	Franklin City Public Schools	(8)	(8)	(8)	(8)	(8)	(15)
40233	Chesapeake Public Schools	(81)	(81)	(81)	(81)	(64)	(100)
40234	Virginia Beach City School Board	(228)	(228)	(228)	(228)	(199)	(320)
40236	Manassas Park City Schools	(28)	(28)	(28)	(28)	(26)	(41)
40306	Town of West Point School Board	6	6	6	6	7	12
40307	Lexington City School Board	4	0	0	0	0	0
40308	Waynesboro Public Schools	(6)	(6)	(6)	(6)	(4)	(7)
40309	Town of Colonial Beach Schools	1	1	1	1	1	1
40313	Galax City Schools	(5)	(5)	(5)	(5)	(5)	(11)
40314	Norton City Schools	(5)	(5)	(5)	(5)	(5)	(5)
40332	Manassas City Schools	(43)	(43)	(43)	(43)	(39)	(66)
40335	City of Salem Schools	(13)	(13)	(13)	(13)	(11)	(22)
40402	Williamsburg-James City County School Board	(36)	(36)	(36)	(36)	(31)	(47)
40403	Poquoson City Public Schools	(4)	(4)	(4)	(4)	(3)	(3)
40410	Valley Vocational Technical Center	(2)	(2)	(2)	(2)	(1)	0
40412	Charlottesville/Albemarle Vo-Tech Center	1	1	1	1	1	3
40413	The Pruden Center for Industry and Technology	(4)	(4)	(4)	(4)	(4)	(8)
40414	Jackson River Technical Center	(6)	(6)	(6)	(6)	(6)	(13)
40415	New Horizons Technical Center	3	0	0	0	0	0
40416	Northern Neck Regional Vocational Center	(2)	(2)	(2)	(2)	(2)	(3)
40417	Rowanty Vocational Technical Center	(1)	0	0	0	0	0
40418	Amelia-Nottoway Vocational Center	0	0	0	0	0	0
40421	Northern Neck Regional Special Education Program	1	1	1	0	0	0
40423	Maggie Walker Governor's School for Govt & Intl Studies	(1)	(1)	(1)	(1)	(1)	(3)
40424	Appomattox Region Governor's School	(3)	(3)	(3)	(3)	(2)	(4)
40425	Bridging Communities Regional Career and Tech Center	(1)	0	0	0	0	0
Total for VRS Health Insurance Credit - Teachers		(2,542)	(2,542)	(2,542)	(2,540)	(1,969)	(3,189)

SCHEDULE D - NET OPEB LIABILITY
HEALTH INSURANCE CREDIT PLAN - TEACHERS
(\$ thousands)



Employer Code	Employer	6/30/2016 Net OPEB Liability	6/30/2017 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (6%)	Net OPEB Liability 1% Increase Discount Rate (8%)
40100	Accomack County School Board	4,326	4,366	4,873	3,935
40101	Albemarle County Schools	14,265	14,267	15,924	12,859
40102	Alleghany County School Board	1,965	1,881	2,099	1,695
40103	Amelia County School Board	1,372	1,382	1,542	1,246
40104	Amherst County School Board	3,924	3,722	4,154	3,355
40105	Appomattox County School Board	1,714	1,765	1,970	1,591
40106	Arlington Public Schools	44,995	46,108	51,462	41,558
40107	Augusta County School Board	9,203	9,304	10,384	8,386
40108	Bath County School Board	760	745	832	672
40109	Bedford County School Board	7,988	7,739	8,638	6,976
40110	Bland County School Board	616	623	696	562
40111	Botetourt County Schools	4,370	4,327	4,830	3,900
40112	Brunswick County Public Schools	1,579	1,553	1,734	1,400
40113	Buchanan County School Board	2,434	2,262	2,525	2,039
40114	Buckingham County School Board	1,780	1,715	1,914	1,545
40115	Campbell County School Board	6,234	6,026	6,725	5,431
40116	Caroline County School Board	3,263	3,320	3,706	2,993
40117	Carroll County School Board	3,377	3,453	3,854	3,112
40118	Charles City County School Board	748	749	836	675
40119	Charlotte County School Board	1,837	1,783	1,990	1,607
40120	Chesterfield County School Board	46,229	46,693	52,114	42,085
40121	Clarke County School Board	1,940	1,926	2,150	1,736
40122	Craig County School Board	584	560	625	505
40123	Culpeper County School Board	7,009	6,982	7,793	6,293
40124	Cumberland County School Board	1,295	1,294	1,444	1,166
40125	Dickenson County School Board	1,768	1,543	1,722	1,391
40126	Dinwiddie County School Board	3,686	3,751	4,186	3,381
40128	Essex County Public Schools	1,358	1,304	1,456	1,176
40129	Fairfax County School Board	227,694	230,217	256,956	207,506
40130	Fauquier County School Board	11,959	11,721	13,082	10,564
40131	Floyd County School Board	1,691	1,636	1,825	1,474
40132	Fluvanna County Public Schools	3,887	3,793	4,233	3,418
40133	Franklin County Public Schools	6,509	6,613	7,381	5,961
40134	Frederick County School Board	13,991	13,748	15,344	12,391
40135	Giles County Schools	1,982	1,950	2,176	1,757
40136	Gloucester County School Board	4,702	4,820	5,380	4,345
40137	Goochland County School Board	2,386	2,378	2,654	2,143
40138	Grayson County School Board	1,396	1,432	1,598	1,290
40139	Greene County Public Schools	2,767	2,763	3,084	2,491
40140	Greensville County School Board	2,032	1,989	2,220	1,793
40141	Halifax County School Board	4,689	4,501	5,023	4,056
40142	Hanover County School Board	16,051	16,050	17,913	14,466
40143	Henrico County School Board	41,908	41,657	46,493	37,546
40144	Henry County Public Schools	5,840	5,834	6,512	5,258
40145	Highland County Public Schools	297	308	343	277
40146	Isle of Wight County Schools	4,706	4,646	5,186	4,188
40148	King George County School Board	3,371	3,654	4,078	3,293
40149	King & Queen County School Board	709	713	795	642
40150	King William County School Board	1,937	1,899	2,120	1,712
40151	Lancaster County Public Schools	1,234	1,240	1,384	1,118
40152	Lee County School Board	2,950	2,948	3,290	2,657
40153	Loudoun County School Board	83,921	87,145	97,263	78,545
40154	Louisa County Public Schools	4,392	4,351	4,856	3,921
40155	Lunenburg County School Board	1,369	1,226	1,369	1,105
40156	Madison County School Board	1,584	1,614	1,801	1,455

SCHEDULE D - NET OPEB LIABILITY
HEALTH INSURANCE CREDIT PLAN - TEACHERS
(\$ thousands)



Employer Code	Employer	6/30/2016 Net OPEB Liability	6/30/2017 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (6%)	Net OPEB Liability 1% Increase Discount Rate (8%)
40157	Mathews County School Board	1,064	1,053	1,176	949
40158	Mecklenburg County School Board	3,689	3,559	3,972	3,207
40159	Middlesex County School Board	1,195	1,182	1,319	1,065
40160	Montgomery County School Board	7,881	7,964	8,889	7,178
40162	Nelson County Public Schools	1,877	1,826	2,037	1,645
40163	New Kent County School Board	2,492	2,513	2,805	2,265
40165	Northampton County Schools	1,503	1,473	1,644	1,328
40166	Northumberland County School Board	1,249	1,260	1,407	1,136
40167	Nottoway County School Board	1,828	1,818	2,029	1,638
40168	Orange County Public Schools	4,330	4,226	4,716	3,809
40169	Page County Public Schools	3,036	2,953	3,296	2,661
40170	Patrick County School Board	2,158	2,148	2,397	1,936
40171	Pittsylvania County School Board	6,678	6,637	7,408	5,982
40172	Powhatan County School Board	3,840	3,833	4,278	3,455
40173	Prince Edward County School Board	1,961	1,865	2,081	1,681
40174	Prince George County School Board	5,342	5,193	5,796	4,681
40176	Prince William County School Board	82,514	83,738	93,461	75,475
40177	Pulaski County School Board	3,565	3,503	3,909	3,157
40178	Rappahannock County School Board	937	920	1,027	829
40179	Richmond County School Board	1,049	1,061	1,184	956
40180	Roanoke County School Board	12,020	12,337	13,769	11,120
40181	Rockbridge County School Board	2,606	2,583	2,883	2,328
40182	Rockingham County School Board	10,474	10,349	11,551	9,328
40183	Russell County School Board	2,979	2,890	3,225	2,605
40184	Scott County School Board	3,179	3,184	3,554	2,870
40185	Shenandoah County School Board	5,620	5,521	6,162	4,976
40186	Smyth County School Board	3,760	3,611	4,031	3,255
40187	Southampton County School Board	2,086	2,061	2,300	1,857
40188	Spotsylvania County School Board	20,628	20,231	22,580	18,234
40189	Stafford County School Board	23,902	24,413	27,247	22,004
40190	Surry County Schools	1,278	1,270	1,418	1,145
40191	Sussex County School Board	1,287	1,231	1,374	1,110
40192	Tazewell County Schools	4,397	4,248	4,741	3,829
40193	Warren County School Board	4,653	4,649	5,189	4,191
40195	Washington County School Board	5,775	5,689	6,350	5,128
40196	Westmoreland County School Board	1,453	1,565	1,747	1,411
40197	Wise County School Board	4,678	4,403	4,914	3,968
40198	Wythe County School Board	3,397	3,347	3,736	3,017
40199	York County School Board	11,037	10,765	12,015	9,703
40200	Alexandria City School Board	23,496	23,657	26,403	21,322
40201	Bristol City School Board	2,034	1,982	2,213	1,787
40202	Buena Vista City Schools	872	842	939	759
40203	Charlottesville Public Schools	6,112	6,116	6,826	5,512
40205	Danville City Schools	5,254	5,040	5,625	4,542
40206	Fredericksburg City Schools	3,670	3,655	4,080	3,294
40207	Hampton City Schools	17,679	17,633	19,680	15,893
40208	Harrisonburg City School Board	5,798	6,025	6,724	5,430
40209	Hopewell City School Board	3,846	3,958	4,417	3,567
40210	Lynchburg Public Schools	9,240	9,060	10,112	8,166
40211	Newport News Public Schools	25,892	25,671	28,652	23,138
40212	Norfolk Public Schools	35,671	34,276	38,255	30,893
40213	Petersburg City Schools	3,930	3,624	4,044	3,266
40214	Portsmouth School Board	13,244	12,719	14,195	11,464
40215	Radford City School Board	1,367	1,407	1,570	1,268
40216	Richmond Public Schools	26,063	25,444	28,398	22,933

SCHEDULE D - NET OPEB LIABILITY
HEALTH INSURANCE CREDIT PLAN - TEACHERS
(\$ thousands)



Employer Code	Employer	6/30/2016 Net OPEB Liability	6/30/2017 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (6%)	Net OPEB Liability 1% Increase Discount Rate (8%)
40217	Roanoke City School Board	12,790	12,810	14,298	11,546
40219	Staunton City Schools	2,796	2,737	3,055	2,467
40220	Suffolk City School Board	11,996	11,841	13,215	10,672
40222	Winchester Public Schools	4,798	4,700	5,245	4,236
40223	Martinsville City Schools	1,930	1,867	2,084	1,683
40224	Falls Church Public Schools	4,116	4,089	4,564	3,686
40225	Colonial Heights City Schools	3,047	2,996	3,344	2,701
40230	Covington City School Board	865	905	1,010	815
40231	Fairfax City School Board	15	15	17	14
40232	Franklin City Public Schools	1,273	1,227	1,369	1,106
40233	Chesapeake Public Schools	36,285	36,235	40,442	32,659
40234	Virginia Beach City School Board	64,972	64,231	71,689	57,893
40236	Manassas Park City Schools	3,533	3,375	3,766	3,041
40306	Town of West Point School Board	802	863	963	778
40307	Lexington City School Board	436	446	498	402
40308	Waynesboro Public Schools	2,894	2,894	3,230	2,608
40309	Town of Colonial Beach Schools	568	584	652	526
40313	Galax City Schools	1,165	1,141	1,273	1,028
40314	Norton City Schools	634	607	677	547
40332	Manassas City Schools	9,127	8,935	9,972	8,053
40335	City of Salem Schools	3,554	3,506	3,913	3,160
40402	Williamsburg-James City County School Board	11,047	10,946	12,217	9,866
40403	Poquoson City Public Schools	1,845	1,845	2,059	1,663
40410	Valley Vocational Technical Center	322	316	353	285
40412	Charlottesville/Albemarle Vo-Tech Center	176	187	209	169
40413	The Pruden Center for Industry and Technology	244	215	240	194
40414	Jackson River Technical Center	136	88	99	80
40415	New Horizons Technical Center	1,303	1,325	1,479	1,194
40416	Northern Neck Regional Vocational Center	191	178	199	161
40417	Rowanty Vocational Technical Center	121	121	135	109
40418	Amelia-Nottoway Vocational Center	34	34	38	31
40421	Northern Neck Regional Special Education Program	122	128	143	115
40423	Maggie Walker Governor's School for Govt & Intl Studies	704	702	783	633
40424	Appomattox Region Governor's School	294	277	309	249
40425	Bridging Communities Regional Career and Tech Center	76	75	83	67
Total for VRS Health Insurance Credit - Teachers		1,268,349	1,268,611	1,415,909	1,143,425

SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND OPEB EXPENSE
HEALTH INSURANCE CREDIT PLAN - LOCALS
(\$ thousands)



Employer Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Total Deferred Inflows of Resources	Total Employer OPEB Expense
5100	Accomack County	0	0	0	0	0	0	(8)	(9)	22
5103	Amelia County	0	0	0	0	0	0	(1)	(1)	3
5104	Amherst County	0	0	0	0	0	(4)	(4)	(8)	6
5110	Bland County	0	0	0	0	0	0	(2)	(2)	4
5122	Craig County	0	0	0	0	0	(1)	0	(1)	0
5128	Essex County	0	0	0	0	0	0	(1)	(1)	7
5132	Fluvanna County	0	0	0	0	0	(3)	(2)	(5)	3
5136	Gloucester County	0	0	0	0	0	(9)	(8)	(17)	8
5139	Greene County	0	0	0	0	0	(3)	(4)	(7)	2
5140	Greensville County	0	0	0	0	0	(3)	(3)	(5)	2
5141	Halifax County	0	0	0	0	0	(4)	(5)	(8)	8
5142	Hanover County	0	0	0	0	0	(16)	(39)	(55)	73
5144	Henry County	0	0	0	0	0	(11)	(8)	(19)	(2)
5146	Isle of Wight County	0	0	0	0	0	(6)	(4)	(10)	9
5147	James City County	0	0	0	0	0	(22)	(9)	(32)	61
5154	Louisa County	0	0	0	0	0	(3)	(5)	(8)	7
5156	Madison County	0	0	0	0	0	(2)	(2)	(4)	1
5157	Mathews County	0	0	0	0	0	0	(1)	(1)	2
5163	New Kent County	0	0	0	0	0	0	(5)	(5)	11
5166	Northumberland County	0	0	0	0	0	(2)	(2)	(3)	0
5171	Pittsylvania County	0	0	0	0	0	(13)	(8)	(20)	16
5172	Powhatan County	0	0	0	0	0	0	(3)	(3)	7
5176	Prince William County	0	0	0	0	0	(113)	(130)	(243)	372
5177	Pulaski County	0	0	0	0	0	(5)	(7)	(12)	9
5178	Rappahannock County	0	0	0	0	0	(1)	(2)	(3)	(1)
5180	Roanoke County	0	0	0	0	0	(16)	(36)	(52)	98
5183	Russell County	0	0	0	0	0	(3)	(1)	(4)	2
5185	Shenandoah County	0	0	0	0	0	(7)	(9)	(16)	5
5187	Southampton County	0	0	0	0	0	(5)	(2)	(8)	0
5189	Stafford County	0	0	0	0	0	(25)	(27)	(52)	23
5192	Tazewell County	0	0	0	0	0	(10)	(6)	(16)	2
5195	Washington County	0	0	0	0	0	(8)	(3)	(11)	0
5196	Westmoreland County	0	0	0	0	0	(1)	(2)	(2)	5
5197	Wise County	0	0	0	0	0	(7)	(5)	(12)	(1)
5198	Wythe County	0	0	0	0	0	(5)	(2)	(7)	0

SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND OPEB EXPENSE
HEALTH INSURANCE CREDIT PLAN - LOCALS
(\$ thousands)



Employer Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Total Deferred Inflows of Resources	Total Employer OPEB Expense
5199	York County	0	0	0	0	0	(29)	(38)	(66)	38
5215	City of Radford	0	0	0	0	0	(7)	(9)	(16)	24
5217	City of Roanoke	0	0	0	0	0	(3)	0	(3)	18
5222	City of Winchester	0	0	0	0	0	(14)	(18)	(32)	21
5228	Town of Middletown	0	0	0	0	0	0	0	0	1
5230	City of Covington	0	0	0	0	0	(3)	(7)	(11)	16
5301	Town of Dumfries	0	0	0	0	0	(1)	0	(1)	1
5312	Town of Hamilton	0	0	0	0	0	0	0	0	1
5321	Town of Woodstock	0	0	0	0	0	(2)	(3)	(5)	7
5326	Town of Pearisburg	0	0	0	0	0	(1)	(1)	(3)	5
5332	City of Manassas	0	0	0	0	0	(18)	(23)	(41)	44
5342	Town of Lawrenceville	0	0	0	0	0	(1)	(3)	(4)	2
5344	Town of Stanley	0	0	0	0	0	(1)	(1)	(1)	1
5357	Town of Strasburg	0	0	0	0	0	(2)	(3)	(6)	3
5365	City of Poquoson	0	0	0	0	0	(5)	(10)	(14)	13
5385	Town of Kenbridge	0	0	0	0	0	0	0	0	0
5393	Town of Shenandoah	0	0	0	0	0	(1)	(1)	(2)	1
5396	Town of Kilmarnock	0	0	0	0	0	(1)	(1)	(2)	0
5411	Hampton Roads Sanitation District	0	0	0	0	0	(28)	(19)	(47)	88
5425	Colonial Behavioral Health	0	0	0	0	0	(6)	(7)	(13)	10
5440	Shenandoah Valley Juvenile Detention Home Comm	0	0	0	0	0	(2)	(2)	(4)	4
5447	Rappahannock Area Community Services Board	0	0	0	0	0	(9)	(9)	(19)	8
5450	Meherrin Regional Library	0	0	0	0	0	0	(2)	(2)	1
5454	Greensville-Emporia Social Services	0	0	0	0	0	(1)	(1)	(1)	5
5455	James City County Service Authority	0	0	0	0	0	(3)	(3)	(7)	7
5472	District 19 Community Services Board	0	0	0	0	0	(9)	(8)	(17)	8
5477	Frederick County Sanitation Authority	0	0	0	0	0	(2)	(3)	(6)	4
5478	Western Tidewater Community Services Board	0	0	0	0	0	(11)	(13)	(23)	11
5487	Capital Regional Airport Commission	0	0	0	0	0	0	(9)	(10)	15
5489	Harrisonburg/Rockingham Community Services Board	0	0	0	0	0	(6)	(4)	(10)	8
5493	Planning District 1 Behavioral Health Services Board	0	0	0	0	0	0	0	0	1
5505	Appomattox County School Board	0	0	0	0	0	(1)	(2)	(4)	2
5508	Bath County School Board	0	0	0	0	0	0	(3)	(3)	5
5511	Botetourt County School Board	0	0	0	0	0	(2)	(6)	(8)	16
5517	Carroll County School Board	0	0	0	0	0	(1)	(23)	(24)	20

SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND OPEB EXPENSE
HEALTH INSURANCE CREDIT PLAN - LOCALS
(\$ thousands)



Employer Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Total Deferred Inflows of Resources	Total Employer OPEB Expense
5522	Winchester Public Schools	0	0	0	0	0	(3)	(3)	(6)	4
5523	Culpeper County School Board	0	0	0	0	0	(8)	(4)	(12)	3
5530	Covington School Board	0	0	0	0	0	0	0	(1)	4
5536	Gloucester County School Board	0	0	0	0	0	(4)	(4)	(9)	21
5541	Halifax County School Board	0	0	0	0	0	(4)	0	(4)	14
5552	Lee County School Board	0	0	0	0	0	(2)	(4)	(6)	17
5553	Loudoun County School Board	0	0	0	0	0	(51)	(51)	(102)	82
5554	Louisa County Public Schools	0	0	0	0	0	(7)	(7)	(15)	13
5571	Pittsylvania County School Board	0	0	0	0	0	(1)	(22)	(23)	18
5576	Prince William County Schools	0	0	0	0	0	(47)	(59)	(107)	100
5578	Rappahannock County Schools	0	0	0	0	0	(1)	(2)	(3)	2
5582	Rockingham County School Board	0	0	0	0	0	(14)	(18)	(31)	49
5583	Russell County School Board	0	0	0	0	0	(2)	(33)	(35)	22
5589	Stafford County Schools	0	0	0	0	0	(8)	(7)	(16)	16
5595	Washington County School Board	0	0	0	0	0	0	(3)	(4)	23
5597	Wise County Schools	0	0	0	0	0	(6)	(3)	(9)	3
5598	Wythe County School Board	0	0	0	0	0	(1)	0	(1)	10
5606	Franklin City Public Schools	0	0	0	0	0	(1)	(1)	(2)	0
5612	Brunswick County Public Schools	0	0	0	0	0	(2)	(3)	(4)	6
5615	Campbell County School Board	0	0	0	0	0	(6)	(2)	(8)	18
5617	Roanoke City Schools	0	0	0	0	0	(2)	(1)	(3)	3
5619	Staunton City School Board	0	0	0	0	0	(1)	(2)	(3)	6
5632	City of Manassas School Board	0	0	0	0	0	(6)	(3)	(9)	6
5633	Franklin County Schools	0	0	0	0	0	(11)	(14)	(25)	18
5635	City of Salem Schools	0	0	0	0	0	(2)	0	(2)	8
5636	Manassas Park City Schools	0	0	0	0	0	(2)	0	(2)	1
5637	Newport News Public Schools	0	0	0	0	0	(1)	(5)	(6)	11
5802	Williamsburg-James City County Schools	0	0	0	0	0	(11)	(9)	(20)	4
5803	Poquoson City School Board	0	0	0	0	0	0	0	0	5
5814	Jackson River Vocational Technical Center	0	0	0	0	0	0	0	0	0
5866	Hampton Roads Transportation Accountability Commission	0	0	0	0	0	0	0	0	1
5867	Pamunkey Regional Library	0	0	0	0	0	0	(1)	(1)	3
5868	Northern Virginia Transportation Authority	0	0	0	0	0	0	0	0	0
5874	Meherrin River Regional Jail Authority	0	0	0	0	0	(2)	(3)	(5)	8
5883	Western Virginia Regional Jail Authority	0	0	0	0	0	(4)	(4)	(7)	6

SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND OPEB EXPENSE
HEALTH INSURANCE CREDIT PLAN - LOCALS
(\$ thousands)



		Deferred Outflows of Resources				Deferred Inflows of Resources				
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Total Deferred Inflows of Resources	Total Employer OPEB Expense
5886	Russell County Public Service Authority	0	0	0	0	0	0	(1)	(1)	0
5897	Prince William County Service Authority	0	0	0	0	0	(11)	(21)	(32)	30
5904	Appalachian Juvenile Commission	0	0	0	0	0	(1)	(3)	(3)	8
5909	Henry County Public Service Authority	0	0	0	0	0	(2)	(4)	(6)	7
5914	Rappahannock Juvenile Center	0	0	0	0	0	(1)	(3)	(4)	7
5918	Amherst County Service Authority	0	0	0	0	0	(1)	(2)	(4)	2
5919	Pepper's Ferry Regional Wastewater Authority	0	0	0	0	0	(1)	(1)	(2)	3
5927	New River Resource Authority	0	0	0	0	0	(1)	(1)	(2)	0
5929	Greensville County Water & Sewer Authority	0	0	0	0	0	(1)	(3)	(4)	2
5930	Petersburg Redevelopment & Housing Authority	0	0	0	0	0	(1)	(1)	(2)	3
5932	Virginia Coalfield Economic Development Authority	0	0	0	0	0	0	0	(1)	1
5940	Monacan Soil & Water Conservation District	0	0	0	0	0	0	0	(1)	0
5944	Central Virginia Waste Management Authority	0	0	0	0	0	0	(1)	(1)	1
5947	Tidewater Youth Services Commission	0	0	0	0	0	(1)	(3)	(4)	6
5957	Wise County Redevelopment & Housing Authority	0	0	0	0	0	(1)	(1)	(1)	3
5964	Virginia Biotechnology Research Park Authority	0	0	0	0	0	0	0	0	1
5977	Southside Regional Jail	0	0	0	0	0	(1)	(2)	(3)	5
5979	Roanoke Higher Education Authority	0	0	0	0	0	(1)	(1)	(2)	1
5983	Southside Community Services Board	0	0	0	0	0	(6)	(6)	(13)	10
Total for VRS Health Insurance Credit - Locals		0	0	0	0	0	(718)	(910)	(1,634)	1,768

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

(\$ thousands)



		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
5100	Accomack County	(2)	(2)	(2)	(2)	(2)	(1)
5103	Amelia County	0	0	0	0	0	0
5104	Amherst County	(2)	(2)	(2)	(2)	(1)	0
5110	Bland County	0	0	0	0	0	0
5122	Craig County	0	0	0	0	0	0
5128	Essex County	0	0	0	0	0	0
5132	Fluvanna County	(1)	(1)	(1)	(1)	0	0
5136	Gloucester County	(4)	(4)	(4)	(4)	(2)	0
5139	Greene County	(2)	(2)	(2)	(2)	(1)	0
5140	Greensville County	(1)	(1)	(1)	(1)	0	0
5141	Halifax County	(2)	(2)	(2)	(2)	(1)	0
5142	Hanover County	(10)	(10)	(10)	(10)	(6)	(9)
5144	Henry County	(4)	(4)	(4)	(4)	(1)	(1)
5146	Isle of Wight County	(2)	(2)	(2)	(2)	(1)	0
5147	James City County	(7)	(7)	(7)	(7)	(2)	(2)
5154	Louisa County	(1)	(1)	(1)	(1)	(1)	(1)
5156	Madison County	(1)	(1)	(1)	(1)	0	(1)
5157	Mathews County	0	0	0	0	0	0
5163	New Kent County	(1)	(1)	(1)	(1)	(1)	(2)
5166	Northumberland County	(1)	(1)	(1)	(1)	0	0
5171	Pittsylvania County	(11)	(3)	(3)	(3)	0	0
5172	Powhatan County	(1)	(1)	(1)	(1)	(1)	0
5176	Prince William County	(47)	(47)	(47)	(47)	(19)	(34)
5177	Pulaski County	(2)	(2)	(2)	(2)	(1)	(1)
5178	Rappahannock County	(1)	(1)	(1)	(1)	0	0
5180	Roanoke County	(10)	(10)	(10)	(10)	(6)	(6)
5183	Russell County	(1)	(1)	(1)	(1)	0	0
5185	Shenandoah County	(3)	(3)	(3)	(3)	(1)	(3)
5187	Southampton County	(2)	(2)	(2)	(2)	0	0
5189	Stafford County	(11)	(11)	(11)	(11)	(4)	(5)
5192	Tazewell County	(4)	(4)	(4)	(4)	(1)	0
5195	Washington County	(3)	(3)	(3)	(3)	0	0
5196	Westmoreland County	(1)	(1)	(1)	(1)	0	0
5197	Wise County	(3)	(3)	(3)	(3)	(1)	(1)
5198	Wythe County	(2)	(2)	(2)	(2)	0	0
5199	York County	(14)	(14)	(14)	(14)	(7)	(2)
5215	City of Radford	(3)	(3)	(3)	(3)	(2)	(1)
5217	City of Roanoke	(1)	(1)	(1)	(1)	0	0
5222	City of Winchester	(6)	(6)	(6)	(6)	(3)	(5)
5228	Town of Middletown	0	0	0	0	0	0
5230	City of Covington	(3)	(3)	(3)	(3)	0	0
5301	Town of Dumfries	0	0	0	0	0	0
5312	Town of Hamilton	0	0	0	0	0	0
5321	Town of Woodstock	(1)	(1)	(1)	(1)	(1)	(1)
5326	Town of Pearisburg	(1)	(1)	(1)	(1)	0	0
5332	City of Manassas	(8)	(8)	(8)	(8)	(4)	(4)
5342	Town of Lawrenceville	(1)	(1)	(1)	(1)	(1)	0
5344	Town of Stanley	0	0	0	0	0	0
5357	Town of Strasburg	(1)	(1)	(1)	(1)	0	(1)
5365	City of Poquoson	(3)	(3)	(3)	(3)	(2)	(1)
5385	Town of Kenbridge	0	0	0	0	0	0
5393	Town of Shenandoah	0	0	0	0	0	0
5396	Town of Kilmarnock	0	0	0	0	0	0
5411	Hampton Roads Sanitation District	(10)	(10)	(10)	(10)	(3)	(2)
5425	Colonial Behavioral Health	(3)	(3)	(3)	(3)	(1)	0
5440	Shenandoah Valley Juvenile Detention Home Comm	(1)	(1)	(1)	(1)	0	0
5447	Rappahannock Area Community Services Board	(4)	(4)	(4)	(4)	(2)	(2)
5450	Meherrin Regional Library	(1)	(1)	(1)	(1)	0	0
5454	Greensville-Emporia Social Services	0	0	0	0	0	0
5455	James City County Service Authority	(1)	(1)	(1)	(1)	(1)	(1)

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

(\$ thousands)



		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
5472	District 19 Community Services Board	(4)	(4)	(4)	(4)	(1)	(1)
5477	Frederick County Sanitation Authority	(1)	(1)	(1)	(1)	(1)	(1)
5478	Western Tidewater Community Services Board	(5)	(5)	(5)	(5)	(2)	(2)
5487	Capital Regional Airport Commission	(1)	(1)	(1)	(1)	(1)	(2)
5489	Harrisonburg/Rockingham Community Services Board	(2)	(2)	(2)	(2)	(1)	0
5493	Planning District 1 Behavioral Health Services Board	0	0	0	0	0	0
5505	Appomattox County School Board	(1)	(1)	(1)	(1)	0	0
5508	Bath County School Board	(1)	(1)	(1)	0	0	0
5511	Botetourt County School Board	(2)	(2)	(2)	(2)	0	0
5517	Carroll County School Board	(6)	(6)	(6)	(5)	0	0
5522	Winchester Public Schools	(1)	(1)	(1)	(1)	0	0
5523	Culpeper County School Board	(3)	(3)	(3)	(3)	(1)	0
5530	Covington School Board	0	0	0	0	0	0
5536	Gloucester County School Board	(2)	(2)	(2)	(2)	0	0
5541	Halifax County School Board	(1)	(1)	(1)	(1)	0	0
5552	Lee County School Board	(2)	(2)	(2)	(1)	0	0
5553	Loudoun County School Board	(22)	(22)	(22)	(22)	(9)	(6)
5554	Louisa County Public Schools	(4)	(4)	(4)	(4)	0	0
5571	Pittsylvania County School Board	(6)	(6)	(6)	(4)	0	0
5576	Prince William County Schools	(23)	(23)	(23)	(23)	(11)	(5)
5578	Rappahannock County Schools	(1)	(1)	(1)	0	0	0
5582	Rockingham County School Board	(8)	(8)	(8)	(7)	0	0
5583	Russell County School Board	(9)	(9)	(9)	(7)	0	0
5589	Stafford County Schools	(4)	(4)	(4)	(4)	(1)	0
5595	Washington County School Board	(1)	(1)	(1)	0	0	0
5597	Wise County Schools	(2)	(2)	(2)	(2)	0	0
5598	Wythe County School Board	0	0	0	0	0	0
5606	Franklin City Public Schools	0	0	0	0	0	0
5612	Brunswick County Public Schools	(1)	(1)	(1)	(1)	0	0
5615	Campbell County School Board	(2)	(2)	(2)	(2)	0	0
5617	Roanoke City Schools	(1)	(1)	(1)	(1)	0	0
5619	Staunton City School Board	(1)	(1)	(1)	(1)	0	0
5632	City of Manassas School Board	(2)	(2)	(2)	(2)	(1)	0
5633	Franklin County Schools	(6)	(6)	(6)	(6)	(1)	0
5635	City of Salem Schools	0	0	0	(1)	0	0
5636	Manassas Park City Schools	0	0	0	0	0	0
5637	Newport News Public Schools	(1)	(1)	(1)	(1)	(1)	(1)
5802	Williamsburg-James City County Schools	(5)	(5)	(5)	(5)	(1)	0
5803	Poquoson City School Board	0	0	0	0	0	0
5814	Jackson River Vocational Technical Center	0	0	0	0	0	0
5866	Hampton Roads Transportation Accountability Commission	0	0	0	0	0	0
5867	Pamunkey Regional Library	0	0	0	0	0	0
5868	Northern Virginia Transportation Authority	0	0	0	0	0	0
5874	Meherrin River Regional Jail Authority	(1)	(1)	(1)	(1)	0	(1)
5883	Western Virginia Regional Jail Authority	(1)	(1)	(1)	(1)	0	(2)
5886	Russell County Public Service Authority	0	0	0	0	0	0
5897	Prince William County Service Authority	(6)	(6)	(6)	(6)	(4)	(3)
5904	Appalachian Juvenile Commission	(1)	(1)	(1)	(1)	0	0
5909	Henry County Public Service Authority	(1)	(1)	(1)	(1)	(1)	0
5914	Rappahannock Juvenile Center	(1)	(1)	(1)	(1)	0	0
5918	Amherst County Service Authority	(1)	(1)	(1)	(1)	0	0
5919	Pepper's Ferry Regional Wastewater Authority	0	0	0	0	0	0
5927	New River Resource Authority	0	0	0	0	0	0
5929	Greensville County Water & Sewer Authority	(1)	(1)	(1)	(1)	(1)	0
5930	Petersburg Redevelopment & Housing Authority	0	0	0	0	0	0
5932	Virginia Coalfield Economic Development Authority	0	0	0	0	0	0
5940	Monacan Soil & Water Conservation District	0	0	0	0	0	0
5944	Central Virginia Waste Management Authority	0	0	0	0	0	0
5947	Tidewater Youth Services Commission	(1)	(1)	(1)	(1)	(1)	0
5957	Wise County Redevelopment & Housing Authority	0	0	0	0	0	0

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

(\$ thousands)



Employer		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
5964	Virginia Biotechnology Research Park Authority	0	0	0	0	0	0
5977	Southside Regional Jail	(1)	(1)	(1)	(1)	0	0
5979	Roanoke Higher Education Authority	0	0	0	0	0	0
5983	Southside Community Services Board	(3)	(3)	(3)	(3)	(1)	(1)
Total for VRS Health Insurance Credit - Locals		(354)	(346)	(346)	(337)	(120)	(112)

SCHEDULE D - NET OPEB LIABILITY
HEALTH INSURANCE CREDIT PLAN - LOCALS
(\$ thousands)



Employer Code	Employer	6/30/2016 Net OPEB Liability	6/30/2017 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (6%)	Net OPEB Liability 1% Increase Discount Rate (8%)
5100	Accomack County	271	257	286	233
5103	Amelia County	28	26	31	23
5104	Amherst County	66	55	73	40
5110	Bland County	45	43	48	38
5122	Craig County	(4)	(6)	(3)	(8)
5128	Essex County	40	38	43	34
5132	Fluvanna County	28	22	32	12
5136	Gloucester County	46	24	55	(2)
5139	Greene County	29	21	31	12
5140	Greensville County	17	10	19	2
5141	Halifax County	71	64	81	49
5142	Hanover County	739	676	809	563
5144	Henry County	(36)	(61)	(33)	(84)
5146	Isle of Wight County	91	80	105	58
5147	James City County	619	584	727	462
5154	Louisa County	41	31	44	20
5156	Madison County	(12)	(16)	(11)	(21)
5157	Mathews County	25	24	27	22
5163	New Kent County	69	65	75	57
5166	Northumberland County	(2)	(5)	(1)	(9)
5171	Pittsylvania County	250	218	278	166
5172	Powhatan County	60	56	64	49
5176	Prince William County	4,079	3,797	4,575	3,135
5177	Pulaski County	84	68	92	48
5178	Rappahannock County	(8)	(11)	(9)	(13)
5180	Roanoke County	1,173	1,083	1,255	937
5183	Russell County	27	21	31	13
5185	Shenandoah County	25	5	31	(16)
5187	Southampton County	6	(4)	9	(15)
5189	Stafford County	196	128	225	46
5192	Tazewell County	18	(2)	26	(27)
5195	Washington County	(2)	(15)	4	(32)
5196	Westmoreland County	42	38	44	33
5197	Wise County	(23)	(39)	(23)	(53)
5198	Wythe County	(10)	(19)	(8)	(28)
5199	York County	465	363	495	250
5215	City of Radford	296	281	329	239
5217	City of Roanoke	293	285	328	250
5222	City of Winchester	192	156	223	100
5228	Town of Middletown	4	3	4	2
5230	City of Covington	213	201	229	176
5301	Town of Dumfries	3	1	4	(1)
5312	Town of Hamilton	8	9	9	8
5321	Town of Woodstock	64	57	70	46
5326	Town of Pearisburg	59	56	66	47
5332	City of Manassas	485	440	546	349
5342	Town of Lawrenceville	19	14	19	10
5344	Town of Stanley	13	11	14	8
5357	Town of Strasburg	18	12	22	3
5365	City of Poquoson	147	131	160	107
5385	Town of Kenbridge	0	(1)	0	(1)
5393	Town of Shenandoah	14	12	15	9
5396	Town of Kilmarnock	(1)	(3)	(1)	(6)
5411	Hampton Roads Sanitation District	1,111	1,061	1,263	887
5425	Colonial Behavioral Health	95	77	104	55

SCHEDULE D - NET OPEB LIABILITY
HEALTH INSURANCE CREDIT PLAN - LOCALS
(\$ thousands)



Employer Code	Employer	6/30/2016 Net OPEB Liability	6/30/2017 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (6%)	Net OPEB Liability 1% Increase Discount Rate (8%)
5440	Shenandoah Valley Juvenile Detention Home Comm	34	29	38	22
5447	Rappahannock Area Community Services Board	24	(3)	30	(31)
5450	Meherrin Regional Library	7	4	6	3
5454	Greensville-Emporia Social Services	64	63	71	56
5455	James City County Service Authority	70	62	79	48
5472	District 19 Community Services Board	51	31	65	2
5477	Frederick County Sanitation Authority	36	30	39	21
5478	Western Tidewater Community Services Board	60	28	70	(7)
5487	Capital Regional Airport Commission	136	127	146	111
5489	Harrisonburg/Rockingham Community Services Board	57	43	65	24
5493	Planning District 1 Behavioral Health Services Board	7	7	7	6
5505	Appomattox County School Board	25	21	27	15
5508	Bath County School Board	79	75	83	68
5511	Botetourt County School Board	171	164	186	145
5517	Carroll County School Board	463	438	486	397
5522	Winchester Public Schools	38	30	41	20
5523	Culpeper County School Board	3	(13)	10	(33)
5530	Covington School Board	51	51	56	47
5536	Gloucester County School Board	252	246	284	214
5541	Halifax County School Board	188	186	210	165
5552	Lee County School Board	221	213	238	191
5553	Loudoun County School Board	637	509	754	302
5554	Louisa County Public Schools	151	133	169	102
5571	Pittsylvania County School Board	435	403	448	366
5576	Prince William County Schools	933	803	1,058	587
5578	Rappahannock County Schools	29	23	28	18
5582	Rockingham County School Board	580	545	634	469
5583	Russell County School Board	614	569	629	519
5589	Stafford County Schools	150	132	172	97
5595	Washington County School Board	297	294	319	272
5597	Wise County Schools	59	48	69	29
5598	Wythe County School Board	129	127	140	116
5606	Franklin City Public Schools	3	1	4	(2)
5612	Brunswick County Public Schools	73	68	79	59
5615	Campbell County School Board	226	216	250	187
5617	Roanoke City Schools	(13)	(16)	(11)	(20)
5619	Staunton City School Board	77	74	82	66
5632	City of Manassas School Board	65	53	79	31
5633	Franklin County Schools	225	193	244	149
5635	City of Salem Schools	98	96	110	84
5636	Manassas Park City Schools	(7)	(10)	(5)	(14)
5637	Newport News Public Schools	30	21	29	15
5802	Williamsburg-James City County Schools	23	(5)	27	(32)
5803	Poquoson City School Board	58	58	64	53
5814	Jackson River Vocational Technical Center	4	4	5	4
5866	Hampton Roads Transportation Accountability Commission	0	0	0	0
5867	Pamunkey Regional Library	31	30	34	27
5868	Northern Virginia Transportation Authority	0	0	0	0
5874	Meherrin River Regional Jail Authority	(11)	(17)	(10)	(22)
5883	Western Virginia Regional Jail Authority	(20)	(30)	(16)	(41)
5886	Russell County Public Service Authority	1	0	1	(2)
5897	Prince William County Service Authority	238	196	249	151
5904	Appalachian Juvenile Commission	88	85	96	75
5909	Henry County Public Service Authority	89	83	97	72
5914	Rappahannock Juvenile Center	72	68	80	59

SCHEDULE D - NET OPEB LIABILITY
HEALTH INSURANCE CREDIT PLAN - LOCALS
(\$ thousands)



Employer Code	Employer	6/30/2016 Net OPEB Liability	6/30/2017 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (6%)	Net OPEB Liability 1% Increase Discount Rate (8%)
5918	Amherst County Service Authority	36	31	38	25
5919	Pepper's Ferry Regional Wastewater Authority	34	32	38	27
5927	New River Resource Authority	(1)	(4)	(2)	(6)
5929	Greensville County Water & Sewer Authority	24	19	26	13
5930	Petersburg Redevelopment & Housing Authority	33	31	37	26
5932	Virginia Coalfield Economic Development Authority	9	8	9	7
5940	Monacan Soil & Water Conservation District	2	1	2	0
5944	Central Virginia Waste Management Authority	5	4	5	3
5947	Tidewater Youth Services Commission	67	62	72	53
5957	Wise County Redevelopment & Housing Authority	40	39	43	35
5964	Virginia Biotechnology Research Park Authority	8	8	9	7
5977	Southside Regional Jail	27	24	32	17
5979	Roanoke Higher Education Authority	13	10	13	8
5983	Southside Community Services Board	85	68	96	44
Total for VRS Health Insurance Credit - Locals		19,369	17,341	21,494	13,801

SCHEDULE E - TOTAL OPEB LIABILITY AND FIDUCIARY NET POSITION
HEALTH INSURANCE CREDIT PLAN - LOCALS
(\$ thousands)



Change in Total OPEB Liability (TOL)										
Employer Code	Employer	Service Cost	Interest	Benefit Changes	Difference Between		Benefit Payments	Net Change in TOL	TOL -	
					Expected and Actual Experience	Changes of Assumptions			Beginning	TOL - Ending
5100	Accomack County	6	19	-	-	(10)	(12)	3	277	279
5103	Amelia County	1	3	-	-	(1)	(2)	-	37	37
5104	Amherst County	4	12	-	-	(5)	(10)	1	177	178
5110	Bland County	2	3	-	-	(2)	(3)	(1)	48	47
5122	Craig County	-	2	-	-	-	(2)	1	32	32
5128	Essex County	4	3	-	-	(1)	(2)	4	43	47
5132	Fluvanna County	3	8	-	-	(3)	(3)	5	114	119
5136	Gloucester County	10	20	-	-	(10)	(9)	11	293	304
5139	Greene County	2	7	-	-	(5)	(5)	-	109	109
5140	Greensville County	2	6	-	-	(3)	(3)	2	89	91
5141	Halifax County	5	12	-	-	(5)	(9)	2	170	172
5142	Hanover County	36	79	-	-	(46)	(40)	30	1,149	1,179
5144	Henry County	6	18	-	-	(9)	(7)	7	256	263
5146	Isle of Wight County	6	17	-	-	(5)	(12)	7	251	257
5147	James City County	29	84	-	-	(11)	(53)	50	1,232	1,282
5154	Louisa County	6	8	-	-	(6)	(2)	7	118	125
5156	Madison County	3	3	-	-	(2)	-	4	46	49
5157	Mathews County	1	2	-	-	(1)	(2)	-	24	24
5163	New Kent County	7	5	-	-	(6)	-	6	69	76
5166	Northumberland County	1	3	-	-	(2)	(1)	1	41	42
5171	Pittsylvania County	12	41	-	-	(16)	(25)	11	595	606
5172	Powhatan County	4	5	-	-	(3)	(1)	4	67	72
5176	Prince William County	161	488	-	-	(149)	(337)	162	7,134	7,296
5177	Pulaski County	7	16	-	-	(8)	(10)	4	228	232
5178	Rappahannock County	1	1	-	-	(2)	(1)	-	21	21
5180	Roanoke County	32	108	-	-	(43)	(82)	16	1,583	1,600
5183	Russell County	2	7	-	-	(2)	(5)	3	107	110
5185	Shenandoah County	8	15	-	-	(10)	(7)	6	222	228
5187	Southampton County	2	11	-	-	(3)	(10)	(1)	155	155
5189	Stafford County	24	60	-	-	(32)	(29)	24	873	897
5192	Tazewell County	6	19	-	-	(7)	(9)	8	279	288
5195	Washington County	3	14	-	-	(4)	(8)	6	210	216
5196	Westmoreland County	3	4	-	-	(2)	(2)	2	55	57
5197	Wise County	4	11	-	-	(6)	(6)	4	163	168
5198	Wythe County	3	8	-	-	(3)	(5)	3	118	121
5199	York County	25	84	-	-	(45)	(45)	20	1,228	1,248
5215	City of Radford	8	33	-	-	(10)	(29)	2	490	492
5217	City of Roanoke	6	26	-	-	(6)	(20)	5	376	381
5222	City of Winchester	16	38	-	-	(21)	(14)	20	555	575
5228	Town of Middletown	1	1	-	-	-	(1)	-	9	9
5230	City of Covington	4	21	-	-	(9)	(20)	(3)	309	306
5301	Town of Dumfries	1	2	-	-	-	(2)	1	29	30
5312	Town of Hamilton	1	1	-	-	-	(1)	-	9	9
5321	Town of Woodstock	4	8	-	-	(4)	(6)	2	120	122
5326	Town of Pearisburg	1	6	-	-	(2)	(5)	1	91	92
5332	City of Manassas	22	67	-	-	(27)	(50)	11	976	988
5342	Town of Lawrenceville	2	3	-	-	(4)	(2)	-	48	47
5344	Town of Stanley	1	2	-	-	(1)	(1)	1	33	34
5357	Town of Strasburg	3	6	-	-	(4)	(2)	3	80	83
5365	City of Poquoson	7	19	-	-	(11)	(11)	3	270	273
5385	Town of Kenbridge	-	1	-	-	-	(1)	-	11	11
5393	Town of Shenandoah	1	2	-	-	(1)	(2)	-	36	36
5396	Town of Kilmarnock	1	2	-	-	(1)	-	1	23	24
5411	Hampton Roads Sanitation District	27	129	-	-	(22)	(93)	40	1,891	1,931
5425	Colonial Behavioral Health	7	18	-	-	(8)	(9)	8	257	265
5440	Shenandoah Valley Juvenile Detention Home Comm	3	6	-	-	(2)	(6)	1	88	89
5447	Rappahannock Area Community Services Board	12	19	-	-	(11)	(4)	16	272	287
5450	Meherrin Regional Library	1	1	-	-	(2)	-	-	18	18
5454	Greensville-Emporia Social Services	1	6	-	-	(1)	(6)	-	84	84
5455	James City County Service Authority	4	11	-	-	(4)	(4)	7	156	163
5472	District 19 Community Services Board	10	21	-	-	(9)	(7)	15	304	318
5477	Frederick County Sanitation Authority	3	7	-	-	(4)	(3)	2	95	97
5478	Western Tidewater Community Services Board	14	24	-	-	(15)	(4)	18	339	357
5487	Capital Regional Airport Commission	8	10	-	-	(11)	-	7	136	143
5489	Harrisonburg/Rockingham Community Services Board	7	15	-	-	(4)	(5)	12	216	229
5493	Planning District 1 Behavioral Health Services Board	-	1	-	-	-	(1)	-	9	9
5505	Appomattox County School Board	1	4	-	-	(3)	(2)	1	60	60
5508	Bath County School Board	1	6	-	-	(4)	(5)	(2)	89	87

SCHEDULE E - TOTAL OPEB LIABILITY AND FIDUCIARY NET POSITION
HEALTH INSURANCE CREDIT PLAN - LOCALS
(\$ thousands)



Change in Total OPEB Liability (TOL)										
Employer Code	Employer	Service Cost	Interest	Benefit Changes	Difference Between		Benefit Payments	Net Change in TOL	TOL -	
					Expected and Actual Experience	Changes of Assumptions			Beginning	TOL - Ending
5511	Botetourt County School Board	7	15	-	-	(7)	(11)	4	221	225
5517	Carroll County School Board	12	13	-	-	(29)	(21)	(26)	441	415
5522	Winchester Public Schools	3	7	-	-	(4)	(3)	3	106	110
5523	Culpeper County School Board	7	15	-	-	(5)	(6)	11	224	235
5530	Covington School Board	1	4	-	-	-	(5)	(1)	62	61
5536	Gloucester County School Board	7	26	-	-	(6)	(21)	6	380	387
5541	Halifax County School Board	3	20	-	-	(1)	(23)	-	298	298
5552	Lee County School Board	4	20	-	-	(5)	(23)	(4)	291	287
5553	Loudoun County School Board	69	140	-	-	(60)	(57)	91	2,022	2,113
5554	Louisa County Public Schools	7	24	-	-	(9)	(11)	12	354	366
5571	Pittsylvania County School Board	11	12	-	-	(28)	(21)	(26)	419	394
5576	Prince William County Schools	67	153	-	-	(70)	(70)	80	2,219	2,299
5578	Rappahannock County Schools	1	5	-	-	(3)	(3)	-	67	67
5582	Rockingham County School Board	20	65	-	-	(22)	(55)	8	962	969
5583	Russell County School Board	12	17	-	-	(42)	(34)	(47)	581	534
5589	Stafford County Schools	11	26	-	-	(9)	(16)	12	379	391
5595	Washington County School Board	4	21	-	-	(4)	(25)	(5)	309	305
5597	Wise County Schools	3	17	-	-	(3)	(17)	(1)	245	243
5598	Wythe County School Board	2	11	-	-	-	(16)	(3)	161	158
5606	Franklin City Public Schools	1	2	-	-	(1)	(2)	-	34	34
5612	Brunswick County Public Schools	2	8	-	-	(3)	(6)	1	116	117
5615	Campbell County School Board	6	27	-	-	(3)	(28)	2	400	402
5617	Roanoke City Schools	5	2	-	-	(1)	-	5	29	35
5619	Staunton City School Board	2	7	-	-	(2)	(9)	(2)	103	100
5632	City of Manassas School Board	5	16	-	-	(3)	(9)	8	232	240
5633	Franklin County Schools	10	35	-	-	(18)	(20)	7	512	520
5635	City of Salem Schools	2	11	-	-	-	(9)	4	159	164
5636	Manassas Park City Schools	2	2	-	-	(1)	-	4	35	38
5637	Newport News Public Schools	11	3	-	-	(6)	-	8	41	48
5802	Williamsburg-James City County Schools	9	22	-	-	(11)	(7)	12	311	323
5803	Poquoson City School Board	1	5	-	-	-	(6)	-	71	71
5814	Jackson River Vocational Technical Center	-	-	-	-	-	(1)	-	5	4
5866	Hampton Roads Transportation Accountability Commission	1	-	-	-	-	-	1	-	1
5867	Pamunkey Regional Library	1	2	-	-	(1)	-	2	33	35
5868	Northern Virginia Transportation Authority	-	-	-	-	-	-	-	2	2
5874	Meherrin River Regional Jail Authority	10	2	-	-	(3)	1	10	31	41
5883	Western Virginia Regional Jail Authority	9	5	-	-	(4)	2	12	77	89
5886	Russell County Public Service Authority	1	1	-	-	(1)	-	-	11	11
5897	Prince William County Service Authority	22	36	-	-	(25)	(28)	5	522	527
5904	Appalachian Juvenile Commission	2	7	-	-	(3)	(8)	(1)	110	109
5909	Henry County Public Service Authority	2	9	-	-	(5)	(7)	(1)	132	131
5914	Rappahannock Juvenile Center	3	8	-	-	(3)	(6)	1	112	113
5918	Amherst County Service Authority	1	5	-	-	(3)	(3)	-	71	71
5919	Pepper's Ferry Regional Wastewater Authority	1	4	-	-	(1)	(2)	2	62	65
5927	New River Resource Authority	1	1	-	-	(1)	-	1	16	17
5929	Greensville County Water & Sewer Authority	1	4	-	-	(3)	-	2	59	61
5930	Petersburg Redevelopment & Housing Authority	1	4	-	-	(2)	(3)	1	57	57
5932	Virginia Coalfield Economic Development Authority	-	1	-	-	(1)	-	-	11	11
5940	Monacan Soil & Water Conservation District	-	1	-	-	(1)	-	-	7	8
5944	Central Virginia Waste Management Authority	1	1	-	-	(1)	-	1	11	12
5947	Tidewater Youth Services Commission	2	7	-	-	(3)	(4)	1	100	101
5957	Wise County Redevelopment & Housing Authority	1	4	-	-	(1)	(3)	-	54	54
5964	Virginia Biotechnology Research Park Authority	-	1	-	-	-	(1)	-	9	9
5977	Southside Regional Jail	4	4	-	-	(2)	(3)	3	64	67
5979	Roanoke Higher Education Authority	-	2	-	-	(2)	-	1	29	30
5983	Southside Community Services Board	8	17	-	-	(8)	(6)	11	244	256
Total for VRS Health Insurance Credit - Locals		988	2,599	-	-	(1,099)	(1,681)	799	38,705	39,507

SCHEDULE E - TOTAL OPEB LIABILITY AND FIDUCIARY NET POSITION
HEALTH INSURANCE CREDIT PLAN - LOCALS
(\$ thousands)



Change in Fiduciary Net Position (FNP)												
Employer Code	Employer	Contributions Employer	Contributions Member	Net Investment Income	Benefit Payments	Admin Expenses	Other	Net Change in FNP	FNP - Beginning	FNP - Ending	Net OPEB Liability	
5100	Accomack County	26	-	2	(12)	-	-	16	6	22	257	
5103	Amelia County	3	-	1	(2)	-	-	1	9	11	26	
5104	Amherst County	9	-	13	(10)	-	1	12	111	123	55	
5110	Bland County	4	-	-	(3)	-	-	1	3	4	43	
5122	Craig County	-	-	4	(2)	-	-	2	36	38	(6)	
5128	Essex County	7	-	1	(2)	-	-	5	3	9	38	
5132	Fluvanna County	5	-	10	(3)	-	1	12	86	98	21	
5136	Gloucester County	12	-	29	(9)	-	1	33	247	280	24	
5139	Greene County	4	-	9	(5)	-	-	9	79	88	21	
5140	Greensville County	3	-	8	(3)	-	-	9	72	81	10	
5141	Halifax County	7	-	11	(9)	-	1	9	99	109	63	
5142	Hanover County	82	-	50	(40)	(1)	2	93	410	503	676	
5144	Henry County	4	-	34	(7)	(1)	2	31	292	324	(61)	
5146	Isle of Wight County	11	-	18	(12)	-	1	18	159	177	80	
5147	James City County	65	-	71	(53)	(1)	4	86	613	698	584	
5154	Louisa County	9	-	9	(2)	-	-	17	78	94	31	
5156	Madison County	2	-	7	-	-	-	8	57	66	(17)	
5157	Mathews County	2	-	-	(2)	-	-	1	-	-	24	
5163	New Kent County	10	-	1	-	-	-	10	-	10	66	
5166	Northumberland County	-	-	5	(1)	-	-	4	44	48	(6)	
5171	Pittsylvania County	27	-	40	(25)	(1)	2	43	345	389	217	
5172	Powhatan County	8	-	1	(1)	-	-	9	8	16	56	
5176	Prince William County	411	-	358	(337)	(6)	18	444	3,056	3,500	3,796	
5177	Pulaski County	13	-	17	(10)	-	1	20	144	164	68	
5178	Rappahannock County	-	-	3	(1)	-	-	3	29	32	(11)	
5180	Roanoke County	135	-	51	(82)	(1)	2	106	410	516	1,084	
5183	Russell County	4	-	9	(5)	-	-	8	80	89	21	
5185	Shenandoah County	9	-	23	(7)	-	1	25	197	222	6	
5187	Southampton County	2	-	17	(10)	-	1	9	150	159	(4)	
5189	Stafford County	38	-	79	(29)	(1)	4	91	677	768	129	
5192	Tazewell County	7	-	30	(9)	-	2	28	262	290	(2)	
5195	Washington County	2	-	24	(8)	-	1	19	212	232	(16)	
5196	Westmoreland County	6	-	2	(2)	-	-	6	14	19	38	
5197	Wise County	3	-	21	(6)	-	1	20	187	207	(39)	
5198	Wythe County	2	-	15	(5)	-	1	12	128	140	(19)	
5199	York County	73	-	90	(45)	(2)	4	122	763	885	363	
5215	City of Radford	24	-	22	(29)	-	1	17	194	211	281	
5217	City of Roanoke	23	-	10	(20)	-	-	13	83	96	285	
5222	City of Winchester	26	-	43	(14)	(1)	2	56	363	419	156	
5228	Town of Middletown	1	-	1	(1)	-	-	1	5	6	3	
5230	City of Covington	17	-	11	(20)	-	1	9	96	105	201	
5301	Town of Dumfries	1	-	3	(2)	-	-	2	27	29	1	
5312	Town of Hamilton	1	-	-	(1)	-	-	-	-	1	8	
5321	Town of Woodstock	9	-	7	(6)	-	-	9	56	65	57	
5326	Town of Pearisburg	5	-	4	(5)	-	-	4	33	37	55	
5332	City of Manassas	48	-	57	(50)	(1)	3	57	491	548	440	
5342	Town of Lawrenceville	3	-	3	(2)	-	-	5	28	33	14	
5344	Town of Stanley	2	-	2	(1)	-	-	3	20	23	11	
5357	Town of Strasburg	4	-	7	(2)	-	-	9	62	71	12	
5365	City of Poquoson	15	-	15	(11)	-	1	19	123	142	131	
5385	Town of Kenbridge	1	-	1	(1)	-	-	1	11	12	(1)	
5393	Town of Shenandoah	2	-	3	(2)	-	-	3	22	24	12	
5396	Town of Kilmarnock	1	-	3	-	-	-	4	23	27	(3)	
5411	Hampton Roads Sanitation District	91	-	90	(93)	(1)	5	90	780	870	1,061	
5425	Colonial Behavioral Health	15	-	19	(9)	-	1	26	161	187	78	
5440	Shenandoah Valley Juvenile Detention Home Comm	5	-	6	(6)	-	-	6	54	59	30	
5447	Rappahannock Area Community Services Board	17	-	29	(4)	-	1	43	247	291	(4)	
5450	Meherrin Regional Library	2	-	1	-	-	-	3	11	14	4	
5454	Greensville-Emporia Social Services	5	-	2	(6)	-	-	1	20	21	63	
5455	James City County Service Authority	8	-	10	(4)	-	-	15	85	100	63	
5472	District 19 Community Services Board	12	-	30	(7)	-	1	35	253	287	31	
5477	Frederick County Sanitation Authority	5	-	7	(3)	-	-	8	59	67	30	
5478	Western Tidewater Community Services Board	20	-	33	(4)	(1)	2	50	278	328	29	
5487	Capital Regional Airport Commission	15	-	1	-	-	-	16	-	16	127	
5489	Harrisonburg/Rockingham Community Services Board	12	-	19	(5)	-	1	26	159	185	44	
5493	Planning District 1 Behavioral Health Services Board	1	-	-	(1)	-	-	-	2	2	7	
5505	Appomattox County School Board	3	-	4	(2)	-	-	5	34	39	21	
5508	Bath County School Board	6	-	1	(5)	-	-	2	10	12	75	

SCHEDULE E - TOTAL OPEB LIABILITY AND FIDUCIARY NET POSITION
HEALTH INSURANCE CREDIT PLAN - LOCALS
(\$ thousands)



Change in Fiduciary Net Position (FNP)											
Employer Code	Employer	Contributions Employer	Contributions Member	Net Investment Income	Benefit Payments	Admin Expenses	Other	Net Change in FNP	FNP - Beginning	FNP - Ending	Net OPEB Liability
5511	Botetourt County School Board	16	-	6	(11)	-	-	11	50	61	164
5517	Carroll County School Board	21	-	-	(21)	-	-	(1)	(22)	(23)	438
5522	Winchester Public Schools	6	-	8	(3)	-	-	11	69	80	30
5523	Culpeper County School Board	8	-	26	(6)	-	1	28	221	249	(14)
5530	Covington School Board	3	-	1	(5)	-	-	(1)	11	10	51
5536	Gloucester County School Board	19	-	14	(21)	-	1	12	128	140	247
5541	Halifax County School Board	13	-	12	(23)	-	1	3	110	112	186
5552	Lee County School Board	19	-	8	(23)	-	-	4	70	74	213
5553	Loudoun County School Board	107	-	163	(57)	(3)	8	219	1,385	1,604	509
5554	Louisa County Public Schools	17	-	24	(11)	-	1	30	203	233	133
5571	Pittsylvania County School Board	27	-	-	(21)	-	-	5	(15)	(10)	404
5576	Prince William County Schools	124	-	151	(70)	(3)	7	210	1,286	1,496	803
5578	Rappahannock County Schools	5	-	4	(3)	-	-	6	38	44	23
5582	Rockingham County School Board	52	-	44	(55)	(1)	2	42	382	424	545
5583	Russell County School Board	32	-	-	(34)	-	-	(2)	(33)	(35)	569
5589	Stafford County Schools	19	-	27	(16)	-	1	30	229	259	132
5595	Washington County School Board	22	-	1	(25)	-	-	(2)	13	10	295
5597	Wise County Schools	5	-	21	(17)	-	1	10	186	196	47
5598	Wythe County School Board	11	-	3	(16)	-	-	(2)	32	30	128
5606	Franklin City Public Schools	1	-	4	(2)	-	-	3	31	34	-
5612	Brunswick County Public Schools	6	-	5	(6)	-	-	6	42	48	69
5615	Campbell County School Board	20	-	19	(28)	-	1	12	174	185	217
5617	Roanoke City Schools	4	-	5	-	-	-	8	42	51	(16)
5619	Staunton City School Board	7	-	3	(9)	-	-	1	26	27	73
5632	City of Manassas School Board	9	-	19	(9)	-	1	20	167	187	53
5633	Franklin County Schools	25	-	33	(20)	(1)	2	39	287	326	194
5635	City of Salem Schools	9	-	7	(9)	-	-	7	61	68	96
5636	Manassas Park City Schools	2	-	5	-	-	-	7	42	48	(10)
5637	Newport News Public Schools	14	-	2	-	-	-	17	11	27	21
5802	Williamsburg-James City County Schools	11	-	34	(7)	(1)	2	40	288	328	(5)
5803	Poquoson City School Board	4	-	1	(6)	-	-	-	13	13	58
5814	Jackson River Vocational Technical Center	-	-	-	(1)	-	-	-	-	-	4
5866	Hampton Roads Transportation Accountability Commission	-	-	-	-	-	-	-	-	-	1
5867	Pamunkey Regional Library	3	-	-	-	-	-	3	2	5	30
5868	Northern Virginia Transportation Authority	1	-	-	-	-	-	1	1	2	-
5874	Meherrin River Regional Jail Authority	9	-	5	1	-	-	16	42	57	(16)
5883	Western Virginia Regional Jail Authority	8	-	12	2	-	1	22	97	119	(30)
5886	Russell County Public Service Authority	1	-	1	-	-	-	2	10	12	(1)
5897	Prince William County Service Authority	40	-	34	(28)	(1)	2	47	284	331	196
5904	Appalachian Juvenile Commission	8	-	3	(8)	-	-	3	22	25	84
5909	Henry County Public Service Authority	7	-	5	(7)	-	-	6	43	48	83
5914	Rappahannock Juvenile Center	7	-	5	(6)	-	-	5	39	45	68
5918	Amherst County Service Authority	3	-	4	(3)	-	-	4	35	40	31
5919	Pepper's Ferry Regional Wastewater Authority	3	-	3	(2)	-	-	5	28	32	33
5927	New River Resource Authority	1	-	2	-	-	-	4	17	21	(4)
5929	Greensville County Water & Sewer Authority	3	-	4	-	-	-	7	35	42	19
5930	Petersburg Redevelopment & Housing Authority	3	-	3	(3)	-	-	3	23	26	31
5932	Virginia Coalfield Economic Development Authority	1	-	-	-	-	-	1	3	3	8
5940	Monacan Soil & Water Conservation District	-	-	1	-	-	-	1	6	7	1
5944	Central Virginia Waste Management Authority	1	-	1	-	-	-	1	7	8	4
5947	Tidewater Youth Services Commission	7	-	4	(4)	-	-	6	33	40	61
5957	Wise County Redevelopment & Housing Authority	3	-	2	(3)	-	-	1	14	16	38
5964	Virginia Biotechnology Research Park Authority	1	-	-	(1)	-	-	-	1	1	8
5977	Southside Regional Jail	5	-	4	(3)	-	-	6	37	43	24
5979	Roanoke Higher Education Authority	1	-	2	-	-	-	4	16	20	10
5983	Southside Community Services Board	14	-	19	(6)	-	1	28	159	187	69
Total for VRS Health Insurance Credit - Locals		2,173	-	2,271	(1,681)	(28)	103	2,829	19,337	22,164	17,343

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



Health Insurance Credit Plan - Constitutional Officers Cost Sharing Plan

Employer Code	Employer	2016		2017	
		Employer Compensation	Employer Allocation Percentage	Employer Compensation	Employer Allocation Percentage
55100	Accomack County	\$ 3,671,398	0.60250%	\$ 3,562,653	0.56247%
55101	Albemarle County	1,488,172	0.24422%	1,674,797	0.26442%
55102	Alleghany County	3,179,722	0.52181%	3,849,703	0.60779%
55103	Amelia County	1,796,771	0.29486%	1,776,665	0.28050%
55104	Amherst County	3,292,609	0.54034%	3,316,524	0.52361%
55105	Appomattox County	1,628,787	0.26730%	1,683,727	0.26582%
55107	Augusta County	4,993,311	0.81944%	5,242,326	0.82765%
55108	Bath County	1,050,098	0.17233%	1,034,319	0.16330%
55109	Bedford County	6,002,143	0.98499%	6,320,974	0.99795%
55110	Bland County	1,058,320	0.17368%	1,096,039	0.17304%
55111	Botetourt County	5,791,299	0.95039%	6,022,258	0.95079%
55112	Brunswick County	2,388,294	0.39194%	2,519,417	0.39776%
55113	Buchanan County	1,461,538	0.23985%	1,472,357	0.23245%
55114	Buckingham County	1,712,946	0.28111%	1,756,741	0.27735%
55115	Campbell County	4,658,458	0.76449%	4,624,652	0.73014%
55116	Caroline County	4,217,828	0.69217%	4,448,967	0.70240%
55117	Carroll County	2,379,232	0.39045%	2,449,177	0.38667%
55118	Charles City County	1,030,248	0.16907%	1,177,269	0.18587%
55119	Charlotte County	2,251,119	0.36942%	2,302,190	0.36347%
55120	Chesterfield County	20,763,062	3.40736%	21,085,671	3.32898%
55121	Clarke County	1,852,631	0.30403%	1,971,648	0.31128%
55122	Craig County	880,854	0.14455%	942,234	0.14876%
55123	Culpeper County	5,464,207	0.89671%	5,792,716	0.91455%
55124	Cumberland County	1,514,835	0.24860%	1,547,185	0.24427%
55125	Dickenson County	1,638,665	0.26892%	1,757,963	0.27755%
55126	Dinwiddie County	3,442,346	0.56491%	3,676,599	0.58046%
55128	Essex County	1,544,328	0.25343%	1,605,882	0.25353%
55130	Fauquier County	9,965,157	1.63535%	11,621,833	1.83484%
55131	Floyd County	1,730,626	0.28401%	1,864,282	0.29433%
55132	Fluvanna County	3,082,861	0.50592%	3,325,465	0.52502%
55133	Franklin County	4,735,568	0.77714%	4,907,287	0.77476%
55134	Frederick County	9,933,615	1.63018%	10,847,806	1.71264%
55135	Giles County	2,364,173	0.38798%	2,423,090	0.38255%
55136	Gloucester County	5,777,113	0.94806%	5,853,090	0.92408%
55137	Goochland County	3,563,786	0.58484%	3,666,211	0.57882%
55138	Grayson County	1,957,679	0.32127%	2,081,497	0.32862%
55139	Greene County	2,461,074	0.40388%	2,577,309	0.40690%
55140	Greensville County	2,316,249	0.38011%	2,422,765	0.38250%
55141	Halifax County	2,144,648	0.35195%	2,523,589	0.39842%
55142	Hanover County	17,925,298	2.94167%	18,828,205	2.97258%
55143	Henrico County	17,779,936	2.91781%	19,534,032	3.08401%
55144	Henry County	7,379,302	1.21099%	7,522,484	1.18764%
55145	Highland County	789,453	0.12955%	797,996	0.12599%
55146	Isle of Wight County	4,055,129	0.66547%	4,205,820	0.66401%
55147	James City County	2,605,671	0.42761%	2,684,589	0.42384%
55148	King George County	2,915,309	0.47842%	3,299,066	0.52085%
55149	King and Queen County	1,103,262	0.18105%	1,120,690	0.17693%
55150	King William County	1,670,303	0.27411%	1,881,656	0.29707%
55151	Lancaster County	2,311,247	0.37929%	2,189,375	0.34566%
55152	Lee County	2,314,025	0.37975%	2,322,852	0.36673%
55153	Loudoun County	52,365,630	8.59360%	53,879,659	8.50646%
55154	Louisa County	4,501,215	0.73868%	4,563,296	0.72045%

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



Health Insurance Credit Plan - Constitutional Officers Cost Sharing Plan

Employer Code	Employer	2016	2016	2017	2017
		Employer Compensation	Employer Allocation Percentage	Employer Compensation	Employer Allocation Percentage
55155	Lunenburg County	1,138,800	0.18689%	1,174,963	0.18550%
55156	Madison County	1,830,338	0.30037%	1,950,295	0.30791%
55157	Mathews County	1,319,978	0.21662%	1,335,657	0.21087%
55158	Mecklenburg County	3,519,754	0.57762%	3,497,634	0.55220%
55159	Middlesex County	1,387,058	0.22763%	1,415,311	0.22345%
55160	Montgomery County	7,499,373	1.23070%	7,483,682	1.18152%
55162	Nelson County	1,199,421	0.19683%	1,451,545	0.22917%
55163	New Kent County	3,149,941	0.51693%	3,247,710	0.51274%
55165	Northampton County	3,704,319	0.60790%	3,765,783	0.59454%
55166	Northumberland County	2,222,786	0.36477%	2,293,625	0.36211%
55167	Nottoway County	1,489,356	0.24441%	1,561,420	0.24652%
55168	Orange County	2,731,089	0.44819%	2,820,424	0.44529%
55169	Page County	2,102,017	0.34496%	3,179,944	0.50205%
55170	Patrick County	2,675,590	0.43908%	2,779,950	0.43890%
55171	Pittsylvania County	6,824,373	1.11993%	7,041,127	1.11165%
55172	Powhatan County	3,862,440	0.63385%	3,969,938	0.62677%
55173	Prince Edward County	2,402,915	0.39434%	2,452,768	0.38724%
55174	Prince George County	1,939,966	0.31836%	1,971,906	0.31132%
55176	Prince William County	8,433,704	1.38403%	8,726,791	1.37778%
55177	County of Pulaski	4,247,410	0.69703%	3,882,269	0.61293%
55178	Rappahannock County	1,548,073	0.25405%	1,559,327	0.24618%
55179	Richmond County	1,340,471	0.21998%	1,437,915	0.22702%
55180	Roanoke County	6,449,173	1.05835%	6,454,298	1.01900%
55181	Rockbridge County	2,395,054	0.39305%	2,511,119	0.39645%
55182	Rockingham County	9,036,942	1.48303%	9,544,121	1.50682%
55183	Russell County	2,947,789	0.48375%	3,019,258	0.47668%
55184	Scott County	2,265,256	0.37174%	2,307,681	0.36433%
55185	Shenandoah County	4,003,236	0.65696%	4,091,804	0.64601%
55186	Smyth County	2,721,356	0.44659%	2,758,138	0.43545%
55187	Southampton County	4,237,819	0.69546%	4,489,443	0.70879%
55188	Spotsylvania County	14,857,450	2.43821%	15,271,717	2.41108%
55189	Stafford County	17,433,195	2.86091%	18,576,149	2.93278%
55190	Surry County	1,196,477	0.19635%	1,352,968	0.21361%
55191	Sussex County	2,748,465	0.45104%	2,728,663	0.43080%
55192	Tazewell County	4,183,502	0.68654%	4,264,945	0.67334%
55193	Warren County	4,586,618	0.75270%	4,701,989	0.74234%
55195	Washington County	5,137,596	0.84312%	5,246,375	0.82829%
55196	Westmoreland County	2,367,495	0.38852%	2,651,020	0.41854%
55197	Wise County	4,171,771	0.68462%	4,253,869	0.67160%
55198	Wythe County	2,987,961	0.49035%	2,958,864	0.46714%
55199	York County	8,531,471	1.40007%	8,597,866	1.35742%
55200	City of Alexandria	18,717,043	3.07160%	18,254,592	2.88201%
55201	City of Bristol	2,837,664	0.46568%	2,906,182	0.45882%
55202	City of Buena Vista	776,386	0.12741%	913,188	0.14417%
55205	City of Danville	4,940,527	0.81077%	5,152,209	0.81343%
55206	City of Fredericksburg	3,261,311	0.53520%	3,294,243	0.52009%
55207	City of Hampton	9,673,841	1.58754%	9,773,001	1.54295%
55208	City of Harrisonburg	709,645	0.11646%	669,539	0.10571%
55209	City of Hopewell	1,471,089	0.24142%	1,531,346	0.24177%
55210	City of Lynchburg	3,499,791	0.57434%	3,562,756	0.56248%
55212	City of Norfolk	21,769,259	3.57249%	21,231,499	3.35201%
55213	City of Petersburg	2,832,707	0.46487%	2,603,662	0.41106%

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



Health Insurance Credit Plan - Constitutional Officers Cost Sharing Plan					
		2016	2016	2017	2017
Employer Code	Employer	Employer Compensation	Employer Allocation Percentage	Employer Compensation	Employer Allocation Percentage
55214	City of Portsmouth	10,959,455	1.79852%	10,740,427	1.69569%
55215	City of Radford	1,216,109	0.19957%	1,330,340	0.21003%
55216	City of Richmond	23,730,387	3.89432%	23,531,250	3.71509%
55217	City of Roanoke	8,550,167	1.40314%	8,811,794	1.39120%
55219	City of Staunton	1,387,000	0.22762%	1,417,253	0.22375%
55220	City of Suffolk	4,947,274	0.81188%	5,181,445	0.81804%
55221	City of Williamsburg	145,778	0.02392%	147,524	0.02329%
55222	City of Winchester	2,540,262	0.41687%	2,583,824	0.40793%
55223	City of Martinsville	3,111,715	0.51065%	3,161,798	0.49918%
55224	City of Falls Church	1,169,123	0.19186%	1,237,866	0.19543%
55225	City of Colonial Heights	1,520,463	0.24952%	1,568,489	0.24763%
55230	City of Covington	263,404	0.04323%	244,526	0.03861%
55232	City of Franklin	200,732	0.03294%	221,491	0.03497%
55233	City of Chesapeake	25,660,177	4.21101%	27,478,176	4.33822%
55234	City of Virginia Beach	17,344,322	2.84632%	19,455,046	3.07154%
55235	City of Norton	348,400	0.05717%	348,400	0.05501%
55236	City of Manassas Park	461,517	0.07574%	462,610	0.07304%
55258	City of Newport News	2,730,382	0.44807%	4,148,968	0.65503%
55307	City of Lexington	217,535	0.03570%	224,536	0.03545%
55308	City of Waynesboro	1,112,349	0.18254%	1,130,098	0.17842%
55313	City of Galax	100,592	0.01651%	105,806	0.01670%
55316	City of Fairfax	354,446	0.05817%	366,792	0.05791%
55319	City of Emporia	453,223	0.07438%	469,143	0.07407%
55332	City of Manassas	498,028	0.08173%	550,924	0.08698%
55335	City of Salem	1,546,158	0.25374%	1,586,470	0.25047%
55364	Town of Bedford	175,259	0.02876%	153,423	0.02422%
55365	City of Poquoson	395,794	0.06495%	411,333	0.06494%
Total for VRS Health Insurance Credit - Constitutional Officers		\$ 609,358,668	100.00000%	\$ 633,396,836	100.00000%

SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND OPEB EXPENSE
HEALTH INSURANCE CREDIT PLAN - COSTITUTIONAL OFFICERS
(\$ thousands)



		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense			
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense	
55100	Accomack County	0	0	0	0	0	0	0	3	9	12	13	(2)	11	
55101	Albemarle County	0	0	0	4	4	0	0	1	0	1	6	1	7	
55102	Alleghany County	0	0	0	20	20	0	0	3	0	3	14	3	17	
55103	Amelia County	0	0	0	0	0	0	0	2	3	5	7	(1)	6	
55104	Amherst County	0	0	0	0	0	0	0	3	3	6	12	(1)	11	
55105	Appomattox County	0	0	0	0	0	0	0	1	0	1	6	0	6	
55107	Augusta County	0	0	0	0	0	0	1	4	0	5	19	2	21	
55108	Bath County	0	0	0	0	0	0	0	1	0	1	4	(2)	2	
55109	Bedford County	0	0	0	0	0	0	1	5	0	6	23	3	26	
55110	Bland County	0	0	0	0	0	0	0	1	0	1	4	0	4	
55111	Botetourt County	0	0	0	0	0	0	1	4	0	5	22	0	22	
55112	Brunswick County	0	0	0	0	0	0	0	2	0	2	9	2	11	
55113	Buchanan County	0	0	0	0	0	0	0	1	0	1	5	(2)	3	
55114	Buckingham County	0	0	0	0	0	0	0	2	0	2	7	(1)	6	
55115	Campbell County	0	0	0	0	0	0	0	4	8	12	17	(1)	16	
55116	Caroline County	0	0	0	0	0	0	0	4	0	4	16	3	19	
55117	Carroll County	0	0	0	0	0	0	0	2	0	2	9	(1)	8	
55118	Charles City County	0	0	0	3	3	0	0	1	0	1	4	1	5	
55119	Charlotte County	0	0	0	0	0	0	0	2	0	2	9	(2)	7	
55120	Chesterfield County	0	0	0	0	0	0	2	17	18	37	78	(3)	75	
55121	Clarke County	0	0	0	0	0	0	0	2	0	2	7	2	9	
55122	Craig County	0	0	0	0	0	0	0	1	0	1	3	1	4	
55123	Culpeper County	0	0	0	4	4	0	1	4	0	5	21	1	22	
55124	Cumberland County	0	0	0	0	0	0	0	1	0	1	6	(1)	5	
55125	Dickenson County	0	0	0	0	0	0	0	2	0	2	7	2	9	
55126	Dinwiddie County	0	0	0	3	3	0	0	3	0	3	14	1	15	
55128	Essex County	0	0	0	0	0	0	0	1	0	1	6	0	6	
55130	Fauquier County	0	0	0	44	44	0	1	9	0	10	43	8	51	
55131	Floyd County	0	0	0	0	0	0	0	2	0	2	7	3	10	
55132	Fluvanna County	0	0	0	4	4	0	0	3	0	3	12	1	13	
55133	Franklin County	0	0	0	0	0	0	1	3	0	4	18	(1)	17	
55134	Frederick County	0	0	0	19	19	0	1	9	0	10	40	3	43	
55135	Giles County	0	0	0	0	0	0	0	2	0	2	9	(1)	8	
55136	Gloucester County	0	0	0	0	0	0	1	4	5	10	22	(1)	21	
55137	Goochland County	0	0	0	0	0	0	0	3	0	3	14	(2)	12	
55138	Grayson County	0	0	0	0	0	0	0	2	0	2	8	2	10	
55139	Greene County	0	0	0	0	0	0	0	2	0	2	10	1	11	
55140	Greensville County	0	0	0	0	0	0	0	2	0	2	9	1	10	
55141	Halifax County	0	0	0	10	10	0	0	2	0	2	9	2	11	
55142	Hanover County	0	0	0	7	7	0	2	15	0	17	70	1	71	
55143	Henrico County	0	0	0	38	38	0	2	15	0	17	72	6	78	
55144	Henry County	0	0	0	0	0	0	1	6	5	12	28	(1)	27	
55145	Highland County	0	0	0	0	0	0	0	1	0	1	3	(1)	2	
55146	Isle of Wight County	0	0	0	0	0	0	0	4	0	4	16	0	16	
55147	James City County	0	0	0	0	0	0	0	2	0	2	10	(1)	9	
55148	King George County	0	0	0	9	9	0	0	3	0	3	12	2	14	
55149	King and Queen County	0	0	0	0	0	0	0	1	0	1	4	(1)	3	
55150	King William County	0	0	0	5	5	0	0	2	0	2	7	1	8	
55151	Lancaster County	0	0	0	0	0	0	0	2	8	10	8	(1)	7	
55152	Lee County	0	0	0	0	0	0	0	2	0	2	9	(3)	6	
55153	Loudoun County	0	0	0	0	0	0	24	29	56	109	203	31	234	
55154	Louisa County	0	0	0	0	0	0	0	4	4	8	17	(1)	16	
55155	Lunenburg County	0	0	0	0	0	0	0	1	0	1	4	0	4	
55156	Madison County	0	0	0	0	0	0	0	2	0	2	7	2	9	

SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND OPEB EXPENSE
HEALTH INSURANCE CREDIT PLAN - COSTITUTIONAL OFFICERS
(\$ thousands)



		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
55157	Mathews County	0	0	0	0	0	0	0	1	0	1	5	(2)	3
55158	Mecklenburg County	0	0	0	0	0	0	0	3	6	9	13	(1)	12
55159	Middlesex County	0	0	0	0	0	0	0	1	0	1	5	(1)	4
55160	Montgomery County	0	0	0	0	0	0	1	6	11	18	28	(2)	26
55162	Nelson County	0	0	0		8	8	0	1	0	1	5	1	6
55163	New Kent County	0	0	0	0	0	0	0	3	0	3	12	(1)	11
55165	Northampton County	0	0	0	0	0	0	0	3	3	6	14	(1)	13
55166	Northumberland County	0	0	0	0	0	0	0	2	0	2	9	(1)	8
55167	Nottoway County	0	0	0	0	0	0	0	1	0	1	6	1	7
55168	Orange County	0	0	0		0	0	0	3	0	3	10	(1)	9
55169	Page County	0	0	0		35	35	0	3	0	3	12	6	18
55170	Patrick County	0	0	0	0	0	0	0	2	0	2	10	0	10
55171	Pittsylvania County	0	0	0	0	0	0	1	5	0	6	26	(2)	24
55172	Powhatan County	0	0	0	0	0	0	0	4	0	4	15	(2)	13
55173	Prince Edward County	0	0	0	0	0	0	0	2	0	2	9	(2)	7
55174	Prince George County	0	0	0	0	0	0	0	2	0	2	7	(2)	5
55176	Prince William County	0	0	0	0	0	0	1	7	0	8	32	(2)	30
55177	County of Pulaski	0	0	0	0	0	0	0	3	19	22	14	(3)	11
55178	Rappahannock County	0	0	0	0	0	0	0	1	0	1	6	(2)	4
55179	Richmond County	0	0	0	0	0	0	0	1	0	1	5	2	7
55180	Roanoke County	0	0	0	0	0	0	1	5	9	15	24	(1)	23
55181	Rockbridge County	0	0	0	0	0	0	0	2	0	2	9	1	10
55182	Rockingham County	0	0	0	5	5	0	1	7	0	8	35	1	36
55183	Russell County	0	0	0	0	0	0	0	3	0	3	11	(2)	9
55184	Scott County	0	0	0	0	0	0	0	2	0	2	9	(2)	7
55185	Shenandoah County	0	0	0	0	0	0	0	4	0	4	15	(3)	12
55186	Smyth County	0	0	0	0	0	0	0	2	0	2	10	(3)	7
55187	Southampton County	0	0	0	3	3	0	0	4	0	4	17	1	18
55188	Spotsylvania County	0	0	0	0	0	0	2	12	6	20	57	(1)	56
55189	Stafford County	0	0	0	16	16	0	2	14	0	16	69	3	72
55190	Surry County	0	0	0	4	4	0	0	1	0	1	5	1	6
55191	Sussex County	0	0	0	0	0	0	0	2	4	6	10	(1)	9
55192	Tazewell County	0	0	0	0	0	0	0	4	0	4	16	(3)	13
55193	Warren County	0	0	0	0	0	0	1	3	0	4	17	(3)	14
55195	Washington County	0	0	0	0	0	0	1	4	3	8	19	(1)	18
55196	Westmoreland County	0	0	0	7	7	0	0	2	0	2	10	1	11
55197	Wise County	0	0	0	0	0	0	0	4	0	4	16	(3)	13
55198	Wythe County	0	0	0	0	0	0	0	3	5	8	11	(1)	10
55199	York County	0	0	0	0	0	0	1	7	9	17	32	(2)	30
55200	City of Alexandria	0	0	0	0	0	0	2	14	43	59	68	(7)	61
55201	City of Bristol	0	0	0	0	0	0	0	3	0	3	11	(2)	9
55202	City of Buena Vista	0	0	0	3	3	0	0	1	0	1	3	1	4
55205	City of Danville	0	0	0	0	0	0	1	4	0	5	19	1	20
55206	City of Fredericksburg	0	0	0	0	0	0	0	3	3	6	12	(1)	11
55207	City of Hampton	0	0	0	0	0	0	1	8	10	19	36	(2)	34
55208	City of Harrisonburg	0	0	0	0	0	0	0	1	0	1	2	(3)	(1)
55209	City of Hopewell	0	0	0	0	0	0	0	1	0	1	6	0	6
55210	City of Lynchburg	0	0	0	0	0	0	0	3	0	3	13	(3)	10
55212	City of Norfolk	0	0	0	0	0	0	2	17	50	69	79	(8)	71
55213	City of Petersburg	0	0	0	0	0	0	0	2	12	14	10	(2)	8
55214	City of Portsmouth	0	0	0	0	0	0	1	9	23	33	40	(4)	36
55215	City of Radford	0	0	0	0	0	0	0	1	0	1	5	3	8
55216	City of Richmond	0	0	0	0	0	0	3	18	40	61	87	(7)	80
55217	City of Roanoke	0	0	0	0	0	0	1	7	0	8	33	(3)	30

SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND OPEB EXPENSE
HEALTH INSURANCE CREDIT PLAN - COSTITUTIONAL OFFICERS
(\$ thousands)



		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
55219	City of Staunton	0	0	0	0	0	0	0	1	0	1	5	(1)	4
55220	City of Suffolk	0	0	0	0	0	0	1	4	0	5	19	2	21
55221	City of Williamsburg	0	0	0	0	0	0	0	0	0	0	1	0	1
55222	City of Winchester	0	0	0	0	0	0	0	2	0	2	10	(2)	8
55223	City of Martinsville	0	0	0	0	0	0	0	3	0	3	12	(3)	9
55224	City of Falls Church	0	0	0	0	0	0	0	1	0	1	5	1	6
55225	City of Colonial Heights	0	0	0	0	0	0	0	1	0	1	6	0	6
55230	City of Covington	0	0	0	0	0	0	0	0	0	0	1	(1)	0
55232	City of Franklin	0	0	0	0	0	0	0	0	0	0	1	1	2
55233	City of Chesapeake	0	0	0	28	28	0	3	21	0	24	102	5	107
55234	City of Virginia Beach	0	0	0	50	50	0	2	15	0	17	72	9	81
55235	City of Norton	0	0	0	0	0	0	0	0	0	0	1	(1)	0
55236	City of Manassas Park	0	0	0	0	0	0	0	0	0	0	2	(1)	1
55258	City of Newport News	0	0	0	46	46	0	0	4	0	4	15	8	23
55307	City of Lexington	0	0	0	0	0	0	0	0	0	0	1	0	1
55308	City of Waynesboro	0	0	0	0	0	0	0	1	0	1	4	(1)	3
55313	City of Galax	0	0	0	0	0	0	0	0	0	0	0	0	0
55316	City of Fairfax	0	0	0	0	0	0	0	0	0	0	1	0	1
55319	City of Emporia	0	0	0	0	0	0	0	0	0	0	2	0	2
55332	City of Manassas	0	0	0	0	0	0	0	0	0	0	2	1	3
55335	City of Salem	0	0	0	0	0	0	0	1	0	1	6	(1)	5
55364	Town of Bedford	0	0	0	0	0	0	0	0	0	0	1	(1)	0
55365	City of Poquoson	0	0	0	0	0	0	0	0	0	0	2	0	2
Total for VRS Health Insurance Credit - Constitutional Officers		0	0	0	375	375	0	68	494	375	937	2,349	0	2,349

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

(\$ thousands)



		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55100	Accomack County	(3)	(3)	(3)	(3)	0	0
55101	Albemarle County	1	1	1	0	0	0
55102	Alleghany County	2	2	2	2	2	7
55103	Amelia County	(1)	(1)	(1)	(2)	0	0
55104	Amherst County	(2)	(2)	(2)	0	0	0
55105	Appomattox County	(1)	0	0	0	0	0
55107	Augusta County	(1)	(1)	(1)	(1)	(1)	0
55108	Bath County	(1)	0	0	0	0	0
55109	Bedford County	(1)	(1)	(1)	(1)	(1)	(1)
55110	Bland County	(1)	0	0	0	0	0
55111	Botetourt County	(1)	(1)	(1)	(1)	(1)	0
55112	Brunswick County	(2)	0	0	0	0	0
55113	Buchanan County	(1)	0	0	0	0	0
55114	Buckingham County	(2)	0	0	0	0	0
55115	Campbell County	(2)	(2)	(2)	(2)	(2)	(2)
55116	Caroline County	(1)	(1)	(1)	(1)	0	0
55117	Carroll County	(2)	0	0	0	0	0
55118	Charles City County	1	1	0	0	0	0
55119	Charlotte County	(2)	0	0	0	0	0
55120	Chesterfield County	(6)	(6)	(6)	(6)	(6)	(7)
55121	Clarke County	(2)	0	0	0	0	0
55122	Craig County	(1)	0	0	0	0	0
55123	Culpeper County	(1)	0	0	0	0	0
55124	Cumberland County	(1)	0	0	0	0	0
55125	Dickenson County	(2)	0	0	0	0	0
55126	Dinwiddie County	0	0	0	0	0	0
55128	Essex County	(1)	0	0	0	0	0
55130	Fauquier County	6	6	6	6	6	4
55131	Floyd County	(2)	0	0	0	0	0
55132	Fluvanna County	1	0	0	0	0	0
55133	Franklin County	(1)	(1)	(1)	(1)	0	0
55134	Frederick County	1	1	1	1	2	3
55135	Giles County	(2)	0	0	0	0	0
55136	Gloucester County	(2)	(2)	(2)	(2)	(2)	0
55137	Goochland County	(1)	(1)	(1)	0	0	0
55138	Grayson County	(2)	0	0	0	0	0
55139	Greene County	(2)	0	0	0	0	0
55140	Greensville County	(2)	0	0	0	0	0
55141	Halifax County	2	2	2	2	0	0
55142	Hanover County	(2)	(2)	(2)	(2)	(1)	(1)
55143	Henrico County	3	3	3	3	3	6
55144	Henry County	(2)	(2)	(2)	(2)	(2)	(2)
55145	Highland County	(1)	0	0	0	0	0
55146	Isle of Wight County	(1)	(1)	(1)	(1)	0	0
55147	James City County	(2)	0	0	0	0	0
55148	King George County	1	1	1	1	1	1
55149	King and Queen County	(1)	0	0	0	0	0
55150	King William County	1	1	1	0	0	0
55151	Lancaster County	(1)	(1)	(1)	(1)	(1)	(5)
55152	Lee County	(2)	0	0	0	0	0
55153	Loudoun County	48	(29)	(27)	(35)	(38)	(28)
55154	Louisa County	(2)	(2)	(2)	(2)	0	0
55155	Lunenburg County	(1)	0	0	0	0	0
55156	Madison County	(2)	0	0	0	0	0
55157	Mathews County	(1)	0	0	0	0	0
55158	Mecklenburg County	(2)	(2)	(2)	(2)	(1)	0
55159	Middlesex County	(1)	0	0	0	0	0
55160	Montgomery County	(3)	(3)	(3)	(3)	(3)	(3)
55162	Nelson County	1	1	1	1	1	2

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

(\$ thousands)



Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55163	New Kent County	(1)	(1)	(1)	0	0	0
55165	Northampton County	(2)	(2)	(2)	0	0	0
55166	Northumberland County	(2)	0	0	0	0	0
55167	Nottoway County	(1)	0	0	0	0	0
55168	Orange County	(3)	0	0	0	0	0
55169	Page County	5	5	5	5	6	6
55170	Patrick County	(2)	0	0	0	0	0
55171	Pittsylvania County	(1)	(1)	(1)	(1)	(1)	(1)
55172	Powhatan County	(1)	(1)	(1)	(1)	0	0
55173	Prince Edward County	(2)	0	0	0	0	0
55174	Prince George County	(2)	0	0	0	0	0
55176	Prince William County	(1)	(1)	(1)	(1)	(1)	(3)
55177	County of Pulaski	(4)	(4)	(4)	(4)	(4)	(2)
55178	Rappahannock County	(1)	0	0	0	0	0
55179	Richmond County	(1)	0	0	0	0	0
55180	Roanoke County	(2)	(2)	(2)	(2)	(2)	(5)
55181	Rockbridge County	(2)	0	0	0	0	0
55182	Rockingham County	(1)	(1)	(1)	0	0	0
55183	Russell County	(3)	0	0	0	0	0
55184	Scott County	(2)	0	0	0	0	0
55185	Shenandoah County	(1)	(1)	(1)	(1)	0	0
55186	Smyth County	(2)	0	0	0	0	0
55187	Southampton County	(1)	0	0	0	0	0
55188	Spotsylvania County	(3)	(3)	(3)	(3)	(3)	(5)
55189	Stafford County	0	0	0	0	0	0
55190	Surry County	1	1	1	0	0	0
55191	Sussex County	(1)	(1)	(1)	(1)	(2)	0
55192	Tazewell County	(1)	(1)	(1)	(1)	0	0
55193	Warren County	(1)	(1)	(1)	(1)	0	0
55195	Washington County	(2)	(2)	(2)	(1)	(1)	0
55196	Westmoreland County	1	1	1	1	1	0
55197	Wise County	(1)	(1)	(1)	(1)	0	0
55198	Wythe County	(1)	(1)	(1)	(1)	(1)	(3)
55199	York County	(3)	(3)	(3)	(3)	(2)	(3)
55200	City of Alexandria	(10)	(10)	(10)	(10)	(9)	(10)
55201	City of Bristol	(3)	0	0	0	0	0
55202	City of Buena Vista	1	1	0	0	0	0
55205	City of Danville	(1)	(1)	(1)	(1)	(1)	0
55206	City of Fredericksburg	(2)	(2)	(2)	0	0	0
55207	City of Hampton	(4)	(4)	(4)	(4)	(3)	0
55208	City of Harrisonburg	(1)	0	0	0	0	0
55209	City of Hopewell	(1)	0	0	0	0	0
55210	City of Lynchburg	(1)	(1)	(1)	0	0	0
55212	City of Norfolk	(11)	(11)	(11)	(11)	(11)	(14)
55213	City of Petersburg	(2)	(2)	(2)	(2)	(2)	(4)
55214	City of Portsmouth	(6)	(6)	(6)	(6)	(5)	(4)
55215	City of Radford	(1)	0	0	0	0	0
55216	City of Richmond	(11)	(11)	(11)	(11)	(10)	(7)
55217	City of Roanoke	(1)	(1)	(1)	(1)	(1)	(3)
55219	City of Staunton	(1)	0	0	0	0	0
55220	City of Suffolk	(1)	(1)	(1)	(1)	(1)	0
55221	City of Williamsburg	0	0	0	0	0	0
55222	City of Winchester	(2)	0	0	0	0	0
55223	City of Martinsville	(1)	(1)	(1)	0	0	0
55224	City of Falls Church	(1)	0	0	0	0	0
55225	City of Colonial Heights	(1)	0	0	0	0	0
55230	City of Covington	0	0	0	0	0	0
55232	City of Franklin	0	0	0	0	0	0
55233	City of Chesapeake	1	1	1	1	0	0

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

(\$ thousands)



Employer Code Employer		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55234	City of Virginia Beach	6	6	6	6	6	3
55235	City of Norton	0	0	0	0	0	0
55236	City of Manassas Park	0	0	0	0	0	0
55258	City of Newport News	7	7	7	7	7	7
55307	City of Lexington	0	0	0	0	0	0
55308	City of Waynesboro	(1)	0	0	0	0	0
55313	City of Galax	0	0	0	0	0	0
55316	City of Fairfax	0	0	0	0	0	0
55319	City of Emporia	0	0	0	0	0	0
55332	City of Manassas	0	0	0	0	0	0
55335	City of Salem	(1)	0	0	0	0	0
55364	Town of Bedford	0	0	0	0	0	0
55365	City of Poquoson	0	0	0	0	0	0
Total for VRS Health Insurance Credit - Constitutional Officers		(101)	(101)	(101)	(101)	(84)	(74)

SCHEDULE D - NET OPEB LIABILITY
HEALTH INSURANCE CREDIT PLAN - CONSTITUTIONAL OFFICERS
(\$ thousands)



Employer Code	Employer	6/30/2016 Net OPEB Liability	6/30/2017 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (6%)	Net OPEB Liability 1% Increase Discount Rate (8%)
55100	Accomack County	158	145	162	130
55101	Albemarle County	64	69	77	62
55102	Alleghany County	137	156	175	141
55103	Amelia County	78	72	81	65
55104	Amherst County	142	135	150	121
55105	Appomattox County	70	69	77	62
55107	Augusta County	216	213	238	192
55108	Bath County	45	42	47	38
55109	Bedford County	259	257	287	232
55110	Bland County	46	45	50	40
55111	Botetourt County	250	245	274	221
55112	Brunswick County	103	102	114	92
55113	Buchanan County	63	60	67	54
55114	Buckingham County	74	71	80	64
55115	Campbell County	201	188	210	169
55116	Caroline County	182	181	202	163
55117	Carroll County	103	100	112	90
55118	Charles City County	44	47	53	43
55119	Charlotte County	97	93	104	84
55120	Chesterfield County	896	858	958	772
55121	Clarke County	80	80	89	72
55122	Craig County	38	38	42	34
55123	Culpeper County	236	236	263	212
55124	Cumberland County	65	63	70	57
55125	Dickenson County	71	71	80	64
55126	Dinwiddie County	149	150	167	135
55128	Essex County	67	65	73	59
55130	Fauquier County	430	472	528	425
55131	Floyd County	75	76	85	68
55132	Fluvanna County	133	135	151	122
55133	Franklin County	204	199	223	180
55134	Frederick County	429	441	492	397
55135	Giles County	102	99	110	89
55136	Gloucester County	249	239	266	215
55137	Goochland County	154	149	167	134
55138	Grayson County	84	85	95	76
55139	Greene County	106	105	117	94
55140	Greensville County	100	99	110	89
55141	Halifax County	93	102	114	92
55142	Hanover County	774	766	856	690
55143	Henrico County	767	794	887	715
55144	Henry County	318	306	342	275
55145	Highland County	34	33	36	29
55146	Isle of Wight County	175	171	191	154
55147	James City County	112	109	122	99
55148	King George County	126	134	150	121
55149	King and Queen County	48	46	51	41
55150	King William County	72	77	86	69
55151	Lancaster County	100	89	100	81
55152	Lee County	100	94	105	85
55153	Loudoun County	2,259	2,189	2,448	1,978
55154	Louisa County	194	186	208	168
55155	Lunenburg County	49	47	53	43
55156	Madison County	79	80	89	72
55157	Mathews County	57	54	61	49
55158	Mecklenburg County	152	143	159	129
55159	Middlesex County	60	58	65	52
55160	Montgomery County	324	304	340	274
55162	Nelson County	52	59	66	53

SCHEDULE D - NET OPEB LIABILITY
HEALTH INSURANCE CREDIT PLAN - CONSTITUTIONAL OFFICERS
(\$ thousands)



Employer Code	Employer	6/30/2016 Net OPEB Liability	6/30/2017 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (6%)	Net OPEB Liability 1% Increase Discount Rate (8%)
55163	New Kent County	136	133	148	119
55165	Northampton County	160	154	172	138
55166	Northumberland County	96	93	104	84
55167	Nottoway County	64	64	71	57
55168	Orange County	118	115	128	103
55169	Page County	91	130	145	117
55170	Patrick County	115	113	126	101
55171	Pittsylvania County	295	286	320	258
55172	Powhatan County	167	162	181	146
55173	Prince Edward County	104	100	112	90
55174	Prince George County	84	80	89	72
55176	Prince William County	364	355	397	320
55177	County of Pulaski	183	158	176	142
55178	Rappahannock County	67	63	71	57
55179	Richmond County	58	58	65	52
55180	Roanoke County	278	262	293	236
55181	Rockbridge County	103	102	114	92
55182	Rockingham County	390	388	433	349
55183	Russell County	127	122	137	110
55184	Scott County	98	94	105	84
55185	Shenandoah County	173	166	186	150
55186	Smyth County	117	112	125	101
55187	Southampton County	183	183	204	165
55188	Spotsylvania County	641	621	693	559
55189	Stafford County	752	756	844	681
55190	Surry County	52	55	62	50
55191	Sussex County	119	111	124	100
55192	Tazewell County	181	174	194	157
55193	Warren County	198	191	214	172
55195	Washington County	222	214	238	192
55196	Westmoreland County	102	108	121	97
55197	Wise County	180	173	194	156
55198	Wythe County	129	121	135	109
55199	York County	368	350	391	315
55200	City of Alexandria	808	743	829	669
55201	City of Bristol	122	118	132	107
55202	City of Buena Vista	34	38	42	34
55205	City of Danville	213	209	234	188
55206	City of Fredericksburg	141	134	149	120
55207	City of Hampton	418	398	444	358
55208	City of Harrisonburg	31	27	30	24
55209	City of Hopewell	63	62	69	56
55210	City of Lynchburg	151	145	162	130
55212	City of Norfolk	940	864	965	778
55213	City of Petersburg	122	106	118	95
55214	City of Portsmouth	473	437	488	394
55215	City of Radford	52	54	61	49
55216	City of Richmond	1,024	957	1,069	862
55217	City of Roanoke	369	358	400	323
55219	City of Staunton	60	58	65	52
55220	City of Suffolk	214	211	235	190
55221	City of Williamsburg	6	6	6	5
55222	City of Winchester	110	105	117	95
55223	City of Martinsville	134	129	144	116
55224	City of Falls Church	50	50	56	45
55225	City of Colonial Heights	66	64	71	57
55230	City of Covington	11	10	11	9
55232	City of Franklin	9	9	10	8
55233	City of Chesapeake	1,107	1,118	1,249	1,007

SCHEDULE D - NET OPEB LIABILITY
HEALTH INSURANCE CREDIT PLAN - CONSTITUTIONAL OFFICERS
(\$ thousands)



Employer Code	Employer	6/30/2016 Net OPEB Liability	6/30/2017 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (6%)	Net OPEB Liability 1% Increase Discount Rate (8%)
55234	City of Virginia Beach	749	791	883	712
55235	City of Norton	15	15	16	13
55236	City of Manassas Park	20	19	21	17
55258	City of Newport News	118	169	188	152
55307	City of Lexington	9	9	10	8
55308	City of Waynesboro	48	46	52	42
55313	City of Galax	4	5	5	4
55316	City of Fairfax	15	15	17	14
55319	City of Emporia	20	19	21	17
55332	City of Manassas	21	23	25	20
55335	City of Salem	67	65	72	58
55364	Town of Bedford	8	6	7	5
55365	City of Poquoson	17	16	18	15
Total for VRS Health Insurance Credit - Constitutional Officers		26,299	25,766	28,778	23,205

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



Health Insurance Credit Plan - Social Services Cost Sharing Plan

Employer Code	Employer	2016		2017	
		Employer Compensation	Employer Allocation Percentage	Employer Compensation	Employer Allocation Percentage
55100	Accomack County	\$ 1,848,738	0.76951%	\$ 1,767,181	0.70382%
55101	Albemarle County	4,943,197	2.05753%	5,116,946	2.03794%
55102	Alleghany County	765,359	0.31857%	892,801	0.35558%
55103	Amelia County	738,612	0.30744%	746,422	0.29728%
55104	Amherst County	1,081,953	0.45035%	1,178,158	0.46923%
55105	Appomattox County	536,565	0.22334%	488,661	0.19462%
55107	Augusta County	4,748,496	1.97649%	5,266,968	2.09769%
55108	Bath County	289,712	0.12059%	289,297	0.11522%
55109	Bedford County	2,983,844	1.24198%	3,204,422	1.27624%
55110	Bland County	351,402	0.14627%	384,901	0.15330%
55111	Botetourt County	530,312	0.22073%	528,701	0.21057%
55112	Brunswick County	1,008,618	0.41982%	1,024,621	0.40808%
55113	Buchanan County	1,857,216	0.77304%	1,866,624	0.74343%
55114	Buckingham County	770,695	0.32079%	805,091	0.32065%
55115	Campbell County	2,462,387	1.02493%	2,548,425	1.01497%
55116	Caroline County	1,274,373	0.53044%	1,312,180	0.52261%
55117	Carroll County	1,175,595	0.48932%	1,196,910	0.47670%
55118	Charles City County	362,087	0.15071%	340,507	0.13561%
55119	Charlotte County	839,910	0.34960%	827,344	0.32951%
55120	Chesterfield County	7,948,232	3.30832%	8,246,847	3.28450%
55121	Clarke County	693,507	0.28866%	740,251	0.29482%
55122	Craig County	251,265	0.10458%	216,553	0.08625%
55123	Culpeper County	3,110,024	1.29450%	3,352,807	1.33533%
55124	Cumberland County	635,852	0.26466%	635,946	0.25328%
55125	Dickenson County	1,423,339	0.59244%	1,398,377	0.55694%
55126	Dinwiddie County	1,145,011	0.47659%	1,209,338	0.48165%
55128	Essex County	704,975	0.29343%	695,493	0.27700%
55130	Fauquier County	2,249,180	0.93619%	2,539,529	1.01143%
55131	Floyd County	478,487	0.19916%	558,403	0.22240%
55132	Fluvanna County	937,988	0.39042%	1,007,500	0.40126%
55133	Franklin County	1,940,507	0.80770%	2,041,740	0.81317%
55134	Frederick County	3,071,995	1.27867%	3,202,436	1.27545%
55135	Giles County	905,394	0.37686%	922,650	0.36747%
55136	Gloucester County	1,499,561	0.62417%	1,610,199	0.64130%
55137	Goochland County	803,802	0.33457%	844,438	0.33632%
55138	Grayson County	731,309	0.30440%	764,382	0.30443%
55139	Greene County	728,275	0.30313%	778,443	0.31003%
55141	Halifax County	1,816,226	0.75597%	1,794,861	0.71485%
55142	Hanover County	2,553,262	1.06275%	2,614,552	1.04131%
55143	Henrico County	7,501,051	3.12219%	8,898,963	3.54422%
55144	Henry County	2,672,960	1.11258%	2,820,913	1.12349%
55145	Highland County	164,015	0.06827%	171,235	0.06820%
55146	Isle of Wight County	1,465,887	0.61015%	1,466,642	0.58412%
55147	James City County	1,842,921	0.76709%	1,807,384	0.71983%
55148	King George County	803,066	0.33426%	718,096	0.28600%
55149	King and Queen County	505,775	0.21052%	526,141	0.20955%
55150	King William County	443,757	0.18471%	503,591	0.20057%
55151	Lancaster County	809,593	0.33698%	799,618	0.31847%
55152	Lee County	1,594,961	0.66388%	1,576,221	0.62777%
55153	Loudoun County	13,954,363	5.80828%	14,993,774	5.97162%
55154	Louisa County	1,487,886	0.61931%	1,520,769	0.60568%
55155	Lunenburg County	324,649	0.13513%	333,116	0.13267%
55156	Madison County	644,850	0.26841%	680,405	0.27099%
55157	Mathews County	550,453	0.22912%	528,257	0.21039%

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



Health Insurance Credit Plan - Social Services Cost Sharing Plan

Employer Code	Employer	2016	2016	2017	2017
		Employer Compensation	Employer Allocation Percentage	Employer Compensation	Employer Allocation Percentage
55158	Mecklenburg County	1,195,442	0.49758%	1,373,476	0.54702%
55159	Middlesex County	476,566	0.19836%	495,118	0.19719%
55160	Montgomery County	2,029,934	0.84493%	2,133,406	0.84968%
55162	Nelson County	524,582	0.21835%	531,094	0.21152%
55163	New Kent County	553,178	0.23025%	615,765	0.24524%
55165	Northampton County	1,197,186	0.49831%	1,174,204	0.46765%
55166	Northumberland County	659,246	0.27440%	692,110	0.27565%
55167	Nottoway County	801,293	0.33353%	791,327	0.31516%
55168	Orange County	932,312	0.38806%	1,172,545	0.46699%
55169	Page County	628,555	0.26163%	903,545	0.35986%
55170	Patrick County	688,881	0.28674%	795,077	0.31666%
55171	Pittsylvania County	2,527,741	1.05213%	2,585,140	1.02959%
55172	Powhatan County	874,922	0.36417%	916,721	0.36511%
55173	Prince Edward County	1,220,301	0.50793%	1,246,194	0.49633%
55174	Prince George County	1,159,760	0.48273%	1,176,947	0.46875%
55176	Prince William County	12,239,388	5.09445%	12,410,337	4.94271%
55177	County of Pulaski	1,877,289	0.78139%	1,803,801	0.71841%
55178	Rappahannock County	544,175	0.22650%	496,213	0.19763%
55179	Richmond County	418,983	0.17440%	419,062	0.16690%
55180	Roanoke County	4,040,498	1.68179%	4,061,255	1.61749%
55182	Rockingham County	4,476,320	1.86320%	4,789,748	1.90763%
55183	Russell County	1,307,518	0.54423%	1,288,537	0.51319%
55184	Scott County	1,084,783	0.45152%	1,082,029	0.43094%
55185	Shenandoah County	1,474,087	0.61356%	1,516,726	0.60407%
55186	Smyth County	1,633,978	0.68012%	1,746,095	0.69542%
55187	Southampton County	1,091,901	0.45449%	1,112,524	0.44309%
55188	Spotsylvania County	3,710,869	1.54459%	3,911,356	1.55779%
55189	Stafford County	2,683,197	1.11684%	2,704,198	1.07701%
55190	Surry County	861,358	0.35853%	793,281	0.31594%
55191	Sussex County	917,745	0.38200%	840,716	0.33484%
55192	Tazewell County	2,305,571	0.95966%	2,289,111	0.91169%
55193	Warren County	1,394,256	0.58034%	1,506,830	0.60013%
55195	Washington County	2,021,808	0.84155%	1,977,904	0.78775%
55196	Westmoreland County	1,040,150	0.43295%	1,078,489	0.42953%
55197	Wise County	2,751,559	1.14529%	2,608,520	1.03890%
55198	Wythe County	1,759,824	0.73250%	1,835,752	0.73113%
55199	York County	2,804,877	1.16748%	2,975,038	1.18488%
55200	City of Alexandria	17,412,098	7.24746%	18,888,571	7.52279%
55201	City of Bristol	1,472,851	0.61305%	1,474,432	0.58723%
55206	City of Fredericksburg	1,682,794	0.70044%	1,706,812	0.67978%
55207	City of Hampton	6,401,939	2.66470%	6,855,695	2.73044%
55209	City of Hopewell	1,568,093	0.65269%	1,719,125	0.68468%
55210	City of Lynchburg	4,315,065	1.79608%	4,402,830	1.75353%
55213	City of Petersburg	3,106,796	1.29315%	2,749,766	1.09516%
55214	City of Portsmouth	5,931,785	2.46901%	6,077,303	2.42043%
55215	City of Radford	577,782	0.24049%	673,432	0.26821%
55220	City of Suffolk	4,210,512	1.75256%	4,566,330	1.81865%
55221	City of Williamsburg	523,744	0.21800%	526,147	0.20955%
55222	City of Winchester	1,827,550	0.76069%	1,869,624	0.74462%
55224	City of Falls Church	62,485	0.02601%	65,427	0.02606%
55232	City of Franklin	704,367	0.29318%	573,684	0.22848%
55233	City of Chesapeake	8,458,421	3.52068%	9,287,952	3.69915%
55234	City of Virginia Beach	14,032,616	5.84085%	14,171,981	5.64432%
55235	City of Norton	431,487	0.17960%	436,864	0.17399%

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



Health Insurance Credit Plan - Social Services Cost Sharing Plan

Employer Code	Employer	2016	2016	2017	2017
		Employer Compensation	Employer Allocation Percentage	Employer Compensation	Employer Allocation Percentage
55236	City of Manassas Park	638,851	0.26591%	757,686	0.30177%
55258	City of Newport News	73,530	0.03061%	76,337	0.03040%
55313	City of Galax	433,670	0.18051%	447,948	0.17841%
55332	City of Manassas	451,595	0.18797%	541,853	0.21581%
55454	Greensville/Emporia Department of Social Services	152,546	0.06349%	162,336	0.06465%
55482	Middle Peninsula/Northern Neck Public Service Auth	17,500	0.00728%	0	0.00000%
55494	Rockbridge Area Social Services Board	887,984	0.36961%	895,384	0.35661%
Total for VRS Health Insurance Credit - Social Services		\$ 240,249,544	100.00000%	\$ 251,083,736	100.00000%

SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND OPEB EXPENSE
HEALTH INSURANCE CREDIT PLAN - SOCIAL SERVICE EMPLOYEES
(\$ thousands)



		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
55100	Accomack County	0	0	0	0	0	0	0	1	7	8	8	(1)	7
55101	Albemarle County	0	0	0	0	0	0	1	2	2	5	22	(1)	21
55102	Alleghany County	0	0	0	4	4	0	0	1	0	1	4	1	5
55103	Amelia County	0	0	0	0	0	0	0	0	0	0	3	(1)	2
55104	Amherst County	0	0	0	0	0	0	0	1	0	1	5	2	7
55105	Appomattox County	0	0	0	0	0	0	0	0	3	3	2	(1)	1
55107	Augusta County	0	0	0	13	13	0	1	2	0	3	23	3	26
55108	Bath County	0	0	0	0	0	0	0	0	0	0	1	(1)	0
55109	Bedford County	0	0	0	3	3	0	0	2	0	2	14	1	15
55110	Bland County	0	0	0	0	0	0	0	0	0	0	2	1	3
55111	Botetourt County	0	0	0	0	0	0	0	0	0	0	2	(1)	1
55112	Brunswick County	0	0	0	0	0	0	0	1	0	1	4	(2)	2
55113	Buchanan County	0	0	0	0	0	0	0	1	3	4	8	(1)	7
55114	Buckingham County	0	0	0	0	0	0	0	1	0	1	4	0	4
55115	Campbell County	0	0	0	0	0	0	0	2	0	2	11	(1)	10
55116	Caroline County	0	0	0	0	0	0	0	1	0	1	6	(1)	5
55117	Carroll County	0	0	0	0	0	0	0	1	0	1	5	(2)	3
55118	Charles City County	0	0	0	0	0	0	0	0	0	0	1	(2)	(1)
55119	Charlotte County	0	0	0	0	0	0	0	1	2	3	4	(1)	3
55120	Chesterfield County	0	0	0	0	0	0	1	4	2	7	36	(1)	35
55121	Clarke County	0	0	0	0	0	0	0	0	0	0	3	1	4
55122	Craig County	0	0	0	0	0	0	0	0	0	0	1	(2)	(1)
55123	Culpeper County	0	0	0	4	4	0	0	2	0	2	15	1	16
55124	Cumberland County	0	0	0	0	0	0	0	0	0	0	3	(1)	2
55125	Dickenson County	0	0	0	0	0	0	0	1	4	5	6	(1)	5
55126	Dinwiddie County	0	0	0	0	0	0	0	1	0	1	5	1	6
55128	Essex County	0	0	0	0	0	0	0	0	0	0	3	(2)	1
55130	Fauquier County	0	0	0	8	8	0	0	2	0	2	11	2	13
55131	Floyd County	0	0	0	2	2	0	0	0	0	0	2	1	3
55132	Fluvanna County	0	0	0	0	0	0	0	1	0	1	4	1	5
55133	Franklin County	0	0	0	0	0	0	0	1	0	1	9	1	10
55134	Frederick County	0	0	0	0	0	0	0	2	0	2	14	0	14
55135	Giles County	0	0	0	0	0	0	0	1	0	1	4	(1)	3
55136	Gloucester County	0	0	0	0	0	0	0	1	0	1	7	2	9
55137	Goochland County	0	0	0	0	0	0	0	1	0	1	4	0	4
55138	Grayson County	0	0	0	0	0	0	0	0	0	0	3	0	3
55139	Greene County	0	0	0	0	0	0	0	0	0	0	3	1	4
55141	Halifax County	0	0	0	0	0	0	0	1	4	5	8	(1)	7
55142	Hanover County	0	0	0	0	0	0	0	2	2	4	11	(1)	10
55143	Henrico County	0	0	0	45	45	0	1	5	0	6	39	9	48
55144	Henry County	0	0	0	0	0	0	0	2	0	2	12	1	13
55145	Highland County	0	0	0	0	0	0	0	0	0	0	1	0	1
55146	Isle of Wight County	0	0	0	0	0	0	0	1	2	3	6	(1)	5
55147	James City County	0	0	0	0	0	0	0	1	5	6	8	(1)	7
55148	King George County	0	0	0	0	0	0	0	0	5	5	3	(1)	2
55149	King and Queen County	0	0	0	0	0	0	0	0	0	0	2	0	2
55150	King William County	0	0	0	0	0	0	0	0	0	0	2	2	4
55151	Lancaster County	0	0	0	0	0	0	0	1	0	1	4	(2)	2
55152	Lee County	0	0	0	0	0	0	0	1	4	5	7	(1)	6
55153	Loudoun County	0	0	0	17	17	0	2	8	0	10	66	4	70
55154	Louisa County	0	0	0	0	0	0	0	1	0	1	7	(2)	5
55155	Lunenburg County	0	0	0	0	0	0	0	0	0	0	1	0	1
55156	Madison County	0	0	0	0	0	0	0	0	0	0	3	0	3
55157	Mathews County	0	0	0	0	0	0	0	0	0	0	2	(2)	0

SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND OPEB EXPENSE
HEALTH INSURANCE CREDIT PLAN - SOCIAL SERVICE EMPLOYEES
(\$ thousands)



		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
55158	Mecklenburg County	0	0	0	5	5	0	0	1	0	1	6	1	7
55159	Middlesex County	0	0	0	0	0	0	0	0	0	0	2	0	2
55160	Montgomery County	0	0	0	0	0	0	0	1	0	1	9	1	10
55162	Nelson County	0	0	0	0	0	0	0	0	0	0	2	(1)	1
55163	New Kent County	0	0	0	0	0	0	0	0	0	0	3	2	5
55165	Northampton County	0	0	0	0	0	0	0	1	3	4	5	(1)	4
55166	Northumberland County	0	0	0	0	0	0	0	0	0	0	3	0	3
55167	Nottoway County	0	0	0	0	0	0	0	1	0	1	3	(2)	1
55168	Orange County	0	0	0	8	8	0	0	1	0	1	5	2	7
55169	Page County	0	0	0	11	11	0	0	1	0	1	4	2	6
55170	Patrick County	0	0	0	3	3	0	0	1	0	1	3	1	4
55171	Pittsylvania County	0	0	0	0	0	0	0	2	2	4	11	(1)	10
55172	Powhatan County	0	0	0	0	0	0	0	1	0	1	4	0	4
55173	Prince Edward County	0	0	0	0	0	0	0	1	0	1	5	(1)	4
55174	Prince George County	0	0	0	0	0	0	0	1	0	1	5	(2)	3
55176	Prince William County	0	0	0	0	0	1	7	17	25	54	(3)	51	51
55177	County of Pulaski	0	0	0	0	0	0	0	1	7	8	8	(1)	7
55178	Rappahannock County	0	0	0	0	0	0	0	0	3	3	2	(1)	1
55179	Richmond County	0	0	0	0	0	0	0	0	0	0	2	(1)	1
55180	Roanoke County	0	0	0	0	0	0	0	3	7	10	18	(1)	17
55182	Rockingham County	0	0	0	5	5	0	0	3	0	3	21	1	22
55183	Russell County	0	0	0	0	0	0	0	1	3	4	6	(1)	5
55184	Scott County	0	0	0	0	0	0	0	1	2	3	5	(1)	4
55185	Shenandoah County	0	0	0	0	0	0	0	1	0	1	7	(1)	6
55186	Smyth County	0	0	0	0	0	0	0	1	0	1	8	2	10
55187	Southampton County	0	0	0	0	0	0	0	1	0	1	5	(1)	4
55188	Spotsylvania County	0	0	0	0	0	0	0	3	0	3	17	2	19
55189	Stafford County	0	0	0	0	0	0	0	2	4	6	12	(1)	11
55190	Surry County	0	0	0	0	0	0	0	1	4	5	3	(1)	2
55191	Sussex County	0	0	0	0	0	0	0	1	5	6	4	(1)	3
55192	Tazewell County	0	0	0	0	0	0	0	1	5	6	10	(1)	9
55193	Warren County	0	0	0	2	2	0	0	1	0	1	7	1	8
55195	Washington County	0	0	0	0	0	0	0	1	6	7	9	(1)	8
55196	Westmoreland County	0	0	0	0	0	0	0	1	0	1	5	0	5
55197	Wise County	0	0	0	0	0	0	0	2	12	14	11	(2)	9
55198	Wythe County	0	0	0	0	0	0	0	1	0	1	8	0	8
55199	York County	0	0	0	0	0	0	0	2	0	2	13	2	15
55200	City of Alexandria	0	0	0	11	11	0	15	(1)	0	14	90	20	110
55201	City of Bristol	0	0	0	0	0	0	0	1	2	3	6	(1)	5
55206	City of Fredericksburg	0	0	0	0	0	0	0	1	2	3	7	(1)	6
55207	City of Hampton	0	0	0	7	7	0	1	3	0	4	30	1	31
55209	City of Hopewell	0	0	0	3	3	0	0	1	0	1	8	1	9
55210	City of Lynchburg	0	0	0	0	0	0	0	3	4	7	19	(1)	18
55213	City of Petersburg	0	0	0	0	0	0	0	2	21	23	12	(4)	8
55214	City of Portsmouth	0	0	0	0	0	0	1	3	5	9	27	(1)	26
55215	City of Radford	0	0	0	3	3	0	0	0	0	0	3	1	4
55220	City of Suffolk	0	0	0	7	7	0	0	3	0	3	20	1	21
55221	City of Williamsburg	0	0	0	0	0	0	0	0	0	0	2	(1)	1
55222	City of Winchester	0	0	0	0	0	0	0	1	0	1	8	(2)	6
55224	City of Falls Church	0	0	0	0	0	0	0	0	0	0	0	0	0
55232	City of Franklin	0	0	0	0	0	0	0	0	7	7	3	(1)	2
55233	City of Chesapeake	0	0	0	19	19	0	1	5	0	6	41	4	45
55234	City of Virginia Beach	0	0	0	0	0	0	1	8	21	30	62	(4)	58
55235	City of Norton	0	0	0	0	0	0	0	0	0	0	2	(1)	1

SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND OPEB EXPENSE
HEALTH INSURANCE CREDIT PLAN - SOCIAL SERVICE EMPLOYEES
(\$ thousands)



		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
55236	City of Manassas Park	0	0	0	4	4	0	0	0	0	0	3	1	4
55258	City of Newport News	0	0	0	0	0	0	0	0	0	0	0	0	0
55313	City of Galax	0	0	0	0	0	0	0	0	0	0	2	0	2
55332	City of Manassas	0	0	0	3	3	0	0	0	0	0	2	1	3
55454	Greensville/Emporia Department of Social Services	0	0	0	0	0	0	0	0	0	0	1	0	1
55482	Middle Peninsula/Northern Neck Public Service Auth	0	0	0	0	0	0	0	0	0	0	0	(1)	(1)
55494	Rockbridge Area Social Services Board	0	0	0	0	0	0	0	1	0	1	4	(2)	2
Total for VRS Health Insurance Credit - Social Services		0	0	0	187	187	0	26	135	187	348	1,101	0	1,101

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

(\$ thousands)

		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55100	Accomack County	(1)	(1)	(1)	(1)	(4)	0
55101	Albemarle County	(2)	(2)	(1)	0	0	0
55102	Alleghany County	1	1	1	0	0	0
55103	Amelia County	0	0	0	0	0	0
55104	Amherst County	(1)	0	0	0	0	0
55105	Appomattox County	(1)	(1)	(1)	0	0	0
55107	Augusta County	2	2	2	2	2	0
55108	Bath County	0	0	0	0	0	0
55109	Bedford County	1	0	0	0	0	0
55110	Bland County	0	0	0	0	0	0
55111	Botetourt County	0	0	0	0	0	0
55112	Brunswick County	(1)	0	0	0	0	0
55113	Buchanan County	(1)	(1)	(1)	(1)	0	0
55114	Buckingham County	(1)	0	0	0	0	0
55115	Campbell County	(2)	0	0	0	0	0
55116	Caroline County	(1)	0	0	0	0	0
55117	Carroll County	(1)	0	0	0	0	0
55118	Charles City County	0	0	0	0	0	0
55119	Charlotte County	(1)	(1)	(1)	0	0	0
55120	Chesterfield County	(2)	(2)	(1)	(1)	(1)	0
55121	Clarke County	0	0	0	0	0	0
55122	Craig County	0	0	0	0	0	0
55123	Culpeper County	1	1	0	0	0	0
55124	Cumberland County	0	0	0	0	0	0
55125	Dickenson County	(1)	(1)	(1)	(1)	(1)	0
55126	Dinwiddie County	(1)	0	0	0	0	0
55128	Essex County	0	0	0	0	0	0
55130	Fauquier County	2	2	2	0	0	0
55131	Floyd County	1	1	0	0	0	0
55132	Fluvanna County	(1)	0	0	0	0	0
55133	Franklin County	(1)	0	0	0	0	0
55134	Frederick County	(2)	0	0	0	0	0
55135	Giles County	(1)	0	0	0	0	0
55136	Gloucester County	(1)	0	0	0	0	0
55137	Goochland County	(1)	0	0	0	0	0
55138	Grayson County	0	0	0	0	0	0
55139	Greene County	0	0	0	0	0	0
55141	Halifax County	(1)	(1)	(1)	(1)	(1)	0
55142	Hanover County	(1)	(1)	(2)	0	0	0
55143	Henrico County	8	8	8	8	7	0
55144	Henry County	(2)	0	0	0	0	0
55145	Highland County	0	0	0	0	0	0
55146	Isle of Wight County	(1)	(1)	(1)	0	0	0
55147	James City County	(1)	(1)	(1)	(1)	(2)	0
55148	King George County	(1)	(1)	(1)	(1)	(1)	0
55149	King and Queen County	0	0	0	0	0	0
55150	King William County	0	0	0	0	0	0
55151	Lancaster County	(1)	0	0	0	0	0
55152	Lee County	(1)	(1)	(1)	(1)	(1)	0
55153	Loudoun County	2	2	2	1	0	0
55154	Louisa County	(1)	0	0	0	0	0
55155	Lunenburg County	0	0	0	0	0	0
55156	Madison County	0	0	0	0	0	0
55157	Mathews County	0	0	0	0	0	0
55158	Mecklenburg County	1	1	1	1	0	0
55159	Middlesex County	0	0	0	0	0	0
55160	Montgomery County	(1)	0	0	0	0	0
55162	Nelson County	0	0	0	0	0	0
55163	New Kent County	0	0	0	0	0	0
55165	Northampton County	(1)	(1)	(1)	(1)	0	0

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

(\$ thousands)

		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55166	Northumberland County	0	0	0	0	0	0
55167	Nottoway County	(1)	0	0	0	0	0
55168	Orange County	2	2	2	1	0	0
55169	Page County	2	2	2	2	2	0
55170	Patrick County	1	1	0	0	0	0
55171	Pittsylvania County	(1)	(1)	(2)	0	0	0
55172	Powhatan County	(1)	0	0	0	0	0
55173	Prince Edward County	(1)	0	0	0	0	0
55174	Prince George County	(1)	0	0	0	0	0
55176	Prince William County	(5)	(5)	(5)	(5)	(5)	0
55177	County of Pulaski	(1)	(1)	(1)	(1)	(4)	0
55178	Rappahannock County	(1)	(1)	(1)	0	0	0
55179	Richmond County	0	0	0	0	0	0
55180	Roanoke County	(2)	(2)	(2)	(2)	(2)	0
55182	Rockingham County	2	0	0	0	0	0
55183	Russell County	(1)	(1)	(1)	(1)	0	0
55184	Scott County	(1)	(1)	(1)	0	0	0
55185	Shenandoah County	(1)	0	0	0	0	0
55186	Smyth County	(1)	0	0	0	0	0
55187	Southampton County	(1)	0	0	0	0	0
55188	Spotsylvania County	(1)	(1)	(1)	0	0	0
55189	Stafford County	(1)	(1)	(1)	(1)	(2)	0
55190	Surry County	(1)	(1)	(1)	(1)	(1)	0
55191	Sussex County	(1)	(1)	(1)	(1)	(2)	0
55192	Tazewell County	(1)	(1)	(1)	(1)	(2)	0
55193	Warren County	1	0	0	0	0	0
55195	Washington County	(1)	(1)	(1)	(1)	(3)	0
55196	Westmoreland County	(1)	0	0	0	0	0
55197	Wise County	(2)	(2)	(2)	(2)	(6)	0
55198	Wythe County	(1)	0	0	0	0	0
55199	York County	(2)	0	0	0	0	0
55200	City of Alexandria	11	(11)	(7)	(12)	16	0
55201	City of Bristol	(1)	(1)	(1)	0	0	0
55206	City of Fredericksburg	(1)	(1)	(1)	0	0	0
55207	City of Hampton	3	0	0	0	0	0
55209	City of Hopewell	1	1	0	0	0	0
55210	City of Lynchburg	(2)	(2)	(2)	(1)	0	0
55213	City of Petersburg	(4)	(4)	(4)	(4)	(7)	0
55214	City of Portsmouth	(2)	(2)	(2)	(2)	(1)	0
55215	City of Radford	1	1	1	0	0	0
55220	City of Suffolk	4	0	0	0	0	0
55221	City of Williamsburg	0	0	0	0	0	0
55222	City of Winchester	(1)	0	0	0	0	0
55224	City of Falls Church	0	0	0	0	0	0
55232	City of Franklin	(1)	(1)	(1)	(1)	(3)	0
55233	City of Chesapeake	3	3	3	3	1	0
55234	City of Virginia Beach	(6)	(6)	(6)	(6)	(6)	0
55235	City of Norton	0	0	0	0	0	0
55236	City of Manassas Park	1	1	1	1	0	0
55258	City of Newport News	0	0	0	0	0	0
55313	City of Galax	0	0	0	0	0	0
55332	City of Manassas	1	1	1	0	0	0
55454	Greensville/Emporia Department of Social Services	0	0	0	0	0	0
55482	Middle Peninsula/Northern Neck Public Service Auth	0	0	0	0	0	0
55494	Rockbridge Area Social Services Board	(1)	0	0	0	0	0
Total for VRS Health Insurance Credit - Social Services		(34)	(34)	(34)	(32)	(27)	-

SCHEDULE D - NET OPEB LIABILITY
HEALTH INSURANCE CREDIT PLAN - SOCIAL SERVICE EMPLOYEES
(\$ thousands)



Employer Code	Employer	6/30/2016 Net OPEB Liability	6/30/2017 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (6%)	Net OPEB Liability 1% Increase Discount Rate (8%)
55100	Accomack County	99	89	99	81
55101	Albemarle County	264	260	287	236
55102	Alleghany County	41	45	50	41
55103	Amelia County	40	38	42	35
55104	Amherst County	58	60	66	54
55105	Appomattox County	29	25	28	23
55107	Augusta County	254	267	295	242
55108	Bath County	16	15	16	14
55109	Bedford County	160	162	180	147
55110	Bland County	19	19	21	17
55111	Botetourt County	28	27	30	25
55112	Brunswick County	54	52	58	48
55113	Buchanan County	99	95	105	86
55114	Buckingham County	41	41	46	38
55115	Campbell County	132	129	143	117
55116	Caroline County	68	66	73	60
55117	Carroll County	63	61	67	55
55118	Charles City County	19	18	20	16
55119	Charlotte County	45	42	46	38
55120	Chesterfield County	425	418	462	380
55121	Clarke County	37	38	42	34
55122	Craig County	13	11	12	10
55123	Culpeper County	166	169	188	154
55124	Cumberland County	34	32	35	29
55125	Dickenson County	76	71	78	64
55126	Dinwiddie County	61	62	68	56
55128	Essex County	38	35	39	32
55130	Fauquier County	120	129	142	117
55131	Floyd County	26	29	32	26
55132	Fluvanna County	50	51	57	47
55133	Franklin County	104	103	114	94
55134	Frederick County	164	162	180	147
55135	Giles County	48	47	52	42
55136	Gloucester County	80	82	90	74
55137	Goochland County	43	42	47	39
55138	Grayson County	39	39	43	36
55139	Greene County	39	40	44	36
55141	Halifax County	97	91	100	82
55142	Hanover County	137	133	147	121
55143	Henrico County	401	451	499	409
55144	Henry County	143	143	158	130
55145	Highland County	9	8	9	8
55146	Isle of Wight County	78	75	83	68
55147	James City County	99	91	101	83
55148	King George County	43	37	40	33
55149	King and Queen County	27	27	30	25
55150	King William County	24	26	28	23
55151	Lancaster County	43	41	45	37
55152	Lee County	85	80	88	72
55153	Loudoun County	747	760	841	691
55154	Louisa County	80	77	85	70
55155	Lunenburg County	17	17	19	16
55156	Madison County	35	34	38	31
55157	Mathews County	29	27	30	25
55158	Mecklenburg County	64	70	77	63

SCHEDULE D - NET OPEB LIABILITY
HEALTH INSURANCE CREDIT PLAN - SOCIAL SERVICE EMPLOYEES
(\$ thousands)



Employer Code	Employer	6/30/2016 Net OPEB Liability	6/30/2017 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (6%)	Net OPEB Liability 1% Increase Discount Rate (8%)
55159	Middlesex County	25	25	28	23
55160	Montgomery County	109	108	120	99
55162	Nelson County	28	27	30	25
55163	New Kent County	30	31	34	28
55165	Northampton County	64	60	66	54
55166	Northumberland County	35	35	39	32
55167	Nottoway County	43	41	45	37
55168	Orange County	50	60	66	54
55169	Page County	34	46	51	42
55170	Patrick County	37	41	45	37
55171	Pittsylvania County	135	131	145	119
55172	Powhatan County	47	46	51	42
55173	Prince Edward County	65	64	70	58
55174	Prince George County	62	60	66	54
55176	Prince William County	655	629	696	571
55177	County of Pulaski	100	91	101	83
55178	Rappahannock County	29	25	28	23
55179	Richmond County	22	21	23	19
55180	Roanoke County	216	205	227	187
55182	Rockingham County	239	243	268	220
55183	Russell County	70	65	72	59
55184	Scott County	58	55	60	50
55185	Shenandoah County	79	76	85	69
55186	Smyth County	87	88	98	80
55187	Southampton County	58	56	62	51
55188	Spotsylvania County	199	198	219	180
55189	Stafford County	144	137	151	124
55190	Surry County	46	41	45	37
55191	Sussex County	49	42	47	38
55192	Tazewell County	123	116	128	105
55193	Warren County	75	76	84	69
55195	Washington County	108	100	111	91
55196	Westmoreland County	56	54	60	49
55197	Wise County	147	133	147	120
55198	Wythe County	94	93	103	85
55199	York County	150	151	167	137
55200	City of Alexandria	934	950	1,058	866
55201	City of Bristol	79	75	83	68
55206	City of Fredericksburg	90	87	96	79
55207	City of Hampton	343	347	384	315
55209	City of Hopewell	84	88	97	80
55210	City of Lynchburg	231	223	247	203
55213	City of Petersburg	166	139	154	127
55214	City of Portsmouth	317	308	341	280
55215	City of Radford	31	34	38	31
55220	City of Suffolk	225	231	256	210

SCHEDULE D - NET OPEB LIABILITY
HEALTH INSURANCE CREDIT PLAN - SOCIAL SERVICE EMPLOYEES
(\$ thousands)



Employer Code	Employer	6/30/2016 Net OPEB Liability	6/30/2017 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (6%)	Net OPEB Liability 1% Increase Discount Rate (8%)
55221	City of Williamsburg	28	27	30	25
55222	City of Winchester	98	95	105	86
55224	City of Falls Church	3	4	4	3
55232	City of Franklin	38	30	33	27
55233	City of Chesapeake	453	471	521	428
55234	City of Virginia Beach	751	718	794	652
55235	City of Norton	23	22	24	20
55236	City of Manassas Park	34	39	43	35
55258	City of Newport News	4	4	5	4
55313	City of Galax	23	23	25	21
55332	City of Manassas	24	28	31	25
55454	Greensville/Emporia Department of Social Services	8	8	9	7
55482	Middle Peninsula/Northern Neck Public Service Auth	1	0	0	0
55494	Rockbridge Area Social Services Board	48	45	50	41
Total for VRS Health Insurance Credit - Social Services		12,854	12,725	14,081	11,561

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



Health Insurance Credit Plan - Registrars Cost Sharing Plan

Employer Code	Employer	2016	2016	2017	2017
		Employer Compensation	Employer Allocation Percentage	Employer Compensation	Employer Allocation Percentage
55100	Accomack County	\$ 87,594	0.87709%	\$ 88,470	0.80085%
55101	Albemarle County	0	0.00000%	36,000	0.32588%
55102	Alleghany County	0	0.00000%	48,154	0.43590%
55103	Amelia County	51,313	0.51380%	51,399	0.46527%
55104	Amherst County	55,005	0.55077%	55,185	0.49955%
55105	Appomattox County	49,559	0.49624%	51,128	0.46282%
55107	Augusta County	55,705	0.55778%	54,863	0.49663%
55108	Bath County	43,498	0.43555%	48,331	0.43750%
55109	Bedford County	89,091	0.89207%	127,229	1.15171%
55110	Bland County	40,493	0.40546%	45,557	0.41239%
55111	Botetourt County	85,895	0.86008%	92,252	0.83508%
55112	Brunswick County	45,408	0.45468%	57,324	0.51891%
55113	Buchanan County	90,641	0.90760%	90,641	0.82050%
55114	Buckingham County	51,301	0.51368%	52,327	0.47367%
55115	Campbell County	87,067	0.87182%	94,592	0.85627%
55116	Caroline County	51,250	0.51317%	81,395	0.73681%
55117	Carroll County	115,634	1.15785%	118,543	1.07308%
55118	Charles City County	47,186	0.47248%	49,557	0.44860%
55119	Charlotte County	50,327	0.50393%	50,327	0.45557%
55120	Chesterfield County	363,001	3.63477%	346,933	3.14051%
55122	Craig County	0	0.00000%	45,557	0.41239%
55123	Culpeper County	94,471	0.94594%	96,611	0.87454%
55124	Cumberland County	47,679	0.47741%	47,835	0.43301%
55125	Dickenson County	66,175	0.66262%	66,392	0.60099%
55126	Dinwiddie County	52,785	0.52854%	53,375	0.48316%
55128	Essex County	49,740	0.49805%	50,320	0.45551%
55130	Fauquier County	149,601	1.49797%	159,458	1.44345%
55131	Floyd County	49,109	0.49173%	49,845	0.45120%
55132	Fluvanna County	76,041	0.76141%	74,376	0.67327%
55133	Franklin County	84,541	0.84652%	86,230	0.78057%
55134	Frederick County	97,974	0.98103%	101,354	0.91748%
55135	Giles County	76,691	0.76791%	76,736	0.69463%
55136	Gloucester County	84,951	0.85062%	86,151	0.77986%
55137	Goochland County	67,605	0.67694%	79,157	0.71655%
55138	Grayson County	45,557	0.45617%	46,089	0.41721%
55139	Greene County	47,222	0.47284%	45,708	0.41376%
55140	Greensville County	47,678	0.47740%	51,820	0.46909%
55141	Halifax County	50,559	0.50625%	52,080	0.47144%
55142	Hanover County	144,033	1.44222%	148,790	1.34688%
55143	Henrico County	365,237	3.65716%	447,353	4.04954%
55144	Henry County	96,561	0.96687%	101,222	0.91629%
55145	Highland County	35,276	0.35322%	46,013	0.41652%
55146	Isle of Wight County	93,740	0.93863%	95,390	0.86349%
55147	James City County	75,518	0.75617%	102,061	0.92387%
55148	King George County	83,104	0.83213%	70,587	0.63897%
55149	King and Queen County	37,845	0.37895%	45,557	0.41239%
55150	King William County	47,679	0.47741%	7,973	0.07217%
55151	Lancaster County	48,314	0.48377%	49,280	0.44609%
55152	Lee County	78,222	0.78324%	79,110	0.71612%
55153	Loudoun County	512,266	5.12938%	507,249	4.59174%
55154	Louisa County	61,489	0.61570%	76,410	0.69168%
55155	Lunenburg County	45,408	0.45468%	45,557	0.41239%
55156	Madison County	48,040	0.48103%	49,241	0.44574%
55157	Mathews County	0	0.00000%	45,557	0.41239%

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



Health Insurance Credit Plan - Registrars Cost Sharing Plan

Employer Code	Employer	2016	2016	2017	2017
		Employer Compensation	Employer Allocation Percentage	Employer Compensation	Employer Allocation Percentage
55159	Middlesex County	45,408	0.45468%	45,557	0.41239%
55160	Montgomery County	172,565	1.72792%	179,294	1.62301%
55162	Nelson County	50,930	0.50997%	51,949	0.47025%
55163	New Kent County	93,498	0.93620%	94,064	0.85148%
55165	Northampton County	25,353	0.25386%	25,459	0.23046%
55166	Northumberland County	53,322	0.53392%	54,388	0.49234%
55167	Nottoway County	47,835	0.47898%	48,792	0.44168%
55168	Orange County	36,543	0.36591%	36,543	0.33080%
55169	Page County	0	0.00000%	50,099	0.45351%
55171	Pittsylvania County	85,217	0.85329%	94,027	0.85115%
55172	Powhatan County	52,311	0.52380%	53,357	0.48300%
55173	Prince Edward County	45,781	0.45841%	46,004	0.41644%
55174	Prince George County	109,736	1.09880%	111,930	1.01322%
55176	Prince William County	413,091	4.13632%	429,204	3.88525%
55177	County of Pulaski	54,009	0.54080%	54,173	0.49039%
55178	Rappahannock County	47,265	0.47327%	77,126	0.69816%
55179	Richmond County	28,565	0.28602%	45,823	0.41480%
55180	Roanoke County	131,534	1.31707%	117,158	1.06054%
55181	Rockbridge County	47,955	0.48018%	48,112	0.43552%
55182	Rockingham County	84,353	0.84464%	88,311	0.79941%
55183	Russell County	72,938	0.73033%	64,271	0.58179%
55184	Scott County	75,357	0.75455%	75,927	0.68731%
55185	Shenandoah County	48,009	0.48072%	52,561	0.47579%
55186	Smyth County	82,959	0.83068%	84,137	0.76163%
55187	Southampton County	71,964	0.72058%	76,868	0.69583%
55188	Spotsylvania County	109,633	1.09776%	112,759	1.02072%
55189	Stafford County	192,678	1.92931%	197,870	1.79117%
55190	Surry County	36,982	0.37030%	45,557	0.41239%
55191	Sussex County	76,653	0.76753%	76,904	0.69615%
55192	Tazewell County	77,283	0.77384%	77,283	0.69958%
55193	Warren County	80,343	0.80448%	82,036	0.74261%
55195	Washington County	118,630	1.18786%	121,300	1.09803%
55196	Westmoreland County	48,643	0.48707%	56,193	0.50867%
55197	Wise County	52,394	0.52463%	53,084	0.48053%
55198	Wythe County	52,801	0.52870%	52,974	0.47953%
55199	York County	144,255	1.44444%	156,018	1.41231%
55200	City of Alexandria	369,072	3.69556%	387,090	3.50402%
55201	City of Bristol	79,565	0.79669%	80,523	0.72891%
55202	City of Buena Vista	0	0.00000%	45,557	0.41239%
55206	City of Fredericksburg	54,502	0.54573%	54,694	0.49510%
55207	City of Hampton	119,750	1.19907%	127,393	1.15319%
55208	City of Harrisonburg	57,841	0.57917%	58,032	0.52532%
55209	City of Hopewell	89,093	0.89210%	82,181	0.74392%
55210	City of Lynchburg	98,368	0.98497%	103,738	0.93906%
55213	City of Petersburg	61,559	0.61640%	61,745	0.55893%
55214	City of Portsmouth	235,894	2.36203%	236,288	2.13893%
55215	City of Radford	61,336	0.61416%	62,051	0.56170%
55216	City of Richmond	345,037	3.45490%	365,287	3.30666%
55219	City of Staunton	51,588	0.51656%	44,274	0.40077%
55220	City of Suffolk	93,504	0.93626%	100,734	0.91187%
55221	City of Williamsburg	14,593	0.14612%	35,724	0.32338%
55222	City of Winchester	63,619	0.63702%	83,581	0.75659%
55225	City of Colonial Heights	83,258	0.83367%	77,849	0.70470%
55230	City of Covington	0	0.00000%	45,557	0.41239%

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



Health Insurance Credit Plan - Registrars Cost Sharing Plan

Employer Code	Employer	2016	2016	2017	2017
		Employer Compensation	Employer Allocation Percentage	Employer Compensation	Employer Allocation Percentage
55233	City of Chesapeake	190,062	1.90311%	228,582	2.06917%
55234	City of Virginia Beach	109,137	1.09280%	161,794	1.46460%
55235	City of Norton	37,929	0.37979%	45,557	0.41239%
55236	City of Manassas Park	67,298	0.67386%	67,578	0.61173%
55307	City of Lexington	0	0.00000%	45,557	0.41239%
55308	City of Waynesboro	48,140	0.48203%	48,298	0.43720%
55313	City of Galax	0	0.00000%	45,557	0.41239%
55316	City of Fairfax	76,143	0.76243%	79,872	0.72302%
55319	City of Emporia	0	0.00000%	45,937	0.41583%
55332	City of Manassas	47,660	0.47722%	111,446	1.00884%
55335	City of Salem	62,546	0.62628%	66,352	0.60063%
55365	City of Poquoson	81,545	0.81652%	84,428	0.76426%
Total for VRS Health Insurance Credit - Registrars		\$ 9,986,903	100.00000%	\$ 11,047,021	100.00000%

SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND OPEB EXPENSE
HEALTH INSURANCE CREDIT PLAN - REGISTRARS
(\$ thousands)



		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense			
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense	
55100	Accomack County	0	0	0	0	0	0	0	0	0	0	0	0	0	
55101	Albemarle County	0	0	0	0	0	0	0	0	0	0	0	2	2	
55102	Alleghany County	0	0	0	0	0	0	0	0	0	0	0	2	2	
55103	Amelia County	0	0	0	0	0	0	0	0	0	0	0	0	0	
55104	Amherst County	0	0	0	0	0	0	0	0	0	0	0	0	0	
55105	Appomattox County	0	0	0	0	0	0	0	0	0	0	0	0	0	
55107	Augusta County	0	0	0	0	0	0	0	0	0	0	0	0	0	
55108	Bath County	0	0	0	0	0	0	0	0	0	0	0	0	0	
55109	Bedford County	0	0	0	0	0	0	0	0	0	0	0	1	1	
55110	Bland County	0	0	0	0	0	0	0	0	0	0	0	0	0	
55111	Botetourt County	0	0	0	0	0	0	0	0	0	0	0	0	0	
55112	Brunswick County	0	0	0	0	0	0	0	0	0	0	0	0	0	
55113	Buchanan County	0	0	0	0	0	0	0	0	0	0	0	0	0	
55114	Buckingham County	0	0	0	0	0	0	0	0	0	0	0	0	0	
55115	Campbell County	0	0	0	0	0	0	0	0	0	0	0	0	0	
55116	Caroline County	0	0	0	0	0	0	0	0	0	0	0	1	1	
55117	Carroll County	0	0	0	0	0	0	0	0	0	0	0	0	0	
55118	Charles City County	0	0	0	0	0	0	0	0	0	0	0	0	0	
55119	Charlotte County	0	0	0	0	0	0	0	0	0	0	0	0	0	
55120	Chesterfield County	0	0	0	0	0	0	0	0	0	0	1	(2)	(1)	
55122	Craig County	0	0	0	0	0	0	0	0	0	0	0	2	2	
55123	Culpeper County	0	0	0	0	0	0	0	0	0	0	0	0	0	
55124	Cumberland County	0	0	0	0	0	0	0	0	0	0	0	0	0	
55125	Dickenson County	0	0	0	0	0	0	0	0	0	0	0	0	0	
55126	Dinwiddie County	0	0	0	0	0	0	0	0	0	0	0	0	0	
55128	Essex County	0	0	0	0	0	0	0	0	0	0	0	0	0	
55130	Fauquier County	0	0	0	0	0	0	0	0	0	0	1	0	1	
55131	Floyd County	0	0	0	0	0	0	0	0	0	0	0	0	0	
55132	Fluvanna County	0	0	0	0	0	0	0	0	0	0	0	0	0	
55133	Franklin County	0	0	0	0	0	0	0	0	0	0	0	0	0	
55134	Frederick County	0	0	0	0	0	0	0	0	0	0	0	0	0	
55135	Giles County	0	0	0	0	0	0	0	0	0	0	0	0	0	
55136	Gloucester County	0	0	0	0	0	0	0	0	0	0	0	0	0	
55137	Goochland County	0	0	0	0	0	0	0	0	0	0	0	0	0	
55138	Grayson County	0	0	0	0	0	0	0	0	0	0	0	0	0	
55139	Greene County	0	0	0	0	0	0	0	0	0	0	0	0	0	
55140	Greensville County	0	0	0	0	0	0	0	0	0	0	0	0	0	
55141	Halifax County	0	0	0	0	0	0	0	0	0	0	0	0	0	
55142	Hanover County	0	0	0	0	0	0	0	0	0	0	1	0	1	
55143	Henrico County	0	0	0	0	0	0	0	0	0	0	2	2	4	
55144	Henry County	0	0	0	0	0	0	0	0	0	0	0	0	0	
55145	Highland County	0	0	0	0	0	0	0	0	0	0	0	0	0	
55146	Isle of Wight County	0	0	0	0	0	0	0	0	0	0	0	0	0	
55147	James City County	0	0	0	0	0	0	0	0	0	0	0	1	1	
55148	King George County	0	0	0	0	0	0	0	0	0	0	0	(1)	(1)	
55149	King and Queen County	0	0	0	0	0	0	0	0	0	0	0	0	0	
55150	King William County	0	0	0	0	0	0	0	0	0	0	0	(2)	(2)	
55151	Lancaster County	0	0	0	0	0	0	0	0	0	0	0	0	0	
55152	Lee County	0	0	0	0	0	0	0	0	0	0	0	0	0	
55153	Loudoun County	0	0	0	0	0	0	0	8	2	10	27	(17)	10	
55154	Louisa County	0	0	0	0	0	0	0	0	0	0	0	0	0	
55155	Lunenburg County	0	0	0	0	0	0	0	0	0	0	0	0	0	
55156	Madison County	0	0	0	0	0	0	0	0	0	0	0	0	0	
55157	Mathews County	0	0	0	0	0	0	0	0	0	0	0	2	2	

SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND OPEB EXPENSE
HEALTH INSURANCE CREDIT PLAN - REGISTRARS
(\$ thousands)



		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense			
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense	
55159	Middlesex County	0	0	0	0	0	0	0	0	0	0	0	0	0	
55160	Montgomery County	0	0	0	0	0	0	0	0	0	0	0	1	(1)	0
55162	Nelson County	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55163	New Kent County	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55165	Northampton County	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55166	Northumberland County	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55167	Nottoway County	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55168	Orange County	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55169	Page County	0	0	0	0	0	0	0	0	0	0	0	0	2	2
55171	Pittsylvania County	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55172	Powhatan County	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55173	Prince Edward County	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55174	Prince George County	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55176	Prince William County	0	0	0	0	0	0	0	0	0	0	0	2	(1)	1
55177	County of Pulaski	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55178	Rappahannock County	0	0	0	0	0	0	0	0	0	0	0	0	1	1
55179	Richmond County	0	0	0	0	0	0	0	0	0	0	0	0	1	1
55180	Roanoke County	0	0	0	0	0	0	0	0	0	0	0	0	(1)	(1)
55181	Rockbridge County	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55182	Rockingham County	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55183	Russell County	0	0	0	0	0	0	0	0	0	0	0	0	(1)	(1)
55184	Scott County	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55185	Shenandoah County	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55186	Smyth County	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55187	Southampton County	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55188	Spotsylvania County	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55189	Stafford County	0	0	0	0	0	0	0	0	0	0	0	1	(1)	0
55190	Surry County	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55191	Sussex County	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55192	Tazewell County	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55193	Warren County	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55195	Washington County	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55196	Westmoreland County	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55197	Wise County	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55198	Wythe County	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55199	York County	0	0	0	0	0	0	0	0	0	0	0	1	0	1
55200	City of Alexandria	0	0	0	0	0	0	0	0	0	0	0	1	(1)	0
55201	City of Bristol	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55202	City of Buena Vista	0	0	0	0	0	0	0	0	0	0	0	0	2	2
55206	City of Fredericksburg	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55207	City of Hampton	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55208	City of Harrisonburg	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55209	City of Hopewell	0	0	0	0	0	0	0	0	0	0	0	0	(1)	(1)
55210	City of Lynchburg	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55213	City of Petersburg	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55214	City of Portsmouth	0	0	0	0	0	0	0	0	0	0	0	1	(1)	0
55215	City of Radford	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55216	City of Richmond	0	0	0	0	0	0	0	0	0	0	0	1	(1)	0
55219	City of Staunton	0	0	0	0	0	0	0	0	0	0	0	0	(1)	(1)
55220	City of Suffolk	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55221	City of Williamsburg	0	0	0	0	0	0	0	0	0	0	0	0	1	1
55222	City of Winchester	0	0	0	0	0	0	0	0	0	0	0	0	1	1
55225	City of Colonial Heights	0	0	0	0	0	0	0	0	0	0	0	0	(1)	(1)
55230	City of Covington	0	0	0	0	0	0	0	0	0	0	0	0	2	2

SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND OPEB EXPENSE
HEALTH INSURANCE CREDIT PLAN - REGISTRARS
(\$ thousands)



		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
55233	City of Chesapeake	0	0	0	0	0	0	0	0	0	0	1	1	2
55234	City of Virginia Beach	0	0	0	0	0	0	0	0	0	0	1	2	3
55235	City of Norton	0	0	0	0	0	0	0	0	0	0	0	0	0
55236	City of Manassas Park	0	0	0	0	0	0	0	0	0	0	0	0	0
55307	City of Lexington	0	0	0	0	0	0	0	0	0	0	0	2	2
55308	City of Waynesboro	0	0	0	0	0	0	0	0	0	0	0	0	0
55313	City of Galax	0	0	0	0	0	0	0	0	0	0	0	2	2
55316	City of Fairfax	0	0	0	0	0	0	0	0	0	0	0	0	0
55319	City of Emporia	0	0	0	0	0	0	0	0	0	0	0	2	2
55332	City of Manassas	0	0	0	2	2	0	0	0	0	0	0	1	1
55335	City of Salem	0	0	0	0	0	0	0	0	0	0	0	0	0
55365	City of Poquoson	0	0	0	0	0	0	0	0	0	0	0	0	0
Total for VRS Health Insurance Credit - Registrars		0	0	0	2	2	0	0	8	2	10	42	0	42

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

(\$ thousands)



		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55100	Accomack County	0	0	0	0	0	0
55101	Albemarle County	0	0	0	0	0	0
55102	Alleghany County	0	0	0	0	0	0
55103	Amelia County	0	0	0	0	0	0
55104	Amherst County	0	0	0	0	0	0
55105	Appomattox County	0	0	0	0	0	0
55107	Augusta County	0	0	0	0	0	0
55108	Bath County	0	0	0	0	0	0
55109	Bedford County	0	0	0	0	0	0
55110	Bland County	0	0	0	0	0	0
55111	Botetourt County	0	0	0	0	0	0
55112	Brunswick County	0	0	0	0	0	0
55113	Buchanan County	0	0	0	0	0	0
55114	Buckingham County	0	0	0	0	0	0
55115	Campbell County	0	0	0	0	0	0
55116	Caroline County	0	0	0	0	0	0
55117	Carroll County	0	0	0	0	0	0
55118	Charles City County	0	0	0	0	0	0
55119	Charlotte County	0	0	0	0	0	0
55120	Chesterfield County	0	0	0	0	0	0
55122	Craig County	0	0	0	0	0	0
55123	Culpeper County	0	0	0	0	0	0
55124	Cumberland County	0	0	0	0	0	0
55125	Dickenson County	0	0	0	0	0	0
55126	Dinwiddie County	0	0	0	0	0	0
55128	Essex County	0	0	0	0	0	0
55130	Fauquier County	0	0	0	0	0	0
55131	Floyd County	0	0	0	0	0	0
55132	Fluvanna County	0	0	0	0	0	0
55133	Franklin County	0	0	0	0	0	0
55134	Frederick County	0	0	0	0	0	0
55135	Giles County	0	0	0	0	0	0
55136	Gloucester County	0	0	0	0	0	0
55137	Goochland County	0	0	0	0	0	0
55138	Grayson County	0	0	0	0	0	0
55139	Greene County	0	0	0	0	0	0
55140	Greensville County	0	0	0	0	0	0
55141	Halifax County	0	0	0	0	0	0
55142	Hanover County	0	0	0	0	0	0
55143	Henrico County	0	0	0	0	0	0
55144	Henry County	0	0	0	0	0	0
55145	Highland County	0	0	0	0	0	0
55146	Isle of Wight County	0	0	0	0	0	0
55147	James City County	0	0	0	0	0	0
55148	King George County	0	0	0	0	0	0
55149	King and Queen County	0	0	0	0	0	0
55150	King William County	0	0	0	0	0	0
55151	Lancaster County	0	0	0	0	0	0
55152	Lee County	0	0	0	0	0	0
55153	Loudoun County	(3)	(3)	(2)	(2)	0	0
55154	Louisa County	0	0	0	0	0	0
55155	Lunenburg County	0	0	0	0	0	0
55156	Madison County	0	0	0	0	0	0
55157	Mathews County	0	0	0	0	0	0
55159	Middlesex County	0	0	0	0	0	0
55160	Montgomery County	0	0	0	0	0	0
55162	Nelson County	0	0	0	0	0	0
55163	New Kent County	0	0	0	0	0	0
55165	Northampton County	0	0	0	0	0	0
55166	Northumberland County	0	0	0	0	0	0

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

(\$ thousands)



		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55167	Nottoway County	0	0	0	0	0	0
55168	Orange County	0	0	0	0	0	0
55169	Page County	0	0	0	0	0	0
55171	Pittsylvania County	0	0	0	0	0	0
55172	Powhatan County	0	0	0	0	0	0
55173	Prince Edward County	0	0	0	0	0	0
55174	Prince George County	0	0	0	0	0	0
55176	Prince William County	0	0	0	0	0	0
55177	County of Pulaski	0	0	0	0	0	0
55178	Rappahannock County	0	0	0	0	0	0
55179	Richmond County	0	0	0	0	0	0
55180	Roanoke County	0	0	0	0	0	0
55181	Rockbridge County	0	0	0	0	0	0
55182	Rockingham County	0	0	0	0	0	0
55183	Russell County	0	0	0	0	0	0
55184	Scott County	0	0	0	0	0	0
55185	Shenandoah County	0	0	0	0	0	0
55186	Smyth County	0	0	0	0	0	0
55187	Southampton County	0	0	0	0	0	0
55188	Spotsylvania County	0	0	0	0	0	0
55189	Stafford County	0	0	0	0	0	0
55190	Surry County	0	0	0	0	0	0
55191	Sussex County	0	0	0	0	0	0
55192	Tazewell County	0	0	0	0	0	0
55193	Warren County	0	0	0	0	0	0
55195	Washington County	0	0	0	0	0	0
55196	Westmoreland County	0	0	0	0	0	0
55197	Wise County	0	0	0	0	0	0
55198	Wythe County	0	0	0	0	0	0
55199	York County	0	0	0	0	0	0
55200	City of Alexandria	0	0	0	0	0	0
55201	City of Bristol	0	0	0	0	0	0
55202	City of Buena Vista	0	0	0	0	0	0
55206	City of Fredericksburg	0	0	0	0	0	0
55207	City of Hampton	0	0	0	0	0	0
55208	City of Harrisonburg	0	0	0	0	0	0
55209	City of Hopewell	0	0	0	0	0	0
55210	City of Lynchburg	0	0	0	0	0	0
55213	City of Petersburg	0	0	0	0	0	0
55214	City of Portsmouth	0	0	0	0	0	0
55215	City of Radford	0	0	0	0	0	0
55216	City of Richmond	0	0	0	0	0	0
55219	City of Staunton	0	0	0	0	0	0
55220	City of Suffolk	0	0	0	0	0	0
55221	City of Williamsburg	0	0	0	0	0	0
55222	City of Winchester	0	0	0	0	0	0
55225	City of Colonial Heights	0	0	0	0	0	0
55230	City of Covington	0	0	0	0	0	0
55233	City of Chesapeake	0	0	0	0	0	0
55234	City of Virginia Beach	0	0	0	0	0	0
55235	City of Norton	0	0	0	0	0	0
55236	City of Manassas Park	0	0	0	0	0	0
55307	City of Lexington	0	0	0	0	0	0
55308	City of Waynesboro	0	0	0	0	0	0
55313	City of Galax	0	0	0	0	0	0
55316	City of Fairfax	0	0	0	0	0	0
55319	City of Emporia	0	0	0	0	0	0
55332	City of Manassas	1	1	0	0	0	0
55335	City of Salem	0	0	0	0	0	0
55365	City of Poquoson	0	0	0	0	0	0

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

(\$ thousands)



Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
	Total for VRS Health Insurance Credit - Registrars	(2)	(2)	(2)	(2)	-	-

SCHEDULE D - NET OPEB LIABILITY
HEALTH INSURANCE CREDIT PLAN - REGISTRARS
(\$ thousands)



Employer Code	Employer	6/30/2016 Net OPEB Liability	6/30/2017 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (6%)	Net OPEB Liability 1% Increase Discount Rate (8%)
55100	Accomack County	4	4	5	4
55101	Albemarle County	0	2	2	2
55102	Alleghany County	0	2	2	2
55103	Amelia County	3	2	3	2
55104	Amherst County	3	3	3	2
55105	Appomattox County	2	2	3	2
55107	Augusta County	3	3	3	2
55108	Bath County	2	2	2	2
55109	Bedford County	4	6	7	6
55110	Bland County	2	2	2	2
55111	Botetourt County	4	4	5	4
55112	Brunswick County	2	3	3	2
55113	Buchanan County	5	4	5	4
55114	Buckingham County	3	2	3	2
55115	Campbell County	4	4	5	4
55116	Caroline County	3	4	4	4
55117	Carroll County	6	6	6	5
55118	Charles City County	2	2	3	2
55119	Charlotte County	3	2	3	2
55120	Chesterfield County	18	15	17	14
55122	Craig County	0	2	2	2
55123	Culpeper County	5	5	5	4
55124	Cumberland County	2	2	2	2
55125	Dickenson County	3	3	3	3
55126	Dinwiddie County	3	3	3	2
55128	Essex County	2	2	3	2
55130	Fauquier County	7	8	8	7
55131	Floyd County	2	2	3	2
55132	Fluvanna County	4	4	4	3
55133	Franklin County	4	4	4	4
55134	Frederick County	5	5	5	4
55135	Giles County	4	4	4	3
55136	Gloucester County	4	4	4	4
55137	Goochland County	3	4	4	3
55138	Grayson County	2	2	2	2
55139	Greene County	2	2	2	2
55140	Greensville County	2	2	3	2
55141	Halifax County	3	2	3	2
55142	Hanover County	7	7	8	6
55143	Henrico County	18	20	22	18
55144	Henry County	5	5	5	4
55145	Highland County	2	2	2	2
55146	Isle of Wight County	5	4	5	4
55147	James City County	4	5	5	4
55148	King George County	4	3	4	3
55149	King and Queen County	2	2	2	2
55150	King William County	2	0	0	0
55151	Lancaster County	2	2	3	2
55152	Lee County	4	4	4	3
55153	Loudoun County	30	3	5	3
55154	Louisa County	3	4	4	3
55155	Lunenburg County	2	2	2	2
55156	Madison County	2	2	3	2
55157	Mathews County	0	2	2	2
55159	Middlesex County	2	2	2	2
55160	Montgomery County	9	7	8	7
55162	Nelson County	3	2	3	2
55163	New Kent County	5	4	5	4
55165	Northampton County	1	1	1	1

SCHEDULE D - NET OPEB LIABILITY
HEALTH INSURANCE CREDIT PLAN - REGISTRARS
(\$ thousands)



Employer Code	Employer	6/30/2016 Net OPEB Liability	6/30/2017 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (6%)	Net OPEB Liability 1% Increase Discount Rate (8%)
55166	Northumberland County	3	3	3	2
55167	Nottoway County	2	2	3	2
55168	Orange County	2	2	2	2
55169	Page County	0	2	3	2
55171	Pittsylvania County	4	4	5	4
55172	Powhatan County	3	3	3	2
55173	Prince Edward County	2	2	2	2
55174	Prince George County	5	5	6	5
55176	Prince William County	21	19	21	18
55177	County of Pulaski	3	3	3	2
55178	Rappahannock County	2	4	4	3
55179	Richmond County	1	2	2	2
55180	Roanoke County	7	6	6	5
55181	Rockbridge County	2	2	2	2
55182	Rockingham County	4	4	5	4
55183	Russell County	4	3	3	3
55184	Scott County	4	4	4	3
55185	Shenandoah County	2	2	3	2
55186	Smyth County	4	4	4	4
55187	Southampton County	4	4	4	3
55188	Spotsylvania County	5	5	6	5
55189	Stafford County	10	8	9	8
55190	Surry County	2	2	2	2
55191	Sussex County	4	4	4	3
55192	Tazewell County	4	4	4	3
55193	Warren County	4	4	4	4
55195	Washington County	6	6	6	5
55196	Westmoreland County	2	3	3	2
55197	Wise County	3	2	3	2
55198	Wythe County	3	2	3	2
55199	York County	7	7	8	7
55200	City of Alexandria	18	17	19	16
55201	City of Bristol	4	4	4	3
55202	City of Buena Vista	0	2	2	2
55206	City of Fredericksburg	3	3	3	2
55207	City of Hampton	6	6	7	6
55208	City of Harrisonburg	3	3	3	3
55209	City of Hopewell	4	4	4	4
55210	City of Lynchburg	5	5	5	4
55213	City of Petersburg	3	3	3	3
55214	City of Portsmouth	12	10	11	9
55215	City of Radford	3	3	3	3
55216	City of Richmond	17	16	18	15
55219	City of Staunton	3	2	2	2
55220	City of Suffolk	5	5	5	4
55221	City of Williamsburg	1	2	2	2
55222	City of Winchester	3	4	4	4
55225	City of Colonial Heights	4	4	4	3
55230	City of Covington	0	2	2	2
55233	City of Chesapeake	9	10	11	9
55234	City of Virginia Beach	5	8	8	7
55235	City of Norton	2	2	2	2
55236	City of Manassas Park	3	3	3	3
55307	City of Lexington	0	2	2	2
55308	City of Waynesboro	2	2	2	2
55313	City of Galax	0	2	2	2
55316	City of Fairfax	4	4	4	3
55319	City of Emporia	0	2	2	2
55332	City of Manassas	2	5	6	5

SCHEDULE D - NET OPEB LIABILITY
HEALTH INSURANCE CREDIT PLAN - REGISTRARS
(\$ thousands)



Employer Code	Employer	6/30/2016 Net OPEB Liability	6/30/2017 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (6%)	Net OPEB Liability 1% Increase Discount Rate (8%)
55335	City of Salem	3	3	3	3
55365	City of Poquoson	4	4	4	4
Total for VRS Health Insurance Credit - Registrars		499	486	535	444

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



Virginia Sickness and Disability Program Cost Sharing Plan

Employer Code	Employer	2016		2017	
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
21156	Department of State Police - Troopers	\$ 471,328	1.93095%	\$ 475,345	1.90910%
30100	Senate	33,532	0.13737%	33,563	0.13480%
30101	House of Delegates	52,411	0.21472%	53,958	0.21671%
30103	Magistrate System	111,547	0.45699%	114,367	0.45933%
30107	Division of Legislative Services	34,247	0.14030%	34,867	0.14003%
30109	Division of Legislative Automated Systems	10,168	0.04166%	9,776	0.03926%
30110	Joint Legislative Audit and Review Commission	15,375	0.06299%	15,490	0.06221%
30111	Supreme Court	104,343	0.42748%	106,538	0.42788%
30112	Judicial Inquiry and Review Commission	1,372	0.00562%	1,250	0.00502%
30114	General District Courts	162,467	0.66560%	164,088	0.65902%
30115	Juvenile and Domestic Relations District Courts	106,386	0.43585%	107,061	0.42998%
30116	Combined District Courts	31,537	0.12920%	32,395	0.13011%
30117	Virginia State Bar	42,611	0.17457%	42,997	0.17269%
30119	Office of the Lieutenant Governor	240	0.00098%	240	0.00096%
30121	Office of the Governor	6,093	0.02496%	5,331	0.02141%
30122	Department of Planning and Budget	25,262	0.10349%	24,245	0.09737%
30123	Department of Military Affairs	80,077	0.32806%	79,858	0.32073%
30125	Virginia Court of Appeals	23,419	0.09594%	24,177	0.09710%
30127	Department of Emergency Management	34,445	0.14112%	45,326	0.18204%
30128	Virginia Veterans Care Center	51,382	0.21050%	51,862	0.20829%
30129	Department of Human Resource Management	41,313	0.16925%	43,980	0.17663%
30132	State Board of Elections	8,969	0.03675%	13,619	0.05470%
30133	Auditor of Public Accounts	51,935	0.21277%	54,102	0.21729%
30136	Virginia Information Technologies Agency (VITA)	115,283	0.47229%	120,866	0.48543%
30140	Department of Criminal Justice Services	38,636	0.15828%	39,971	0.16053%
30141	Office of the Attorney General and Department of Law	175,978	0.72095%	175,646	0.70544%
30143	Office of the Attorney General - Division of Debt Collection	8,908	0.03649%	8,537	0.03429%
30146	Science Museum of Virginia	21,511	0.08813%	22,178	0.08907%
30147	Office of the State Inspector General	17,154	0.07028%	16,397	0.06585%
30148	Virginia Commission for the Arts	1,281	0.00525%	1,068	0.00429%
30151	Department of Accounts	64,953	0.26610%	68,354	0.27452%
30152	Department of the Treasury	41,650	0.17063%	41,864	0.16814%
30154	Department of Motor Vehicles	491,093	2.01193%	495,192	1.98881%
30156	Department of State Police	180,710	0.74034%	185,846	0.74640%
30157	Compensation Board	5,232	0.02143%	4,662	0.01872%
30160	Virginia Criminal Sentencing Commission	4,098	0.01679%	4,075	0.01637%
30161	Department of Taxation	245,273	1.00484%	254,042	1.02029%
30162	Department of Accounts - Transfer Payments (CHRF)	627	0.00257%	646	0.00259%
30165	Department of Housing and Community Development	37,461	0.15347%	38,030	0.15274%
30166	Secretary of the Commonwealth	2,566	0.01051%	3,405	0.01367%
30171	State Corporation Commission	229,248	0.93919%	246,261	0.98904%
30172	State Lottery Department	113,685	0.46575%	114,329	0.45917%
30174	Virginia College Savings Plan	45,996	0.18844%	47,686	0.19152%
30180	Secretary of Administration	4,190	0.01717%	3,903	0.01568%
30181	Department of Labor and Industry	43,563	0.17847%	45,408	0.18237%
30182	Virginia Employment Commission	199,681	0.81806%	194,619	0.78164%
30183	Secretary of Natural Resources	1,837	0.00753%	1,844	0.00741%
30184	Secretary of Technology	0	0.00000%	0	0.00000%
30185	Secretary of Education	2,195	0.00899%	2,142	0.00860%
30186	Secretary of Transportation	1,979	0.00811%	2,006	0.00806%
30187	Secretary of Public Safety	2,514	0.01030%	2,792	0.01121%
30188	Secretary of Health and Human Resources	809	0.00332%	813	0.00327%
30190	Secretary of Finance	1,843	0.00755%	2,178	0.00875%

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



Virginia Sickness and Disability Program Cost Sharing Plan

Employer Code	Employer	2016	2016	2017	2017
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
30191	Virginia Workers' Compensation Commission	108,688	0.44528%	111,218	0.44668%
30192	Secretary of Commerce and Trade	0	0.00000%	0	0.00000%
30193	Secretary of Agriculture and Forestry	0	0.00000%	352	0.00141%
30194	Department of General Services	197,048	0.80727%	200,287	0.80440%
30199	Department of Conservation and Recreation	126,113	0.51667%	131,672	0.52883%
30200	Office of Children's Services	4,917	0.02014%	5,919	0.02377%
30201	Department of Education - Central Office Operations	123,432	0.50568%	128,382	0.51561%
30202	The Library of Virginia	39,028	0.15989%	38,991	0.15660%
30203	Woodrow Wilson Rehabilitation Center	74,493	0.30519%	76,730	0.30817%
30204	The College of William and Mary	289,826	1.18737%	276,636	1.11104%
30206	VCU - Medical College of Virginia Hospitals Authority	0	0.00000%	0	0.00000%
30207	University of Virginia - Academic Division	1,693,174	6.93667%	1,807,313	7.25865%
30208	Virginia Polytechnic Institute and State University	919,521	3.76712%	932,003	3.74315%
30209	University of Virginia Medical Center	0	0.00000%	0	0.00000%
30211	Virginia Military Institute	77,131	0.31599%	78,644	0.31585%
30212	Virginia State University	189,309	0.77557%	190,302	0.76430%
30213	Norfolk State University	201,489	0.82547%	201,037	0.80741%
30214	Longwood University	95,900	0.39289%	99,577	0.39992%
30215	University of Mary Washington	107,214	0.43924%	107,413	0.43139%
30216	James Madison University	530,550	2.17357%	558,076	2.24137%
30217	Radford University	243,704	0.99842%	258,881	1.03973%
30218	Virginia School for Deaf and Blind	34,493	0.14131%	33,683	0.13528%
30221	Old Dominion University	413,721	1.69495%	435,849	1.75047%
30222	Department of Professional and Occupational Regulation	56,765	0.23256%	56,367	0.22638%
30223	Department of Health Professions	80,452	0.32960%	81,955	0.32915%
30226	Board of Accountancy	4,596	0.01883%	4,554	0.01829%
30233	Board of Bar Examiners	3,817	0.01564%	3,747	0.01505%
30234	Cooperative Extension and Agricultural Research Service	19,633	0.08043%	20,091	0.08069%
30236	Virginia Commonwealth University	1,219,776	4.99722%	1,240,439	4.98190%
30238	Virginia Museum of Fine Arts	59,848	0.24519%	63,147	0.25362%
30239	Frontier Culture Museum of Virginia	7,980	0.03269%	8,270	0.03321%
30241	Richard Bland College	14,138	0.05792%	9,012	0.03619%
30242	Christopher Newport University	158,131	0.64783%	165,341	0.66405%
30245	State Council of Higher Education for Virginia	20,780	0.08513%	22,133	0.08889%
30246	University of Virginia's College at Wise	50,300	0.20607%	50,472	0.20271%
30247	George Mason University	723,765	2.96514%	727,595	2.92220%
30261	Virginia Community College System - Central Office Operations	90,980	0.37273%	102,231	0.41059%
30262	Department of Rehabilitative Services	293,651	1.20304%	298,802	1.20006%
30263	Virginia Rehabilitation Center for the Blind and Vision Impaired	6,440	0.02638%	7,482	0.03005%
30268	Virginia Institute of Marine Science	57,767	0.23666%	55,736	0.22385%
30275	New River Community College	35,035	0.14353%	34,949	0.14036%
30276	Southside Virginia Community College	51,542	0.21116%	47,598	0.19117%
30277	Paul D. Camp Community College	18,182	0.07449%	18,335	0.07364%
30278	Rappahannock Community College	30,462	0.12480%	30,584	0.12283%
30279	Danville Community College	40,130	0.16441%	38,584	0.15496%
30280	Northern Virginia Community College	581,211	2.38112%	543,204	2.18164%
30282	Piedmont Virginia Community College	51,139	0.20951%	51,630	0.20736%
30283	J. Sargeant Reynolds Community College	136,108	0.55761%	129,639	0.52066%
30284	Eastern Shore Community College	14,652	0.06003%	15,790	0.06342%
30285	Patrick Henry Community College	52,044	0.21321%	56,717	0.22779%
30286	Virginia Western Community College	72,053	0.29519%	69,457	0.27896%
30287	Dabney S. Lancaster Community College	18,348	0.07517%	18,669	0.07498%
30288	Wytheville Community College	28,520	0.11684%	29,411	0.11812%

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



Virginia Sickness and Disability Program Cost Sharing Plan

Employer Code	Employer	2016	2016	2017	2017
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
30290	John Tyler Community College	86,831	0.35573%	84,913	0.34103%
30291	Blue Ridge Community College	51,105	0.20937%	49,397	0.19839%
30292	Central Virginia Community College	41,384	0.16954%	39,322	0.15793%
30293	Thomas Nelson Community College	119,713	0.49044%	120,674	0.48466%
30294	Southwest Virginia Community College	22,177	0.09085%	24,424	0.09809%
30295	Tidewater Community College	288,942	1.18375%	285,735	1.14758%
30296	Virginia Highlands Community College	28,621	0.11725%	30,935	0.12424%
30297	Germanna Community College	69,742	0.28572%	70,212	0.28199%
30298	Lord Fairfax Community College	70,861	0.29031%	71,397	0.28675%
30299	Mountain Empire Community College	24,116	0.09880%	24,357	0.09782%
30301	Department of Agriculture and Consumer Services	143,467	0.58776%	146,907	0.59002%
30310	Virginia Economic Development Partnership	48,455	0.19851%	49,963	0.20066%
30320	Virginia Tourism Authority	27,337	0.11199%	28,440	0.11422%
30330	Virginia - Israel Advisory Board	635	0.00260%	638	0.00256%
30350	Department of Small Business and Supplier Diversity	12,076	0.04947%	13,941	0.05599%
30400	Jamestown-Yorktown Commemoration	0	0.00000%	2,944	0.01182%
30402	Marine Resources Commission	14,269	0.05846%	15,846	0.06364%
30403	Department of Game and Inland Fisheries	74,783	0.30637%	82,497	0.33133%
30405	Virginia Racing Commission	1,322	0.00542%	1,219	0.00490%
30407	Virginia Port Authority	1,616	0.00662%	1,188	0.00477%
30409	Department of Mines, Minerals and Energy	66,939	0.27424%	67,213	0.26994%
30411	Department of Forestry	52,371	0.21456%	55,159	0.22153%
30413	Commission on Virginia Alcohol Safety Action Program	3,513	0.01439%	3,808	0.01529%
30417	Gunston Hall	965	0.00395%	697	0.00280%
30423	Department of Historic Resources	15,466	0.06336%	15,375	0.06175%
30425	Jamestown - Yorktown Foundation	39,588	0.16219%	40,855	0.16408%
30440	Department of Environmental Quality	289,160	1.18464%	289,588	1.16306%
30454	Office of Commonwealth Preparedness	336	0.00137%	337	0.00135%
30505	Department of Rail and Public Transportation	25,410	0.10410%	28,714	0.11532%
30506	Motor Vehicle Dealer Board	6,641	0.02721%	7,184	0.02885%
30510	Virginia Department of Transportation	589,989	2.41708%	619,921	2.48975%
30511	Virginia Department of Transportation	138,209	0.56622%	150,889	0.60601%
30512	Virginia Department of Transportation	210,390	0.86193%	214,879	0.86301%
30513	Virginia Department of Transportation	111,113	0.45521%	124,157	0.49865%
30514	Virginia Department of Transportation	206,498	0.84599%	222,326	0.89291%
30515	Virginia Department of Transportation	232,364	0.95196%	252,711	1.01495%
30516	Virginia Department of Transportation	136,540	0.55938%	150,477	0.60435%
30517	Virginia Department of Transportation	107,611	0.44087%	125,097	0.50242%
30518	Virginia Department of Transportation	172,483	0.70663%	180,491	0.72490%
30519	Virginia Department of Transportation	325,552	1.33373%	337,207	1.35430%
30601	Department of Health	1,013,990	4.15415%	1,020,085	4.09691%
30602	Department of Medical Assistance Services	176,386	0.72263%	185,480	0.74493%
30606	Virginia Board for People With Disabilities	3,474	0.01423%	3,386	0.01360%
30701	Department of Corrections - Central Administration	113,892	0.46659%	116,025	0.46598%
30702	Department for the Blind and Vision Impaired	43,002	0.17617%	45,826	0.18405%
30703	Central State Hospital	192,056	0.78682%	190,119	0.76356%
30704	Eastern State Hospital	191,301	0.78373%	175,224	0.70374%
30705	Southwestern Virginia Mental Health Institute	114,834	0.47045%	120,846	0.48535%
30706	Western State Hospital	163,460	0.66967%	174,528	0.70095%
30707	Central Virginia Training Center	139,703	0.57234%	107,510	0.43179%
30708	Commonwealth Center for Children and Adolescents	33,217	0.13608%	31,389	0.12607%
30711	Virginia Correctional Enterprises	47,829	0.19595%	51,927	0.20855%
30716	Virginia Correctional Center for Women	31,677	0.12978%	30,847	0.12389%

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



Virginia Sickness and Disability Program Cost Sharing Plan

Employer Code	Employer	2016	2016	2017	2017
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
30718	Bland Correctional Center	17,558	0.07193%	16,269	0.06534%
30720	Department of Behavioral Health & Developmental Services	144,750	0.59302%	168,980	0.67867%
30723	Southeastern Virginia Training Center	64,024	0.26229%	63,356	0.25445%
30724	Catawba Hospital	66,107	0.27083%	67,066	0.26935%
30725	Northern Virginia Training Center	47,751	0.19563%	2,153	0.00865%
30726	Southside Virginia Training Center	13	0.00005%	0	0.00000%
30728	Northern Virginia Mental Health Institute	100,699	0.41255%	99,165	0.39827%
30729	Piedmont Geriatric Hospital	75,431	0.30903%	74,455	0.29903%
30733	Sussex I State Prison	17,710	0.07255%	18,286	0.07344%
30734	Sussex II State Prison	17,282	0.07080%	16,229	0.06518%
30735	Wallen's Ridge State Prison	26,204	0.10735%	26,054	0.10464%
30737	St. Brides Correctional Center	22,816	0.09347%	23,513	0.09444%
30738	Southwestern Virginia Training Center	59,926	0.24551%	50,880	0.20434%
30739	Southern Virginia Mental Health Institute	45,028	0.18447%	46,223	0.18564%
30741	Red Onion State Prison	26,820	0.10988%	26,576	0.10673%
30742	Department of Corrections - Employee Relations and Training	32,099	0.13151%	29,528	0.11859%
30743	Fluvanna Women's Correctional Center	23,819	0.09758%	21,562	0.08660%
30745	Nottoway Correctional Center	26,738	0.10954%	28,847	0.11586%
30747	Marion Correctional Treatment Center	19,229	0.07878%	18,788	0.07546%
30748	Hiram W. Davis Medical Center	46,957	0.19237%	46,732	0.18769%
30749	Buckingham Correctional Center	23,360	0.09570%	23,512	0.09443%
30751	Department for the Deaf and Hard-of-Hearing	3,747	0.01535%	3,594	0.01443%
30752	Deep Meadow Correctional Center	35,614	0.14590%	35,385	0.14211%
30753	Deerfield Correctional Center	29,654	0.12149%	32,315	0.12978%
30754	Augusta Correctional Center	18,030	0.07387%	17,733	0.07122%
30756	Department of Corrections - Division of Institutions	136,102	0.55759%	137,688	0.55299%
30757	Western Region Correctional Field Units	5,677	0.02326%	5,234	0.02102%
30761	Baskerville Correctional Center	10,325	0.04230%	9,966	0.04003%
30765	Department of Social Services	583,255	2.38950%	586,603	2.35594%
30766	Virginia Parole Board	4,481	0.01836%	4,310	0.01731%
30767	Division of Community Corrections	51,050	0.20914%	52,231	0.20977%
30768	Keen Mountain Correctional Center	18,851	0.07723%	19,832	0.07965%
30769	Greensville Correctional Center	48,082	0.19698%	49,134	0.19734%
30770	Dillwyn Correctional Center	25,690	0.10525%	26,917	0.10810%
30771	Indian Creek Correctional Center	17,241	0.07063%	17,917	0.07196%
30772	Haynesville Correctional Center	30,580	0.12528%	30,681	0.12322%
30773	Coffeewood Correctional Center	21,112	0.08649%	20,568	0.08261%
30774	Lunenburg Correctional Center	17,766	0.07279%	18,430	0.07402%
30775	Pocahontas State Correctional Center	22,313	0.09141%	21,057	0.08457%
30776	Green Rock Correctional Center	24,116	0.09880%	25,427	0.10212%
30777	Department of Juvenile Justice	342,513	1.40322%	344,308	1.38282%
30778	Department of Forensic Science	115,206	0.47198%	121,126	0.48647%
30785	River North Correctional Center	23,088	0.09459%	24,066	0.09666%
30794	Virginia Center for Behavioral Rehabilitation	101,709	0.41668%	95,643	0.38412%
30841	Department of Aviation	14,490	0.05936%	14,716	0.05910%
30848	Indigent Defense Commission	194,681	0.79757%	195,319	0.78445%
30851	Tobacco Indemnification & Revitalization Commission	5,086	0.02084%	5,680	0.02281%
30852	Virginia Tobacco Settlement Foundation	7,259	0.02974%	7,392	0.02969%
30912	Department of Veterans Services	41,815	0.17131%	49,110	0.19724%
30922	Sitter-Barfoot Veterans Care Center	70,483	0.28876%	80,353	0.32272%
30937	Southern Virginia Higher Education Center	12,358	0.05063%	12,612	0.05065%
30938	New College Institute	4,255	0.01743%	4,172	0.01676%
30942	Virginia Museum of Natural History	9,449	0.03871%	9,328	0.03746%

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



Virginia Sickness and Disability Program Cost Sharing Plan

Employer Code	Employer	2016	2016	2017	2017
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
30948	Southwest Virginia Higher Education Center	6,965	0.02853%	7,396	0.02970%
30957	Commonwealth's Attorneys' Services Council	2,836	0.01162%	2,436	0.00978%
30960	Department of Fire Programs	20,496	0.08397%	20,089	0.08068%
30961	Division of Capitol Police	3,190	0.01307%	3,144	0.01263%
30999	Department of Alcoholic Beverage Control	249,208	1.02096%	261,598	1.05064%
33010	Virginia Outdoors Foundation	0	0.00000%	0	0.00000%
35106	Arlington County Health Department	0	0.00000%	0	0.00000%
35129	Fairfax County Health Department	0	0.00000%	0	0.00000%
35885	Fort Monroe Federal Area Development Authority	8,521	0.03491%	8,416	0.03380%
70156	Department of State Police	2,515	0.01030%	2,393	0.00961%
70203	Woodrow Wilson Rehabilitation Center	2,043	0.00837%	2,163	0.00869%
70204	The College of William and Mary	5,735	0.02349%	6,533	0.02624%
70207	University of Virginia - Academic Division	11,047	0.04526%	12,936	0.05195%
70208	Virginia Polytechnic Institute and State University	12,380	0.05072%	12,786	0.05135%
70211	Virginia Military Institute	1,790	0.00733%	2,208	0.00887%
70212	Virginia State University	3,673	0.01505%	4,287	0.01722%
70213	Norfolk State University	5,734	0.02349%	7,403	0.02973%
70214	Longwood University	3,797	0.01555%	4,217	0.01694%
70215	University of Mary Washington	4,551	0.01864%	5,293	0.02126%
70216	James Madison University	7,616	0.03120%	8,057	0.03236%
70217	Radford University	6,068	0.02486%	6,538	0.02626%
70221	Old Dominion University	12,825	0.05254%	13,683	0.05495%
70236	Virginia Commonwealth University	21,897	0.08971%	22,961	0.09222%
70241	Richard Bland College	694	0.00284%	1,061	0.00426%
70242	Christopher Newport University	6,676	0.02735%	5,960	0.02394%
70246	University of Virginia's College at Wise	1,938	0.00794%	2,084	0.00837%
70247	George Mason University	14,971	0.06133%	15,362	0.06170%
70280	Northern Virginia Community College	17,256	0.07069%	17,230	0.06920%
70282	Piedmont Virginia Community College	714	0.00292%	960	0.00386%
70283	J. Sargeant Reynolds Community College	4,193	0.01718%	3,799	0.01526%
70286	Virginia Western Community College	2,712	0.01111%	2,667	0.01071%
70291	Blue Ridge Community College	467	0.00191%	469	0.00188%
70292	Central Virginia Community College	921	0.00377%	1,061	0.00426%
70293	Thomas Nelson Community College	1,893	0.00775%	2,548	0.01023%
70294	Southwest Virginia Community College	220	0.00090%	222	0.00089%
70296	Virginia Highlands Community College	411	0.00168%	412	0.00165%
70297	Germanna Community College	701	0.00287%	739	0.00297%
70298	Lord Fairfax Community College	1,000	0.00410%	1,253	0.00503%
70299	Mountain Empire Community College	255	0.00105%	407	0.00163%
70402	Marine Resources Commission	16,891	0.06920%	16,346	0.06565%
70403	Department of Game and Inland Fisheries	34,083	0.13963%	39,154	0.15725%
70701	Department of Corrections - Central Administration	0	0.00000%	281	0.00113%
70716	Virginia Correctional Center for Women	37,583	0.15397%	37,202	0.14941%
70718	Bland Correctional Center	33,509	0.13728%	35,606	0.14300%
70733	Sussex I State Prison	64,683	0.26500%	66,516	0.26714%
70734	Sussex II State Prison	61,913	0.25365%	59,245	0.23794%
70735	Wallen's Ridge State Prison	76,002	0.31137%	76,347	0.30663%
70737	St. Brides Correctional Center	40,167	0.16456%	42,068	0.16896%
70741	Red Onion State Prison	80,437	0.32954%	81,437	0.32707%
70743	Fluvanna Women's Correctional Center	49,352	0.20219%	47,606	0.19120%
70745	Nottoway Correctional Center	55,732	0.22832%	58,551	0.23515%
70747	Marion Correctional Treatment Center	29,998	0.12289%	31,361	0.12595%
70749	Buckingham Correctional Center	62,557	0.25629%	62,176	0.24971%

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



Virginia Sickness and Disability Program Cost Sharing Plan

Employer Code	Employer	2016	2016	2017	2017
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
70752	Deep Meadow Correctional Center	88,580	0.36290%	98,944	0.39738%
70753	Deerfield Correctional Center	57,826	0.23690%	61,077	0.24530%
70754	Augusta Correctional Center	51,301	0.21017%	53,299	0.21406%
70756	Department of Corrections - Division of Institutions	3,103	0.01271%	2,879	0.01156%
70757	Western Region Correctional Field Units	21,310	0.08730%	22,973	0.09226%
70761	Baskerville Correctional Center	18,231	0.07469%	19,970	0.08020%
70767	Division of Community Corrections	245,521	1.00586%	246,030	0.98812%
70768	Keen Mountain Correctional Center	43,676	0.17893%	44,536	0.17887%
70769	Greensville Correctional Center	119,580	0.48990%	120,878	0.48547%
70770	Dillwyn Correctional Center	48,289	0.19783%	48,903	0.19640%
70771	Indian Creek Correctional Center	35,825	0.14677%	35,797	0.14377%
70772	Haynesville Correctional Center	59,390	0.24331%	57,966	0.23280%
70773	Coffeewood Correctional Center	46,204	0.18929%	47,042	0.18893%
70774	Lunenburg Correctional Center	36,851	0.15097%	39,327	0.15795%
70775	Pocahontas State Correctional Center	40,867	0.16742%	44,135	0.17726%
70776	Green Rock Correctional Center	42,765	0.17520%	44,331	0.17804%
70777	Department of Juvenile Justice	115,845	0.47460%	99,250	0.39861%
70785	River North Correctional Center	48,077	0.19696%	50,484	0.20275%
70786	Culpeper Correctional Center for Women	21	0.00009%	0	0.00000%
70961	Division of Capitol Police	23,426	0.09597%	21,113	0.08480%
70999	Department of Alcoholic Beverage Control	29,399	0.12044%	28,960	0.11631%
Total for VRS Virginia Sickness and Disability Program		\$ 24,409,113	100.00000%	\$ 24,898,906	100.00000%

SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND OPEB EXPENSE
VIRGINIA SICKNESS AND DISABILITY PROGRAM
(\$ thousands)



		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense			
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense	
21156	Department of State Police - Troopers	0	0	0	32	32	0	308	294	0	602	329	4	333	
30100	Senate	0	0	0	0	0	0	22	20	0	42	23	4	27	
30101	House of Delegates	0	0	0	0	0	0	35	33	0	68	37	(3)	34	
30103	Magistrate System	0	0	0	0	0	0	74	71	0	145	79	(4)	75	
30107	Division of Legislative Services	0	0	0	0	0	0	23	21	0	44	24	0	24	
30109	Division of Legislative Automated Systems	0	0	0	0	0	0	6	6	0	12	7	4	11	
30110	Joint Legislative Audit and Review Commission	0	0	0	0	0	0	10	10	0	20	11	1	12	
30111	Supreme Court	0	0	0	0	0	0	69	66	0	135	74	(1)	73	
30112	Judicial Inquiry and Review Commission	0	0	0	0	0	0	1	1	0	2	1	1	2	
30114	General District Courts	0	0	0	10	10	0	106	102	0	208	114	1	115	
30115	Juvenile and Domestic Relations District Courts	0	0	0	9	9	0	69	66	0	135	74	1	75	
30116	Combined District Courts	0	0	0	0	0	0	21	20	0	41	22	(2)	20	
30117	Virginia State Bar	0	0	0	0	0	0	28	26	0	54	30	3	33	
30119	Office of the Lieutenant Governor	0	0	0	0	0	0	0	0	0	0	0	0	0	
30121	Office of the Governor	0	0	0	5	5	0	3	4	0	7	4	1	5	
30122	Department of Planning and Budget	0	0	0	9	9	0	16	15	0	31	17	1	18	
30123	Department of Military Affairs	0	0	0	11	11	0	52	49	0	101	55	1	56	
30125	Virginia Court of Appeals	0	0	0	0	0	0	16	15	0	31	17	(2)	15	
30127	Department of Emergency Management	0	0	0	0	0	0	29	28	60	117	31	(8)	23	
30128	Virginia Veterans Care Center	0	0	0	0	0	0	34	32	0	66	36	4	40	
30129	Department of Human Resource Management	0	0	0	0	0	0	28	28	11	67	30	(1)	29	
30132	State Board of Elections	0	0	0	0	0	0	9	8	26	43	9	(4)	5	
30133	Auditor of Public Accounts	0	0	0	0	0	0	35	33	7	75	37	(1)	36	
30136	Virginia Information Technologies Agency (VITA)	0	0	0	0	0	0	78	75	19	172	84	(3)	81	
30140	Department of Criminal Justice Services	0	0	0	0	0	0	26	25	0	51	28	(4)	24	
30141	Office of the Attorney General and Department of Law	0	0	0	23	23	0	114	108	0	222	122	3	125	
30143	Office of the Attorney General - Division of Debt Collection	0	0	0	0	0	0	6	5	0	11	6	4	10	
30146	Science Museum of Virginia	0	0	0	0	0	0	14	14	0	28	15	(2)	13	
30147	Office of the State Inspector General	0	0	0	6	6	0	11	10	0	21	11	1	12	
30148	Virginia Commission for the Arts	0	0	0	0	0	0	1	0	0	1	1	2	3	
30151	Department of Accounts	0	0	0	0	0	0	44	42	12	98	47	(2)	45	
30152	Department of the Treasury	0	0	0	0	0	0	27	26	0	53	29	4	33	
30154	Department of Motor Vehicles	0	0	0	34	34	0	320	307	0	627	343	5	348	
30156	Department of State Police	0	0	0	0	0	0	120	115	9	244	129	(1)	128	
30157	Compensation Board	0	0	0	4	4	0	3	3	0	6	3	1	4	
30160	Virginia Criminal Sentencing Commission	0	0	0	0	0	0	3	2	0	5	3	1	4	
30161	Department of Taxation	0	0	0	0	0	0	164	157	23	344	176	(3)	173	
30162	Department of Accounts - Transfer Payments (CHRF)	0	0	0	0	0	0	0	1	0	1	0	0	0	
30165	Department of Housing and Community Development	0	0	0	0	0	0	25	23	0	48	26	1	27	
30166	Secretary of the Commonwealth	0	0	0	0	0	0	2	2	4	8	2	(1)	1	
30171	State Corporation Commission	0	0	0	0	0	0	159	153	73	385	171	(10)	161	
30172	State Lottery Department	0	0	0	10	10	0	74	71	0	145	79	1	80	
30174	Virginia College Savings Plan	0	0	0	0	0	0	31	29	4	64	33	(1)	32	
30180	Secretary of Administration	0	0	0	0	0	0	3	2	0	5	3	2	5	
30181	Department of Labor and Industry	0	0	0	0	0	0	29	28	6	63	31	(1)	30	
30182	Virginia Employment Commission	0	0	0	54	54	0	126	120	0	246	135	7	142	
30183	Secretary of Natural Resources	0	0	0	0	0	0	1	1	0	2	1	0	1	
30184	Secretary of Technology	0	0	0	0	0	0	0	0	0	0	0	0	0	
30185	Secretary of Education	0	0	0	0	0	0	1	2	0	3	1	1	2	
30186	Secretary of Transportation	0	0	0	0	0	0	1	2	0	3	1	0	1	
30187	Secretary of Public Safety	0	0	0	0	0	0	2	2	0	4	2	(2)	0	
30188	Secretary of Health and Human Resources	0	0	0	0	0	0	1	0	0	1	1	0	1	
30190	Secretary of Finance	0	0	0	0	0	0	1	2	0	3	2	(2)	0	
30191	Virginia Workers' Compensation Commission	0	0	0	0	0	0	72	69	0	141	77	(2)	75	

SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND OPEB EXPENSE
VIRGINIA SICKNESS AND DISABILITY PROGRAM
(\$ thousands)



		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense			
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense	
30192	Secretary of Commerce and Trade	0	0	0	0	0	0	0	0	0	0	0	0	0	
30193	Secretary of Agriculture and Forestry	0	0	0	0	0	0	0	0	0	0	0	(2)	(2)	
30194	Department of General Services	0	0	0	4	4	0	130	123	0	253	139	1	140	
30199	Department of Conservation and Recreation	0	0	0	0	0	0	85	82	18	185	91	(2)	89	
30200	Office of Children's Services	0	0	0	0	0	0	4	3	5	12	4	(1)	3	
30201	Department of Education - Central Office Operations	0	0	0	0	0	0	83	79	15	177	89	(2)	87	
30202	The Library of Virginia	0	0	0	4	4	0	25	24	0	49	27	1	28	
30203	Woodrow Wilson Rehabilitation Center	0	0	0	0	0	0	50	47	4	101	53	(1)	52	
30204	The College of William and Mary	0	0	0	112	112	0	179	171	0	350	192	15	207	
30206	VCU - Medical College of Virginia Hospitals Authority	0	0	0	0	0	0	0	0	0	0	0	0	0	
30207	University of Virginia - Academic Division	0	0	0	0	0	0	1,173	1,117	481	2,771	1,253	(52)	1,201	
30208	Virginia Polytechnic Institute and State University	0	0	0	35	35	0	603	576	0	1,179	646	5	651	
30209	University of Virginia Medical Center	0	0	0	0	0	0	0	0	0	0	0	0	0	
30211	Virginia Military Institute	0	0	0	0	0	0	51	49	0	100	55	0	55	
30212	Virginia State University	0	0	0	17	17	0	123	118	0	241	132	2	134	
30213	Norfolk State University	0	0	0	26	26	0	130	124	0	254	139	4	143	
30214	Longwood University	0	0	0	0	0	0	64	62	11	137	69	(1)	68	
30215	University of Mary Washington	0	0	0	11	11	0	69	67	0	136	74	2	76	
30216	James Madison University	0	0	0	0	0	0	361	345	99	805	387	(14)	373	
30217	Radford University	0	0	0	0	0	0	168	160	61	389	179	(8)	171	
30218	Virginia School for Deaf and Blind	0	0	0	9	9	0	22	21	0	43	23	1	24	
30221	Old Dominion University	0	0	0	0	0	0	282	270	82	634	302	(11)	291	
30222	Department of Professional and Occupational Regulation	0	0	0	9	9	0	36	35	0	71	39	1	40	
30223	Department of Health Professions	0	0	0	0	0	0	53	51	0	104	57	1	58	
30226	Board of Accountancy	0	0	0	0	0	0	3	3	0	6	3	1	4	
30233	Board of Bar Examiners	0	0	0	0	0	0	2	3	0	5	3	1	4	
30234	Cooperative Extension and Agricultural Research Service	0	0	0	0	0	0	13	12	0	25	14	0	14	
30236	Virginia Commonwealth University	0	0	0	23	23	0	803	767	0	1,570	860	3	863	
30238	Virginia Museum of Fine Arts	0	0	0	0	0	0	41	39	12	92	44	(2)	42	
30239	Frontier Culture Museum of Virginia	0	0	0	0	0	0	5	5	0	10	6	(1)	5	
30241	Richard Bland College	0	0	0	32	32	0	6	5	0	11	6	4	10	
30242	Christopher Newport University	0	0	0	0	0	0	107	102	24	233	115	(3)	112	
30245	State Council of Higher Education for Virginia	0	0	0	0	0	0	14	14	5	33	15	(1)	14	
30246	University of Virginia's College at Wise	0	0	0	5	5	0	33	31	0	64	35	1	36	
30247	George Mason University	0	0	0	63	63	0	471	450	0	921	504	9	513	
30261	Virginia Community College System - Central Office Operations	0	0	0	0	0	0	66	63	55	184	71	(8)	63	
30262	Department of Rehabilitative Services	0	0	0	4	4	0	193	185	0	378	207	1	208	
30263	Virginia Rehabilitation Center for the Blind and Vision Impaired	0	0	0	0	0	0	5	4	5	14	5	(1)	4	
30268	Virginia Institute of Marine Science	0	0	0	18	18	0	36	35	0	71	39	3	42	
30275	New River Community College	0	0	0	4	4	0	23	21	0	44	24	1	25	
30276	Southside Virginia Community College	0	0	0	29	29	0	31	29	0	60	33	4	37	
30277	Paul D. Camp Community College	0	0	0	0	0	0	12	11	0	23	13	1	14	
30278	Rappahannock Community College	0	0	0	0	0	0	20	19	0	39	21	3	24	
30279	Danville Community College	0	0	0	14	14	0	25	24	0	49	27	2	29	
30280	Northern Virginia Community College	0	0	0	293	293	0	351	336	0	687	377	40	417	
30282	Piedmont Virginia Community College	0	0	0	0	0	0	33	32	0	65	36	4	40	
30283	J. Sargeant Reynolds Community College	0	0	0	55	55	0	84	80	0	164	90	7	97	
30284	Eastern Shore Community College	0	0	0	0	0	0	10	10	5	25	11	(1)	10	
30285	Patrick Henry Community College	0	0	0	0	0	0	37	35	21	93	39	(3)	36	
30286	Virginia Western Community College	0	0	0	24	24	0	45	43	0	88	48	3	51	
30287	Dabney S. Lancaster Community College	0	0	0	0	0	0	12	12	0	24	13	0	13	
30288	Wytheville Community College	0	0	0	0	0	0	19	18	0	37	20	(2)	18	
30290	John Tyler Community College	0	0	0	22	22	0	55	52	0	107	59	3	62	
30291	Blue Ridge Community College	0	0	0	16	16	0	32	31	0	63	34	2	36	

SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND OPEB EXPENSE
VIRGINIA SICKNESS AND DISABILITY PROGRAM
(\$ thousands)



		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense			
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense	
30292	Central Virginia Community College	0	0	0	17	17	0	25	25	0	50	27	2	29	
30293	Thomas Nelson Community College	0	0	0	9	9	0	78	75	0	153	84	1	85	
30294	Southwest Virginia Community College	0	0	0	0	0	0	16	15	11	42	17	(1)	16	
30295	Tidewater Community College	0	0	0	53	53	0	185	177	0	362	198	7	205	
30296	Virginia Highlands Community College	0	0	0	0	0	0	20	19	11	50	21	(1)	20	
30297	Germanna Community College	0	0	0	5	5	0	45	44	0	89	49	1	50	
30298	Lord Fairfax Community College	0	0	0	5	5	0	46	44	0	90	49	1	50	
30299	Mountain Empire Community College	0	0	0	0	0	0	16	15	0	31	17	2	19	
30301	Department of Agriculture and Consumer Services	0	0	0	0	0	0	95	91	0	186	102	(4)	98	
30310	Virginia Economic Development Partnership	0	0	0	0	0	0	32	31	0	63	35	(4)	31	
30320	Virginia Tourism Authority	0	0	0	0	0	0	18	18	0	36	20	(4)	16	
30330	Virginia - Israel Advisory Board	0	0	0	0	0	0	0	1	0	1	0	0	0	
30350	Department of Small Business and Supplier Diversity	0	0	0	0	0	0	9	9	10	28	10	(1)	9	
30400	Jamestown-Yorktown Commemoration	0	0	0	0	0	0	2	2	18	22	2	(2)	0	
30402	Marine Resources Commission	0	0	0	0	0	0	10	10	8	28	11	(1)	10	
30403	Department of Game and Inland Fisheries	0	0	0	0	0	0	53	51	37	141	57	(5)	52	
30405	Virginia Racing Commission	0	0	0	0	0	0	1	1	0	2	1	1	2	
30407	Virginia Port Authority	0	0	0	0	0	0	1	1	0	2	1	3	4	
30409	Department of Mines, Minerals and Energy	0	0	0	6	6	0	43	42	0	85	47	1	48	
30411	Department of Forestry	0	0	0	0	0	0	36	34	11	81	38	(1)	37	
30413	Commission on Virginia Alcohol Safety Action Program	0	0	0	0	0	0	2	3	0	5	3	(2)	1	
30417	Gunston Hall	0	0	0	0	0	0	0	1	0	1	0	2	2	
30423	Department of Historic Resources	0	0	0	0	0	0	10	9	0	19	11	3	14	
30425	Jamestown - Yorktown Foundation	0	0	0	0	0	0	26	26	0	52	28	(3)	25	
30440	Department of Environmental Quality	0	0	0	32	32	0	187	179	0	366	201	4	205	
30454	Office of Commonwealth Preparedness	0	0	0	0	0	0	0	0	0	0	0	0	0	
30505	Department of Rail and Public Transportation	0	0	0	0	0	0	19	17	17	53	20	(2)	18	
30506	Motor Vehicle Dealer Board	0	0	0	0	0	0	5	4	0	9	5	(3)	2	
30510	Virginia Department of Transportation	0	0	0	0	0	0	401	383	106	890	430	(15)	415	
30511	Virginia Department of Transportation	0	0	0	0	0	0	98	93	58	249	105	(8)	97	
30512	Virginia Department of Transportation	0	0	0	0	0	0	139	133	0	272	149	(2)	147	
30513	Virginia Department of Transportation	0	0	0	0	0	0	80	77	64	221	86	(9)	77	
30514	Virginia Department of Transportation	0	0	0	0	0	0	144	137	69	350	154	(9)	145	
30515	Virginia Department of Transportation	0	0	0	0	0	0	164	156	92	412	175	(13)	162	
30516	Virginia Department of Transportation	0	0	0	0	0	0	97	93	66	256	104	(9)	95	
30517	Virginia Department of Transportation	0	0	0	0	0	0	81	77	91	249	87	(12)	75	
30518	Virginia Department of Transportation	0	0	0	0	0	0	117	111	26	254	125	(4)	121	
30519	Virginia Department of Transportation	0	0	0	0	0	0	218	209	30	457	234	(4)	230	
30601	Department of Health	0	0	0	84	84	0	660	631	0	1,291	707	12	719	
30602	Department of Medical Assistance Services	0	0	0	0	0	0	120	115	33	268	129	(4)	125	
30606	Virginia Board for People With Disabilities	0	0	0	0	0	0	2	2	0	4	2	1	3	
30701	Department of Corrections - Central Administration	0	0	0	0	0	0	75	72	0	147	80	1	81	
30702	Department for the Blind and Vision Impaired	0	0	0	0	0	0	30	28	11	69	32	(2)	30	
30703	Central State Hospital	0	0	0	34	34	0	123	118	0	241	132	5	137	
30704	Eastern State Hospital	0	0	0	118	118	0	113	109	0	222	121	16	137	
30705	Southwestern Virginia Mental Health Institute	0	0	0	0	0	0	78	75	22	175	84	(3)	81	
30706	Western State Hospital	0	0	0	0	0	0	113	108	46	267	121	(6)	115	
30707	Central Virginia Training Center	0	0	0	207	207	0	70	66	0	136	75	28	103	
30708	Commonwealth Center for Children and Adolescents	0	0	0	15	15	0	20	20	0	40	22	2	24	
30711	Virginia Correctional Enterprises	0	0	0	0	0	0	34	32	18	84	36	(3)	33	
30716	Virginia Correctional Center for Women	0	0	0	9	9	0	20	19	0	39	21	1	22	
30718	Bland Correctional Center	0	0	0	10	10	0	11	10	0	21	11	1	12	
30720	Department of Behavioral Health & Developmental Services	0	0	0	0	0	0	109	105	126	340	117	(17)	100	
30723	Southeastern Virginia Training Center	0	0	0	11	11	0	41	39	0	80	44	2	46	

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(\$ thousands)



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Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense	
30724	Catawba Hospital	0	0	0	0	0	0	43	42	0	85	46	2	48	
30725	Northern Virginia Training Center	0	0	0	274	274	0	1	2	0	3	1	38	39	
30726	Southside Virginia Training Center	0	0	0	0	0	0	0	0	0	0	0	0	0	
30728	Northern Virginia Mental Health Institute	0	0	0	21	21	0	64	61	0	125	69	3	72	
30729	Piedmont Geriatric Hospital	0	0	0	15	15	0	48	46	0	94	52	2	54	
30733	Sussex I State Prison	0	0	0	0	0	0	12	11	0	23	13	(1)	12	
30734	Sussex II State Prison	0	0	0	8	8	0	11	10	0	21	11	1	12	
30735	Wallen's Ridge State Prison	0	0	0	4	4	0	17	16	0	33	18	1	19	
30737	St. Brides Correctional Center	0	0	0	0	0	0	15	15	0	30	16	(2)	14	
30738	Southwestern Virginia Training Center	0	0	0	61	61	0	33	31	0	64	35	8	43	
30739	Southern Virginia Mental Health Institute	0	0	0	0	0	0	30	28	0	58	32	(2)	30	
30741	Red Onion State Prison	0	0	0	4	4	0	17	17	0	34	18	1	19	
30742	Department of Corrections - Employee Relations and Training	0	0	0	19	19	0	19	18	0	37	20	3	23	
30743	Fluvanna Women's Correctional Center	0	0	0	16	16	0	14	13	0	27	15	2	17	
30745	Nottoway Correctional Center	0	0	0	0	0	0	19	18	10	47	20	(1)	19	
30747	Marion Correctional Treatment Center	0	0	0	5	5	0	12	12	0	24	13	1	14	
30748	Hiram W. Davis Medical Center	0	0	0	7	7	0	30	29	0	59	32	1	33	
30749	Buckingham Correctional Center	0	0	0	0	0	0	15	15	0	30	16	2	18	
30751	Department for the Deaf and Hard-of-Hearing	0	0	0	0	0	0	2	3	0	5	2	2	4	
30752	Deep Meadow Correctional Center	0	0	0	5	5	0	23	22	0	45	25	1	26	
30753	Deerfield Correctional Center	0	0	0	0	0	0	21	20	12	53	22	(2)	20	
30754	Augusta Correctional Center	0	0	0	0	0	0	11	11	0	22	12	4	16	
30756	Department of Corrections - Division of Institutions	0	0	0	7	7	0	89	85	0	174	95	1	96	
30757	Western Region Correctional Field Units	0	0	0	0	0	0	3	4	0	7	4	4	8	
30761	Baskerville Correctional Center	0	0	0	0	0	0	6	7	0	13	7	4	11	
30765	Department of Social Services	0	0	0	49	49	0	380	362	0	742	407	7	414	
30766	Virginia Parole Board	0	0	0	0	0	0	3	2	0	5	3	2	5	
30767	Division of Community Corrections	0	0	0	0	0	0	34	32	0	66	36	(1)	35	
30768	Keen Mountain Correctional Center	0	0	0	0	0	0	13	12	0	25	14	(4)	10	
30769	Greensville Correctional Center	0	0	0	0	0	0	32	30	0	62	34	(1)	33	
30770	Dillwyn Correctional Center	0	0	0	0	0	0	17	17	4	38	19	(1)	18	
30771	Indian Creek Correctional Center	0	0	0	0	0	0	12	11	0	23	12	(2)	10	
30772	Haynesville Correctional Center	0	0	0	0	0	0	20	19	0	39	21	3	24	
30773	Coffeewood Correctional Center	0	0	0	5	5	0	13	13	0	26	14	1	15	
30774	Lunenburg Correctional Center	0	0	0	0	0	0	12	11	0	23	13	(2)	11	
30775	Pocahontas State Correctional Center	0	0	0	10	10	0	14	13	0	27	15	1	16	
30776	Green Rock Correctional Center	0	0	0	0	0	0	16	16	5	37	18	(1)	17	
30777	Department of Juvenile Justice	0	0	0	30	30	0	223	213	0	436	239	4	243	
30778	Department of Forensic Science	0	0	0	0	0	0	78	75	21	174	84	(3)	81	
30785	River North Correctional Center	0	0	0	0	0	0	16	14	0	30	17	(3)	14	
30794	Virginia Center for Behavioral Rehabilitation	0	0	0	47	47	0	62	59	0	121	66	7	73	
30841	Department of Aviation	0	0	0	0	0	0	10	9	0	19	10	0	10	
30848	Indigent Defense Commission	0	0	0	19	19	0	126	121	0	247	135	3	138	
30851	Tobacco Indemnification & Revitalization Commission	0	0	0	0	0	0	4	3	0	7	4	(3)	1	
30852	Virginia Tobacco Settlement Foundation	0	0	0	0	0	0	5	4	0	9	5	0	5	
30912	Department of Veterans Services	0	0	0	0	0	0	32	30	38	100	34	(5)	29	
30922	Sitter-Barfoot Veterans Care Center	0	0	0	0	0	0	52	50	50	152	56	(7)	49	
30937	Southern Virginia Higher Education Center	0	0	0	0	0	0	8	8	0	16	9	0	9	
30938	New College Institute	0	0	0	0	0	0	3	2	0	5	3	1	4	
30942	Virginia Museum of Natural History	0	0	0	0	0	0	6	6	0	12	6	2	8	
30948	Southwest Virginia Higher Education Center	0	0	0	0	0	0	5	4	0	9	5	(2)	3	
30957	Commonwealth's Attorneys' Services Council	0	0	0	0	0	0	2	1	0	3	2	3	5	
30960	Department of Fire Programs	0	0	0	4	4	0	13	12	0	25	14	1	15	
30961	Division of Capitol Police	0	0	0	0	0	0	2	2	0	4	2	1	3	

SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND OPEB EXPENSE
VIRGINIA SICKNESS AND DISABILITY PROGRAM
(\$ thousands)



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Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense	
30999	Department of Alcoholic Beverage Control	0	0	0	0	0	0	169	162	44	375	181	(6)	175	
33010	Virginia Outdoors Foundation	0	0	0	0	0	0	0	0	0	0	0	0	0	
35106	Arlington County Health Department	0	0	0	0	0	0	0	0	0	0	0	0	0	
35129	Fairfax County Health Department	0	0	0	0	0	0	0	0	0	0	0	0	0	
35885	Fort Monroe Federal Area Development Authority	0	0	0	0	0	0	5	6	0	11	6	2	8	
70156	Department of State Police	0	0	0	0	0	0	2	1	0	3	2	1	3	
70203	Woodrow Wilson Rehabilitation Center	0	0	0	0	0	0	1	2	0	3	1	(1)	0	
70204	The College of William and Mary	0	0	0	0	0	0	4	4	4	12	5	(1)	4	
70207	University of Virginia - Academic Division	0	0	0	0	0	0	8	8	10	26	9	(1)	8	
70208	Virginia Polytechnic Institute and State University	0	0	0	0	0	0	8	8	0	16	9	(1)	8	
70211	Virginia Military Institute	0	0	0	0	0	0	1	2	0	3	2	(3)	(1)	
70212	Virginia State University	0	0	0	0	0	0	3	2	0	5	3	(4)	(1)	
70213	Norfolk State University	0	0	0	0	0	0	5	4	9	18	5	(1)	4	
70214	Longwood University	0	0	0	0	0	0	3	2	0	5	3	(2)	1	
70215	University of Mary Washington	0	0	0	0	0	0	3	4	0	7	4	(4)	0	
70216	James Madison University	0	0	0	0	0	0	5	5	0	10	6	(2)	4	
70217	Radford University	0	0	0	0	0	0	4	4	0	8	5	(2)	3	
70221	Old Dominion University	0	0	0	0	0	0	9	8	0	17	9	(4)	5	
70236	Virginia Commonwealth University	0	0	0	0	0	0	15	14	0	29	16	(4)	12	
70241	Richard Bland College	0	0	0	0	0	0	1	0	0	1	1	(2)	(1)	
70242	Christopher Newport University	0	0	0	5	5	0	4	4	0	8	4	1	5	
70246	University of Virginia's College at Wise	0	0	0	0	0	0	1	2	0	3	1	(1)	0	
70247	George Mason University	0	0	0	0	0	0	10	9	0	19	11	(1)	10	
70280	Northern Virginia Community College	0	0	0	0	0	0	11	11	0	22	12	2	14	
70282	Piedmont Virginia Community College	0	0	0	0	0	0	1	0	0	1	1	(2)	(1)	
70283	J. Sargeant Reynolds Community College	0	0	0	0	0	0	2	3	0	5	3	3	6	
70286	Virginia Western Community College	0	0	0	0	0	0	2	1	0	3	2	1	3	
70291	Blue Ridge Community College	0	0	0	0	0	0	0	1	0	1	0	0	0	
70292	Central Virginia Community College	0	0	0	0	0	0	1	0	0	1	1	(1)	0	
70293	Thomas Nelson Community College	0	0	0	0	0	0	2	1	0	3	2	(4)	(2)	
70294	Southwest Virginia Community College	0	0	0	0	0	0	0	0	0	0	0	0	0	
70296	Virginia Highlands Community College	0	0	0	0	0	0	0	1	0	1	0	0	0	
70297	Germanna Community College	0	0	0	0	0	0	0	1	0	1	1	0	1	
70298	Lord Fairfax Community College	0	0	0	0	0	0	1	1	0	2	1	(2)	(1)	
70299	Mountain Empire Community College	0	0	0	0	0	0	0	1	0	1	0	(1)	(1)	
70402	Marine Resources Commission	0	0	0	5	5	0	11	10	0	21	11	1	12	
70403	Department of Game and Inland Fisheries	0	0	0	0	0	0	25	25	26	76	27	(3)	24	
70701	Department of Corrections - Central Administration	0	0	0	0	0	0	0	0	0	0	0	(2)	(2)	
70716	Virginia Correctional Center for Women	0	0	0	7	7	0	24	23	0	47	26	1	27	
70718	Bland Correctional Center	0	0	0	0	0	0	23	22	9	54	25	(1)	24	
70733	Sussex I State Prison	0	0	0	0	0	0	43	41	0	84	46	(4)	42	
70734	Sussex II State Prison	0	0	0	23	23	0	38	37	0	75	41	3	44	
70735	Wallen's Ridge State Prison	0	0	0	7	7	0	49	48	0	97	53	1	54	
70737	St. Brides Correctional Center	0	0	0	0	0	0	27	26	6	59	29	(1)	28	
70741	Red Onion State Prison	0	0	0	0	0	0	53	50	0	103	56	4	60	
70743	Fluvanna Women's Correctional Center	0	0	0	16	16	0	31	29	0	60	33	2	35	
70745	Nottoway Correctional Center	0	0	0	0	0	0	38	36	10	84	41	(1)	40	
70747	Marion Correctional Treatment Center	0	0	0	0	0	0	20	20	4	44	22	(1)	21	
70749	Buckingham Correctional Center	0	0	0	10	10	0	40	39	0	79	43	1	44	
70752	Deep Meadow Correctional Center	0	0	0	0	0	0	64	61	51	176	69	(7)	62	
70753	Deerfield Correctional Center	0	0	0	0	0	0	40	37	12	89	42	(2)	40	
70754	Augusta Correctional Center	0	0	0	0	0	0	34	33	5	72	37	(1)	36	
70756	Department of Corrections - Division of Institutions	0	0	0	0	0	0	2	2	0	4	2	2	4	
70757	Western Region Correctional Field Units	0	0	0	0	0	0	15	14	7	36	16	(1)	15	

SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND OPEB EXPENSE
VIRGINIA SICKNESS AND DISABILITY PROGRAM
(\$ thousands)



		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
70761	Baskerville Correctional Center	0	0	0	0	0	0	13	12	8	33	14	(1)	13
70767	Division of Community Corrections	0	0	0	26	26	0	159	152	0	311	171	4	175
70768	Keen Mountain Correctional Center	0	0	0	0	0	0	29	27	0	56	31	0	31
70769	Greensville Correctional Center	0	0	0	6	6	0	78	75	0	153	84	1	85
70770	Dillwyn Correctional Center	0	0	0	0	0	0	32	30	0	62	34	2	36
70771	Indian Creek Correctional Center	0	0	0	4	4	0	23	22	0	45	25	1	26
70772	Haynesville Correctional Center	0	0	0	16	16	0	38	35	0	73	40	2	42
70773	Coffeewood Correctional Center	0	0	0	0	0	0	30	30	0	60	33	1	34
70774	Lunenburg Correctional Center	0	0	0	0	0	0	25	25	11	61	27	(1)	26
70775	Pocahontas State Correctional Center	0	0	0	0	0	0	29	27	14	70	31	(2)	29
70776	Green Rock Correctional Center	0	0	0	0	0	0	29	27	4	60	31	(1)	30
70777	Department of Juvenile Justice	0	0	0	112	112	0	64	62	0	126	69	15	84
70785	River North Correctional Center	0	0	0	0	0	0	33	31	9	73	35	(1)	34
70786	Culpeper Correctional Center for Women	0	0	0	0	0	0	0	0	0	0	0	0	0
70961	Division of Capitol Police	0	0	0	17	17	0	14	13	0	27	15	2	17
70999	Department of Alcoholic Beverage Control	0	0	0	6	6	0	19	18	0	37	20	1	21
Total for VRS Virginia Sickness and Disability Program		0	0	0	2,521	2,521	0	16,110	15,399	2,521	34,030	17,258	0	17,258

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

(\$ thousands)



Employer Code	Entity	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
21156	Department of State Police - Troopers	(113)	(113)	(113)	(113)	(36)	(82)
30100	Senate	(8)	(8)	(8)	(8)	(3)	(7)
30101	House of Delegates	(13)	(13)	(13)	(13)	(5)	(11)
30103	Magistrate System	(28)	(28)	(28)	(28)	(10)	(23)
30107	Division of Legislative Services	(9)	(9)	(9)	(9)	(3)	(5)
30109	Division of Legislative Automated Systems	(2)	(2)	(2)	(2)	(1)	(3)
30110	Joint Legislative Audit and Review Commission	(4)	(4)	(4)	(4)	(1)	(3)
30111	Supreme Court	(26)	(26)	(26)	(26)	(9)	(22)
30112	Judicial Inquiry and Review Commission	(2)	0	0	0	0	0
30114	General District Courts	(39)	(39)	(39)	(39)	(13)	(29)
30115	Juvenile and Domestic Relations District Courts	(25)	(25)	(25)	(25)	(8)	(18)
30116	Combined District Courts	(8)	(8)	(8)	(8)	(3)	(6)
30117	Virginia State Bar	(11)	(11)	(11)	(11)	(4)	(6)
30119	Office of the Lieutenant Governor	0	0	0	0	0	0
30121	Office of the Governor	(2)	0	0	0	0	0
30122	Department of Planning and Budget	(5)	(5)	(5)	(5)	(1)	(1)
30123	Department of Military Affairs	(19)	(19)	(19)	(19)	(6)	(8)
30125	Virginia Court of Appeals	(6)	(6)	(6)	(6)	(2)	(5)
30127	Department of Emergency Management	(19)	(19)	(19)	(19)	(12)	(29)
30128	Virginia Veterans Care Center	(13)	(13)	(13)	(13)	(4)	(10)
30129	Department of Human Resource Management	(12)	(12)	(12)	(12)	(5)	(14)
30132	State Board of Elections	(7)	(7)	(7)	(7)	(5)	(10)
30133	Auditor of Public Accounts	(14)	(14)	(14)	(14)	(6)	(13)
30136	Virginia Information Technologies Agency (VITA)	(33)	(33)	(33)	(33)	(13)	(27)
30140	Department of Criminal Justice Services	(10)	(10)	(10)	(10)	(3)	(8)
30141	Office of the Attorney General and Department of Law	(40)	(40)	(40)	(40)	(12)	(27)
30143	Office of the Attorney General - Division of Debt Collection	(2)	(2)	(2)	(2)	(1)	(2)
30146	Science Museum of Virginia	(5)	(5)	(5)	(5)	(2)	(6)
30147	Office of the State Inspector General	(3)	(3)	(3)	(3)	(3)	0
30148	Virginia Commission for the Arts	(1)	0	0	0	0	0
30151	Department of Accounts	(19)	(19)	(19)	(19)	(8)	(14)
30152	Department of the Treasury	(10)	(10)	(10)	(10)	(4)	(9)
30154	Department of Motor Vehicles	(117)	(117)	(117)	(117)	(37)	(88)
30156	Department of State Police	(47)	(47)	(47)	(47)	(17)	(39)
30157	Compensation Board	(2)	0	0	0	0	0
30160	Virginia Criminal Sentencing Commission	(1)	(1)	(1)	(1)	(1)	0
30161	Department of Taxation	(66)	(66)	(66)	(66)	(25)	(55)
30162	Department of Accounts - Transfer Payments (CHRF)	(1)	0	0	0	0	0
30165	Department of Housing and Community Development	(9)	(9)	(9)	(9)	(3)	(9)
30166	Secretary of the Commonwealth	(2)	(2)	(2)	(2)	0	0
30171	State Corporation Commission	(71)	(71)	(71)	(71)	(31)	(70)
30172	State Lottery Department	(27)	(27)	(27)	(27)	(9)	(18)
30174	Virginia College Savings Plan	(13)	(13)	(13)	(13)	(4)	(8)
30180	Secretary of Administration	(1)	(1)	(1)	(1)	(1)	0
30181	Department of Labor and Industry	(12)	(12)	(12)	(12)	(5)	(10)
30182	Virginia Employment Commission	(41)	(41)	(41)	(41)	(10)	(18)
30183	Secretary of Natural Resources	(2)	0	0	0	0	0
30184	Secretary of Technology	0	0	0	0	0	0
30185	Secretary of Education	(1)	(1)	(1)	0	0	0
30186	Secretary of Transportation	(3)	0	0	0	0	0
30187	Secretary of Public Safety	(1)	(1)	(1)	(1)	0	0
30188	Secretary of Health and Human Resources	(1)	0	0	0	0	0
30190	Secretary of Finance	(1)	(1)	(1)	0	0	0
30191	Virginia Workers' Compensation Commission	(27)	(27)	(27)	(27)	(9)	(24)
30192	Secretary of Commerce and Trade	0	0	0	0	0	0
30193	Secretary of Agriculture and Forestry	0	0	0	0	0	0
30194	Department of General Services	(48)	(48)	(48)	(48)	(17)	(40)
30199	Department of Conservation and Recreation	(34)	(34)	(34)	(34)	(13)	(36)
30200	Office of Children's Services	(2)	(2)	(2)	(2)	(2)	(2)
30201	Department of Education - Central Office Operations	(34)	(34)	(34)	(34)	(13)	(28)

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

(\$ thousands)



Employer Code	Entity	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
30202	The Library of Virginia	(9)	(9)	(9)	(9)	(3)	(6)
30203	Woodrow Wilson Rehabilitation Center	(20)	(20)	(20)	(20)	(7)	(14)
30204	The College of William and Mary	(53)	(53)	(53)	(53)	(8)	(18)
30206	VCU - Medical College of Virginia Hospitals Authority	0	0	0	0	0	0
30207	University of Virginia - Academic Division	(479)	(518)	(521)	(539)	(188)	(526)
30208	Virginia Polytechnic Institute and State University	(225)	(225)	(225)	(225)	(74)	(170)
30209	University of Virginia Medical Center	0	0	0	0	0	0
30211	Virginia Military Institute	(19)	(19)	(19)	(19)	(7)	(17)
30212	Virginia State University	(45)	(45)	(45)	(45)	(14)	(30)
30213	Norfolk State University	(46)	(46)	(46)	(46)	(13)	(31)
30214	Longwood University	(26)	(26)	(26)	(26)	(9)	(24)
30215	University of Mary Washington	(24)	(24)	(24)	(24)	(7)	(22)
30216	James Madison University	(152)	(152)	(152)	(152)	(61)	(136)
30217	Radford University	(72)	(72)	(72)	(72)	(30)	(71)
30218	Virginia School for Deaf and Blind	(7)	(7)	(7)	(7)	(2)	(4)
30221	Old Dominion University	(118)	(118)	(118)	(118)	(48)	(114)
30222	Department of Professional and Occupational Regulation	(13)	(13)	(13)	(13)	(4)	(6)
30223	Department of Health Professions	(20)	(20)	(20)	(20)	(7)	(17)
30226	Board of Accountancy	(1)	(1)	(1)	(1)	(2)	0
30233	Board of Bar Examiners	(1)	(1)	(1)	(1)	(1)	0
30234	Cooperative Extension and Agricultural Research Service	(5)	(5)	(5)	(5)	(2)	(3)
30236	Virginia Commonwealth University	(303)	(303)	(303)	(303)	(102)	(233)
30238	Virginia Museum of Fine Arts	(18)	(18)	(18)	(18)	(7)	(13)
30239	Frontier Culture Museum of Virginia	(2)	(2)	(2)	(2)	(1)	(1)
30241	Richard Bland College	2	2	2	2	3	10
30242	Christopher Newport University	(44)	(44)	(44)	(44)	(17)	(40)
30245	State Council of Higher Education for Virginia	(6)	(6)	(6)	(6)	(3)	(6)
30246	University of Virginia's College at Wise	(11)	(11)	(11)	(11)	(3)	(12)
30247	George Mason University	(170)	(170)	(170)	(170)	(53)	(125)
30261	Virginia Community College System - Central Office Operations	(33)	(33)	(33)	(33)	(17)	(35)
30262	Department of Rehabilitative Services	(73)	(73)	(73)	(73)	(25)	(57)
30263	Virginia Rehabilitation Center for the Blind and Vision Impaired	(3)	(3)	(3)	(3)	(2)	0
30268	Virginia Institute of Marine Science	(11)	(11)	(11)	(11)	(2)	(7)
30275	New River Community College	(8)	(8)	(8)	(8)	(3)	(5)
30276	Southside Virginia Community College	(8)	(8)	(8)	(7)	0	0
30277	Paul D. Camp Community College	(5)	(5)	(5)	(5)	(2)	(1)
30278	Rappahannock Community College	(8)	(8)	(8)	(8)	(3)	(4)
30279	Danville Community College	(8)	(8)	(8)	(8)	(1)	(2)
30280	Northern Virginia Community College	(94)	(94)	(94)	(94)	(6)	(12)
30282	Piedmont Virginia Community College	(13)	(13)	(13)	(13)	(4)	(9)
30283	J. Sargeant Reynolds Community College	(25)	(25)	(25)	(25)	(4)	(5)
30284	Eastern Shore Community College	(5)	(5)	(5)	(5)	(2)	(3)
30285	Patrick Henry Community College	(17)	(17)	(17)	(17)	(8)	(17)
30286	Virginia Western Community College	(14)	(14)	(14)	(14)	(3)	(5)
30287	Dabney S. Lancaster Community College	(5)	(5)	(5)	(5)	(2)	(2)
30288	Wytheville Community College	(7)	(7)	(7)	(7)	(2)	(7)
30290	John Tyler Community College	(18)	(18)	(18)	(18)	(4)	(9)
30291	Blue Ridge Community College	(10)	(10)	(10)	(10)	(2)	(5)
30292	Central Virginia Community College	(8)	(8)	(8)	(8)	(1)	0
30293	Thomas Nelson Community College	(29)	(29)	(29)	(29)	(9)	(19)
30294	Southwest Virginia Community College	(7)	(7)	(7)	(7)	(3)	(11)
30295	Tidewater Community College	(63)	(63)	(63)	(63)	(17)	(40)
30296	Virginia Highlands Community College	(9)	(9)	(9)	(9)	(4)	(10)
30297	Germanna Community College	(16)	(16)	(16)	(16)	(5)	(15)
30298	Lord Fairfax Community College	(17)	(17)	(17)	(17)	(5)	(12)
30299	Mountain Empire Community College	(6)	(6)	(6)	(6)	(2)	(5)
30301	Department of Agriculture and Consumer Services	(36)	(36)	(36)	(36)	(12)	(30)
30310	Virginia Economic Development Partnership	(12)	(12)	(12)	(12)	(4)	(11)
30320	Virginia Tourism Authority	(7)	(7)	(7)	(7)	(2)	(6)
30330	Virginia - Israel Advisory Board	(1)	0	0	0	0	0

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

(\$ thousands)



Employer Code	Entity	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
30350	Department of Small Business and Supplier Diversity	(4)	(4)	(4)	(4)	(2)	(10)
30400	Jamestown-Yorktown Commemoration	(3)	(3)	(3)	(3)	(2)	(8)
30402	Marine Resources Commission	(5)	(5)	(5)	(5)	(2)	(6)
30403	Department of Game and Inland Fisheries	(25)	(25)	(25)	(25)	(12)	(29)
30405	Virginia Racing Commission	(2)	0	0	0	0	0
30407	Virginia Port Authority	(2)	0	0	0	0	0
30409	Department of Mines, Minerals and Energy	(16)	(16)	(16)	(16)	(5)	(10)
30411	Department of Forestry	(15)	(15)	(15)	(15)	(6)	(15)
30413	Commission on Virginia Alcohol Safety Action Program	(1)	(1)	(1)	(1)	(1)	0
30417	Gunston Hall	(1)	0	0	0	0	0
30423	Department of Historic Resources	(4)	(4)	(4)	(4)	(1)	(2)
30425	Jamestown - Yorktown Foundation	(10)	(10)	(10)	(10)	(3)	(9)
30440	Department of Environmental Quality	(67)	(67)	(67)	(67)	(21)	(45)
30454	Office of Commonwealth Preparedness	0	0	0	0	0	0
30505	Department of Rail and Public Transportation	(9)	(9)	(9)	(9)	(4)	(13)
30506	Motor Vehicle Dealer Board	(2)	(2)	(2)	(2)	(1)	0
30510	Virginia Department of Transportation	(168)	(168)	(168)	(168)	(68)	(150)
30511	Virginia Department of Transportation	(45)	(45)	(45)	(45)	(21)	(48)
30512	Virginia Department of Transportation	(53)	(53)	(53)	(53)	(18)	(42)
30513	Virginia Department of Transportation	(40)	(40)	(40)	(40)	(20)	(41)
30514	Virginia Department of Transportation	(64)	(64)	(64)	(64)	(28)	(66)
30515	Virginia Department of Transportation	(75)	(75)	(75)	(75)	(34)	(78)
30516	Virginia Department of Transportation	(46)	(46)	(46)	(46)	(22)	(50)
30517	Virginia Department of Transportation	(43)	(43)	(43)	(43)	(23)	(54)
30518	Virginia Department of Transportation	(49)	(49)	(49)	(49)	(19)	(39)
30519	Virginia Department of Transportation	(87)	(87)	(87)	(87)	(33)	(76)
30601	Department of Health	(240)	(240)	(240)	(240)	(75)	(172)
30602	Department of Medical Assistance Services	(50)	(50)	(50)	(50)	(20)	(48)
30606	Virginia Board for People With Disabilities	(1)	(1)	(1)	(1)	0	0
30701	Department of Corrections - Central Administration	(29)	(29)	(29)	(29)	(10)	(21)
30702	Department for the Blind and Vision Impaired	(13)	(13)	(13)	(13)	(6)	(11)
30703	Central State Hospital	(42)	(42)	(42)	(42)	(11)	(28)
30704	Eastern State Hospital	(27)	(27)	(27)	(23)	0	0
30705	Southwestern Virginia Mental Health Institute	(33)	(33)	(33)	(33)	(13)	(30)
30706	Western State Hospital	(49)	(49)	(49)	(49)	(21)	(50)
30707	Central Virginia Training Center	1	1	1	1	19	48
30708	Commonwealth Center for Children and Adolescents	(6)	(6)	(6)	(6)	(1)	0
30711	Virginia Correctional Enterprises	(16)	(16)	(16)	(16)	(7)	(13)
30716	Virginia Correctional Center for Women	(7)	(7)	(7)	(7)	(2)	0
30718	Bland Correctional Center	(3)	(3)	(3)	(2)	0	0
30720	Department of Behavioral Health & Developmental Services	(59)	(59)	(59)	(59)	(31)	(73)
30723	Southeastern Virginia Training Center	(14)	(14)	(14)	(14)	(3)	(10)
30724	Catawba Hospital	(17)	(17)	(17)	(17)	(6)	(11)
30725	Northern Virginia Training Center	37	37	37	37	38	85
30726	Southside Virginia Training Center	0	0	0	0	0	0
30728	Northern Virginia Mental Health Institute	(21)	(21)	(21)	(21)	(5)	(15)
30729	Piedmont Geriatric Hospital	(16)	(16)	(16)	(16)	(4)	(11)
30733	Sussex I State Prison	(5)	(5)	(5)	(5)	(2)	(1)
30734	Sussex II State Prison	(3)	(3)	(3)	(3)	(1)	0
30735	Wallen's Ridge State Prison	(5)	(5)	(5)	(5)	(2)	(7)
30737	St. Brides Correctional Center	(6)	(6)	(6)	(6)	(2)	(4)
30738	Southwestern Virginia Training Center	(5)	(2)	(4)	(5)	4	9
30739	Southern Virginia Mental Health Institute	(11)	(11)	(11)	(11)	(4)	(10)
30741	Red Onion State Prison	(6)	(6)	(6)	(6)	(2)	(4)
30742	Department of Corrections - Employee Relations and Training	(4)	(4)	(4)	(4)	(2)	0
30743	Fluvanna Women's Correctional Center	(3)	(3)	(3)	(2)	0	0
30745	Nottoway Correctional Center	(8)	(8)	(8)	(8)	(3)	(12)
30747	Marion Correctional Treatment Center	(4)	(4)	(4)	(4)	(1)	(2)
30748	Hiram W. Davis Medical Center	(11)	(11)	(11)	(11)	(3)	(5)
30749	Buckingham Correctional Center	(6)	(6)	(6)	(6)	(2)	(4)

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

(\$ thousands)



		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
Employer Code	Entity	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
30751	Department for the Deaf and Hard-of-Hearing	(1)	(1)	(1)	(1)	(1)	0
30752	Deep Meadow Correctional Center	(8)	(8)	(8)	(8)	(2)	(6)
30753	Deerfield Correctional Center	(10)	(10)	(10)	(10)	(5)	(8)
30754	Augusta Correctional Center	(4)	(4)	(4)	(4)	(2)	(4)
30756	Department of Corrections - Division of Institutions	(33)	(33)	(33)	(33)	(11)	(24)
30757	Western Region Correctional Field Units	(1)	(1)	(1)	(1)	(3)	0
30761	Baskerville Correctional Center	(2)	(2)	(2)	(2)	(1)	(4)
30765	Department of Social Services	(138)	(138)	(138)	(138)	(43)	(98)
30766	Virginia Parole Board	(1)	(1)	(1)	(1)	(1)	0
30767	Division of Community Corrections	(13)	(13)	(13)	(13)	(4)	(10)
30768	Keen Mountain Correctional Center	(5)	(5)	(5)	(5)	(2)	(3)
30769	Greensville Correctional Center	(12)	(12)	(12)	(12)	(4)	(10)
30770	Dillwyn Correctional Center	(8)	(8)	(8)	(8)	(2)	(4)
30771	Indian Creek Correctional Center	(4)	(4)	(4)	(4)	(2)	(5)
30772	Haynesville Correctional Center	(8)	(8)	(8)	(8)	(3)	(4)
30773	Coffeewood Correctional Center	(4)	(4)	(4)	(4)	(1)	(4)
30774	Lunenburg Correctional Center	(5)	(5)	(5)	(5)	(2)	(1)
30775	Pocahontas State Correctional Center	(4)	(4)	(4)	(4)	(1)	0
30776	Green Rock Correctional Center	(7)	(7)	(7)	(7)	(3)	(6)
30777	Department of Juvenile Justice	(81)	(81)	(81)	(81)	(25)	(57)
30778	Department of Forensic Science	(33)	(33)	(33)	(33)	(13)	(29)
30785	River North Correctional Center	(6)	(6)	(6)	(6)	(2)	(4)
30794	Virginia Center for Behavioral Rehabilitation	(17)	(17)	(17)	(17)	(1)	(5)
30841	Department of Aviation	(4)	(4)	(4)	(4)	(1)	(2)
30848	Indigent Defense Commission	(45)	(45)	(45)	(45)	(14)	(34)
30851	Tobacco Indemnification & Revitalization Commission	(1)	(1)	(1)	(1)	(3)	0
30852	Virginia Tobacco Settlement Foundation	(2)	(2)	(2)	(2)	(1)	0
30912	Department of Veterans Services	(17)	(17)	(17)	(17)	(9)	(23)
30922	Sitter-Barfoot Veterans Care Center	(27)	(27)	(27)	(27)	(14)	(30)
30937	Southern Virginia Higher Education Center	(3)	(3)	(3)	(3)	(1)	(3)
30938	New College Institute	(1)	(1)	(1)	(1)	(1)	0
30942	Virginia Museum of Natural History	(2)	(2)	(2)	(2)	(1)	(3)
30948	Southwest Virginia Higher Education Center	(2)	(2)	(2)	(2)	(1)	0
30957	Commonwealth's Attorneys' Services Council	(1)	(1)	(1)	0	0	0
30960	Department of Fire Programs	(4)	(4)	(4)	(4)	(2)	(3)
30961	Division of Capitol Police	(1)	(1)	(1)	(1)	0	0
30999	Department of Alcoholic Beverage Control	(70)	(70)	(70)	(71)	(28)	(66)
33010	Virginia Outdoors Foundation	0	0	0	0	0	0
35106	Arlington County Health Department	0	0	0	0	0	0
35129	Fairfax County Health Department	0	0	0	0	0	0
35885	Fort Monroe Federal Area Development Authority	(2)	(2)	(2)	(2)	(1)	(2)
70156	Department of State Police	(1)	(1)	(1)	0	0	0
70203	Woodrow Wilson Rehabilitation Center	(1)	(1)	(1)	0	0	0
70204	The College of William and Mary	(3)	(3)	(3)	(3)	0	0
70207	University of Virginia - Academic Division	(4)	(4)	(4)	(4)	(2)	(8)
70208	Virginia Polytechnic Institute and State University	(3)	(3)	(3)	(3)	(1)	(3)
70211	Virginia Military Institute	(1)	(1)	(1)	0	0	0
70212	Virginia State University	(1)	(1)	(1)	(1)	(1)	0
70213	Norfolk State University	(3)	(3)	(3)	(3)	(2)	(4)
70214	Longwood University	(1)	(1)	(1)	(1)	(1)	0
70215	University of Mary Washington	(1)	(1)	(1)	(1)	(3)	0
70216	James Madison University	(2)	(2)	(2)	(2)	(1)	(1)
70217	Radford University	(2)	(2)	(2)	(2)	0	0
70221	Old Dominion University	(3)	(3)	(3)	(3)	(1)	(4)
70236	Virginia Commonwealth University	(6)	(6)	(6)	(6)	(2)	(3)
70241	Richard Bland College	(1)	0	0	0	0	0
70242	Christopher Newport University	(3)	0	0	0	0	0
70246	University of Virginia's College at Wise	(1)	(1)	(1)	0	0	0
70247	George Mason University	(4)	(4)	(4)	(4)	(1)	(2)
70280	Northern Virginia Community College	(4)	(4)	(4)	(4)	(1)	(5)

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

(\$ thousands)



		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
Employer Code	Entity	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
70282	Piedmont Virginia Community College	(1)	0	0	0	0	0
70283	J. Sargeant Reynolds Community College	(1)	(1)	(1)	(1)	(1)	0
70286	Virginia Western Community College	(1)	(1)	(1)	0	0	0
70291	Blue Ridge Community College	(1)	0	0	0	0	0
70292	Central Virginia Community College	(1)	0	0	0	0	0
70293	Thomas Nelson Community College	(1)	(1)	(1)	0	0	0
70294	Southwest Virginia Community College	0	0	0	0	0	0
70296	Virginia Highlands Community College	(1)	0	0	0	0	0
70297	Germanna Community College	(1)	0	0	0	0	0
70298	Lord Fairfax Community College	(2)	0	0	0	0	0
70299	Mountain Empire Community College	(1)	0	0	0	0	0
70402	Marine Resources Commission	(3)	(3)	(3)	(3)	(4)	0
70403	Department of Game and Inland Fisheries	(13)	(13)	(13)	(13)	(6)	(18)
70701	Department of Corrections - Central Administration	0	0	0	0	0	0
70716	Virginia Correctional Center for Women	(8)	(8)	(8)	(8)	(2)	(6)
70718	Bland Correctional Center	(10)	(10)	(10)	(10)	(4)	(10)
70733	Sussex I State Prison	(16)	(16)	(16)	(16)	(6)	(14)
70734	Sussex II State Prison	(12)	(12)	(12)	(12)	(2)	(2)
70735	Wallen's Ridge State Prison	(18)	(18)	(18)	(18)	(5)	(13)
70737	St. Brides Correctional Center	(11)	(11)	(11)	(11)	(5)	(10)
70741	Red Onion State Prison	(20)	(20)	(20)	(20)	(7)	(16)
70743	Fluvanna Women's Correctional Center	(10)	(10)	(10)	(10)	(2)	(2)
70745	Nottoway Correctional Center	(15)	(15)	(15)	(15)	(6)	(18)
70747	Marion Correctional Treatment Center	(9)	(9)	(9)	(9)	(3)	(5)
70749	Buckingham Correctional Center	(14)	(14)	(14)	(14)	(4)	(9)
70752	Deep Meadow Correctional Center	(31)	(31)	(31)	(31)	(15)	(37)
70753	Deerfield Correctional Center	(17)	(17)	(17)	(17)	(7)	(14)
70754	Augusta Correctional Center	(14)	(14)	(14)	(14)	(6)	(10)
70756	Department of Corrections - Division of Institutions	(1)	(1)	(1)	(1)	0	0
70757	Western Region Correctional Field Units	(7)	(7)	(7)	(7)	(3)	(5)
70761	Baskerville Correctional Center	(6)	(6)	(6)	(6)	(3)	(6)
70767	Division of Community Corrections	(57)	(57)	(57)	(57)	(17)	(40)
70768	Keen Mountain Correctional Center	(11)	(11)	(11)	(11)	(4)	(8)
70769	Greensville Correctional Center	(29)	(29)	(29)	(29)	(9)	(22)
70770	Dillwyn Correctional Center	(12)	(12)	(12)	(12)	(4)	(10)
70771	Indian Creek Correctional Center	(8)	(8)	(8)	(8)	(3)	(6)
70772	Haynesville Correctional Center	(12)	(12)	(12)	(12)	(3)	(6)
70773	Coffeewood Correctional Center	(12)	(12)	(12)	(12)	(4)	(8)
70774	Lunenburg Correctional Center	(11)	(11)	(11)	(11)	(4)	(13)
70775	Pocahontas State Correctional Center	(13)	(13)	(13)	(13)	(6)	(12)
70776	Green Rock Correctional Center	(12)	(12)	(12)	(12)	(4)	(8)
70777	Department of Juvenile Justice	(9)	(5)	0	0	0	0
70785	River North Correctional Center	(13)	(13)	(13)	(13)	(5)	(16)
70786	Culpeper Correctional Center for Women	0	0	0	0	0	0
70961	Division of Capitol Police	(3)	(3)	(3)	(1)	0	0
70999	Department of Alcoholic Beverage Control	(6)	(6)	(6)	(6)	(1)	(6)
Total for VRS Virginia Sickness and Disability Program		(6,139)	(6,139)	(6,139)	(6,141)	(2,112)	(4,839)

SCHEDULE D - NET OPEB LIABILITY
VIRGINIA SICKNESS AND DISABILITY PROGRAM
(\$ thousands)



Employer Code	Employer	6/30/2016 Net OPEB Liability	6/30/2017 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (6%)	Net OPEB Liability 1% Increase Discount Rate (8%)
21156	Department of State Police - Troopers	(3,224)	(3,920)	(3,731)	(4,248)
30100	Senate	(229)	(277)	(263)	(300)
30101	House of Delegates	(358)	(445)	(424)	(483)
30103	Magistrate System	(763)	(943)	(898)	(1,022)
30107	Division of Legislative Services	(234)	(287)	(273)	(311)
30109	Division of Legislative Automated Systems	(70)	(81)	(77)	(88)
30110	Joint Legislative Audit and Review Commission	(105)	(128)	(121)	(138)
30111	Supreme Court	(714)	(879)	(837)	(952)
30112	Judicial Inquiry and Review Commission	(9)	(10)	(10)	(11)
30114	General District Courts	(1,111)	(1,353)	(1,288)	(1,466)
30115	Juvenile and Domestic Relations District Courts	(728)	(883)	(840)	(957)
30116	Combined District Courts	(216)	(268)	(255)	(290)
30117	Virginia State Bar	(291)	(355)	(338)	(384)
30119	Office of the Lieutenant Governor	(2)	(2)	(2)	(2)
30121	Office of the Governor	(42)	(44)	(42)	(48)
30122	Department of Planning and Budget	(173)	(200)	(191)	(217)
30123	Department of Military Affairs	(548)	(659)	(627)	(714)
30125	Virginia Court of Appeals	(160)	(200)	(190)	(217)
30127	Department of Emergency Management	(236)	(374)	(356)	(405)
30128	Virginia Veterans Care Center	(351)	(427)	(407)	(463)
30129	Department of Human Resource Management	(283)	(362)	(345)	(393)
30132	State Board of Elections	(61)	(112)	(107)	(122)
30133	Auditor of Public Accounts	(355)	(446)	(424)	(483)
30136	Virginia Information Technologies Agency (VITA)	(788)	(996)	(948)	(1,080)
30140	Department of Criminal Justice Services	(264)	(330)	(314)	(357)
30141	Office of the Attorney General and Department of Law	(1,204)	(1,448)	(1,378)	(1,569)
30143	Office of the Attorney General - Division of Debt Collection	(61)	(71)	(67)	(77)
30146	Science Museum of Virginia	(147)	(183)	(174)	(198)
30147	Office of the State Inspector General	(117)	(135)	(128)	(146)
30148	Virginia Commission for the Arts	(9)	(9)	(8)	(10)
30151	Department of Accounts	(444)	(563)	(536)	(610)
30152	Department of the Treasury	(285)	(345)	(329)	(374)
30154	Department of Motor Vehicles	(3,359)	(4,083)	(3,886)	(4,425)
30156	Department of State Police	(1,236)	(1,533)	(1,459)	(1,661)
30157	Compensation Board	(36)	(39)	(37)	(42)
30160	Virginia Criminal Sentencing Commission	(28)	(33)	(32)	(36)
30161	Department of Taxation	(1,677)	(2,095)	(1,994)	(2,270)
30162	Department of Accounts - Transfer Payments (CHRF)	(4)	(5)	(5)	(5)
30165	Department of Housing and Community Development	(256)	(314)	(299)	(340)
30166	Secretary of the Commonwealth	(18)	(28)	(26)	(30)
30171	State Corporation Commission	(1,568)	(2,031)	(1,933)	(2,201)
30172	State Lottery Department	(778)	(943)	(897)	(1,022)
30174	Virginia College Savings Plan	(315)	(393)	(374)	(426)
30180	Secretary of Administration	(29)	(32)	(30)	(35)
30181	Department of Labor and Industry	(298)	(375)	(357)	(406)
30182	Virginia Employment Commission	(1,366)	(1,604)	(1,527)	(1,739)
30183	Secretary of Natural Resources	(13)	(15)	(15)	(17)
30184	Secretary of Technology	0	0	0	0
30185	Secretary of Education	(15)	(18)	(17)	(19)
30186	Secretary of Transportation	(14)	(17)	(16)	(18)
30187	Secretary of Public Safety	(17)	(23)	(22)	(25)
30188	Secretary of Health and Human Resources	(6)	(6)	(6)	(7)
30190	Secretary of Finance	(13)	(18)	(17)	(20)
30191	Virginia Workers' Compensation Commission	(743)	(917)	(873)	(994)
30192	Secretary of Commerce and Trade	0	0	0	0

SCHEDULE D - NET OPEB LIABILITY
VIRGINIA SICKNESS AND DISABILITY PROGRAM
(\$ thousands)



Employer Code	Employer	6/30/2016 Net OPEB Liability	6/30/2017 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (6%)	Net OPEB Liability 1% Increase Discount Rate (8%)
30193	Secretary of Agriculture and Forestry	0	(3)	(3)	(3)
30194	Department of General Services	(1,348)	(1,651)	(1,572)	(1,790)
30199	Department of Conservation and Recreation	(863)	(1,086)	(1,033)	(1,176)
30200	Office of Children's Services	(34)	(49)	(46)	(53)
30201	Department of Education - Central Office Operations	(844)	(1,059)	(1,008)	(1,147)
30202	The Library of Virginia	(267)	(322)	(306)	(349)
30203	Woodrow Wilson Rehabilitation Center	(509)	(633)	(602)	(685)
30204	The College of William and Mary	(1,982)	(2,282)	(2,172)	(2,472)
30206	VCU - Medical College of Virginia Hospitals Authority	0	0	0	0
30207	University of Virginia - Academic Division	(11,570)	(14,896)	(14,183)	(16,140)
30208	Virginia Polytechnic Institute and State University	(6,289)	(7,685)	(7,315)	(8,328)
30209	University of Virginia Medical Center	0	0	0	0
30211	Virginia Military Institute	(528)	(648)	(617)	(703)
30212	Virginia State University	(1,295)	(1,570)	(1,494)	(1,701)
30213	Norfolk State University	(1,378)	(1,657)	(1,577)	(1,796)
30214	Longwood University	(656)	(821)	(782)	(890)
30215	University of Mary Washington	(733)	(886)	(843)	(960)
30216	James Madison University	(3,629)	(4,602)	(4,380)	(4,986)
30217	Radford University	(1,667)	(2,135)	(2,032)	(2,313)
30218	Virginia School for Deaf and Blind	(236)	(277)	(264)	(301)
30221	Old Dominion University	(2,830)	(3,594)	(3,421)	(3,895)
30222	Department of Professional and Occupational Regulation	(388)	(464)	(442)	(503)
30223	Department of Health Professions	(550)	(676)	(643)	(732)
30226	Board of Accountancy	(31)	(38)	(36)	(41)
30233	Board of Bar Examiners	(26)	(31)	(30)	(34)
30234	Cooperative Extension and Agricultural Research Service	(134)	(166)	(158)	(180)
30236	Virginia Commonwealth University	(8,342)	(10,229)	(9,736)	(11,084)
30238	Virginia Museum of Fine Arts	(409)	(521)	(496)	(564)
30239	Frontier Culture Museum of Virginia	(55)	(68)	(65)	(74)
30241	Richard Bland College	(97)	(74)	(71)	(80)
30242	Christopher Newport University	(1,081)	(1,363)	(1,297)	(1,477)
30245	State Council of Higher Education for Virginia	(142)	(182)	(174)	(198)
30246	University of Virginia's College at Wise	(344)	(417)	(396)	(451)
30247	George Mason University	(4,950)	(6,000)	(5,711)	(6,502)
30261	Virginia Community College System - Central Office Operations	(622)	(843)	(802)	(913)
30262	Department of Rehabilitative Services	(2,008)	(2,464)	(2,345)	(2,670)
30263	Virginia Rehabilitation Center for the Blind and Vision Impaired	(44)	(62)	(59)	(67)
30268	Virginia Institute of Marine Science	(395)	(459)	(437)	(498)
30275	New River Community College	(240)	(288)	(274)	(312)
30276	Southside Virginia Community College	(353)	(393)	(374)	(426)
30277	Paul D. Camp Community College	(124)	(151)	(144)	(164)
30278	Rappahannock Community College	(208)	(252)	(240)	(273)
30279	Danville Community College	(274)	(318)	(302)	(344)
30280	Northern Virginia Community College	(3,975)	(4,479)	(4,263)	(4,854)
30282	Piedmont Virginia Community College	(350)	(426)	(405)	(461)
30283	J. Sargeant Reynolds Community College	(931)	(1,069)	(1,017)	(1,158)
30284	Eastern Shore Community College	(100)	(131)	(124)	(142)
30285	Patrick Henry Community College	(356)	(468)	(446)	(507)
30286	Virginia Western Community College	(493)	(573)	(545)	(621)
30287	Dabney S. Lancaster Community College	(125)	(154)	(147)	(167)
30288	Wytheville Community College	(195)	(242)	(230)	(262)
30290	John Tyler Community College	(594)	(700)	(666)	(758)
30291	Blue Ridge Community College	(350)	(408)	(388)	(442)
30292	Central Virginia Community College	(283)	(325)	(309)	(352)
30293	Thomas Nelson Community College	(819)	(995)	(947)	(1,078)

SCHEDULE D - NET OPEB LIABILITY
VIRGINIA SICKNESS AND DISABILITY PROGRAM
(\$ thousands)



Employer Code	Employer	6/30/2016 Net OPEB Liability	6/30/2017 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (6%)	Net OPEB Liability 1% Increase Discount Rate (8%)
30294	Southwest Virginia Community College	(152)	(202)	(192)	(218)
30295	Tidewater Community College	(1,976)	(2,356)	(2,242)	(2,553)
30296	Virginia Highlands Community College	(196)	(256)	(243)	(277)
30297	Germanna Community College	(477)	(579)	(551)	(627)
30298	Lord Fairfax Community College	(485)	(588)	(560)	(638)
30299	Mountain Empire Community College	(165)	(201)	(191)	(218)
30301	Department of Agriculture and Consumer Services	(981)	(1,212)	(1,153)	(1,313)
30310	Virginia Economic Development Partnership	(331)	(412)	(393)	(447)
30320	Virginia Tourism Authority	(187)	(234)	(223)	(254)
30330	Virginia - Israel Advisory Board	(4)	(5)	(5)	(5)
30350	Department of Small Business and Supplier Diversity	(83)	(115)	(110)	(125)
30400	Jamestown-Yorktown Commemoration	0	(24)	(23)	(26)
30402	Marine Resources Commission	(98)	(131)	(125)	(142)
30403	Department of Game and Inland Fisheries	(511)	(681)	(648)	(738)
30405	Virginia Racing Commission	(9)	(10)	(10)	(11)
30407	Virginia Port Authority	(11)	(10)	(9)	(11)
30409	Department of Mines, Minerals and Energy	(458)	(554)	(527)	(601)
30411	Department of Forestry	(358)	(455)	(433)	(493)
30413	Commission on Virginia Alcohol Safety Action Program	(24)	(32)	(30)	(34)
30417	Gunston Hall	(7)	(5)	(5)	(6)
30423	Department of Historic Resources	(106)	(127)	(121)	(137)
30425	Jamestown - Yorktown Foundation	(271)	(337)	(321)	(365)
30440	Department of Environmental Quality	(1,978)	(2,388)	(2,273)	(2,588)
30454	Office of Commonwealth Preparedness	(2)	(3)	(3)	(3)
30505	Department of Rail and Public Transportation	(174)	(237)	(225)	(256)
30506	Motor Vehicle Dealer Board	(45)	(60)	(57)	(65)
30510	Virginia Department of Transportation	(4,035)	(5,112)	(4,866)	(5,539)
30511	Virginia Department of Transportation	(945)	(1,245)	(1,185)	(1,349)
30512	Virginia Department of Transportation	(1,439)	(1,772)	(1,686)	(1,920)
30513	Virginia Department of Transportation	(760)	(1,024)	(975)	(1,110)
30514	Virginia Department of Transportation	(1,412)	(1,834)	(1,745)	(1,987)
30515	Virginia Department of Transportation	(1,589)	(2,083)	(1,983)	(2,258)
30516	Virginia Department of Transportation	(934)	(1,241)	(1,181)	(1,344)
30517	Virginia Department of Transportation	(736)	(1,031)	(981)	(1,117)
30518	Virginia Department of Transportation	(1,180)	(1,488)	(1,416)	(1,612)
30519	Virginia Department of Transportation	(2,227)	(2,781)	(2,647)	(3,014)
30601	Department of Health	(6,935)	(8,412)	(8,006)	(9,115)
30602	Department of Medical Assistance Services	(1,206)	(1,529)	(1,456)	(1,657)
30606	Virginia Board for People With Disabilities	(24)	(28)	(26)	(30)
30701	Department of Corrections - Central Administration	(779)	(957)	(910)	(1,037)
30702	Department for the Blind and Vision Impaired	(294)	(378)	(360)	(409)
30703	Central State Hospital	(1,314)	(1,567)	(1,492)	(1,698)
30704	Eastern State Hospital	(1,308)	(1,445)	(1,375)	(1,566)
30705	Southwestern Virginia Mental Health Institute	(785)	(997)	(949)	(1,080)
30706	Western State Hospital	(1,118)	(1,440)	(1,370)	(1,560)
30707	Central Virginia Training Center	(955)	(887)	(844)	(961)
30708	Commonwealth Center for Children and Adolescents	(227)	(259)	(247)	(281)
30711	Virginia Correctional Enterprises	(327)	(428)	(407)	(464)
30716	Virginia Correctional Center for Women	(217)	(254)	(242)	(276)
30718	Bland Correctional Center	(120)	(134)	(128)	(145)
30720	Department of Behavioral Health & Developmental Services	(990)	(1,393)	(1,326)	(1,510)
30723	Southeastern Virginia Training Center	(438)	(523)	(498)	(567)
30724	Catawba Hospital	(452)	(553)	(526)	(599)
30725	Northern Virginia Training Center	(327)	(17)	(17)	(19)
30726	Southside Virginia Training Center	0	0	0	0

SCHEDULE D - NET OPEB LIABILITY
VIRGINIA SICKNESS AND DISABILITY PROGRAM
(\$ thousands)



Employer Code	Employer	6/30/2016 Net OPEB Liability	6/30/2017 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (6%)	Net OPEB Liability 1% Increase Discount Rate (8%)
30728	Northern Virginia Mental Health Institute	(689)	(818)	(779)	(886)
30729	Piedmont Geriatric Hospital	(516)	(614)	(585)	(666)
30733	Sussex I State Prison	(121)	(151)	(144)	(164)
30734	Sussex II State Prison	(118)	(134)	(127)	(145)
30735	Wallen's Ridge State Prison	(179)	(215)	(205)	(233)
30737	St. Brides Correctional Center	(156)	(194)	(185)	(210)
30738	Southwestern Virginia Training Center	(410)	(420)	(399)	(455)
30739	Southern Virginia Mental Health Institute	(308)	(381)	(363)	(413)
30741	Red Onion State Prison	(183)	(219)	(208)	(237)
30742	Department of Corrections - Employee Relations and Training	(220)	(244)	(232)	(264)
30743	Fluvanna Women's Correctional Center	(163)	(178)	(169)	(193)
30745	Nottoway Correctional Center	(183)	(237)	(226)	(257)
30747	Marion Correctional Treatment Center	(132)	(155)	(148)	(168)
30748	Hiram W. Davis Medical Center	(321)	(385)	(367)	(417)
30749	Buckingham Correctional Center	(160)	(194)	(185)	(210)
30751	Department for the Deaf and Hard-of-Hearing	(26)	(30)	(28)	(32)
30752	Deep Meadow Correctional Center	(244)	(292)	(278)	(317)
30753	Deerfield Correctional Center	(203)	(266)	(254)	(289)
30754	Augusta Correctional Center	(123)	(146)	(139)	(158)
30756	Department of Corrections - Division of Institutions	(931)	(1,135)	(1,081)	(1,230)
30757	Western Region Correctional Field Units	(39)	(43)	(41)	(47)
30761	Baskerville Correctional Center	(71)	(82)	(78)	(89)
30765	Department of Social Services	(3,989)	(4,837)	(4,604)	(5,241)
30766	Virginia Parole Board	(31)	(36)	(34)	(39)
30767	Division of Community Corrections	(349)	(431)	(410)	(467)
30768	Keen Mountain Correctional Center	(129)	(163)	(155)	(177)
30769	Greensville Correctional Center	(329)	(405)	(386)	(439)
30770	Dillwyn Correctional Center	(176)	(222)	(211)	(240)
30771	Indian Creek Correctional Center	(118)	(147)	(140)	(160)
30772	Haynesville Correctional Center	(209)	(253)	(241)	(274)
30773	Coffeewood Correctional Center	(144)	(169)	(161)	(183)
30774	Lunenburg Correctional Center	(122)	(152)	(144)	(164)
30775	Pocahontas State Correctional Center	(153)	(174)	(165)	(188)
30776	Green Rock Correctional Center	(165)	(210)	(200)	(227)
30777	Department of Juvenile Justice	(2,343)	(2,840)	(2,703)	(3,077)
30778	Department of Forensic Science	(788)	(999)	(951)	(1,082)
30785	River North Correctional Center	(158)	(199)	(189)	(215)
30794	Virginia Center for Behavioral Rehabilitation	(696)	(789)	(751)	(855)
30841	Department of Aviation	(99)	(121)	(115)	(131)
30848	Indigent Defense Commission	(1,331)	(1,611)	(1,533)	(1,745)
30851	Tobacco Indemnification & Revitalization Commission	(35)	(47)	(45)	(51)
30852	Virginia Tobacco Settlement Foundation	(50)	(61)	(58)	(66)
30912	Department of Veterans Services	(286)	(405)	(385)	(438)
30922	Sitter-Barfoot Veterans Care Center	(482)	(663)	(631)	(719)
30937	Southern Virginia Higher Education Center	(85)	(104)	(99)	(113)
30938	New College Institute	(29)	(34)	(33)	(37)
30942	Virginia Museum of Natural History	(65)	(77)	(74)	(84)
30948	Southwest Virginia Higher Education Center	(48)	(61)	(58)	(66)
30957	Commonwealth's Attorneys' Services Council	(19)	(20)	(19)	(21)
30960	Department of Fire Programs	(140)	(166)	(158)	(180)
30961	Division of Capitol Police	(22)	(26)	(25)	(28)
30999	Department of Alcoholic Beverage Control	(1,704)	(2,157)	(2,053)	(2,337)
33010	Virginia Outdoors Foundation	0	0	0	0
35106	Arlington County Health Department	0	0	0	0
35129	Fairfax County Health Department	0	0	0	0

SCHEDULE D - NET OPEB LIABILITY
VIRGINIA SICKNESS AND DISABILITY PROGRAM
(\$ thousands)



Employer Code	Employer	6/30/2016 Net OPEB Liability	6/30/2017 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (6%)	Net OPEB Liability 1% Increase Discount Rate (8%)
35885	Fort Monroe Federal Area Development Authority	(58)	(70)	(67)	(76)
70156	Department of State Police	(17)	(20)	(19)	(22)
70203	Woodrow Wilson Rehabilitation Center	(14)	(17)	(17)	(19)
70204	The College of William and Mary	(39)	(54)	(51)	(58)
70207	University of Virginia - Academic Division	(76)	(107)	(102)	(116)
70208	Virginia Polytechnic Institute and State University	(85)	(105)	(100)	(114)
70211	Virginia Military Institute	(12)	(18)	(17)	(19)
70212	Virginia State University	(25)	(35)	(33)	(38)
70213	Norfolk State University	(39)	(62)	(59)	(67)
70214	Longwood University	(26)	(35)	(33)	(38)
70215	University of Mary Washington	(31)	(44)	(42)	(47)
70216	James Madison University	(52)	(66)	(63)	(72)
70217	Radford University	(42)	(54)	(51)	(58)
70221	Old Dominion University	(88)	(113)	(107)	(122)
70236	Virginia Commonwealth University	(150)	(189)	(180)	(205)
70241	Richard Bland College	(5)	(9)	(8)	(10)
70242	Christopher Newport University	(46)	(49)	(47)	(53)
70246	University of Virginia's College at Wise	(13)	(17)	(16)	(19)
70247	George Mason University	(102)	(127)	(121)	(137)
70280	Northern Virginia Community College	(118)	(142)	(135)	(154)
70282	Piedmont Virginia Community College	(5)	(8)	(7)	(9)
70283	J. Sargeant Reynolds Community College	(29)	(32)	(30)	(34)
70286	Virginia Western Community College	(19)	(22)	(21)	(23)
70291	Blue Ridge Community College	(3)	(4)	(3)	(4)
70292	Central Virginia Community College	(6)	(9)	(8)	(10)
70293	Thomas Nelson Community College	(13)	(21)	(20)	(23)
70294	Southwest Virginia Community College	(2)	(2)	(2)	(2)
70296	Virginia Highlands Community College	(3)	(3)	(3)	(3)
70297	Germanna Community College	(5)	(6)	(6)	(6)
70298	Lord Fairfax Community College	(7)	(10)	(10)	(11)
70299	Mountain Empire Community College	(2)	(3)	(3)	(3)
70402	Marine Resources Commission	(116)	(134)	(128)	(146)
70403	Department of Game and Inland Fisheries	(233)	(323)	(308)	(350)
70701	Department of Corrections - Central Administration	0	(2)	(2)	(3)
70716	Virginia Correctional Center for Women	(257)	(307)	(292)	(333)
70718	Bland Correctional Center	(229)	(294)	(280)	(319)
70733	Sussex I State Prison	(442)	(549)	(522)	(595)
70734	Sussex II State Prison	(423)	(488)	(464)	(529)
70735	Wallen's Ridge State Prison	(520)	(629)	(599)	(682)
70737	St. Brides Correctional Center	(275)	(347)	(330)	(376)
70741	Red Onion State Prison	(550)	(672)	(639)	(728)
70743	Fluvanna Women's Correctional Center	(338)	(393)	(374)	(426)
70745	Nottoway Correctional Center	(381)	(483)	(459)	(523)
70747	Marion Correctional Treatment Center	(205)	(258)	(246)	(280)
70749	Buckingham Correctional Center	(428)	(513)	(488)	(556)
70752	Deep Meadow Correctional Center	(606)	(816)	(777)	(884)
70753	Deerfield Correctional Center	(395)	(504)	(479)	(546)
70754	Augusta Correctional Center	(351)	(440)	(418)	(476)
70756	Department of Corrections - Division of Institutions	(21)	(24)	(22)	(26)
70757	Western Region Correctional Field Units	(146)	(189)	(180)	(205)
70761	Baskerville Correctional Center	(125)	(165)	(157)	(179)
70767	Division of Community Corrections	(1,679)	(2,029)	(1,931)	(2,199)
70768	Keen Mountain Correctional Center	(299)	(367)	(349)	(398)
70769	Greensville Correctional Center	(818)	(996)	(948)	(1,080)
70770	Dillwyn Correctional Center	(330)	(404)	(384)	(437)

SCHEDULE D - NET OPEB LIABILITY
VIRGINIA SICKNESS AND DISABILITY PROGRAM
(\$ thousands)



Employer Code	Employer	6/30/2016	6/30/2017	Net OPEB Liability 1% Decrease Discount Rate	Net OPEB Liability 1% Increase Discount Rate
		Net OPEB Liability	Net OPEB Liability	(6%)	(8%)
70771	Indian Creek Correctional Center	(245)	(295)	(281)	(320)
70772	Haynesville Correctional Center	(406)	(478)	(455)	(518)
70773	Coffeewood Correctional Center	(316)	(388)	(370)	(421)
70774	Lunenburg Correctional Center	(252)	(325)	(309)	(352)
70775	Pocahontas State Correctional Center	(279)	(364)	(346)	(394)
70776	Green Rock Correctional Center	(292)	(366)	(348)	(397)
70777	Department of Juvenile Justice	(792)	(818)	(779)	(887)
70785	River North Correctional Center	(329)	(416)	(396)	(451)
70786	Culpeper Correctional Center for Women	0	0	0	0
70961	Division of Capitol Police	(160)	(174)	(166)	(189)
70999	Department of Alcoholic Beverage Control	(201)	(238)	(227)	(258)
Total for VRS Virginia Sickness and Disability Program		(166,940)	(205,321)	(195,422)	(222,484)

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



Virginia Local Disability Program - Teachers Cost Sharing Plan

Employer Code	Employer	2016	2016	2017	2017
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
40100	Accomack County School Board	\$ 0	0.00000%	\$ 0	0.00000%
40101	Albemarle County Schools	0	0.00000%	0	0.00000%
40102	Alleghany County School Board	0	0.00000%	0	0.00000%
40103	Amelia County School Board	0	0.00000%	0	0.00000%
40104	Amherst County School Board	5,235	0.97722%	8,105	0.92651%
40105	Appomattox County School Board	0	0.00000%	0	0.00000%
40106	Arlington Public Schools	0	0.00000%	0	0.00000%
40107	Augusta County School Board	14,430	2.69354%	25,020	2.86000%
40108	Bath County School Board	1,406	0.26242%	2,535	0.28974%
40109	Bedford County School Board	0	0.00000%	0	0.00000%
40110	Bland County School Board	599	0.11177%	1,415	0.16177%
40111	Botetourt County Schools	0	0.00000%	0	0.00000%
40112	Brunswick County Public Schools	0	0.00000%	0	0.00000%
40113	Buchanan County School Board	3,264	0.60931%	3,505	0.40067%
40114	Buckingham County School Board	0	0.00000%	0	0.00000%
40115	Campbell County School Board	0	0.00000%	0	0.00000%
40116	Caroline County School Board	10,413	1.94382%	15,333	1.75270%
40117	Carroll County School Board	0	0.00000%	0	0.00000%
40118	Charles City County School Board	0	0.00000%	0	0.00000%
40119	Charlotte County School Board	0	0.00000%	0	0.00000%
40120	Chesterfield County School Board	0	0.00000%	0	0.00000%
40121	Clarke County School Board	0	0.00000%	0	0.00000%
40122	Craig County School Board	0	0.00000%	0	0.00000%
40123	Culpeper County School Board	0	0.00000%	0	0.00000%
40124	Cumberland County School Board	0	0.00000%	0	0.00000%
40125	Dickenson County School Board	0	0.00000%	0	0.00000%
40126	Dinwiddie County School Board	0	0.00000%	0	0.00000%
40128	Essex County Public Schools	3,926	0.73286%	4,394	0.50225%
40129	Fairfax County School Board	0	0.00000%	0	0.00000%
40130	Fauquier County School Board	0	0.00000%	0	0.00000%
40131	Floyd County School Board	0	0.00000%	0	0.00000%
40132	Fluvanna County Public Schools	0	0.00000%	0	0.00000%
40133	Franklin County Public Schools	0	0.00000%	0	0.00000%
40134	Frederick County School Board	0	0.00000%	0	0.00000%
40135	Giles County Schools	0	0.00000%	0	0.00000%
40136	Gloucester County School Board	0	0.00000%	0	0.00000%
40137	Goochland County School Board	6,278	1.17191%	9,136	1.04436%
40138	Grayson County School Board	0	0.00000%	0	0.00000%
40139	Greene County Public Schools	0	0.00000%	0	0.00000%
40140	Greensville County School Board	0	0.00000%	0	0.00000%
40141	Halifax County School Board	0	0.00000%	0	0.00000%
40142	Hanover County School Board	0	0.00000%	0	0.00000%
40143	Henrico County School Board	0	0.00000%	0	0.00000%
40144	Henry County Public Schools	0	0.00000%	0	0.00000%
40145	Highland County Public Schools	0	0.00000%	0	0.00000%
40146	Isle of Wight County Schools	5,607	1.04668%	8,997	1.02846%
40148	King George County School Board	0	0.00000%	0	0.00000%
40149	King & Queen County School Board	0	0.00000%	0	0.00000%
40150	King William County School Board	0	0.00000%	0	0.00000%
40151	Lancaster County Public Schools	0	0.00000%	0	0.00000%
40152	Lee County School Board	3,763	0.70242%	7,888	0.90162%
40153	Loudoun County School Board	165,728	30.93594%	278,575	31.84369%
40154	Louisa County Public Schools	0	0.00000%	0	0.00000%

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



Virginia Local Disability Program - Teachers Cost Sharing Plan

Employer Code	Employer	2016	2016	2017	2017
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
40155	Lunenburg County School Board	0	0.00000%	0	0.00000%
40156	Madison County School Board	0	0.00000%	0	0.00000%
40157	Mathews County School Board	932	0.17397%	1,406	0.16069%
40158	Mecklenburg County School Board	0	0.00000%	0	0.00000%
40159	Middlesex County School Board	0	0.00000%	0	0.00000%
40160	Montgomery County School Board	0	0.00000%	0	0.00000%
40162	Nelson County Public Schools	2,730	0.50951%	4,521	0.51679%
40163	New Kent County School Board	0	0.00000%	0	0.00000%
40165	Northampton County Schools	0	0.00000%	0	0.00000%
40166	Northumberland County School Board	0	0.00000%	0	0.00000%
40167	Nottoway County School Board	0	0.00000%	0	0.00000%
40168	Orange County Public Schools	0	0.00000%	0	0.00000%
40169	Page County Public Schools	0	0.00000%	0	0.00000%
40170	Patrick County School Board	0	0.00000%	0	0.00000%
40171	Pittsylvania County School Board	0	0.00000%	0	0.00000%
40172	Powhatan County School Board	0	0.00000%	0	0.00000%
40173	Prince Edward County School Board	0	0.00000%	0	0.00000%
40174	Prince George County School Board	0	0.00000%	0	0.00000%
40176	Prince William County School Board	0	0.00000%	0	0.00000%
40177	Pulaski County School Board	0	0.00000%	0	0.00000%
40178	Rappahannock County School Board	0	0.00000%	0	0.00000%
40179	Richmond County School Board	0	0.00000%	0	0.00000%
40180	Roanoke County School Board	0	0.00000%	0	0.00000%
40181	Rockbridge County School Board	0	0.00000%	0	0.00000%
40182	Rockingham County School Board	0	0.00000%	0	0.00000%
40183	Russell County School Board	4,310	0.80452%	6,242	0.71356%
40184	Scott County School Board	0	0.00000%	0	0.00000%
40185	Shenandoah County School Board	0	0.00000%	0	0.00000%
40186	Smyth County School Board	0	0.00000%	0	0.00000%
40187	Southampton County School Board	3,970	0.74115%	6,335	0.72418%
40188	Spotsylvania County School Board	0	0.00000%	0	0.00000%
40189	Stafford County School Board	0	0.00000%	0	0.00000%
40190	Surry County Schools	0	0.00000%	0	0.00000%
40191	Sussex County School Board	0	0.00000%	0	0.00000%
40192	Tazewell County Schools	0	0.00000%	0	0.00000%
40193	Warren County School Board	0	0.00000%	0	0.00000%
40195	Washington County School Board	7,109	1.32694%	11,121	1.27128%
40196	Westmoreland County School Board	0	0.00000%	0	0.00000%
40197	Wise County School Board	0	0.00000%	0	0.00000%
40198	Wythe County School Board	0	0.00000%	0	0.00000%
40199	York County School Board	18,227	3.40239%	25,458	2.91011%
40200	Alexandria City School Board	0	0.00000%	0	0.00000%
40201	Bristol City School Board	2,995	0.55913%	4,470	0.51101%
40202	Buena Vista City Schools	0	0.00000%	0	0.00000%
40203	Charlottesville Public Schools	0	0.00000%	0	0.00000%
40205	Danville City Schools	0	0.00000%	0	0.00000%
40206	Fredericksburg City Schools	0	0.00000%	0	0.00000%
40207	Hampton City Schools	0	0.00000%	0	0.00000%
40208	Harrisonburg City School Board	0	0.00000%	0	0.00000%
40209	Hopewell City School Board	0	0.00000%	0	0.00000%
40210	Lynchburg Public Schools	0	0.00000%	0	0.00000%
40211	Newport News Public Schools	0	0.00000%	0	0.00000%
40212	Norfolk Public Schools	85,229	15.90949%	118,624	13.55981%

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



Virginia Local Disability Program - Teachers Cost Sharing Plan

Employer Code	Employer	2016	2016	2017	2017
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
40213	Petersburg City Schools	0	0.00000%	0	0.00000%
40214	Portsmouth School Board	22,903	4.27528%	38,739	4.42820%
40215	Radford City School Board	1,854	0.34614%	3,773	0.43133%
40216	Richmond Public Schools	0	0.00000%	0	0.00000%
40217	Roanoke City School Board	0	0.00000%	0	0.00000%
40219	Staunton City Schools	0	0.00000%	0	0.00000%
40220	Suffolk City School Board	21,254	3.96745%	33,548	3.83486%
40222	Winchester Public Schools	0	0.00000%	0	0.00000%
40223	Martinsville City Schools	0	0.00000%	0	0.00000%
40224	Falls Church Public Schools	0	0.00000%	0	0.00000%
40225	Colonial Heights City Schools	0	0.00000%	0	0.00000%
40230	Covington City School Board	0	0.00000%	0	0.00000%
40231	Fairfax City School Board	0	0.00000%	0	0.00000%
40232	Franklin City Public Schools	4,616	0.86156%	6,244	0.71370%
40233	Chesapeake Public Schools	30,785	5.74652%	62,108	7.09952%
40234	Virginia Beach City School Board	80,152	14.96181%	143,865	16.44512%
40236	Manassas Park City Schools	0	0.00000%	0	0.00000%
40306	Town of West Point School Board	622	0.11619%	1,253	0.14325%
40307	Lexington City School Board	0	0.00000%	0	0.00000%
40308	Waynesboro Public Schools	0	0.00000%	0	0.00000%
40309	Town of Colonial Beach Schools	0	0.00000%	0	0.00000%
40313	Galax City Schools	1,605	0.29968%	2,027	0.23170%
40314	Norton City Schools	1,300	0.24272%	1,906	0.21792%
40332	Manassas City Schools	0	0.00000%	0	0.00000%
40335	City of Salem Schools	0	0.00000%	0	0.00000%
40402	Williamsburg-James City County School Board	19,081	3.56179%	29,034	3.31886%
40403	Poquoson City Public Schools	0	0.00000%	0	0.00000%
40410	Valley Vocational Technical Center	155	0.02891%	712	0.08144%
40412	Charlottesville/Albemarle Vo-Tech Center	0	0.00000%	0	0.00000%
40413	The Pruden Center for Industry and Technology	454	0.08477%	771	0.08809%
40414	Jackson River Technical Center	0	0.00000%	0	0.00000%
40415	New Horizons Technical Center	3,313	0.61838%	5,314	0.60740%
40416	Northern Neck Regional Vocational Center	597	0.11149%	480	0.05489%
40417	Rowanty Vocational Technical Center	0	0.00000%	0	0.00000%
40418	Amelia-Nottoway Vocational Center	116	0.02170%	266	0.03035%
40421	Northern Neck Regional Special Education Program	309	0.05760%	791	0.09046%
40423	Maggie Walker Governor's School for Govt & Intl Studies	445	0.08302%	907	0.10371%
40424	Appomattox Region Governor's School	0	0.00000%	0	0.00000%
40425	Bridging Communities Regional Career and Tech Center	0	0.00000%	0	0.00000%
Total for VRS Virginia Local Disability Program - Teachers		\$ 535,714	100.00000%	\$ 874,821	100.00000%

SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND OPEB EXPENSE
VIRGINIA LOCAL DISABILITY PROGRAM - TEACHERS
(\$ thousands)



		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
40100	Accomack County School Board	0	0	0	0	0	0	0	0	0	0	0	0	0
40101	Albemarle County Schools	0	0	0	0	0	0	0	0	0	0	0	0	0
40102	Alleghany County School Board	0	0	0	0	0	0	0	0	0	0	0	0	0
40103	Amelia County School Board	0	0	0	0	0	0	0	0	0	0	0	0	0
40104	Amherst County School Board	0	0	1	0	1	0	0	0	0	0	6	0	6
40105	Appomattox County School Board	0	0	0	0	0	0	0	0	0	0	0	0	0
40106	Arlington Public Schools	0	0	0	0	0	0	0	0	0	0	0	0	0
40107	Augusta County School Board	0	0	2	0	2	0	0	0	0	0	20	1	21
40108	Bath County School Board	0	0	0	0	0	0	0	0	0	0	2	0	2
40109	Bedford County School Board	0	0	0	0	0	0	0	0	0	0	0	0	0
40110	Bland County School Board	0	0	0	0	0	0	0	0	0	0	1	0	1
40111	Botetourt County Schools	0	0	0	0	0	0	0	0	0	0	0	0	0
40112	Brunswick County Public Schools	0	0	0	0	0	0	0	0	0	0	0	0	0
40113	Buchanan County School Board	0	0	0	0	0	0	0	0	0	0	3	(1)	2
40114	Buckingham County School Board	0	0	0	0	0	0	0	0	0	0	0	0	0
40115	Campbell County School Board	0	0	0	0	0	0	0	0	0	0	0	0	0
40116	Caroline County School Board	0	0	1	0	1	0	0	0	0	0	12	(1)	11
40117	Carroll County School Board	0	0	0	0	0	0	0	0	0	0	0	0	0
40118	Charles City County School Board	0	0	0	0	0	0	0	0	0	0	0	0	0
40119	Charlotte County School Board	0	0	0	0	0	0	0	0	0	0	0	0	0
40120	Chesterfield County School Board	0	0	0	0	0	0	0	0	0	0	0	0	0
40121	Clarke County School Board	0	0	0	0	0	0	0	0	0	0	0	0	0
40122	Craig County School Board	0	0	0	0	0	0	0	0	0	0	0	0	0
40123	Culpeper County School Board	0	0	0	0	0	0	0	0	0	0	0	0	0
40124	Cumberland County School Board	0	0	0	0	0	0	0	0	0	0	0	0	0
40125	Dickenson County School Board	0	0	0	0	0	0	0	0	0	0	0	0	0
40126	Dinwiddie County School Board	0	0	0	0	0	0	0	0	0	0	0	0	0
40128	Essex County Public Schools	0	0	0	0	0	0	0	0	0	0	3	(1)	2
40129	Fairfax County School Board	0	0	0	0	0	0	0	0	0	0	0	0	0
40130	Fauquier County School Board	0	0	0	0	0	0	0	0	0	0	0	0	0
40131	Floyd County School Board	0	0	0	0	0	0	0	0	0	0	0	0	0
40132	Fluvanna County Public Schools	0	0	0	0	0	0	0	0	0	0	0	0	0
40133	Franklin County Public Schools	0	0	0	0	0	0	0	0	0	0	0	0	0
40134	Frederick County School Board	0	0	0	0	0	0	0	0	0	0	0	0	0
40135	Giles County Schools	0	0	0	0	0	0	0	0	0	0	0	0	0
40136	Gloucester County School Board	0	0	0	0	0	0	0	0	0	0	0	0	0
40137	Goochland County School Board	0	0	1	0	1	0	0	0	0	0	7	(1)	6
40138	Grayson County School Board	0	0	0	0	0	0	0	0	0	0	0	0	0
40139	Greene County Public Schools	0	0	0	0	0	0	0	0	0	0	0	0	0
40140	Greensville County School Board	0	0	0	0	0	0	0	0	0	0	0	0	0
40141	Halifax County School Board	0	0	0	0	0	0	0	0	0	0	0	0	0
40142	Hanover County School Board	0	0	0	0	0	0	0	0	0	0	0	0	0
40143	Henrico County School Board	0	0	0	0	0	0	0	0	0	0	0	0	0
40144	Henry County Public Schools	0	0	0	0	0	0	0	0	0	0	0	0	0
40145	Highland County Public Schools	0	0	0	0	0	0	0	0	0	0	0	0	0
40146	Isle of Wight County Schools	0	0	1	0	1	0	0	0	0	0	7	0	7
40148	King George County School Board	0	0	0	0	0	0	0	0	0	0	0	0	0
40149	King & Queen County School Board	0	0	0	0	0	0	0	0	0	0	0	0	0
40150	King William County School Board	0	0	0	0	0	0	0	0	0	0	0	0	0
40151	Lancaster County Public Schools	0	0	0	0	0	0	0	0	0	0	0	0	0
40152	Lee County School Board	0	0	1	0	1	0	0	0	0	0	6	1	7
40153	Loudoun County School Board	0	5	14	9	28	0	0	0	0	0	218	(5)	213
40154	Louisa County Public Schools	0	0	0	0	0	0	0	0	0	0	0	0	0
40155	Lunenburg County School Board	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND OPEB EXPENSE
VIRGINIA LOCAL DISABILITY PROGRAM - TEACHERS
(\$ thousands)



		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
40156	Madison County School Board	0	0	0	0	0	0	0	0	0	0	0	0	0
40157	Mathews County School Board	0	0	0	0	0	0	0	0	0	0	1	0	1
40158	Mecklenburg County School Board	0	0	0	0	0	0	0	0	0	0	0	0	0
40159	Middlesex County School Board	0	0	0	0	0	0	0	0	0	0	0	0	0
40160	Montgomery County School Board	0	0	0	0	0	0	0	0	0	0	0	0	0
40162	Nelson County Public Schools	0	0	0	0	0	0	0	0	0	0	4	0	4
40163	New Kent County School Board	0	0	0	0	0	0	0	0	0	0	0	0	0
40165	Northampton County Schools	0	0	0	0	0	0	0	0	0	0	0	0	0
40166	Northumberland County School Board	0	0	0	0	0	0	0	0	0	0	0	0	0
40167	Nottoway County School Board	0	0	0	0	0	0	0	0	0	0	0	0	0
40168	Orange County Public Schools	0	0	0	0	0	0	0	0	0	0	0	0	0
40169	Page County Public Schools	0	0	0	0	0	0	0	0	0	0	0	0	0
40170	Patrick County School Board	0	0	0	0	0	0	0	0	0	0	0	0	0
40171	Pittsylvania County School Board	0	0	0	0	0	0	0	0	0	0	0	0	0
40172	Powhatan County School Board	0	0	0	0	0	0	0	0	0	0	0	0	0
40173	Prince Edward County School Board	0	0	0	0	0	0	0	0	0	0	0	0	0
40174	Prince George County School Board	0	0	0	0	0	0	0	0	0	0	0	0	0
40176	Prince William County School Board	0	0	0	0	0	0	0	0	0	0	0	0	0
40177	Pulaski County School Board	0	0	0	0	0	0	0	0	0	0	0	0	0
40178	Rappahannock County School Board	0	0	0	0	0	0	0	0	0	0	0	0	0
40179	Richmond County School Board	0	0	0	0	0	0	0	0	0	0	0	0	0
40180	Roanoke County School Board	0	0	0	0	0	0	0	0	0	0	0	0	0
40181	Rockbridge County School Board	0	0	0	0	0	0	0	0	0	0	0	0	0
40182	Rockingham County School Board	0	0	0	0	0	0	0	0	0	0	0	0	0
40183	Russell County School Board	0	0	0	0	0	0	0	0	0	0	5	0	5
40184	Scott County School Board	0	0	0	0	0	0	0	0	0	0	0	0	0
40185	Shenandoah County School Board	0	0	0	0	0	0	0	0	0	0	0	0	0
40186	Smyth County School Board	0	0	0	0	0	0	0	0	0	0	0	0	0
40187	Southampton County School Board	0	0	0	0	0	0	0	0	0	0	5	0	5
40188	Spotsylvania County School Board	0	0	0	0	0	0	0	0	0	0	0	0	0
40189	Stafford County School Board	0	0	0	0	0	0	0	0	0	0	0	0	0
40190	Surry County Schools	0	0	0	0	0	0	0	0	0	0	0	0	0
40191	Sussex County School Board	0	0	0	0	0	0	0	0	0	0	0	0	0
40192	Tazewell County Schools	0	0	0	0	0	0	0	0	0	0	0	0	0
40193	Warren County School Board	0	0	0	0	0	0	0	0	0	0	0	0	0
40195	Washington County School Board	0	0	1	0	1	0	0	0	0	0	9	0	9
40196	Westmoreland County School Board	0	0	0	0	0	0	0	0	0	0	0	0	0
40197	Wise County School Board	0	0	0	0	0	0	0	0	0	0	0	0	0
40198	Wythe County School Board	0	0	0	0	0	0	0	0	0	0	0	0	0
40199	York County School Board	0	0	2	0	2	0	0	0	0	0	20	(2)	18
40200	Alexandria City School Board	0	0	0	0	0	0	0	0	0	0	0	0	0
40201	Bristol City School Board	0	0	0	0	0	0	0	0	0	0	4	0	4
40202	Buena Vista City Schools	0	0	0	0	0	0	0	0	0	0	0	0	0
40203	Charlottesville Public Schools	0	0	0	0	0	0	0	0	0	0	0	0	0
40205	Danville City Schools	0	0	0	0	0	0	0	0	0	0	0	0	0
40206	Fredericksburg City Schools	0	0	0	0	0	0	0	0	0	0	0	0	0
40207	Hampton City Schools	0	0	0	0	0	0	0	0	0	0	0	0	0
40208	Harrisonburg City School Board	0	0	0	0	0	0	0	0	0	0	0	0	0
40209	Hopewell City School Board	0	0	0	0	0	0	0	0	0	0	0	0	0
40210	Lynchburg Public Schools	0	0	0	0	0	0	0	0	0	0	0	0	0
40211	Newport News Public Schools	0	0	0	0	0	0	0	0	0	0	0	0	0
40212	Norfolk Public Schools	0	1	7	0	8	0	0	0	9	9	93	(1)	92
40213	Petersburg City Schools	0	0	0	0	0	0	0	0	0	0	0	0	0
40214	Portsmouth School Board	0	0	3	0	3	0	0	0	0	0	30	1	31

SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND OPEB EXPENSE
VIRGINIA LOCAL DISABILITY PROGRAM - TEACHERS
(\$ thousands)



		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
40215	Radford City School Board	0	0	0	0	0	0	0	0	0	0	3	0	3
40216	Richmond Public Schools	0	0	0	0	0	0	0	0	0	0	0	0	0
40217	Roanoke City School Board	0	0	0	0	0	0	0	0	0	0	0	0	0
40219	Staunton City Schools	0	0	0	0	0	0	0	0	0	0	0	0	0
40220	Suffolk City School Board	0	0	2	0	2	0	0	0	0	0	26	(1)	25
40222	Winchester Public Schools	0	0	0	0	0	0	0	0	0	0	0	0	0
40223	Martinsville City Schools	0	0	0	0	0	0	0	0	0	0	0	0	0
40224	Falls Church Public Schools	0	0	0	0	0	0	0	0	0	0	0	0	0
40225	Colonial Heights City Schools	0	0	0	0	0	0	0	0	0	0	0	0	0
40230	Covington City School Board	0	0	0	0	0	0	0	0	0	0	0	0	0
40231	Fairfax City School Board	0	0	0	0	0	0	0	0	0	0	0	0	0
40232	Franklin City Public Schools	0	0	0	0	0	0	0	0	0	0	5	(1)	4
40233	Chesapeake Public Schools	0	1	3	0	4	0	0	0	0	0	49	6	55
40234	Virginia Beach City School Board	0	1	9	0	10	0	0	0	0	0	113	6	119
40236	Manassas Park City Schools	0	0	0	0	0	0	0	0	0	0	0	0	0
40306	Town of West Point School Board	0	0	0	0	0	0	0	0	0	0	1	0	1
40307	Lexington City School Board	0	0	0	0	0	0	0	0	0	0	0	0	0
40308	Waynesboro Public Schools	0	0	0	0	0	0	0	0	0	0	0	0	0
40309	Town of Colonial Beach Schools	0	0	0	0	0	0	0	0	0	0	0	0	0
40313	Galax City Schools	0	0	0	0	0	0	0	0	0	0	2	0	2
40314	Norton City Schools	0	0	0	0	0	0	0	0	0	0	1	0	1
40332	Manassas City Schools	0	0	0	0	0	0	0	0	0	0	0	0	0
40335	City of Salem Schools	0	0	0	0	0	0	0	0	0	0	0	0	0
40402	Williamsburg-James City County School Board	0	0	2	0	2	0	0	0	0	0	23	(1)	22
40403	Poquoson City Public Schools	0	0	0	0	0	0	0	0	0	0	0	0	0
40410	Valley Vocational Technical Center	0	0	0	0	0	0	0	0	0	0	1	0	1
40412	Charlottesville/Albemarle Vo-Tech Center	0	0	0	0	0	0	0	0	0	0	0	0	0
40413	The Pruden Center for Industry and Technology	0	0	0	0	0	0	0	0	0	0	1	0	1
40414	Jackson River Technical Center	0	0	0	0	0	0	0	0	0	0	0	0	0
40415	New Horizons Technical Center	0	0	0	0	0	0	0	0	0	0	4	0	4
40416	Northern Neck Regional Vocational Center	0	0	0	0	0	0	0	0	0	0	0	0	0
40417	Rowanty Vocational Technical Center	0	0	0	0	0	0	0	0	0	0	0	0	0
40418	Amelia-Nottoway Vocational Center	0	0	0	0	0	0	0	0	0	0	0	0	0
40421	Northern Neck Regional Special Education Program	0	0	0	0	0	0	0	0	0	0	1	0	1
40423	Maggie Walker Governor's School for Govt & Intl Studies	0	0	0	0	0	0	0	0	0	0	1	0	1
40424	Appomattox Region Governor's School	0	0	0	0	0	0	0	0	0	0	0	0	0
40425	Bridging Communities Regional Career and Tech Center	0	0	0	0	0	0	0	0	0	0	0	0	0
Total for VRS Virginia Local Disability Program - Teachers		0	8	50	9	67	0	0	0	9	9	687	0	687

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

(\$ thousands)



		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
40100	Accomack County School Board	0	0	0	0	0	0
40101	Albemarle County Schools	0	0	0	0	0	0
40102	Alleghany County School Board	0	0	0	0	0	0
40103	Amelia County School Board	0	0	0	0	0	0
40104	Amherst County School Board	1	0	0	0	0	0
40105	Appomattox County School Board	0	0	0	0	0	0
40106	Arlington Public Schools	0	0	0	0	0	0
40107	Augusta County School Board	2	0	0	0	0	0
40108	Bath County School Board	0	0	0	0	0	0
40109	Bedford County School Board	0	0	0	0	0	0
40110	Bland County School Board	0	0	0	0	0	0
40111	Botetourt County Schools	0	0	0	0	0	0
40112	Brunswick County Public Schools	0	0	0	0	0	0
40113	Buchanan County School Board	0	0	0	0	0	0
40114	Buckingham County School Board	0	0	0	0	0	0
40115	Campbell County School Board	0	0	0	0	0	0
40116	Caroline County School Board	1	0	0	0	0	0
40117	Carroll County School Board	0	0	0	0	0	0
40118	Charles City County School Board	0	0	0	0	0	0
40119	Charlotte County School Board	0	0	0	0	0	0
40120	Chesterfield County School Board	0	0	0	0	0	0
40121	Clarke County School Board	0	0	0	0	0	0
40122	Craig County School Board	0	0	0	0	0	0
40123	Culpeper County School Board	0	0	0	0	0	0
40124	Cumberland County School Board	0	0	0	0	0	0
40125	Dickenson County School Board	0	0	0	0	0	0
40126	Dinwiddie County School Board	0	0	0	0	0	0
40128	Essex County Public Schools	0	0	0	0	0	0
40129	Fairfax County School Board	0	0	0	0	0	0
40130	Fauquier County School Board	0	0	0	0	0	0
40131	Floyd County School Board	0	0	0	0	0	0
40132	Fluvanna County Public Schools	0	0	0	0	0	0
40133	Franklin County Public Schools	0	0	0	0	0	0
40134	Frederick County School Board	0	0	0	0	0	0
40135	Giles County Schools	0	0	0	0	0	0
40136	Gloucester County School Board	0	0	0	0	0	0
40137	Goochland County School Board	1	0	0	0	0	0
40138	Grayson County School Board	0	0	0	0	0	0
40139	Greene County Public Schools	0	0	0	0	0	0
40140	Greensville County School Board	0	0	0	0	0	0
40141	Halifax County School Board	0	0	0	0	0	0
40142	Hanover County School Board	0	0	0	0	0	0
40143	Henrico County School Board	0	0	0	0	0	0
40144	Henry County Public Schools	0	0	0	0	0	0
40145	Highland County Public Schools	0	0	0	0	0	0
40146	Isle of Wight County Schools	1	0	0	0	0	0
40148	King George County School Board	0	0	0	0	0	0
40149	King & Queen County School Board	0	0	0	0	0	0
40150	King William County School Board	0	0	0	0	0	0
40151	Lancaster County Public Schools	0	0	0	0	0	0
40152	Lee County School Board	1	0	0	0	0	0
40153	Loudoun County School Board	(16)	4	4	4	(3)	35
40154	Louisa County Public Schools	0	0	0	0	0	0
40155	Lunenburg County School Board	0	0	0	0	0	0
40156	Madison County School Board	0	0	0	0	0	0
40157	Mathews County School Board	0	0	0	0	0	0
40158	Mecklenburg County School Board	0	0	0	0	0	0
40159	Middlesex County School Board	0	0	0	0	0	0
40160	Montgomery County School Board	0	0	0	0	0	0
40162	Nelson County Public Schools	0	0	0	0	0	0

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

(\$ thousands)



		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
40163	New Kent County School Board	0	0	0	0	0	0
40165	Northampton County Schools	0	0	0	0	0	0
40166	Northumberland County School Board	0	0	0	0	0	0
40167	Nottoway County School Board	0	0	0	0	0	0
40168	Orange County Public Schools	0	0	0	0	0	0
40169	Page County Public Schools	0	0	0	0	0	0
40170	Patrick County School Board	0	0	0	0	0	0
40171	Pittsylvania County School Board	0	0	0	0	0	0
40172	Powhatan County School Board	0	0	0	0	0	0
40173	Prince Edward County School Board	0	0	0	0	0	0
40174	Prince George County School Board	0	0	0	0	0	0
40176	Prince William County School Board	0	0	0	0	0	0
40177	Pulaski County School Board	0	0	0	0	0	0
40178	Rappahannock County School Board	0	0	0	0	0	0
40179	Richmond County School Board	0	0	0	0	0	0
40180	Roanoke County School Board	0	0	0	0	0	0
40181	Rockbridge County School Board	0	0	0	0	0	0
40182	Rockingham County School Board	0	0	0	0	0	0
40183	Russell County School Board	0	0	0	0	0	0
40184	Scott County School Board	0	0	0	0	0	0
40185	Shenandoah County School Board	0	0	0	0	0	0
40186	Smyth County School Board	0	0	0	0	0	0
40187	Southampton County School Board	0	0	0	0	0	0
40188	Spotsylvania County School Board	0	0	0	0	0	0
40189	Stafford County School Board	0	0	0	0	0	0
40190	Surry County Schools	0	0	0	0	0	0
40191	Sussex County School Board	0	0	0	0	0	0
40192	Tazewell County Schools	0	0	0	0	0	0
40193	Warren County School Board	0	0	0	0	0	0
40195	Washington County School Board	1	0	0	0	0	0
40196	Westmoreland County School Board	0	0	0	0	0	0
40197	Wise County School Board	0	0	0	0	0	0
40198	Wythe County School Board	0	0	0	0	0	0
40199	York County School Board	2	0	0	0	0	0
40200	Alexandria City School Board	0	0	0	0	0	0
40201	Bristol City School Board	0	0	0	0	0	0
40202	Buena Vista City Schools	0	0	0	0	0	0
40203	Charlottesville Public Schools	0	0	0	0	0	0
40205	Danville City Schools	0	0	0	0	0	0
40206	Fredericksburg City Schools	0	0	0	0	0	0
40207	Hampton City Schools	0	0	0	0	0	0
40208	Harrisonburg City School Board	0	0	0	0	0	0
40209	Hopewell City School Board	0	0	0	0	0	0
40210	Lynchburg Public Schools	0	0	0	0	0	0
40211	Newport News Public Schools	0	0	0	0	0	0
40212	Norfolk Public Schools	(1)	0	0	0	0	0
40213	Petersburg City Schools	0	0	0	0	0	0
40214	Portsmouth School Board	3	0	0	0	0	0
40215	Radford City School Board	0	0	0	0	0	0
40216	Richmond Public Schools	0	0	0	0	0	0
40217	Roanoke City School Board	0	0	0	0	0	0
40219	Staunton City Schools	0	0	0	0	0	0
40220	Suffolk City School Board	2	0	0	0	0	0
40222	Winchester Public Schools	0	0	0	0	0	0
40223	Martinsville City Schools	0	0	0	0	0	0
40224	Falls Church Public Schools	0	0	0	0	0	0
40225	Colonial Heights City Schools	0	0	0	0	0	0
40230	Covington City School Board	0	0	0	0	0	0
40231	Fairfax City School Board	0	0	0	0	0	0
40232	Franklin City Public Schools	0	0	0	0	0	0

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

(\$ thousands)



Employer		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
40233	Chesapeake Public Schools	4	0	0	0	0	0
40234	Virginia Beach City School Board	1	1	1	1	6	0
40236	Manassas Park City Schools	0	0	0	0	0	0
40306	Town of West Point School Board	0	0	0	0	0	0
40307	Lexington City School Board	0	0	0	0	0	0
40308	Waynesboro Public Schools	0	0	0	0	0	0
40309	Town of Colonial Beach Schools	0	0	0	0	0	0
40313	Galax City Schools	0	0	0	0	0	0
40314	Norton City Schools	0	0	0	0	0	0
40332	Manassas City Schools	0	0	0	0	0	0
40335	City of Salem Schools	0	0	0	0	0	0
40402	Williamsburg-James City County School Board	2	0	0	0	0	0
40403	Poquoson City Public Schools	0	0	0	0	0	0
40410	Valley Vocational Technical Center	0	0	0	0	0	0
40412	Charlottesville/Albemarle Vo-Tech Center	0	0	0	0	0	0
40413	The Pruden Center for Industry and Technology	0	0	0	0	0	0
40414	Jackson River Technical Center	0	0	0	0	0	0
40415	New Horizons Technical Center	0	0	0	0	0	0
40416	Northern Neck Regional Vocational Center	0	0	0	0	0	0
40417	Rowanty Vocational Technical Center	0	0	0	0	0	0
40418	Amelia-Nottoway Vocational Center	0	0	0	0	0	0
40421	Northern Neck Regional Special Education Program	0	0	0	0	0	0
40423	Maggie Walker Governor's School for Govt & Intl Studies	0	0	0	0	0	0
40424	Appomattox Region Governor's School	0	0	0	0	0	0
40425	Bridging Communities Regional Career and Tech Center	0	0	0	0	0	0
Total for VRS Virginia Local Disability Program - Teachers		5	5	5	5	3	35

SCHEDULE D - NET OPEB LIABILITY
VIRGINIA LOCAL DISABILITY PROGRAM - TEACHERS
(\$ thousands)



Employer Code	Employer	6/30/2016 Net OPEB Liability	6/30/2017 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (6%)	Net OPEB Liability 1% Increase Discount Rate (8%)
40100	Accomack County School Board	0	0	0	0
40101	Albemarle County Schools	0	0	0	0
40102	Alleghany County School Board	0	0	0	0
40103	Amelia County School Board	0	0	0	0
40104	Amherst County School Board	4	5	6	4
40105	Appomattox County School Board	0	0	0	0
40106	Arlington Public Schools	0	0	0	0
40107	Augusta County School Board	12	17	20	14
40108	Bath County School Board	1	2	2	1
40109	Bedford County School Board	0	0	0	0
40110	Bland County School Board	0	1	2	1
40111	Botetourt County Schools	0	0	0	0
40112	Brunswick County Public Schools	0	0	0	0
40113	Buchanan County School Board	3	2	3	2
40114	Buckingham County School Board	0	0	0	0
40115	Campbell County School Board	0	0	0	0
40116	Caroline County School Board	9	10	12	9
40117	Carroll County School Board	0	0	0	0
40118	Charles City County School Board	0	0	0	0
40119	Charlotte County School Board	0	0	0	0
40120	Chesterfield County School Board	0	0	0	0
40121	Clarke County School Board	0	0	0	0
40122	Craig County School Board	0	0	0	0
40123	Culpeper County School Board	0	0	0	0
40124	Cumberland County School Board	0	0	0	0
40125	Dickenson County School Board	0	0	0	0
40126	Dinwiddie County School Board	0	0	0	0
40128	Essex County Public Schools	3	3	4	3
40129	Fairfax County School Board	0	0	0	0
40130	Fauquier County School Board	0	0	0	0
40131	Floyd County School Board	0	0	0	0
40132	Fluvanna County Public Schools	0	0	0	0
40133	Franklin County Public Schools	0	0	0	0
40134	Frederick County School Board	0	0	0	0
40135	Giles County Schools	0	0	0	0
40136	Gloucester County School Board	0	0	0	0
40137	Goochland County School Board	5	6	7	5
40138	Grayson County School Board	0	0	0	0
40139	Greene County Public Schools	0	0	0	0
40140	Greensville County School Board	0	0	0	0
40141	Halifax County School Board	0	0	0	0
40142	Hanover County School Board	0	0	0	0
40143	Henrico County School Board	0	0	0	0
40144	Henry County Public Schools	0	0	0	0
40145	Highland County Public Schools	0	0	0	0
40146	Isle of Wight County Schools	5	6	7	5
40148	King George County School Board	0	0	0	0
40149	King & Queen County School Board	0	0	0	0
40150	King William County School Board	0	0	0	0
40151	Lancaster County Public Schools	0	0	0	0
40152	Lee County School Board	3	5	6	4
40153	Loudoun County School Board	135	191	214	154
40154	Louisa County Public Schools	0	0	0	0
40155	Lunenburg County School Board	0	0	0	0
40156	Madison County School Board	0	0	0	0

SCHEDULE D - NET OPEB LIABILITY
VIRGINIA LOCAL DISABILITY PROGRAM - TEACHERS
(\$ thousands)



Employer Code	Employer	6/30/2016 Net OPEB Liability	6/30/2017 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (6%)	Net OPEB Liability 1% Increase Discount Rate (8%)
40157	Mathews County School Board	1	1	2	1
40158	Mecklenburg County School Board	0	0	0	0
40159	Middlesex County School Board	0	0	0	0
40160	Montgomery County School Board	0	0	0	0
40162	Nelson County Public Schools	2	4	4	3
40163	New Kent County School Board	0	0	0	0
40165	Northampton County Schools	0	0	0	0
40166	Northumberland County School Board	0	0	0	0
40167	Nottoway County School Board	0	0	0	0
40168	Orange County Public Schools	0	0	0	0
40169	Page County Public Schools	0	0	0	0
40170	Patrick County School Board	0	0	0	0
40171	Pittsylvania County School Board	0	0	0	0
40172	Powhatan County School Board	0	0	0	0
40173	Prince Edward County School Board	0	0	0	0
40174	Prince George County School Board	0	0	0	0
40176	Prince William County School Board	0	0	0	0
40177	Pulaski County School Board	0	0	0	0
40178	Rappahannock County School Board	0	0	0	0
40179	Richmond County School Board	0	0	0	0
40180	Roanoke County School Board	0	0	0	0
40181	Rockbridge County School Board	0	0	0	0
40182	Rockingham County School Board	0	0	0	0
40183	Russell County School Board	4	4	5	4
40184	Scott County School Board	0	0	0	0
40185	Shenandoah County School Board	0	0	0	0
40186	Smyth County School Board	0	0	0	0
40187	Southampton County School Board	3	4	5	4
40188	Spotsylvania County School Board	0	0	0	0
40189	Stafford County School Board	0	0	0	0
40190	Surry County Schools	0	0	0	0
40191	Sussex County School Board	0	0	0	0
40192	Tazewell County Schools	0	0	0	0
40193	Warren County School Board	0	0	0	0
40195	Washington County School Board	6	7	8	6
40196	Westmoreland County School Board	0	0	0	0
40197	Wise County School Board	0	0	0	0
40198	Wythe County School Board	0	0	0	0
40199	York County School Board	15	17	20	15
40200	Alexandria City School Board	0	0	0	0
40201	Bristol City School Board	2	3	4	3
40202	Buena Vista City Schools	0	0	0	0
40203	Charlottesville Public Schools	0	0	0	0
40205	Danville City Schools	0	0	0	0
40206	Fredericksburg City Schools	0	0	0	0
40207	Hampton City Schools	0	0	0	0
40208	Harrisonburg City School Board	0	0	0	0
40209	Hopewell City School Board	0	0	0	0
40210	Lynchburg Public Schools	0	0	0	0
40211	Newport News Public Schools	0	0	0	0
40212	Norfolk Public Schools	70	80	93	67
40213	Petersburg City Schools	0	0	0	0
40214	Portsmouth School Board	19	27	31	22
40215	Radford City School Board	2	3	3	2
40216	Richmond Public Schools	0	0	0	0

SCHEDULE D - NET OPEB LIABILITY
VIRGINIA LOCAL DISABILITY PROGRAM - TEACHERS
(\$ thousands)



Employer Code	Employer	6/30/2016 Net OPEB Liability	6/30/2017 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (6%)	Net OPEB Liability 1% Increase Discount Rate (8%)
40217	Roanoke City School Board	0	0	0	0
40219	Staunton City Schools	0	0	0	0
40220	Suffolk City School Board	17	22	26	19
40222	Winchester Public Schools	0	0	0	0
40223	Martinsville City Schools	0	0	0	0
40224	Falls Church Public Schools	0	0	0	0
40225	Colonial Heights City Schools	0	0	0	0
40230	Covington City School Board	0	0	0	0
40231	Fairfax City School Board	0	0	0	0
40232	Franklin City Public Schools	4	4	5	4
40233	Chesapeake Public Schools	25	42	49	35
40234	Virginia Beach City School Board	66	98	113	81
40236	Manassas Park City Schools	0	0	0	0
40306	Town of West Point School Board	1	1	1	1
40307	Lexington City School Board	0	0	0	0
40308	Waynesboro Public Schools	0	0	0	0
40309	Town of Colonial Beach Schools	0	0	0	0
40313	Galax City Schools	1	1	1	1
40314	Norton City Schools	1	1	1	1
40332	Manassas City Schools	0	0	0	0
40335	City of Salem Schools	0	0	0	0
40402	Williamsburg-James City County School Board	16	20	23	17
40403	Poquoson City Public Schools	0	0	0	0
40410	Valley Vocational Technical Center	0	1	1	1
40412	Charlottesville/Albemarle Vo-Tech Center	0	0	0	0
40413	The Pruden Center for Industry and Technology	0	1	1	1
40414	Jackson River Technical Center	0	0	0	0
40415	New Horizons Technical Center	3	3	4	3
40416	Northern Neck Regional Vocational Center	0	0	1	0
40417	Rowanty Vocational Technical Center	0	0	0	0
40418	Amelia-Nottoway Vocational Center	0	0	0	0
40421	Northern Neck Regional Special Education Program	0	1	1	1
40423	Maggie Walker Governor's School for Govt & Intl Studies	0	1	1	1
40424	Appomattox Region Governor's School	0	0	0	0
40425	Bridging Communities Regional Career and Tech Center	0	0	0	0
Total for VRS Virginia Local Disability Program - Teachers		438	594	686	495

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



Virginia Local Disability Program - Political Subdivisions Cost Sharing Plan

Employer Code	Employer	2016	2016	2017	2017
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
55108	Bath County	\$ 668	0.09013%	\$ 921	0.08357%
55146	Isle of Wight County	8,197	1.10619%	11,814	1.07225%
55150	King William County	2,958	0.39919%	3,137	0.28473%
55162	Nelson County	1,865	0.25173%	3,875	0.35167%
55167	Nottoway County	2,847	0.38416%	4,033	0.36603%
55183	Russell County	2,873	0.38772%	4,937	0.44812%
55201	City of Bristol	7,667	1.03465%	11,439	1.03823%
55203	Town of St. Paul	172	0.02316%	354	0.03212%
55212	City of Norfolk	11,111	1.49934%	13,464	1.22198%
55214	City of Portsmouth	32,982	4.45072%	48,517	4.40350%
55215	City of Radford	4,006	0.54060%	5,950	0.54001%
55216	City of Richmond	5,923	0.79923%	11,217	1.01805%
55218	Town of Craigsville	229	0.03087%	242	0.02197%
55221	City of Williamsburg	3,183	0.42946%	5,224	0.47412%
55226	Town of Front Royal	5,714	0.77112%	7,499	0.68066%
55228	Town of Middletown	619	0.08348%	884	0.08019%
55229	Town of Chilhowie	131	0.01767%	206	0.01866%
55231	Town of Floyd	158	0.02126%	311	0.02820%
55232	City of Franklin	3,942	0.53195%	6,306	0.57235%
55233	City of Chesapeake	68,377	9.22698%	108,219	9.82223%
55234	City of Virginia Beach	137,137	18.50570%	205,536	18.65503%
55239	Town of Grottoes	114	0.01538%	236	0.02145%
55248	Town of Pennington Gap	694	0.09359%	1,568	0.14235%
55250	Town of Rich Creek	121	0.01632%	129	0.01175%
55255	Town of Broadax	105	0.01417%	238	0.02157%
55256	Town of Mineral	288	0.03888%	353	0.03199%
55257	Town of Lebanon	1,101	0.14856%	1,545	0.14024%
55259	Town of Richlands	1,695	0.22873%	1,736	0.15754%
55260	Town of Haymarket	216	0.02915%	373	0.03386%
55301	Town of Dumfries	1,123	0.15151%	1,158	0.10507%
55302	Town of Iron Gate	124	0.01673%	237	0.02151%
55309	Town of Colonial Beach	1,231	0.16616%	1,866	0.16936%
55311	Town of Brookneal	156	0.02099%	264	0.02394%
55314	Town of Jonesville	306	0.04126%	318	0.02885%
55315	Town of Wytheville	3,721	0.50214%	6,559	0.59529%
55322	Town of Glasgow	133	0.01796%	203	0.01846%
55323	Town of Marion	1,799	0.24275%	2,731	0.24788%
55329	Town of Leesburg	11,728	1.58265%	17,640	1.60103%
55330	Town of Chatham	21	0.00281%	189	0.01714%
55334	Town of Boydton	125	0.01684%	187	0.01701%
55336	Town of McKenney	67	0.00909%	209	0.01900%
55341	Town of Chincoteague	148	0.01991%	757	0.06870%
55344	Town of Stanley	132	0.01777%	216	0.01962%
55345	Town of Hillsville	1,403	0.18930%	1,722	0.15630%
55346	Town of Elkton	1,039	0.14024%	1,649	0.14965%
55347	Town of Bridgewater	1,809	0.24415%	3,611	0.32778%
55350	Town of Wise	268	0.03612%	815	0.07401%
55351	Town of New Market	404	0.05450%	511	0.04636%
55353	Town of Rocky Mount	541	0.07306%	1,586	0.14395%
55355	Town of Luray	174	0.02343%	528	0.04794%
55357	Town of Strasburg	1,304	0.17599%	2,307	0.20940%
55360	Town of Dublin	26	0.00351%	312	0.02832%
55364	City of Bedford	1,923	0.25948%	3,019	0.27400%

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



Virginia Local Disability Program - Political Subdivisions Cost Sharing Plan

Employer Code	Employer	2016	2016	2017	2017
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
55367	Town of Broadway	277	0.03742%	406	0.03686%
55369	Town of Tazewell	2,481	0.33484%	3,693	0.33521%
55370	Town of Urbanna	209	0.02821%	214	0.01944%
55371	Town of Bluefield	1,112	0.15003%	1,423	0.12916%
55374	Town of Hurt	0	0.00000%	201	0.01824%
55375	Town of Waverly	644	0.08694%	882	0.08008%
55380	Town of Independence	144	0.01937%	151	0.01368%
55382	Town of Grundy	708	0.09555%	1,065	0.09670%
55384	Town of Louisa	1,321	0.17823%	972	0.08826%
55386	Town of Mt. Jackson	147	0.01989%	290	0.02631%
55388	Town of Jarratt	180	0.02429%	180	0.01634%
55389	Town of Pembroke	0	0.00000%	15	0.00133%
55395	Town of Round Hill	0	0.00000%	330	0.02995%
55398	Town of Saltville	83	0.01123%	128	0.01159%
55399	Town of Blackstone	690	0.09315%	1,989	0.18052%
55401	Southeastern Virginia Public Service Authority	2,652	0.35791%	4,449	0.40378%
55404	Appomattox Regional Library	281	0.03796%	1,073	0.09736%
55405	Staunton Redevelopment & Housing Authority	38	0.00513%	228	0.02069%
55409	Southside Regional Juvenile Group Home Commission	0	0.00000%	29	0.00259%
55413	Richmond Redevelopment & Housing Authority	6,541	0.88262%	10,709	0.97197%
55415	Chesapeake Redevelopment & Housing Authority	779	0.10513%	1,630	0.14791%
55417	Norfolk Airport Authority	3,344	0.45126%	5,863	0.53211%
55419	Hampton Redevelopment & Housing Authority	531	0.07161%	685	0.06222%
55420	Loudoun County Sanitation Authority	22,490	3.03484%	29,551	2.68211%
55421	Danville Redevelopment & Housing Authority	779	0.10514%	783	0.07109%
55424	Hopewell Redevelopment and Housing Authority	794	0.10714%	1,296	0.11764%
55429	Alexandria Redevelopment & Housing Authority	3,326	0.44879%	5,003	0.45408%
55433	Norfolk Redevelopment & Housing Authority	8,025	1.08290%	13,235	1.20128%
55436	Riverside Regional Jail	746	0.10073%	1,485	0.13474%
55440	Shenandoah Valley Juvenile Detention Home	4,872	0.65745%	7,878	0.71503%
55445	Chesterfield County Health Center Commission	13,308	1.79583%	17,305	1.57064%
55447	Rappahannock Area Community Services Board	32,934	4.44418%	46,415	4.21280%
55449	Hampton Roads Planning District Commission	2,735	0.36912%	2,108	0.19130%
55458	Wytheville Redevelopment & Housing Authority	100	0.01350%	184	0.01671%
55459	Waynesboro Redevelopment and Housing Authority	0	0.00000%	161	0.01463%
55460	Region Ten Community Services Board	19,197	2.59053%	28,863	2.61971%
55462	LENOWISCO Planning District Commission	237	0.03198%	237	0.02151%
55469	Eastern Shore Community Services Board	5,571	0.75173%	9,345	0.84822%
55470	ANCHOR Commission	416	0.05619%	401	0.03638%
55473	Tidewater Transportation District	19,233	2.59536%	24,364	2.21134%
55476	Rockbridge Regional Library	632	0.08526%	1,003	0.09105%
55479	Cumberland Mountain Community Services	4,425	0.59717%	9,502	0.86242%
55482	Middle Peninsula/Northern Neck Public Service Auth	12,189	1.64479%	20,078	1.82236%
55486	Southeastern Tidewater Manpower Authority	1,280	0.17266%	1,409	0.12791%
55487	Capital Regional Airport Commission	4,019	0.54229%	6,479	0.58804%
55488	Northwestern Community Services Board	6,690	0.90274%	10,341	0.93858%
55491	Middle Peninsula Regional Security Center	1,103	0.14882%	1,617	0.14672%
55499	Eastern Shore Public Library	145	0.01957%	520	0.04724%
55504	Amherst County Public Schools	1,557	0.21009%	2,323	0.21086%
55507	Augusta County Public Schools	2,677	0.36127%	3,973	0.36063%
55508	Bath County Public Schools	376	0.05074%	961	0.08725%
55510	Bland County Public Schools	406	0.05476%	527	0.04787%
55512	Norfolk Public Schools	8,984	1.21235%	16,131	1.46406%

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



Virginia Local Disability Program - Political Subdivisions Cost Sharing Plan

Employer Code	Employer	2016	2016	2017	2017
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
55515	Radford City Public Schools	465	0.06270%	968	0.08786%
55516	Caroline County Public Schools	1,672	0.22560%	2,154	0.19552%
55528	Essex County Public Schools	1,246	0.16816%	1,332	0.12089%
55533	Chesapeake City Public Schools	13,986	1.88728%	19,565	1.77573%
55534	Virginia Beach City Public Schools	40,146	5.41742%	57,365	5.20662%
55537	Goochland County Public Schools	302	0.04071%	648	0.05881%
55546	Isle of Wight County Public Schools	1,466	0.19785%	1,583	0.14372%
55552	Lee County Public Schools	1,477	0.19926%	2,355	0.21378%
55553	Loudoun County Public Schools	35,461	4.78515%	51,607	4.68396%
55557	Mathews County Public Schools	179	0.02418%	808	0.07338%
55562	Nelson County Public Schools	1,312	0.17706%	1,958	0.17772%
55583	Russell County Public Schools	2,505	0.33806%	2,996	0.27188%
55587	Southampton County Public Schools	687	0.09270%	902	0.08183%
55595	Washington County Public Schools	1,474	0.19887%	2,298	0.20858%
55599	York County Public Schools	4,505	0.60790%	6,402	0.58111%
55601	Bristol VA Public Schools	506	0.06833%	965	0.08756%
55606	Franklin City Public Schools	881	0.11891%	1,038	0.09421%
55613	PD Pruden Vocational-Technical Center	150	0.02024%	153	0.01393%
55614	Portsmouth City Public Schools	6,913	0.93284%	9,310	0.84502%
55620	Suffolk City Public Schools	1,823	0.24595%	4,217	0.38278%
55710	Valley Vocational-Technical Center	0	0.00000%	70	0.00633%
55711	New Horizons Regional Education Center	125	0.01691%	161	0.01463%
55713	Galax City Public Schools	477	0.06432%	631	0.05729%
55714	Norton City Public Schools	35	0.00476%	27	0.00245%
55802	Williamsburg-James City County Public Schools	6,384	0.86144%	8,295	0.75284%
55813	Buchanan County Public Schools	1,036	0.13974%	1,007	0.09139%
55862	Crater Criminal Justice Training Academy	0	0.00000%	263	0.02387%
55863	Central Shenandoah Criminal Justice Training Academy	0	0.00000%	167	0.01519%
55864	New River Valley Emergency Comm Regional Authority	0	0.00000%	2,486	0.22564%
55865	Maury Service Authority	0	0.00000%	207	0.01882%
55867	Hampton Roads Transportation Accountability Commission	642	0.08667%	1,360	0.12341%
55868	Northern Virginia Transportation Authority	1,781	0.24031%	2,369	0.21506%
55869	RSW Regional Jail Authority	2,817	0.38008%	3,319	0.30127%
55871	Portsmouth Redevelopment and Housing Authority	3,501	0.47242%	5,297	0.48077%
55872	Southwest Regional Recreation Authority	0	0.00000%	518	0.04702%
55873	Roanoke Redevelopment and Housing Authority	5,381	0.72614%	7,479	0.67880%
55884	Halifax Service Authority	504	0.06796%	899	0.08164%
55886	Russell County Public Service Authority	0	0.00000%	3	0.00031%
55891	Tidewater Soil and Water Conservation District	0	0.00000%	29	0.00264%
55893	Eastern Shore Soil and Water Conservation District	0	0.00000%	76	0.00690%
55896	Virginia Resources Authority	210	0.02834%	216	0.01964%
55906	Suffolk Redevelopment and Housing Authority	1,405	0.18953%	1,957	0.17766%
55922	Piedmont Regional Jail	1,037	0.13997%	1,010	0.09163%
55923	Nelson County Services Authority	703	0.09484%	1,010	0.09164%
55924	Coeburn-Norton-Wise Regional Water	250	0.03368%	257	0.02333%
55925	Fauquier County Water & Sanitation Authority	2,284	0.30827%	3,941	0.35769%
55927	New River Resource Authority	254	0.03421%	222	0.02012%
55930	Petersburg Redevelopment & Housing Authority	935	0.12622%	1,085	0.09850%
55931	Central Rappahannock Regional Library	1,048	0.14137%	2,021	0.18345%
55934	Thomas Jefferson Soil & Water Conservation District	487	0.06570%	1,260	0.11436%
55938	Colonial Soil & Water Conservation District	143	0.01923%	759	0.06886%
55945	Lonesome Pine Regional Library	112	0.01516%	150	0.01359%
55951	Handley Regional Library	320	0.04316%	438	0.03977%

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



Virginia Local Disability Program - Political Subdivisions Cost Sharing Plan

Employer Code	Employer	2016	2016	2017	2017
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
55954	Potomac & Rappahannock Transportation Comm	12,235	1.65103%	16,535	1.50073%
55957	Wise County Redevelopment and Housing Authority	418	0.05640%	456	0.04138%
55958	Prince William Soil & Water Conservation District	220	0.02969%	247	0.02238%
55959	Hampton Roads Regional Jail Authority	106	0.01429%	707	0.06415%
55960	Russell County Water & Sewage Authority	285	0.03849%	578	0.05244%
55964	Virginia Biotechnology Research Park Authority	0	0.00000%	303	0.02746%
55967	Rockingham Regional Library	766	0.10343%	1,172	0.10639%
55969	Culpeper Soil & Water Conservation District	265	0.03581%	698	0.06339%
55972	Big Water Soil & Water Conservation District	175	0.02366%	173	0.01572%
55974	Peaks of Otter Soil & Water Conservation District	190	0.02559%	193	0.01755%
55978	Evergreen Soil & Water Conservation District	416	0.05616%	429	0.03891%
55982	Daniel Boone Soil & Water Conservation District	155	0.02085%	280	0.02544%
55985	Tazewell Soil & Water Conservation District	131	0.01762%	134	0.01221%
55988	Henricopolis Soil & Water Conservation District	192	0.02595%	200	0.01820%
55991	Lee County Public Service Authority	1,046	0.14119%	1,438	0.13052%
55994	Wise County Public Service Authority	275	0.03711%	823	0.07465%
55996	New River Valley Community Services Board	38,783	5.23350%	50,617	4.59414%
55999	Clinch Valley Soil & Water Conservation District	167	0.02250%	236	0.02145%
Total for VRS Virginia Local Disability Program - Political Subdivision \$		741,053	100.00000% \$	1,101,773	100.00000%

SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND OPEB EXPENSE
VIRGINIA LOCAL DISABILITY PROGRAM - POLITICAL SUBDIVISIONS
(\$ thousands)



		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
55108	Bath County	0	0	0	0	0	0	0	0	0	0	1	0	1
55146	Isle of Wight County	0	0	0	0	0	0	0	1	0	1	11	0	11
55150	King William County	0	0	0	0	0	0	0	0	0	0	3	0	3
55162	Nelson County	0	0	0	0	0	0	0	0	0	0	4	0	4
55167	Nottoway County	0	0	0	0	0	0	0	0	0	0	4	0	4
55183	Russell County	0	0	0	0	0	0	0	0	0	0	5	0	5
55201	City of Bristol	0	0	0	0	0	0	0	1	0	1	11	0	11
55203	Town of St. Paul	0	0	0	0	0	0	0	0	0	0	0	0	0
55212	City of Norfolk	0	0	0	0	0	0	0	1	0	1	12	(1)	11
55214	City of Portsmouth	0	0	0	0	0	0	0	4	0	4	45	0	45
55215	City of Radford	0	0	0	0	0	0	0	1	0	1	5	0	5
55216	City of Richmond	0	0	0	0	0	0	0	1	0	1	10	1	11
55218	Town of Craigsville	0	0	0	0	0	0	0	0	0	0	0	0	0
55221	City of Williamsburg	0	0	0	0	0	0	0	0	0	0	5	0	5
55226	Town of Front Royal	0	0	0	0	0	0	0	1	0	1	7	0	7
55228	Town of Middletown	0	0	0	0	0	0	0	0	0	0	1	0	1
55229	Town of Chilhowie	0	0	0	0	0	0	0	0	0	0	0	0	0
55231	Town of Floyd	0	0	0	0	0	0	0	0	0	0	0	0	0
55232	City of Franklin	0	0	0	0	0	0	0	1	0	1	6	0	6
55233	City of Chesapeake	0	1	0	0	1	0	0	10	0	10	99	2	101
55234	City of Virginia Beach	0	8	0	0	8	0	0	28	0	28	197	2	199
55239	Town of Grottoes	0	0	0	0	0	0	0	0	0	0	0	0	0
55248	Town of Pennington Gap	0	0	0	0	0	0	0	0	0	0	1	0	1
55250	Town of Rich Creek	0	0	0	0	0	0	0	0	0	0	0	0	0
55255	Town of Broadax	0	0	0	0	0	0	0	0	0	0	0	0	0
55256	Town of Mineral	0	0	0	0	0	0	0	0	0	0	0	0	0
55257	Town of Lebanon	0	0	0	0	0	0	0	0	0	0	1	0	1
55259	Town of Richlands	0	0	0	0	0	0	0	0	0	0	2	0	2
55260	Town of Haymarket	0	0	0	0	0	0	0	0	0	0	0	0	0
55301	Town of Dumfries	0	0	0	0	0	0	0	0	0	0	1	0	1
55302	Town of Iron Gate	0	0	0	0	0	0	0	0	0	0	0	0	0
55309	Town of Colonial Beach	0	0	0	0	0	0	0	0	0	0	2	0	2
55311	Town of Brookneal	0	0	0	0	0	0	0	0	0	0	0	0	0
55314	Town of Jonesville	0	0	0	0	0	0	0	0	0	0	0	0	0
55315	Town of Wytheville	0	0	0	0	0	0	0	1	0	1	6	0	6
55322	Town of Glasgow	0	0	0	0	0	0	0	0	0	0	0	0	0
55323	Town of Marion	0	0	0	0	0	0	0	0	0	0	3	0	3
55329	Town of Leesburg	0	0	0	0	0	0	0	2	0	2	16	0	16
55330	Town of Chatham	0	0	0	0	0	0	0	0	0	0	0	0	0
55334	Town of Boydton	0	0	0	0	0	0	0	0	0	0	0	0	0
55336	Town of McKenney	0	0	0	0	0	0	0	0	0	0	0	0	0
55341	Town of Chincoteague	0	0	0	0	0	0	0	0	0	0	1	0	1
55344	Town of Stanley	0	0	0	0	0	0	0	0	0	0	0	0	0
55345	Town of Hillsville	0	0	0	0	0	0	0	0	0	0	2	0	2
55346	Town of Elkton	0	0	0	0	0	0	0	0	0	0	2	0	2
55347	Town of Bridgewater	0	0	0	0	0	0	0	0	0	0	3	0	3
55350	Town of Wise	0	0	0	0	0	0	0	0	0	0	1	0	1
55351	Town of New Market	0	0	0	0	0	0	0	0	0	0	0	0	0
55353	Town of Rocky Mount	0	0	0	0	0	0	0	0	0	0	1	0	1
55355	Town of Luray	0	0	0	0	0	0	0	0	0	0	0	0	0
55357	Town of Strasburg	0	0	0	0	0	0	0	0	0	0	2	0	2
55360	Town of Dublin	0	0	0	0	0	0	0	0	0	0	0	0	0
55364	City of Bedford	0	0	0	0	0	0	0	0	0	0	3	0	3
55367	Town of Broadway	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND OPEB EXPENSE
VIRGINIA LOCAL DISABILITY PROGRAM - POLITICAL SUBDIVISIONS
(\$ thousands)



		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
55369	Town of Tazewell	0	0	0	0	0	0	0	0	0	0	3	0	3
55370	Town of Urbanna	0	0	0	0	0	0	0	0	0	0	0	0	0
55371	Town of Bluefield	0	0	0	0	0	0	0	0	0	0	1	0	1
55374	Town of Hurt	0	0	0	0	0	0	0	0	0	0	0	0	0
55375	Town of Waverly	0	0	0	0	0	0	0	0	0	0	1	0	1
55380	Town of Independence	0	0	0	0	0	0	0	0	0	0	0	0	0
55382	Town of Grundy	0	0	0	0	0	0	0	0	0	0	1	0	1
55384	Town of Louisa	0	0	0	0	0	0	0	0	0	0	1	0	1
55386	Town of Mt. Jackson	0	0	0	0	0	0	0	0	0	0	0	0	0
55388	Town of Jarratt	0	0	0	0	0	0	0	0	0	0	0	0	0
55389	Town of Pembroke	0	0	0	0	0	0	0	0	0	0	0	0	0
55395	Town of Round Hill	0	0	0	0	0	0	0	0	0	0	0	0	0
55398	Town of Saltville	0	0	0	0	0	0	0	0	0	0	0	0	0
55399	Town of Blackstone	0	0	0	0	0	0	0	0	0	0	2	0	2
55401	Southeastern Virginia Public Service Authority	0	0	0	0	0	0	0	0	0	0	4	0	4
55404	Appomattox Regional Library	0	0	0	0	0	0	0	0	0	0	1	0	1
55405	Staunton Redevelopment & Housing Authority	0	0	0	0	0	0	0	0	0	0	0	0	0
55409	Southside Regional Juvenile Group Home Commission	0	0	0	0	0	0	0	0	0	0	0	0	0
55413	Richmond Redevelopment & Housing Authority	0	0	0	0	0	0	0	1	0	1	10	0	10
55415	Chesapeake Redevelopment & Housing Authority	0	0	0	0	0	0	0	0	0	0	1	0	1
55417	Norfolk Airport Authority	0	0	0	0	0	0	0	1	0	1	5	0	5
55419	Hampton Redevelopment & Housing Authority	0	0	0	0	0	0	0	0	0	0	1	0	1
55420	Loudoun County Sanitation Authority	0	0	0	0	0	0	0	3	0	3	27	(1)	26
55421	Danville Redevelopment & Housing Authority	0	0	0	0	0	0	0	0	0	0	1	0	1
55424	Hopewell Redevelopment and Housing Authority	0	0	0	0	0	0	0	0	0	0	1	0	1
55429	Alexandria Redevelopment & Housing Authority	0	0	0	0	0	0	0	0	0	0	5	0	5
55433	Norfolk Redevelopment & Housing Authority	0	0	0	0	0	0	0	1	0	1	12	0	12
55436	Riverside Regional Jail	0	0	0	0	0	0	0	0	0	0	1	0	1
55440	Shenandoah Valley Juvenile Detention Home	0	0	0	0	0	0	0	1	0	1	7	0	7
55445	Chesterfield County Health Center Commission	0	0	0	0	0	0	0	2	0	2	16	(1)	15
55447	Rappahannock Area Community Services Board	0	0	0	0	0	0	0	4	0	4	43	(1)	42
55449	Hampton Roads Planning District Commission	0	0	0	0	0	0	0	0	0	0	2	(1)	1
55458	Wytheville Redevelopment & Housing Authority	0	0	0	0	0	0	0	0	0	0	0	0	0
55459	Waynesboro Redevelopment and Housing Authority	0	0	0	0	0	0	0	0	0	0	0	0	0
55460	Region Ten Community Services Board	0	0	0	0	0	0	0	3	0	3	27	0	27
55462	LENOWISCO Planning District Commission	0	0	0	0	0	0	0	0	0	0	0	0	0
55469	Eastern Shore Community Services Board	0	0	0	0	0	0	0	1	0	1	9	0	9
55470	ANCHOR Commission	0	0	0	0	0	0	0	0	0	0	0	0	0
55473	Tidewater Transportation District	0	0	0	0	0	0	0	2	0	2	22	(1)	21
55476	Rockbridge Regional Library	0	0	0	0	0	0	0	0	0	0	1	0	1
55479	Cumberland Mountain Community Services	0	0	0	0	0	0	0	1	0	1	9	1	10
55482	Middle Peninsula/Northern Neck Public Service Auth	0	0	0	0	0	0	0	2	0	2	18	1	19
55486	Southeastern Tidewater Manpower Authority	0	0	0	0	0	0	0	0	0	0	1	0	1
55487	Capital Regional Airport Commission	0	0	0	0	0	0	0	1	0	1	6	0	6
55488	Northwestern Community Services Board	0	0	0	0	0	0	0	1	0	1	10	0	10
55491	Middle Peninsula Regional Security Center	0	0	0	0	0	0	0	0	0	0	1	0	1
55499	Eastern Shore Public Library	0	0	0	0	0	0	0	0	0	0	0	0	0
55504	Amherst County Public Schools	0	0	0	0	0	0	0	0	0	0	2	0	2
55507	Augusta County Public Schools	0	0	0	0	0	0	0	0	0	0	4	0	4
55508	Bath County Public Schools	0	0	0	0	0	0	0	0	0	0	1	0	1
55510	Bland County Public Schools	0	0	0	0	0	0	0	0	0	0	0	0	0
55512	Norfolk Public Schools	0	0	0	0	0	0	0	1	0	1	15	1	16
55515	Radford City Public Schools	0	0	0	0	0	0	0	0	0	0	1	0	1
55516	Caroline County Public Schools	0	0	0	0	0	0	0	0	0	0	2	0	2

SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND OPEB EXPENSE
VIRGINIA LOCAL DISABILITY PROGRAM - POLITICAL SUBDIVISIONS
(\$ thousands)



		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
55528	Essex County Public Schools	0	0	0	0	0	0	0	0	0	0	1	0	1
55533	Chesapeake City Public Schools	0	0	0	0	0	0	0	2	0	2	18	0	18
55534	Virginia Beach City Public Schools	0	1	0	0	1	0	0	5	0	5	53	(1)	52
55537	Goochland County Public Schools	0	0	0	0	0	0	0	0	0	0	1	0	1
55546	Isle of Wight County Public Schools	0	0	0	0	0	0	0	0	0	0	1	0	1
55552	Lee County Public Schools	0	0	0	0	0	0	0	0	0	0	2	0	2
55553	Loudoun County Public Schools	0	0	0	0	0	0	0	5	0	5	47	0	47
55557	Mathews County Public Schools	0	0	0	0	0	0	0	0	0	0	1	0	1
55562	Nelson County Public Schools	0	0	0	0	0	0	0	0	0	0	2	0	2
55583	Russell County Public Schools	0	0	0	0	0	0	0	0	0	0	3	0	3
55587	Southampton County Public Schools	0	0	0	0	0	0	0	0	0	0	1	0	1
55595	Washington County Public Schools	0	0	0	0	0	0	0	0	0	0	2	0	2
55599	York County Public Schools	0	0	0	0	0	0	0	1	0	1	6	0	6
55601	Bristol VA Public Schools	0	0	0	0	0	0	0	0	0	0	1	0	1
55606	Franklin City Public Schools	0	0	0	0	0	0	0	0	0	0	1	0	1
55613	PD Pruden Vocational-Technical Center	0	0	0	0	0	0	0	0	0	0	0	0	0
55614	Portsmouth City Public Schools	0	0	0	0	0	0	0	1	0	1	9	0	9
55620	Suffolk City Public Schools	0	0	0	0	0	0	0	0	0	0	4	1	5
55710	Valley Vocational-Technical Center	0	0	0	0	0	0	0	0	0	0	0	0	0
55711	New Horizons Regional Education Center	0	0	0	0	0	0	0	0	0	0	0	0	0
55713	Galax City Public Schools	0	0	0	0	0	0	0	0	0	0	1	0	1
55714	Norton City Public Schools	0	0	0	0	0	0	0	0	0	0	0	0	0
55802	Williamsburg-James City County Public Schools	0	0	0	0	0	0	0	1	0	1	8	0	8
55813	Buchanan County Public Schools	0	0	0	0	0	0	0	0	0	0	1	0	1
55862	Crater Criminal Justice Training Academy	0	0	0	0	0	0	0	0	0	0	0	0	0
55863	Central Shenandoah Criminal Justice Training Academy	0	0	0	0	0	0	0	0	0	0	0	0	0
55864	New River Valley Emergency Comm Regional Authority	0	0	0	0	0	0	0	0	0	0	2	1	3
55865	Maury Service Authority	0	0	0	0	0	0	0	0	0	0	0	0	0
55867	Hampton Roads Transportation Accountability Commission	0	0	0	0	0	0	0	0	0	0	1	0	1
55868	Northern Virginia Transportation Authority	0	0	0	0	0	0	0	0	0	0	2	0	2
55869	RSW Regional Jail Authority	0	0	0	0	0	0	0	0	0	0	3	0	3
55871	Portsmouth Redevelopment and Housing Authority	0	0	0	0	0	0	0	0	0	0	5	0	5
55872	Southwest Regional Recreation Authority	0	0	0	0	0	0	0	0	0	0	0	0	0
55873	Roanoke Redevelopment and Housing Authority	0	0	0	0	0	0	0	1	0	1	7	0	7
55884	Halifax Service Authority	0	0	0	0	0	0	0	0	0	0	1	0	1
55886	Russell County Public Service Authority	0	0	0	0	0	0	0	0	0	0	0	0	0
55891	Tidewater Soil and Water Conservation District	0	0	0	0	0	0	0	0	0	0	0	0	0
55893	Eastern Shore Soil and Water Conservation District	0	0	0	0	0	0	0	0	0	0	0	0	0
55896	Virginia Resources Authority	0	0	0	0	0	0	0	0	0	0	0	0	0
55906	Suffolk Redevelopment and Housing Authority	0	0	0	0	0	0	0	0	0	0	2	0	2
55922	Piedmont Regional Jail	0	0	0	0	0	0	0	0	0	0	1	0	1
55923	Nelson County Services Authority	0	0	0	0	0	0	0	0	0	0	1	0	1
55924	Coeburn-Norton-Wise Regional Water	0	0	0	0	0	0	0	0	0	0	0	0	0
55925	Fauquier County Water & Sanitation Authority	0	0	0	0	0	0	0	0	0	0	4	0	4
55927	New River Resource Authority	0	0	0	0	0	0	0	0	0	0	0	0	0
55930	Petersburg Redevelopment & Housing Authority	0	0	0	0	0	0	0	0	0	0	1	0	1
55931	Central Rappahannock Regional Library	0	0	0	0	0	0	0	0	0	0	2	0	2
55934	Thomas Jefferson Soil & Water Conservation District	0	0	0	0	0	0	0	0	0	0	1	0	1
55938	Colonial Soil & Water Conservation District	0	0	0	0	0	0	0	0	0	0	1	0	1
55945	Lonesome Pine Regional Library	0	0	0	0	0	0	0	0	0	0	0	0	0
55951	Handley Regional Library	0	0	0	0	0	0	0	0	0	0	0	0	0
55954	Potomac & Rappahannock Transportation Comm	0	0	0	0	0	0	0	1	0	1	15	(1)	14
55957	Wise County Redevelopment and Housing Authority	0	0	0	0	0	0	0	0	0	0	0	0	0
55958	Prince William Soil & Water Conservation District	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND OPEB EXPENSE
VIRGINIA LOCAL DISABILITY PROGRAM - POLITICAL SUBDIVISIONS
(\$ thousands)



		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
55959	Hampton Roads Regional Jail Authority	0	0	0	0	0	0	0	0	0	0	1	0	1
55960	Russell County Water & Sewage Authority	0	0	0	0	0	0	0	0	0	0	1	0	1
55964	Virginia Biotechnology Research Park Authority	0	0	0	0	0	0	0	0	0	0	0	0	0
55967	Rockingham Regional Library	0	0	0	0	0	0	0	0	0	0	1	0	1
55969	Culpeper Soil & Water Conservation District	0	0	0	0	0	0	0	0	0	0	1	0	1
55972	Big Water Soil & Water Conservation District	0	0	0	0	0	0	0	0	0	0	0	0	0
55974	Peaks of Otter Soil & Water Conservation District	0	0	0	0	0	0	0	0	0	0	0	0	0
55978	Evergreen Soil & Water Conservation District	0	0	0	0	0	0	0	0	0	0	0	0	0
55982	Daniel Boone Soil & Water Conservation District	0	0	0	0	0	0	0	0	0	0	0	0	0
55985	Tazewell Soil & Water Conservation District	0	0	0	0	0	0	0	0	0	0	0	0	0
55988	Henricopolis Soil & Water Conservation District	0	0	0	0	0	0	0	0	0	0	0	0	0
55991	Lee County Public Service Authority	0	0	0	0	0	0	0	0	0	0	1	0	1
55994	Wise County Public Service Authority	0	0	0	0	0	0	0	0	0	0	1	0	1
55996	New River Valley Community Services Board	0	0	0	0	0	0	0	5	0	5	47	(2)	45
55999	Clinch Valley Soil & Water Conservation District	0	0	0	0	0	0	0	0	0	0	0	0	0
Total for VRS Virginia Local Disability Program - Political Subdivisions		0	10	0	0	10	0	0	99	0	99	1,013	0	1,013

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

(\$ thousands)



		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55108	Bath County	0	0	0	0	0	0
55146	Isle of Wight County	(1)	0	0	0	0	0
55150	King William County	0	0	0	0	0	0
55162	Nelson County	0	0	0	0	0	0
55167	Nottoway County	0	0	0	0	0	0
55183	Russell County	0	0	0	0	0	0
55201	City of Bristol	(1)	0	0	0	0	0
55203	Town of St. Paul	0	0	0	0	0	0
55212	City of Norfolk	(1)	0	0	0	0	0
55214	City of Portsmouth	(4)	0	0	0	0	0
55215	City of Radford	(1)	0	0	0	0	0
55216	City of Richmond	(1)	0	0	0	0	0
55218	Town of Craigsville	0	0	0	0	0	0
55221	City of Williamsburg	0	0	0	0	0	0
55226	Town of Front Royal	(1)	0	0	0	0	0
55228	Town of Middletown	0	0	0	0	0	0
55229	Town of Chilhowie	0	0	0	0	0	0
55231	Town of Floyd	0	0	0	0	0	0
55232	City of Franklin	(1)	0	0	0	0	0
55233	City of Chesapeake	(1)	(1)	(1)	(1)	(1)	(4)
55234	City of Virginia Beach	52	(8)	(8)	(6)	(10)	(40)
55239	Town of Grottoes	0	0	0	0	0	0
55248	Town of Pennington Gap	0	0	0	0	0	0
55250	Town of Rich Creek	0	0	0	0	0	0
55255	Town of Broadax	0	0	0	0	0	0
55256	Town of Mineral	0	0	0	0	0	0
55257	Town of Lebanon	0	0	0	0	0	0
55259	Town of Richlands	0	0	0	0	0	0
55260	Town of Haymarket	0	0	0	0	0	0
55301	Town of Dumfries	0	0	0	0	0	0
55302	Town of Iron Gate	0	0	0	0	0	0
55309	Town of Colonial Beach	0	0	0	0	0	0
55311	Town of Brookneal	0	0	0	0	0	0
55314	Town of Jonesville	0	0	0	0	0	0
55315	Town of Wytheville	(1)	0	0	0	0	0
55322	Town of Glasgow	0	0	0	0	0	0
55323	Town of Marion	0	0	0	0	0	0
55329	Town of Leesburg	(2)	0	0	0	0	0
55330	Town of Chatham	0	0	0	0	0	0
55334	Town of Boydton	0	0	0	0	0	0
55336	Town of McKenney	0	0	0	0	0	0
55341	Town of Chincoteague	0	0	0	0	0	0
55344	Town of Stanley	0	0	0	0	0	0
55345	Town of Hillsville	0	0	0	0	0	0
55346	Town of Elkton	0	0	0	0	0	0
55347	Town of Bridgewater	0	0	0	0	0	0
55350	Town of Wise	0	0	0	0	0	0
55351	Town of New Market	0	0	0	0	0	0
55353	Town of Rocky Mount	0	0	0	0	0	0
55355	Town of Luray	0	0	0	0	0	0
55357	Town of Strasburg	0	0	0	0	0	0
55360	Town of Dublin	0	0	0	0	0	0
55364	City of Bedford	0	0	0	0	0	0
55367	Town of Broadway	0	0	0	0	0	0
55369	Town of Tazewell	0	0	0	0	0	0
55370	Town of Urbanna	0	0	0	0	0	0
55371	Town of Bluefield	0	0	0	0	0	0
55374	Town of Hurt	0	0	0	0	0	0
55375	Town of Waverly	0	0	0	0	0	0
55380	Town of Independence	0	0	0	0	0	0

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

(\$ thousands)



Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55382	Town of Grundy	0	0	0	0	0	0
55384	Town of Louisa	0	0	0	0	0	0
55386	Town of Mt. Jackson	0	0	0	0	0	0
55388	Town of Jarratt	0	0	0	0	0	0
55389	Town of Pembroke	0	0	0	0	0	0
55395	Town of Round Hill	0	0	0	0	0	0
55398	Town of Saltville	0	0	0	0	0	0
55399	Town of Blackstone	0	0	0	0	0	0
55401	Southeastern Virginia Public Service Authority	0	0	0	0	0	0
55404	Appomattox Regional Library	0	0	0	0	0	0
55405	Staunton Redevelopment & Housing Authority	0	0	0	0	0	0
55409	Southside Regional Juvenile Group Home Commission	0	0	0	0	0	0
55413	Richmond Redevelopment & Housing Authority	(1)	0	0	0	0	0
55415	Chesapeake Redevelopment & Housing Authority	0	0	0	0	0	0
55417	Norfolk Airport Authority	(1)	0	0	0	0	0
55419	Hampton Redevelopment & Housing Authority	0	0	0	0	0	0
55420	Loudoun County Sanitation Authority	(3)	0	0	0	0	0
55421	Danville Redevelopment & Housing Authority	0	0	0	0	0	0
55424	Hopewell Redevelopment and Housing Authority	0	0	0	0	0	0
55429	Alexandria Redevelopment & Housing Authority	0	0	0	0	0	0
55433	Norfolk Redevelopment & Housing Authority	(1)	0	0	0	0	0
55436	Riverside Regional Jail	0	0	0	0	0	0
55440	Shenandoah Valley Juvenile Detention Home	(1)	0	0	0	0	0
55445	Chesterfield County Health Center Commission	(2)	0	0	0	0	0
55447	Rappahannock Area Community Services Board	(4)	0	0	0	0	0
55449	Hampton Roads Planning District Commission	0	0	0	0	0	0
55458	Wytheville Redevelopment & Housing Authority	0	0	0	0	0	0
55459	Waynesboro Redevelopment and Housing Authority	0	0	0	0	0	0
55460	Region Ten Community Services Board	(3)	0	0	0	0	0
55462	LENOWISCO Planning District Commission	0	0	0	0	0	0
55469	Eastern Shore Community Services Board	(1)	0	0	0	0	0
55470	ANCHOR Commission	0	0	0	0	0	0
55473	Tidewater Transportation District	(2)	0	0	0	0	0
55476	Rockbridge Regional Library	0	0	0	0	0	0
55479	Cumberland Mountain Community Services	(1)	0	0	0	0	0
55482	Middle Peninsula/Northern Neck Public Service Auth	(2)	0	0	0	0	0
55486	Southeastern Tidewater Manpower Authority	0	0	0	0	0	0
55487	Capital Regional Airport Commission	(1)	0	0	0	0	0
55488	Northwestern Community Services Board	(1)	0	0	0	0	0
55491	Middle Peninsula Regional Security Center	0	0	0	0	0	0
55499	Eastern Shore Public Library	0	0	0	0	0	0
55504	Amherst County Public Schools	0	0	0	0	0	0
55507	Augusta County Public Schools	0	0	0	0	0	0
55508	Bath County Public Schools	0	0	0	0	0	0
55510	Bland County Public Schools	0	0	0	0	0	0
55512	Norfolk Public Schools	(1)	0	0	0	0	0
55515	Radford City Public Schools	0	0	0	0	0	0
55516	Caroline County Public Schools	0	0	0	0	0	0
55528	Essex County Public Schools	0	0	0	0	0	0
55533	Chesapeake City Public Schools	(2)	0	0	0	0	0
55534	Virginia Beach City Public Schools	(4)	0	0	0	0	0
55537	Goochland County Public Schools	0	0	0	0	0	0
55546	Isle of Wight County Public Schools	0	0	0	0	0	0
55552	Lee County Public Schools	0	0	0	0	0	0
55553	Loudoun County Public Schools	(5)	0	0	0	0	0
55557	Mathews County Public Schools	0	0	0	0	0	0
55562	Nelson County Public Schools	0	0	0	0	0	0
55583	Russell County Public Schools	0	0	0	0	0	0
55587	Southampton County Public Schools	0	0	0	0	0	0
55595	Washington County Public Schools	0	0	0	0	0	0

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

(\$ thousands)



Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55599	York County Public Schools	(1)	0	0	0	0	0
55601	Bristol VA Public Schools	0	0	0	0	0	0
55606	Franklin City Public Schools	0	0	0	0	0	0
55613	PD Pruden Vocational-Technical Center	0	0	0	0	0	0
55614	Portsmouth City Public Schools	(1)	0	0	0	0	0
55620	Suffolk City Public Schools	0	0	0	0	0	0
55710	Valley Vocational-Technical Center	0	0	0	0	0	0
55711	New Horizons Regional Education Center	0	0	0	0	0	0
55713	Galax City Public Schools	0	0	0	0	0	0
55714	Norton City Public Schools	0	0	0	0	0	0
55802	Williamsburg-James City County Public Schools	(1)	0	0	0	0	0
55813	Buchanan County Public Schools	0	0	0	0	0	0
55862	Crater Criminal Justice Training Academy	0	0	0	0	0	0
55863	Central Shenandoah Criminal Justice Training Academy	0	0	0	0	0	0
55864	New River Valley Emergency Comm Regional Authority	0	0	0	0	0	0
55865	Maury Service Authority	0	0	0	0	0	0
55867	Hampton Roads Transportation Accountability Commission	0	0	0	0	0	0
55868	Northern Virginia Transportation Authority	0	0	0	0	0	0
55869	RSW Regional Jail Authority	0	0	0	0	0	0
55871	Portsmouth Redevelopment and Housing Authority	0	0	0	0	0	0
55872	Southwest Regional Recreation Authority	0	0	0	0	0	0
55873	Roanoke Redevelopment and Housing Authority	(1)	0	0	0	0	0
55884	Halifax Service Authority	0	0	0	0	0	0
55886	Russell County Public Service Authority	0	0	0	0	0	0
55891	Tidewater Soil and Water Conservation District	0	0	0	0	0	0
55893	Eastern Shore Soil and Water Conservation District	0	0	0	0	0	0
55896	Virginia Resources Authority	0	0	0	0	0	0
55906	Suffolk Redevelopment and Housing Authority	0	0	0	0	0	0
55922	Piedmont Regional Jail	0	0	0	0	0	0
55923	Nelson County Services Authority	0	0	0	0	0	0
55924	Coeburn-Norton-Wise Regional Water	0	0	0	0	0	0
55925	Fauquier County Water & Sanitation Authority	0	0	0	0	0	0
55927	New River Resource Authority	0	0	0	0	0	0
55930	Petersburg Redevelopment & Housing Authority	0	0	0	0	0	0
55931	Central Rappahannock Regional Library	0	0	0	0	0	0
55934	Thomas Jefferson Soil & Water Conservation District	0	0	0	0	0	0
55938	Colonial Soil & Water Conservation District	0	0	0	0	0	0
55945	Lonesome Pine Regional Library	0	0	0	0	0	0
55951	Handley Regional Library	0	0	0	0	0	0
55954	Potomac & Rappahannock Transportation Comm	(1)	0	0	0	0	0
55957	Wise County Redevelopment and Housing Authority	0	0	0	0	0	0
55958	Prince William Soil & Water Conservation District	0	0	0	0	0	0
55959	Hampton Roads Regional Jail Authority	0	0	0	0	0	0
55960	Russell County Water & Sewage Authority	0	0	0	0	0	0
55964	Virginia Biotechnology Research Park Authority	0	0	0	0	0	0
55967	Rockingham Regional Library	0	0	0	0	0	0
55969	Culpeper Soil & Water Conservation District	0	0	0	0	0	0
55972	Big Water Soil & Water Conservation District	0	0	0	0	0	0
55974	Peaks of Otter Soil & Water Conservation District	0	0	0	0	0	0
55978	Evergreen Soil & Water Conservation District	0	0	0	0	0	0
55982	Daniel Boone Soil & Water Conservation District	0	0	0	0	0	0
55985	Tazewell Soil & Water Conservation District	0	0	0	0	0	0
55988	Henricopolis Soil & Water Conservation District	0	0	0	0	0	0
55991	Lee County Public Service Authority	0	0	0	0	0	0
55994	Wise County Public Service Authority	0	0	0	0	0	0
55996	New River Valley Community Services Board	(5)	0	0	0	0	0
55999	Clinch Valley Soil & Water Conservation District	0	0	0	0	0	0
Total for VRS Virginia Local Disability Program - Political Subdivisions		(9)	(9)	(9)	(7)	(11)	(44)

SCHEDULE D - NET OPEB LIABILITY
VIRGINIA LOCAL DISABILITY PROGRAM - POLITICAL SUBDIVISIONS
(\$ thousands)



Employer Code	Employer	6/30/2016 Net OPEB Liability	6/30/2017 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (6%)	Net OPEB Liability 1% Increase Discount Rate (8%)
55108	Bath County	0	1	1	1
55146	Isle of Wight County	4	6	7	5
55150	King William County	2	2	2	1
55162	Nelson County	1	2	2	2
55167	Nottoway County	1	2	3	2
55183	Russell County	1	2	2	2
55201	City of Bristol	4	5	6	5
55203	Town of St. Paul	0	0	0	0
55212	City of Norfolk	6	7	8	6
55214	City of Portsmouth	17	25	29	22
55215	City of Radford	2	3	3	3
55216	City of Richmond	3	5	6	5
55218	Town of Craigs ville	0	0	0	0
55221	City of Williamsburg	2	2	3	2
55226	Town of Front Royal	3	4	5	4
55228	Town of Middletown	0	1	1	1
55229	Town of Chilhowie	0	0	0	0
55231	Town of Floyd	0	0	0	0
55232	City of Franklin	2	3	4	3
55233	City of Chesapeake	35	56	64	49
55234	City of Virginia Beach	77	100	113	85
55239	Town of Grottoes	0	0	0	0
55248	Town of Pennington Gap	0	1	1	1
55250	Town of Rich Creek	0	0	0	0
55255	Town of Broadax	0	0	0	0
55256	Town of Mineral	0	0	0	0
55257	Town of Lebanon	1	1	1	1
55259	Town of Richlands	1	0	1	0
55260	Town of Haymarket	0	0	0	0
55301	Town of Dumfries	1	1	1	1
55302	Town of Iron Gate	0	0	0	0
55309	Town of Colonial Beach	1	1	1	0
55311	Town of Brookneal	0	0	0	0
55314	Town of Jonesville	0	0	0	0
55315	Town of Wytheville	2	3	4	3
55322	Town of Glasgow	0	0	0	0
55323	Town of Marion	1	1	1	1
55329	Town of Leesburg	6	9	10	7
55330	Town of Chatham	0	0	0	0
55334	Town of Boydton	0	0	0	0
55336	Town of McKenney	0	0	0	0
55341	Town of Chincoteague	0	1	1	1
55344	Town of Stanley	0	0	0	0
55345	Town of Hillsville	1	0	1	0
55346	Town of Elkton	1	0	0	0
55347	Town of Bridgewater	1	2	2	2
55350	Town of Wise	0	1	1	1
55351	Town of New Market	0	0	0	0
55353	Town of Rocky Mount	0	0	0	0
55355	Town of Luray	0	0	0	0
55357	Town of Strasburg	1	1	1	1
55360	Town of Dublin	0	0	0	0
55364	City of Bedford	1	2	2	1
55367	Town of Broadway	0	0	0	0
55369	Town of Tazewell	1	2	2	2
55370	Town of Urbanna	0	0	0	0
55371	Town of Bluefield	1	1	1	1
55374	Town of Hurt	0	0	0	0
55375	Town of Waverly	0	1	1	1
55380	Town of Independence	0	0	0	0
55382	Town of Grundy	0	1	1	1
55384	Town of Louisa	1	1	1	1

SCHEDULE D - NET OPEB LIABILITY
VIRGINIA LOCAL DISABILITY PROGRAM - POLITICAL SUBDIVISIONS
(\$ thousands)



Employer Code	Employer	6/30/2016 Net OPEB Liability	6/30/2017 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (6%)	Net OPEB Liability 1% Increase Discount Rate (8%)
55386	Town of Mt. Jackson	0	0	0	0
55388	Town of Jarratt	0	0	0	0
55389	Town of Pembroke	0	0	0	0
55395	Town of Round Hill	0	0	0	0
55398	Town of Saltville	0	0	0	0
55399	Town of Blackstone	0	1	1	1
55401	Southeastern Virginia Public Service Authority	1	3	3	2
55404	Appomattox Regional Library	0	1	1	1
55405	Staunton Redevelopment & Housing Authority	0	0	0	0
55409	Southside Regional Juvenile Group Home Commission	0	0	0	0
55413	Richmond Redevelopment & Housing Authority	3	6	7	5
55415	Chesapeake Redevelopment & Housing Authority	0	0	0	0
55417	Norfolk Airport Authority	2	3	3	2
55419	Hampton Redevelopment & Housing Authority	0	1	1	1
55420	Loudoun County Sanitation Authority	12	16	18	14
55421	Danville Redevelopment & Housing Authority	0	1	1	1
55424	Hopewell Redevelopment and Housing Authority	0	1	1	1
55429	Alexandria Redevelopment & Housing Authority	2	2	3	2
55433	Norfolk Redevelopment & Housing Authority	4	7	8	6
55436	Riverside Regional Jail	0	1	1	1
55440	Shenandoah Valley Juvenile Detention Home	2	4	4	3
55445	Chesterfield County Health Center Commission	7	8	10	7
55447	Rappahannock Area Community Services Board	17	24	27	20
55449	Hampton Roads Planning District Commission	1	1	1	1
55458	Wytheville Redevelopment & Housing Authority	0	0	0	0
55459	Waynesboro Redevelopment and Housing Authority	0	0	0	0
55460	Region Ten Community Services Board	10	15	17	13
55462	LENOWISCO Planning District Commission	0	0	0	0
55469	Eastern Shore Community Services Board	3	5	5	4
55470	ANCHOR Commission	0	0	0	0
55473	Tidewater Transportation District	10	12	14	11
55476	Rockbridge Regional Library	0	1	1	1
55479	Cumberland Mountain Community Services	2	5	6	4
55482	Middle Peninsula/Northern Neck Public Service Auth	6	11	12	9
55486	Southeastern Tidewater Manpower Authority	1	1	1	1
55487	Capital Regional Airport Commission	2	3	4	3
55488	Northwestern Community Services Board	3	6	6	5
55491	Middle Peninsula Regional Security Center	1	0	0	0
55499	Eastern Shore Public Library	0	0	0	0
55504	Amherst County Public Schools	1	1	1	1
55507	Augusta County Public Schools	1	2	3	2
55508	Bath County Public Schools	0	1	1	1
55510	Bland County Public Schools	0	0	0	0
55512	Norfolk Public Schools	5	8	10	7
55515	Radford City Public Schools	0	1	1	1
55516	Caroline County Public Schools	1	1	1	1
55528	Essex County Public Schools	1	1	1	1
55533	Chesapeake City Public Schools	7	10	12	9
55534	Virginia Beach City Public Schools	21	30	34	26
55537	Goochland County Public Schools	0	1	1	0
55546	Isle of Wight County Public Schools	1	0	0	0
55552	Lee County Public Schools	1	1	1	1
55553	Loudoun County Public Schools	18	27	31	23
55557	Mathews County Public Schools	0	1	1	1
55562	Nelson County Public Schools	1	1	1	0
55583	Russell County Public Schools	1	1	2	1
55587	Southampton County Public Schools	0	1	1	1
55595	Washington County Public Schools	1	1	1	1
55599	York County Public Schools	2	3	4	3
55601	Bristol VA Public Schools	0	1	1	1
55606	Franklin City Public Schools	0	1	1	1
55613	PD Pruden Vocational-Technical Center	0	0	0	0

SCHEDULE D - NET OPEB LIABILITY
VIRGINIA LOCAL DISABILITY PROGRAM - POLITICAL SUBDIVISIONS
(\$ thousands)



Employer Code	Employer	6/30/2016 Net OPEB Liability	6/30/2017 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (6%)	Net OPEB Liability 1% Increase Discount Rate (8%)
55614	Portsmouth City Public Schools	4	5	5	4
55620	Suffolk City Public Schools	1	2	3	2
55710	Valley Vocational-Technical Center	0	0	0	0
55711	New Horizons Regional Education Center	0	0	0	0
55713	Galax City Public Schools	0	1	1	0
55714	Norton City Public Schools	0	0	0	0
55802	Williamsburg-James City County Public Schools	3	4	4	3
55813	Buchanan County Public Schools	1	1	1	1
55862	Crater Criminal Justice Training Academy	0	0	0	0
55863	Central Shenandoah Criminal Justice Training Academy	0	0	0	0
55864	New River Valley Emergency Comm Regional Authority	0	1	1	1
55865	Maury Service Authority	0	0	0	0
55867	Hampton Roads Transportation Accountability Commission	0	1	1	1
55868	Northern Virginia Transportation Authority	1	1	1	1
55869	RSW Regional Jail Authority	1	2	2	2
55871	Portsmouth Redevelopment and Housing Authority	2	2	3	2
55872	Southwest Regional Recreation Authority	0	0	0	0
55873	Roanoke Redevelopment and Housing Authority	3	4	5	4
55884	Halifax Service Authority	0	1	1	1
55886	Russell County Public Service Authority	0	0	0	0
55891	Tidewater Soil and Water Conservation District	0	0	0	0
55893	Eastern Shore Soil and Water Conservation District	0	0	0	0
55896	Virginia Resources Authority	0	0	0	0
55906	Suffolk Redevelopment and Housing Authority	1	1	1	0
55922	Piedmont Regional Jail	1	1	1	1
55923	Nelson County Services Authority	0	1	1	1
55924	Coeburn-Norton-Wise Regional Water	0	0	0	0
55925	Fauquier County Water & Sanitation Authority	1	2	3	2
55927	New River Resource Authority	0	0	0	0
55930	Petersburg Redevelopment & Housing Authority	0	1	1	1
55931	Central Rappahannock Regional Library	1	1	1	1
55934	Thomas Jefferson Soil & Water Conservation District	0	1	1	1
55938	Colonial Soil & Water Conservation District	0	1	1	1
55945	Lonesome Pine Regional Library	0	0	0	0
55951	Handley Regional Library	0	0	0	0
55954	Potomac & Rappahannock Transportation Comm	6	9	10	8
55957	Wise County Redevelopment and Housing Authority	0	0	0	0
55958	Prince William Soil & Water Conservation District	0	0	0	0
55959	Hampton Roads Regional Jail Authority	0	1	1	1
55960	Russell County Water & Sewage Authority	0	0	1	0
55964	Virginia Biotechnology Research Park Authority	0	0	0	0
55967	Rockingham Regional Library	0	1	1	1
55969	Culpeper Soil & Water Conservation District	0	1	1	1
55972	Big Water Soil & Water Conservation District	0	0	0	0
55974	Peaks of Otter Soil & Water Conservation District	0	0	0	0
55978	Evergreen Soil & Water Conservation District	0	0	0	0
55982	Daniel Boone Soil & Water Conservation District	0	0	0	0
55985	Tazewell Soil & Water Conservation District	0	0	0	0
55988	Henricopolis Soil & Water Conservation District	0	0	0	0
55991	Lee County Public Service Authority	1	1	1	1
55994	Wise County Public Service Authority	0	1	1	1
55996	New River Valley Community Services Board	20	26	30	23
55999	Clinch Valley Soil & Water Conservation District	0	0	0	0
Total for VRS Virginia Local Disability Program - Political Subdivisions		379	563	642	491



Schedule F – Summary of Main Plan Provisions

SCHEDULE F

SUMMARY OF MAIN BENEFIT AND CONTRIBUTION PROVISIONS

GROUP LIFE INSURANCE PROGRAM

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

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

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

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

Each disabled member, including those receiving benefits from VSDP or VLDP, will be entitled to a death benefit from this plan, similar to the service retiree benefit, except the 25% per year reduction does not begin until the member reaches Normal Retirement Age, or the retirement date, if later. Members participating in VLDP (or a comparable plan) and State, VaLORS, and SPORS members participating in VSDP and hired on or after July 1, 2009 need at least one year of service before the member is eligible for a non-service related life insurance benefit from the Plan.



Schedule F – Summary of Main Plan Provisions (continued)

The postemployment death benefit is paid for by an addition to the contribution required to provide the active member benefit. While the active member portion of the contribution is used to purchase group term life insurance from an insurance company, the postemployment portion of the contribution is held in a trust until required to pay benefits. The postemployment contribution is actuarially determined by this valuation.

HEALTH INSURANCE CREDIT PROGRAM

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

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

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

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

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



Schedule F – Summary of Main Plan Provisions (continued)

TEACHERS

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

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

POLITICAL SUBDIVISIONS

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

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

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



Schedule F – Summary of Main Plan Provisions (continued)

SPECIAL COVERGE GROUPS

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

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

VIRGINIA SICKNESS AND DISABILITY PROGRAM

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

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

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

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



Schedule F – Summary of Main Plan Provisions (continued)

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

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

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

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

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

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



Schedule F – Summary of Main Plan Provisions (continued)

VIRGINIA LOCAL DISABILITY PROGRAM

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

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

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

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

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

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

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



Schedule F – Summary of Main Plan Provisions (continued)

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

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

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

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

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

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



Schedule F – State Employees’ Plan Provisions

STATE EMPLOYEES¹ **Plan Specific Benefit Provisions**

NORMAL RETIREMENT ELIGIBILITY:

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

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

EARLY RETIREMENT ELIGIBILITY:

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

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

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

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

¹ The actuarial assumptions for State are also applied to the applicable members of the Optional Retirement Plan (ORP).



Schedule F – Teachers’ Plan Provisions

TEACHERS¹ **Plan Specific Benefit Provisions**

NORMAL RETIREMENT ELIGIBILITY:

- Plan 1 Members: A member may retire with unreduced pension benefits upon Normal Retirement on or after age 65 with credit for five years of service.
- Plan 2 and Hybrid Plan Members: A member may retire with unreduced pension benefits upon Normal Retirement once they attain their normal Social Security retirement age and have at least five years of service.

EARLY RETIREMENT ELIGIBILITY:

- Plan 1 Members: A member may retire early with unreduced pension benefits after reaching age 50 with at least 30 years of service credit. A member may retire early with reduced pension benefits after reaching age 50 with at least ten years of service credit, or age 55 with credit for at least five years of service.
- Plan 2 and Hybrid Plan Members: A member may retire early with unreduced pension benefits upon the sum of their age and their service being 90 (Rule of 90). A member may retire early with reduced pension benefits after reaching age 60 with at least five years of service credit.

DISABILITY – NON-HYBRID: Plan 1 and Plan 2 members are eligible for disability retirement benefits from the first day of employment.

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

¹ The actuarial assumptions for Teachers are also applied to the applicable members of the Optional Retirement Plan (ORP).



Schedule F – State Police Plan Provisions

STATE POLICE
Plan Specific Benefit Provisions

NORMAL RETIREMENT ELIGIBILITY:

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

EARLY RETIREMENT ELIGIBILITY:

A member may retire early with a reduced pension benefit after reaching age 50 with at least five years of service credit.

DISABILITY – NON-VSDP:

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

DISABILITY – VSDP:

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



Schedule F – Judicial Plan Provisions

JUDICIAL Plan Specific Benefit Provisions

WEIGHTED SERVICE CREDIT:

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

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

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

Any non-judicial VRS service credit is not weighted.

NORMAL RETIREMENT ELIGIBILITY:

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

EARLY RETIREMENT ELIGIBILITY:

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

DISABILITY – NON-HYBRID: Plan 1 and Plan 2 members are eligible for disability retirement benefits from the first day of employment.

DISABILITY – HYBRID: Hybrid Plan members are eligible from the first day of employment for work-related disability benefits, but must have a minimum of one year of service to be eligible for non-work related disability benefits.



Schedule F – Virginia Law Officers’ Plan Provisions

VIRGINIA LAW OFFICERS
Plan Specific Benefit Provisions

NORMAL RETIREMENT ELIGIBILITY:

A member may retire upon Normal Retirement on or after age 60 with credit for five years of service.

EARLY RETIREMENT ELIGIBILITY:

A member may retire early after reaching age 50 with at least five years of service credit.

DISABILITY – NON-VSDP:

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

DISABILITY – VSDP:

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



Schedule F – Political Subdivisions Plan Provisions (continued)

POLITICAL SUBDIVISIONS
GROUP A - General
Plan Specific Benefit Provisions

NORMAL RETIREMENT ELIGIBILITY:

- Plan 1 Members: A member may retire with unreduced pension benefits upon Normal Retirement on or after age 65 with credit for five years of service.
- Plan 2 and Hybrid Plan Members: A member may retire with unreduced pension benefits upon Normal Retirement once they attain their normal Social Security retirement age and have at least five years of service.

EARLY RETIREMENT ELIGIBILITY:

- Plan 1 Members: A member may retire early with unreduced pension benefits after reaching age 50 with at least 30 years of service credit. A member may retire early with reduced pension benefits after reaching age 50 with at least ten years of service credit, or age 55 with credit for at least five years of service.
- Plan 2 and Hybrid Plan Members: A member may retire early with unreduced pension benefits upon the sum of their age and their service being 90 (Rule of 90). A member may retire early with reduced pension benefits after reaching age 60 with at least five years of service credit.

DISABILITY – NON-HYBRID: Plan 1 and Plan 2 members are eligible for disability retirement benefits from the first day of employment.

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



Schedule F – Political Subdivisions Plan Provisions (continued)

POLITICAL SUBDIVISIONS
GROUP A – LEO/Fire
Plan Specific Benefit Provisions

NORMAL RETIREMENT ELIGIBILITY:

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

EARLY RETIREMENT ELIGIBILITY:

A member may retire early with a reduced pension benefit after reaching age 50 with at least five years of service credit.

DISABILITY: A member is eligible for disability retirement benefits from the first day of employment.



Schedule F – Political Subdivisions Plan Provisions (continued)

POLITICAL SUBDIVISIONS
GROUP B¹ - General
Plan Specific Benefit Provisions

NORMAL RETIREMENT ELIGIBILITY:

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

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

EARLY RETIREMENT ELIGIBILITY:

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

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

DISABILITY – NON-VLDP: Plan 1 and Plan 2 members are eligible for disability retirement benefits from the first day of employment.

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

¹ The actuarial assumptions for Political Subdivisions Group B are also applied to members of the political subdivisions not providing VRS pension benefits.



Schedule F – Political Subdivisions Plan Provisions (continued)

POLITICAL SUBDIVISIONS
GROUP B – LEO/Fire
Plan Specific Benefit Provisions

NORMAL RETIREMENT ELIGIBILITY:

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

EARLY RETIREMENT ELIGIBILITY:

A member may retire early with a reduced pension benefit after reaching age 50 with at least five years of service credit.

DISABILITY:

A member is eligible for disability retirement benefits from the first day of employment



Schedule G – Statement of Actuarial Assumptions and Methods (continued)

SCHEDULE G

STATEMENT OF ACTUARIAL ASSUMPTIONS AND METHODS

The assumptions and methods used in the valuations were based on the actuarial experience study prepared as of June 30, 2016 and adopted by the VRS Board of Trustees.

Assumptions and Methods which apply to all OPEB Plans

Investment Return Rate:	7.00% per annum, compounded annually.
Inflation Assumption:	2.50% per year.
Actuarial Cost Method:	Entry age normal cost method, allocated as a level percent of payroll, from first funding age to last age before terminal retirement age. Actuarial gains and losses, as they occur, are reflected in the unfunded actuarial accrued liability. See Schedule E for a detailed explanation.
Funding Period:	The amortization period of the legacy UAAL began at 30 years on June 30, 2013 and this amortization period is to decrease by one year on each subsequent valuation date until the legacy UAAL is fully amortized (amortization period of 0 years). With each subsequent valuation, a new amortization base will be used to amortize that portion of the UAAL not covered by the current balances of the previously established amortization bases. Here, each valuation's newly allocated share of the UAAL will be amortized over a closed 20-year period. In the event this funding policy produces an effective amortization period of greater than 30 years, a 30 year amortization period for the aggregate UAAL is used in accordance with GASB 43 and 45.
Payroll Growth Rate:	3.00% per annum.
Administrative Expenses:	The employer contribution rates include a rate for anticipated non-investment expenses.
Plan 1:	Members hired prior to July 1, 2010 and who were vested as of January 1, 2013.



Schedule G – Statement of Actuarial Assumptions and Methods (continued)

Plan 2: Members hired on or after July 1, 2010 but before January 1, 2014, or members hired prior to July 1, 2010 and who were not vested as of January 1, 2013. Members hired after January 1, 2014 in SPORS, VaLORS, and Political Subdivisions with LEOs/Fire Pension Benefit Coverage are in Plan 2.

Hybrid Plan: State, Teachers, JRS, and Political Subdivisions with General Employee Pension Benefit Coverage members hired (for JRS, appointed or elected to an original term) on or after January 1, 2014 or members in Plan 1 or Plan 2 who elected to opt into the plan during the election window held January 1, 2014 through April 30, 2014. Members of SPORS, VaLORS, and Political Subdivisions with LEOs/Fire Pension Benefit Coverage are not eligible to participate in the Hybrid Plan.



Schedule G – Statement of Actuarial Assumptions and Methods (continued)

Assumptions and Methods Applicable to the Group Life Insurance Program

- Asset Valuation Method:** The method of valuing assets is intended to recognize a “smoothed” market value of assets. Under this method, the difference between actual return on market value from investment experience and the expected return on market value is recognized over a five-year period. The resulting actuarial value of asset value cannot be less than 80% or more than 120% of the market value of assets.
- Minimum Benefit:** In no event will the death benefit be less than \$8,000 for members who retire with at least 30 years of creditable service. The \$8,000 minimum is assumed to apply to the fiscal year ending June 30, 2016 and is assumed to increase annually, effective July 1, by 2.25% (the same annual increase percentage for any annual post-retirement supplement for retirees, as calculated for employees hired on or after July 1, 2010).
- “Life Insurance Only” Retirees:** Results include an estimate of retiree liability for those groups not providing retiree census data. A liability equaling 10% of the active employee liability times the average retiree to active liability ratio is assumed.



Schedule G – Statement of Actuarial Assumptions and Methods (continued)

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

Asset Valuation Method:

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

Participation Rates:

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

Eligible future service retirees from deferred vested status are assumed to utilize the benefit plan as follows:

Duration Since Retirement	Participation Rate
First Year	55.0%
Second Year	65.0%
Third Year	70.0%
Fourth Year	75.0%
Fifth Year	80.0%
Sixth Year	85.0%
Seventh Year	90.0%
Eighth Year and Beyond	95.0%

Participation Rates (continued):

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

System	Participation
State/JRS	95%
Teachers	90%
SPORS/VaLORS	75%



Schedule G – Statement of Actuarial Assumptions and Methods (continued)

Percentage Not Utilizing the Maximum Benefit:

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

System	Percentage
State/JRS	10%
Teachers	20%
SPORS/VaLORS	20%

Percentage of Maximum Benefit Received:

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

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

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

Duration Since Retirement	Annual Increase in HIC benefit
1 Year	6.50%
2 – 3 Years	4.25%
4 or More Years	3.00%

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

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

System	Percentage
State/JRS	50%
Teachers	35%
SPORS/VaLORS	70%



Schedule G – Statement of Actuarial Assumptions and Methods (continued)

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

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

ORP and UVA Retirees:

Results include an estimate of retiree liability for those groups not providing retiree census data. A liability equaling 10% of the active employee liability times the average retiree to active liability ratio is assumed.



Schedule G – Statement of Actuarial Assumptions and Methods (continued)

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

Asset Valuation Method: Market value of assets.

Participation Rates: 85% of eligible future service retirees from active status are assumed to utilize the benefit plan. 45.00% of eligible future disability retirees will utilize the benefit.

Eligible future service retirees from deferred vested status are assumed to utilize the benefit plan as follows:

Duration Since Retirement	Participation Rate
First Year	55.0%
Second Year	65.0%
Third Year	70.0%
Fourth Year	75.0%
Fifth Year	80.0%
Sixth Year	85.0%
Seventh Year	90.0%
Eighth Year and Beyond	95.0%

Percentage Not Utilizing the Maximum Benefit: 10% of eligible future benefit recipients are assumed to utilize the benefit plan, but not receive the maximum benefit for which they are eligible.

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

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

Duration Since Retirement	Annual Increase in HIC benefit
1 Year	6.50%
2 – 3 Years	4.25%
4 or More Years	3.00%

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Schedule G – Statement of Actuarial Assumptions and Methods (continued)

Percentage of Future Eligible Deferred Vested Members Electing to Withdraw from VRS: 45% of future eligible deferred vested members are assumed to withdraw from VRS.

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

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

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



Schedule G – Statement of Actuarial Assumptions and Methods (continued)

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

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



Schedule G – Statement of Actuarial Assumptions and Methods (continued)

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

Cost-Of-Living Increase:

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

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

Liability Assumed for Disabled Members in Waiting Period:

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

Income Replacement for Future Disabled Members:

61% of a member's pre-disability income.

Percentage of Members with Social Security Offsets:

70.5% of members are assumed to meet the Social Security definition of Disability, and are thus eligible for an additional 1% of Income Replacement.

Offsets for Disabled Members:

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

Year of Long-Term Disability	Percentage Receiving Offsets in the Next Year if Currently Not in Receipt	Average Percentage of Full Benefit Paid if in Receipt of Offsets
1	35%	25%
2	30%	26%
3	24%	27%
4	14%	27%
5	14%	27%
6	9%	27%
7	6%	27%
8 and Longer	0%	30%



Schedule G – Statement of Actuarial Assumptions and Methods (continued)

Offsets for Active Members:

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

Year of Long-Term Disability	Benefit Adjustment Factor
1	0.723
2	0.575
3	0.465
4	0.403
5	0.367
6-9	0.342
10-13	0.404
14	0.411
15 and Longer	0.450

Rates of Termination of Benefits Due to Death or Recovery:

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

Month of Disability	Male	Female
4 - 24	0.904	0.908
25 - 60	0.891	0.943
61 - 120	1.052	1.025
121 and over	1.021	0.999



Schedule G – Statement of Actuarial Assumptions and Methods (continued)

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

Disabled Life Reserve:

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

Incurred But Not Reported Reserve:

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

Morbidity:

CMC reviewed the rates developed by the prior actuary against rates developed using the Society of Actuaries (SOA) Long Term Care basic experience rate tables and made no modifications. While separate rates for assisted living facility claims are not used, our review indicates the nursing facility rates are reasonable based upon the benefit structure and a comparison to the combined experience produced by the SOA's tables. As experience develops the rates will need to be reviewed and adjusted accordingly.

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



Schedule G – Statement of Actuarial Assumptions and Methods (continued)

Morbidity (continued):

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

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



Schedule G – Statement of Actuarial Assumptions and Methods (continued)

Morbidity (continued):

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

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

Daily Benefit Amount:

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

Daily Benefit Amount Increases:

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

Benefit Maximums:

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



Schedule G – Statement of Actuarial Assumptions and Methods (continued)

Porting Rates:

Porting rate assumptions are based upon experience over the first five years of the program, with substantial increases over the life of the program. CMC reviewed the rates developed by the prior actuary and made no modifications. As the porting rates have a significant impact on results, experience, as it develops, will need to be reviewed and the rates adjusted accordingly. Porting rates by age of entry into VSDP and length of VSDP membership are provided in the following table.

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



Schedule G – Statement of Actuarial Assumptions and Methods (continued)

Porting Premiums:

While actively employed or receiving LTD benefits, a member receives coverage in the amount currently in place for the entire actively employed group. Upon termination of employment, a member has the option to port the amount of coverage current for the group by paying a premium. CMC reviewed the rates developed by the prior actuary for adequacy and made no modifications. As experience develops the rates may need to be reviewed and adjusted accordingly.

Monthly Porting Premium Rates Per \$1 of Daily Benefit Amount							
VSDP Entry Age	Rate	VSDP Entry Age	Rate	VSDP Entry Age	Rate	VSDP Entry Age	Rate
20	0.018	38	0.070	56	0.233	74	1.212
21	0.019	39	0.075	57	0.255	75	1.331
22	0.020	40	0.078	58	0.278	76	1.466
23	0.022	41	0.084	59	0.305	77	1.619
24	0.023	42	0.089	60	0.335	78	1.786
25	0.025	43	0.095	61	0.368	79	1.968
26	0.028	44	0.100	62	0.406	80	2.153
27	0.030	45	0.106	63	0.448	81	2.329
28	0.033	46	0.112	64	0.497	82	2.503
29	0.035	47	0.121	65	0.539	83	2.676
30	0.038	48	0.128	66	0.596	84	2.835
31	0.041	49	0.136	67	0.662	85	2.971
32	0.046	50	0.144	68	0.717	86	3.134
33	0.050	51	0.155	69	0.777	87	3.277
34	0.053	52	0.166	70	0.845	88	3.405
35	0.057	53	0.180	71	0.922	89	3.522
36	0.061	54	0.196	72	1.007	90	3.610
37	0.065	55	0.213	73	1.105		



Schedule G – Statement of Actuarial Assumptions and Methods (continued)

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

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



Schedule G – Statement of Actuarial Assumptions and Methods (continued)

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

Cost-Of-Living Increase:	0.00% per year, compounded annually.
Liability Assumed for Disabled Members in Waiting Period:	The liability associated for those disabled and not yet eligible to receive benefits was based upon the expected number of long-term disabilities incurred during the period of January 1, 2016 and June 30, 2016.
Income Replacement for Future Disabled Members:	61% of a member's pre-disability income.
Percentage of Members with Social Security Offsets:	70.5% of members are assumed to meet the Social Security definition of Disability, and are thus eligible for an additional 1% of Income Replacement.
Offsets for Disabled Members:	It is assumed that the offset amounts reported by the administrator will continue to apply to each member's benefit until the benefit expires. For members with less than six years of disability and no current benefit offsets, benefit amounts are adjusted to reflect future offsets as follows:

Year of Long-Term Disability	Percentage Receiving Offsets in the Next Year if Currently Not in Receipt	Average Percentage of Full Benefit Paid if in Receipt of Offsets
1	35%	25%
2	30%	26%
3	24%	27%
4	14%	27%
5	14%	27%
6	9%	27%
7	6%	27%
8 and Longer	0%	30%



Schedule G – Statement of Actuarial Assumptions and Methods (continued)

Offsets for Active Members:

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

Year of Long-Term Disability	Benefit Adjustment Factor
1	0.723
2	0.575
3	0.465
4	0.403
5	0.367
6-9	0.342
10-13	0.404
14	0.411
15 and Longer	0.450

Rates of Termination of Benefits Due to Death or Recovery:

2012 Group Long Term Disability Valuation Table (2012 GLDT) as proposed by the Society of Actuaries' Group Disability Experience Committee for use by the National Association of Insurance Commissioners. Used as a basis those rates applicable to plans with a six-month elimination period, "Own Occupation" definition of disability, initial maximum guaranteed benefit of \$1,900, "No Diagnosis" cause of disability, 15% margin for recovery, 28% margin for deaths, and adjusted for prior five years of VRS experience with the following adjustment factors:

Adjustment Factor

Month of Disability	Male	Female
4 - 24	0.904	0.907
25 - 60	0.891	0.943
61 - 120	1.052	1.025
121 and over	1.021	0.999



Schedule G – Statement of Actuarial Assumptions and Methods (continued)

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

Disabled Life Reserve:

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

Incurred But Not Reported Reserve:

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

Morbidity:

CMC reviewed the rates developed by the prior actuary against rates developed using the Society of Actuaries (SOA) Long Term Care basic experience rate tables and made no modifications. While separate rates for assisted living facility claims are not used, our review indicates the nursing facility rates are reasonable based upon the benefit structure and a comparison to the combined experience produced by the SOA's tables. As experience develops the rates will need to be reviewed and adjusted accordingly.

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



Schedule G – Statement of Actuarial Assumptions and Methods (continued)

Morbidity (continued):

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

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



Schedule G – Statement of Actuarial Assumptions and Methods (continued)

Morbidity (continued):

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

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

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



Schedule G – Statement of Actuarial Assumptions and Methods (continued)

Morbidity (continued):

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

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

Daily Benefit Amount:

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

Daily Benefit Amount Increases:

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

Benefit Maximums:

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



Schedule G – Statement of Actuarial Assumptions and Methods (continued)

Porting Rates:

Porting rate assumptions are based upon experience over the first five years of the program, with substantial increases over the life of the program. CMC reviewed the rates developed by the prior actuary and made no modifications. As the porting rates have a significant impact on results, experience, as it develops, will need to be reviewed and the rates adjusted accordingly. Porting rates by age of entry into VLDP and length of VLDP membership are provided in the following table.

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



Schedule G – Statement of Actuarial Assumptions and Methods (continued)

Porting Premiums:

While actively employed or receiving LTD benefits, a member receives coverage in the amount currently in place for the entire actively employed group. Upon termination of employment, a member has the option to port the amount of coverage current for the group by paying a premium. CMC reviewed the rates developed by the prior actuary for adequacy and made no modifications. As experience develops the rates may need to be reviewed and adjusted accordingly.

Monthly Porting Premium Rates Per \$1 of Daily Benefit Amount

VLDP Entry Age	Rate	VLDP Entry Age	Rate	VLDP Entry Age	Rate	VLDP Entry Age	Rate
20	0.018	38	0.070	56	0.233	74	1.212
21	0.019	39	0.075	57	0.255	75	1.331
22	0.020	40	0.078	58	0.278	76	1.466
23	0.022	41	0.084	59	0.305	77	1.619
24	0.023	42	0.089	60	0.335	78	1.786
25	0.025	43	0.095	61	0.368	79	1.968
26	0.028	44	0.100	62	0.406	80	2.153
27	0.030	45	0.106	63	0.448	81	2.329
28	0.033	46	0.112	64	0.497	82	2.503
29	0.035	47	0.121	65	0.539	83	2.676
30	0.038	48	0.128	66	0.596	84	2.835
31	0.041	49	0.136	67	0.662	85	2.971
32	0.046	50	0.144	68	0.717	86	3.134
33	0.050	51	0.155	69	0.777	87	3.277
34	0.053	52	0.166	70	0.845	88	3.405
35	0.057	53	0.180	71	0.922	89	3.522
36	0.061	54	0.196	72	1.007	90	3.610
37	0.065	55	0.213	73	1.105		



Schedule G – Statement of Actuarial Assumptions and Methods (continued)

STATE EMPLOYEES

Plan Specific Assumptions and Methods

MORTALITY RATES:

Pre-Retirement:

RP-2014 Employee Rates to age 80, Healthy Annuitant Rates at ages 81 and older
Projected BB to 2020; M SB 1yr, 85% of rates; F SB 1yr

Post-Retirement:

RP-2014 Employee Rates to age 49, Healthy Annuitant Rates at ages 50 and older
Projected BB to 2020; M SF 1yr; F SB 1yr, 1.5% compounding increase from ages
70 to 85

Post-Disablement:

RP-2014 Disabled Mortality Rates Projected BB to 2020; M 115% of rates; F 130%
of rates

State Employees Mortality Rates						
Age	Male			Female		
	Pre Retirement	Post Retirement	Post Disablement	Pre Retirement	Post Retirement	Post Disablement
20	0.00031	0.00044	0.00803	0.00016	0.00016	0.00285
25	0.00043	0.00045	0.00957	0.00017	0.00017	0.00304
30	0.00037	0.00046	0.00894	0.00020	0.00020	0.00383
35	0.00042	0.00053	0.01035	0.00027	0.00027	0.00503
40	0.00050	0.00066	0.01242	0.00036	0.00036	0.00696
45	0.00073	0.00107	0.01925	0.00058	0.00058	0.01155
50	0.00127	0.00431	0.02304	0.00098	0.00098	0.01520
55	0.00211	0.00599	0.02639	0.00151	0.00333	0.01827
60	0.00345	0.00789	0.02933	0.00214	0.00454	0.02081
65	0.00587	0.01102	0.03389	0.00315	0.00684	0.02522
70	0.00970	0.01677	0.04238	0.00527	0.01104	0.03410
75		0.02704	0.05702		0.01930	0.04963
80		0.04548	0.08047		0.03437	0.07380
85		0.07920	0.11900		0.06378	0.10933
90		0.14247	0.18618		0.11280	0.16137

25% of pre-retirement deaths are assumed to be service related. Mortality improvement is anticipated under the post-retirement mortality assumption as projected with Scale BB.



Schedule G – Statement of Actuarial Assumptions and Methods (continued)

RETIREMENT RATES: The following rates of retirement are assumed for members eligible to retire from Plan 1.

State Employees Retirement Rates, Plan 1 Male							
Age	Years of service						
	0-4	5	6-9	10	11-29	30	>=31
<=49	0.000	0.000	0.000	0.000	0.000	0.000	0.000
50	0.000	0.000	0.000	0.033	0.033	0.125	0.125
51	0.000	0.000	0.000	0.033	0.030	0.080	0.090
52	0.000	0.000	0.000	0.033	0.030	0.080	0.090
53	0.000	0.000	0.000	0.033	0.030	0.050	0.090
54	0.000	0.000	0.000	0.033	0.030	0.050	0.090
55	0.000	0.045	0.045	0.045	0.035	0.050	0.090
56	0.000	0.045	0.040	0.040	0.040	0.050	0.090
57	0.000	0.045	0.040	0.040	0.040	0.075	0.090
58	0.000	0.045	0.040	0.040	0.040	0.100	0.090
59	0.000	0.045	0.040	0.040	0.040	0.100	0.090
60	0.000	0.045	0.050	0.050	0.050	0.115	0.090
61	0.000	0.150	0.075	0.075	0.075	0.165	0.150
62	0.000	0.150	0.100	0.100	0.100	0.200	0.200
63	0.000	0.150	0.100	0.100	0.100	0.200	0.175
64	0.000	0.150	0.135	0.135	0.135	0.200	0.175
65	0.000	0.250	0.250	0.250	0.250	0.250	0.250
66	0.000	0.275	0.250	0.250	0.250	0.250	0.250
67	0.000	0.275	0.220	0.220	0.220	0.220	0.220
68	0.000	0.200	0.220	0.220	0.220	0.220	0.220
69	0.000	0.200	0.220	0.220	0.220	0.220	0.220
70	0.000	0.200	0.220	0.220	0.220	0.220	0.220
71	0.000	0.200	0.220	0.220	0.220	0.220	0.220
72	0.000	0.200	0.220	0.220	0.220	0.220	0.220
73	0.000	0.200	0.220	0.220	0.220	0.220	0.220
74	0.000	0.200	0.220	0.220	0.220	0.220	0.220
>=75	0.000	1.000	1.000	1.000	1.000	1.000	1.000



Schedule G – Statement of Actuarial Assumptions and Methods (continued)

State Employees Retirement Rates, Plan 1 Female							
Age	Years of service						
	0-4	5	6-9	10	11-29	30	>=31
<=49	0.000	0.000	0.000	0.000	0.000	0.000	0.000
50	0.000	0.000	0.000	0.030	0.030	0.075	0.075
51	0.000	0.000	0.000	0.035	0.030	0.075	0.060
52	0.000	0.000	0.000	0.035	0.030	0.075	0.060
53	0.000	0.000	0.000	0.035	0.035	0.100	0.090
54	0.000	0.000	0.000	0.050	0.035	0.100	0.090
55	0.000	0.050	0.050	0.050	0.040	0.100	0.090
56	0.000	0.050	0.050	0.050	0.050	0.100	0.090
57	0.000	0.050	0.050	0.050	0.050	0.100	0.090
58	0.000	0.050	0.050	0.050	0.050	0.100	0.090
59	0.000	0.050	0.050	0.050	0.050	0.100	0.090
60	0.000	0.050	0.050	0.050	0.050	0.120	0.125
61	0.000	0.075	0.080	0.080	0.080	0.165	0.175
62	0.000	0.100	0.120	0.120	0.120	0.225	0.250
63	0.000	0.175	0.120	0.120	0.120	0.225	0.175
64	0.000	0.175	0.150	0.150	0.150	0.225	0.175
65	0.000	0.275	0.275	0.275	0.275	0.275	0.300
66	0.000	0.300	0.300	0.300	0.300	0.300	0.300
67	0.000	0.300	0.250	0.250	0.250	0.250	0.250
68	0.000	0.250	0.250	0.250	0.250	0.250	0.250
69	0.000	0.250	0.250	0.250	0.250	0.250	0.250
70	0.000	0.250	0.250	0.250	0.250	0.250	0.250
71	0.000	0.250	0.250	0.250	0.250	0.250	0.250
72	0.000	0.250	0.250	0.250	0.250	0.250	0.250
73	0.000	0.250	0.250	0.250	0.250	0.250	0.250
74	0.000	0.250	0.250	0.250	0.250	0.250	0.250
>=75	0.000	1.000	1.000	1.000	1.000	1.000	1.000



Schedule G – Statement of Actuarial Assumptions and Methods (continued)

RETIREMENT RATES: The following rates of retirement are assumed for members eligible to retire from Plan 2 and the Hybrid Plan.

State Employees Retirement Rates, Plan 2 and Hybrid Male																	
Age	Years of service																
	0-4	5	6-25	26	27	28	29	30	31	32	33	34	35	36	37	38	39
<=49	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
50	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.125
51	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.080
52	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.080	0.090
53	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.050	0.050	0.090
54	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.050	0.050	0.090	0.090
55	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.050	0.050	0.090	0.090	0.090
56	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.050	0.050	0.090	0.090	0.090	0.090
57	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.075	0.075	0.090	0.090	0.090	0.090	0.090
58	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.100	0.100	0.090	0.090	0.090	0.090	0.090	0.090
59	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.100	0.100	0.090	0.090	0.090	0.090	0.090	0.090	0.090
60	0.000	0.045	0.045	0.045	0.045	0.045	0.045	0.115	0.115	0.090	0.090	0.090	0.090	0.090	0.090	0.090	0.090
61	0.000	0.150	0.075	0.075	0.075	0.075	0.165	0.165	0.150	0.150	0.150	0.150	0.150	0.150	0.150	0.150	0.150
62	0.000	0.150	0.100	0.100	0.100	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200
63	0.000	0.150	0.100	0.100	0.200	0.200	0.175	0.175	0.175	0.175	0.175	0.175	0.175	0.175	0.175	0.175	0.175
64	0.000	0.150	0.135	0.200	0.200	0.175	0.175	0.175	0.175	0.175	0.175	0.175	0.175	0.175	0.175	0.175	0.175
65	0.000	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250
66	0.000	0.275	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250
67	0.000	0.275	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220
68	0.000	0.200	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220
69	0.000	0.200	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220
70	0.000	0.200	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220
71	0.000	0.200	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220
72	0.000	0.200	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220
73	0.000	0.200	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220
74	0.000	0.200	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220
>=75	0.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000



Schedule G – Statement of Actuarial Assumptions and Methods (continued)

State Employees Retirement Rates, Plan 2 and Hybrid Female																		
Age	Years of service																	
	0-4	5	6-25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	≥40
≤49	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
50	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.075
51	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.075	0.075
52	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.075	0.075	0.060
53	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.100	0.100	0.090	0.090
54	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.100	0.100	0.090	0.090	0.090
55	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.100	0.100	0.090	0.090	0.090	0.090
56	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.100	0.100	0.090	0.090	0.090	0.090	0.090
57	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.100	0.100	0.090	0.090	0.090	0.090	0.090	0.090
58	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.100	0.100	0.090	0.090	0.090	0.090	0.090	0.090	0.090
59	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.100	0.100	0.090	0.090	0.090	0.090	0.090	0.090	0.090	0.090
60	0.000	0.050	0.050	0.050	0.050	0.050	0.050	0.120	0.120	0.125	0.125	0.125	0.125	0.125	0.125	0.125	0.125	0.125
61	0.000	0.075	0.080	0.080	0.080	0.080	0.165	0.165	0.175	0.175	0.175	0.175	0.175	0.175	0.175	0.175	0.175	0.175
62	0.000	0.100	0.120	0.120	0.120	0.225	0.225	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250
63	0.000	0.175	0.120	0.120	0.225	0.225	0.175	0.175	0.175	0.175	0.175	0.175	0.175	0.175	0.175	0.175	0.175	0.175
64	0.000	0.175	0.150	0.225	0.225	0.175	0.175	0.175	0.175	0.175	0.175	0.175	0.175	0.175	0.175	0.175	0.175	0.175
65	0.000	0.275	0.275	0.275	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300
66	0.000	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300
67	0.000	0.300	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250
68	0.000	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250
69	0.000	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250
70	0.000	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250
71	0.000	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250
72	0.000	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250
73	0.000	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250
74	0.000	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250
≥75	0.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000



Schedule G – Statement of Actuarial Assumptions and Methods (continued)

DISABILITY RATES: As shown below for selected ages. 25% of disability cases are assumed to be service related.

State Employees Disability Rates		
Age	Male	Female
20	0.00039	0.00033
25	0.00072	0.00100
30	0.00091	0.00211
35	0.00129	0.00281
40	0.00212	0.00354
45	0.00343	0.00474
50	0.00497	0.00629
55	0.00629	0.00742
60	0.00690	0.00735
65	0.00657	0.00653
70	0.00572	0.00841



Schedule G – Statement of Actuarial Assumptions and Methods (continued)

TERMINATION RATES: The following are sample withdrawal rates based on age and years of service (for causes other than death, disability, or retirement).

State Employees Termination Rates, Male											
Age	Years of service										
	0	1	2	3	4	5	6	7	8	9	>=10
20	0.25852	0.25852	0.25694	0.23691	0.19663	0.15321	0.11602	0.09132	0.08331	0.08331	0.08331
25	0.22297	0.22297	0.22056	0.20171	0.16921	0.13670	0.10954	0.09132	0.08251	0.07732	0.07214
30	0.17601	0.17601	0.17095	0.15425	0.13244	0.11401	0.10011	0.08993	0.08095	0.06790	0.05485
35	0.15120	0.14553	0.13631	0.12195	0.10694	0.09577	0.08902	0.08387	0.07574	0.05878	0.04183
40	0.14480	0.12618	0.11198	0.09890	0.08767	0.08029	0.07681	0.07442	0.06799	0.04938	0.03077
45	0.14223	0.11470	0.09617	0.08321	0.07345	0.06888	0.06600	0.06412	0.05934	0.04282	0.02630
50	0.13789	0.10668	0.08617	0.07370	0.06544	0.06362	0.05994	0.05630	0.05128	0.03879	0.02630
55	0.13242	0.10032	0.08050	0.07094	0.06491	0.06348	0.05950	0.05391	0.04470	0.03550	0.02630
60	0.13038	0.09617	0.07857	0.07094	0.06491	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
65	0.13038	0.09477	0.07859	0.07094	0.06491	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
70	0.13038	0.09477	0.07859	0.07094	0.06491	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

State Employees Termination Rates, Female											
Age	Years of service										
	0	1	2	3	4	5	6	7	8	9	>=10
20	0.31434	0.31434	0.30334	0.27392	0.23350	0.18606	0.14708	0.12545	0.12362	0.12362	0.12362
25	0.26747	0.26747	0.25594	0.23170	0.20061	0.16601	0.13663	0.11705	0.11136	0.11136	0.11136
30	0.21874	0.20726	0.19398	0.17630	0.15700	0.13853	0.12163	0.10538	0.09500	0.09045	0.09045
35	0.19257	0.17078	0.15532	0.14101	0.12758	0.11658	0.10633	0.09380	0.08241	0.07177	0.06019
40	0.17770	0.14790	0.12987	0.11685	0.10577	0.09775	0.09030	0.08135	0.07188	0.05904	0.03747
45	0.17029	0.13335	0.11247	0.09984	0.08920	0.08275	0.07531	0.06872	0.06277	0.05214	0.03025
50	0.16721	0.12286	0.09934	0.08763	0.07822	0.07316	0.06479	0.05936	0.05545	0.05088	0.03025
55	0.16695	0.11694	0.09149	0.08236	0.07660	0.07039	0.06175	0.05711	0.05138	0.05088	0.03025
60	0.16695	0.11656	0.09060	0.08236	0.07660	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
65	0.16695	0.11656	0.09060	0.08236	0.07660	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
70	0.16695	0.11656	0.09060	0.08236	0.07660	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000



Schedule G – Statement of Actuarial Assumptions and Methods (continued)

SALARY INCREASE RATES: The following total salary increase rates are used. The total salary increase rate consists of an inflation rate of 2.50%, a productivity component of 1.00%, and a variable merit component that is dependent on years of service.

Pay Increase Assumption	
Years of Service	Total Increase (Next Year)
1	5.35%
2	5.35
3	4.75
4	4.45
5	4.45
6	4.45
7	4.35
8	4.25
9	4.00
10	4.00
11-19	3.65
20 or more	3.50

DISABILITY ELECTION: All active members hired on or after January 1, 1999 will enter the Virginia Sickness and Disability Program (VSDP) and will not be eligible to receive non-VSDP disability benefits. For members hired before January 1, 1999 we measure the liabilities based upon the member's actual election contained in the valuation data.

EMPLOYER CONTRIBUTION TO DEFINED CONTRIBUTION HYBRID PLAN: The valuation assumes an average employer defined contribution rate for members in the Hybrid Plan. This is reported by VRS each valuation.



Schedule G – Statement of Actuarial Assumptions and Methods (continued)

TEACHERS

Plan Specific Assumptions and Methods

MORTALITY RATES:

Pre-Retirement:

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

Post-Retirement:

RP-2014 White Collar Employee Rates to age 49, White Collar Healthy Annuitant Rates at ages 50 and older Projected BB to 2020; M 1% increase compounded from 70 to 90; F SB 3yr, 1.5% increase compounded from ages 65 to 75, and 2.0% increase compounded from ages 75 to 90.

Post-Disablement:

RP-2014 Disabled Mortality Rates Projected BB to 2020; M 115% of rates; F 115% of rates.

Teachers Mortality Rates						
Age	Male			Female		
	Pre Retirement	Post Retirement	Post Disablement	Pre Retirement	Post Retirement	Post Disablement
20	0.00028	0.00028	0.00803	0.00014	0.00015	0.00252
25	0.00033	0.00033	0.00957	0.00014	0.00014	0.00269
30	0.00031	0.00031	0.00894	0.00018	0.00016	0.00339
35	0.00036	0.00036	0.01035	0.00024	0.00020	0.00445
40	0.00043	0.00043	0.01242	0.00033	0.00026	0.00616
45	0.00067	0.00067	0.01925	0.00054	0.00040	0.01022
50	0.00116	0.00272	0.02304	0.00091	0.00068	0.01345
55	0.00192	0.00384	0.02639	0.00137	0.00225	0.01616
60	0.00315	0.00501	0.02933	0.00194	0.00297	0.01841
65	0.00540	0.00705	0.03389	0.00290	0.00460	0.02231
70	0.00939	0.01144	0.04238	0.00505	0.00804	0.03017
75		0.02063	0.05702		0.01419	0.04390
80		0.03801	0.08047		0.02649	0.06529
85		0.07325	0.11900		0.05139	0.09672
90		0.14553	0.18618		0.10307	0.14275

5% of pre-retirement deaths are assumed to be service related. Mortality improvement is anticipated under the post-retirement mortality assumption as projected with Scale BB.



Schedule G – Statement of Actuarial Assumptions and Methods (continued)

RETIREMENT RATES: The following rates of retirement are assumed for members eligible to retire from Plan 1.

Teachers Retirement Rates, Plan 1 Male							
Age	Years of service						
	0-4	5	6-9	10	11-29	30	>=31
<=49	0.000	0.000	0.000	0.000	0.000	0.000	0.000
50	0.000	0.000	0.000	0.020	0.020	0.175	0.175
51	0.000	0.000	0.000	0.020	0.020	0.175	0.150
52	0.000	0.000	0.000	0.020	0.020	0.175	0.150
53	0.000	0.000	0.000	0.020	0.020	0.175	0.150
54	0.000	0.000	0.000	0.040	0.035	0.175	0.150
55	0.000	0.070	0.070	0.070	0.045	0.225	0.150
56	0.000	0.070	0.045	0.045	0.045	0.225	0.150
57	0.000	0.070	0.045	0.045	0.045	0.225	0.150
58	0.000	0.070	0.060	0.060	0.060	0.225	0.150
59	0.000	0.100	0.060	0.060	0.060	0.225	0.150
60	0.000	0.100	0.070	0.070	0.070	0.225	0.150
61	0.000	0.110	0.085	0.085	0.085	0.300	0.250
62	0.000	0.170	0.150	0.150	0.150	0.350	0.350
63	0.000	0.140	0.150	0.150	0.150	0.350	0.250
64	0.000	0.180	0.150	0.150	0.150	0.350	0.250
65	0.000	0.300	0.300	0.300	0.300	0.300	0.350
66	0.000	0.275	0.350	0.350	0.350	0.350	0.350
67	0.000	0.300	0.350	0.350	0.350	0.350	0.350
68	0.000	0.300	0.300	0.300	0.300	0.300	0.300
69	0.000	0.300	0.300	0.300	0.300	0.300	0.300
70	0.000	0.300	0.300	0.300	0.300	0.300	0.300
71	0.000	0.300	0.300	0.300	0.300	0.300	0.300
72	0.000	0.300	0.300	0.300	0.300	0.300	0.300
73	0.000	0.300	0.300	0.300	0.300	0.300	0.300
74	0.000	0.300	0.300	0.300	0.300	0.300	0.300
>=75	0.000	1.000	1.000	1.000	1.000	1.000	1.000



Schedule G – Statement of Actuarial Assumptions and Methods (continued)

Teachers Retirement Rates, Plan 1 Female							
Age	Years of service						
	0-4	5	6-9	10	11-29	30	>=31
<=49	0.000	0.000	0.000	0.000	0.000	0.000	0.000
50	0.000	0.000	0.000	0.024	0.024	0.150	0.150
51	0.000	0.000	0.000	0.035	0.020	0.150	0.100
52	0.000	0.000	0.000	0.035	0.025	0.150	0.100
53	0.000	0.000	0.000	0.035	0.025	0.150	0.100
54	0.000	0.000	0.000	0.040	0.030	0.150	0.100
55	0.000	0.060	0.060	0.060	0.050	0.225	0.160
56	0.000	0.060	0.050	0.050	0.050	0.225	0.160
57	0.000	0.060	0.050	0.050	0.050	0.225	0.160
58	0.000	0.070	0.050	0.050	0.050	0.225	0.160
59	0.000	0.080	0.060	0.060	0.060	0.225	0.200
60	0.000	0.090	0.080	0.080	0.080	0.225	0.200
61	0.000	0.150	0.100	0.100	0.100	0.300	0.250
62	0.000	0.150	0.150	0.150	0.150	0.350	0.300
63	0.000	0.150	0.150	0.150	0.150	0.350	0.300
64	0.000	0.250	0.150	0.150	0.150	0.350	0.300
65	0.000	0.300	0.300	0.300	0.300	0.300	0.350
66	0.000	0.300	0.350	0.350	0.350	0.350	0.350
67	0.000	0.300	0.300	0.300	0.300	0.300	0.300
68	0.000	0.300	0.300	0.300	0.300	0.300	0.300
69	0.000	0.300	0.300	0.300	0.300	0.300	0.300
70	0.000	0.300	0.300	0.300	0.300	0.300	0.300
71	0.000	0.300	0.300	0.300	0.300	0.300	0.300
72	0.000	0.300	0.300	0.300	0.300	0.300	0.300
73	0.000	0.300	0.300	0.300	0.300	0.300	0.300
74	0.000	0.300	0.300	0.300	0.300	0.300	0.300
>=75	0.000	1.000	1.000	1.000	1.000	1.000	1.000



Schedule G – Statement of Actuarial Assumptions and Methods (continued)

RETIREMENT RATES: The following rates of retirement are assumed for members eligible to retire from Plan 2 and the Hybrid Plan.

Teachers Retirement Rates, Plan 2 and Hybrid Male																		
Age	Years of service																	
	0-4	5	6-25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	≥40
≤49	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
50	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.175
51	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.175	0.175
52	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.175	0.175	0.150
53	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.175	0.175	0.150	0.150
54	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.175	0.175	0.150	0.150	0.150
55	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.225	0.225	0.150	0.150	0.150	0.150
56	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.225	0.225	0.150	0.150	0.150	0.150	0.150
57	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.225	0.225	0.150	0.150	0.150	0.150	0.150	0.150
58	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.225	0.225	0.150	0.150	0.150	0.150	0.150	0.150	0.150
59	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.225	0.225	0.150	0.150	0.150	0.150	0.150	0.150	0.150	0.150
60	0.000	0.100	0.100	0.100	0.100	0.100	0.100	0.225	0.225	0.150	0.150	0.150	0.150	0.150	0.150	0.150	0.150	0.150
61	0.000	0.110	0.085	0.085	0.085	0.085	0.300	0.300	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250
62	0.000	0.170	0.150	0.150	0.150	0.350	0.350	0.350	0.350	0.350	0.350	0.350	0.350	0.350	0.350	0.350	0.350	0.350
63	0.000	0.140	0.150	0.150	0.350	0.350	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250
64	0.000	0.180	0.150	0.350	0.350	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250
65	0.000	0.300	0.300	0.300	0.350	0.350	0.350	0.350	0.350	0.350	0.350	0.350	0.350	0.350	0.350	0.350	0.350	0.350
66	0.000	0.275	0.350	0.350	0.350	0.350	0.350	0.350	0.350	0.350	0.350	0.350	0.350	0.350	0.350	0.350	0.350	0.350
67	0.000	0.300	0.350	0.350	0.350	0.350	0.350	0.350	0.350	0.350	0.350	0.350	0.350	0.350	0.350	0.350	0.350	0.350
68	0.000	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300
69	0.000	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300
70	0.000	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300
71	0.000	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300
72	0.000	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300
73	0.000	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300
74	0.000	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300
≥75	0.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000



Schedule G – Statement of Actuarial Assumptions and Methods (continued)

Teachers Retirement Rates, Plan 2 and Hybrid Female																		
Age	Years of service																	
	0-4	5	6-25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	≥40
≤49	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
50	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.150
51	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.150	0.150
52	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.150	0.150	0.100
53	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.150	0.150	0.100	0.100
54	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.150	0.150	0.100	0.100	0.100
55	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.225	0.225	0.160	0.160	0.160	0.160
56	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.225	0.225	0.160	0.160	0.160	0.160	0.160
57	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.225	0.225	0.160	0.160	0.160	0.160	0.160	0.160
58	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.225	0.225	0.160	0.160	0.160	0.160	0.160	0.160	0.160
59	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.225	0.225	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200
60	0.000	0.090	0.090	0.090	0.090	0.090	0.090	0.225	0.225	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200
61	0.000	0.150	0.100	0.100	0.100	0.100	0.300	0.300	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250
62	0.000	0.150	0.150	0.150	0.150	0.350	0.350	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300
63	0.000	0.150	0.150	0.150	0.350	0.350	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300
64	0.000	0.250	0.150	0.350	0.350	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300
65	0.000	0.300	0.300	0.300	0.350	0.350	0.350	0.350	0.350	0.350	0.350	0.350	0.350	0.350	0.350	0.350	0.350	0.350
66	0.000	0.300	0.350	0.350	0.350	0.350	0.350	0.350	0.350	0.350	0.350	0.350	0.350	0.350	0.350	0.350	0.350	0.350
67	0.000	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300
68	0.000	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300
69	0.000	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300
70	0.000	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300
71	0.000	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300
72	0.000	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300
73	0.000	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300
74	0.000	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300
≥75	0.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000



Schedule G – Statement of Actuarial Assumptions and Methods (continued)

DISABILITY RATES: As shown below for selected ages. 5% of disability cases are assumed to be service related.

Teachers Disability Rates		
Age	Male	Female
20	0.000005	0.000003
25	0.000005	0.000023
30	0.000064	0.000081
35	0.000135	0.000196
40	0.000325	0.000481
45	0.000725	0.000792
50	0.001444	0.001609
55	0.002443	0.002521
60	0.003395	0.003321
65	0.003773	0.003509
70	0.003773	0.003509



Schedule G – Statement of Actuarial Assumptions and Methods (continued)

TERMINATION RATES: The following are sample withdrawal rates based on age and years of service (for causes other than death, disability, or retirement).

Teachers Termination Rates, Male											
Age	Years of service										
	0	1	2	3	4	5	6	7	8	9	>=10
20	0.21079	0.14843	0.11901	0.11020	0.09349	0.08050	0.08046	0.07228	0.05097	0.04292	0.04292
25	0.18729	0.14293	0.12175	0.11084	0.09453	0.08071	0.07568	0.06716	0.05060	0.04286	0.04286
30	0.16964	0.13940	0.12584	0.11218	0.09637	0.08159	0.07055	0.06162	0.05134	0.04355	0.04355
35	0.16964	0.13888	0.12459	0.10907	0.09347	0.07931	0.06709	0.05881	0.05210	0.04361	0.03314
40	0.16964	0.13888	0.12078	0.10272	0.08688	0.07483	0.06444	0.05760	0.05255	0.04302	0.02407
45	0.16964	0.13888	0.11573	0.10116	0.07864	0.06940	0.06230	0.05733	0.05243	0.04239	0.02407
50	0.16964	0.13888	0.11233	0.10116	0.07206	0.06391	0.06033	0.05733	0.05234	0.04238	0.02407
55	0.16964	0.13888	0.11217	0.10116	0.07038	0.05844	0.05813	0.05733	0.05234	0.04238	0.02407
60	0.16964	0.13888	0.11217	0.10116	0.07038	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
65	0.16964	0.13888	0.11217	0.10116	0.07038	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
70	0.16964	0.13888	0.11217	0.10116	0.07038	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

Teachers Termination Rates, Female											
Age	Years of service										
	0	1	2	3	4	5	6	7	8	9	>=10
20	0.18697	0.11393	0.09392	0.09392	0.08483	0.06269	0.04984	0.04984	0.04938	0.04663	0.04663
25	0.18037	0.12332	0.10860	0.10637	0.09381	0.07728	0.06567	0.06507	0.05448	0.04933	0.04933
30	0.17320	0.13889	0.12685	0.11780	0.10503	0.09536	0.08496	0.07332	0.06172	0.05303	0.04656
35	0.16500	0.14138	0.12602	0.11307	0.10178	0.09519	0.08653	0.07385	0.06386	0.05292	0.03931
40	0.15660	0.13208	0.11313	0.09891	0.08919	0.08395	0.07759	0.06810	0.06086	0.04911	0.02568
45	0.15055	0.12047	0.09933	0.08544	0.07686	0.07181	0.06623	0.05912	0.05390	0.04417	0.02287
50	0.14909	0.11617	0.09449	0.08038	0.07126	0.06481	0.05822	0.05346	0.04858	0.04357	0.02287
55	0.14909	0.11617	0.09449	0.08038	0.07093	0.06249	0.05450	0.05326	0.04771	0.04357	0.02287
60	0.14909	0.11617	0.09449	0.08038	0.07093	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
65	0.14909	0.11617	0.09449	0.08038	0.07093	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
70	0.14909	0.11617	0.09449	0.08038	0.07093	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000



Schedule G – Statement of Actuarial Assumptions and Methods (continued)

SALARY INCREASE RATES: The following salary increase rates are used. Inflation rate of 2.50% plus productivity component of 1.00% plus step-rate/promotional component as shown:

Pay Increase Assumption	
Years of Service	Total Increase (Next Year)
1	5.95%
2	5.85
3	5.85
4	5.45
5	5.45
6	5.45
7	5.35
8	5.35
9	5.35
10	4.85
11	4.85
12	4.85
13	4.75
14	4.75
15	4.65
16	4.65
17	4.55
18	4.45
19	4.45
20 or more	3.50

EMPLOYER CONTRIBUTION TO DEFINED CONTRIBUTION HYBRID PLAN: The valuation assumes an average employer defined contribution rate for members in the Hybrid Plan. This is reported by VRS each valuation.



Schedule G – Statement of Actuarial Assumptions and Methods (continued)

STATE POLICE

Plan Specific Assumptions and Methods

MORTALITY RATES:

Pre-Retirement:

RP-2014 Employee Rates to age 80, Healthy Annuitant Rates at ages 81 and older
Projected BB to 2020; M 90% of Rates; F SF 1yr

Post-Retirement:

RP-2014 Employee Rates to age 49, Healthy Annuitant Rates at ages 50 and older
Projected BB to 2020; M SF 1yr, 1% increase compounded from ages 70 to 90; F
SF 3yr.

Post-Disablement:

RP-2014 Disabled Mortality Rates Projected BB to 2020; M SF 2yr; Unisex using
100% Male.

SPORS Mortality Rates						
Age	Male			Female		
	Pre Retirement	Post Retirement	Post Disablement	Pre Retirement	Post Retirement	Post Disablement
20	0.00036	0.00044	0.00839	0.00016	0.00016	0.00839
25	0.00043	0.00045	0.00772	0.00018	0.00019	0.00772
30	0.00040	0.00046	0.00820	0.00023	0.00025	0.00820
35	0.00046	0.00053	0.00948	0.00030	0.00033	0.00948
40	0.00056	0.00066	0.01247	0.00043	0.00052	0.01247
45	0.00086	0.00107	0.01810	0.00072	0.00089	0.01810
50	0.00149	0.00431	0.02124	0.00118	0.00317	0.02124
55	0.00246	0.00599	0.02397	0.00174	0.00423	0.02397
60	0.00405	0.00789	0.02682	0.00247	0.00625	0.02682
65	0.00693	0.01102	0.03182	0.00383	0.00989	0.03182
70	0.01139	0.01694	0.04125	0.00653	0.01601	0.04125
75		0.02871	0.05658		0.02631	0.05658
80		0.05074	0.08141		0.04493	0.08141
85		0.09286	0.12299		0.07928	0.12299
90		0.17558	0.19143		0.14077	0.19143

85% of pre-retirement deaths are assumed to be service related. Mortality improvement is anticipated under the post-retirement mortality assumption as projected with Scale BB.



Schedule G – Statement of Actuarial Assumptions and Methods (continued)

RETIREMENT RATES: The following rates of retirement are assumed for members eligible to retire.

SPORS Retirement Rates			
Age	Years of service		
	0-4	5-24	>=25
<=49	0.000	0.000	0.000
50	0.000	0.100	0.100
51	0.000	0.030	0.100
52	0.000	0.030	0.100
53	0.000	0.030	0.100
54	0.000	0.030	0.100
55	0.000	0.060	0.100
56	0.000	0.060	0.100
57	0.000	0.060	0.100
58	0.000	0.100	0.100
59	0.000	0.100	0.100
60	0.000	0.100	0.100
61	0.000	0.100	0.100
62	0.000	0.200	0.200
63	0.000	0.200	0.200
64	0.000	0.200	0.200
>=65	0.000	1.000	1.000



Schedule G – Statement of Actuarial Assumptions and Methods (continued)

DISABILITY RATES: As shown below for selected ages. 85% of disability cases are assumed to be service related.

SPORS Disability Rates	
Age	Unisex
<=44	0.00194
45	0.00233
50	0.00481
55	0.00770
60	0.00897
65	0.01108
70	0.01368

TERMINATION RATES: The following are sample withdrawal rates based on age and years of service (for causes other than death, disability, or retirement).

SPORS Termination Rates	
Service	Unisex
0	0.09750
1	0.04750
2	0.04750
3	0.04750
4	0.04750
5	0.04750
6	0.04750
7	0.03000
8	0.03000
9	0.03000
>=10	0.01750



Schedule G – Statement of Actuarial Assumptions and Methods (continued)

SALARY INCREASE RATES: The following salary increase rates are used. Inflation rate of 2.50% plus productivity component of 1.00% plus step-rate/promotional component as shown:

Pay Increase Assumption	
Years of Service	Total Increase (Next Year)
1	4.75%
2	4.75
3	4.75
4	4.75
5	4.65
6	4.40
7	4.40
8	4.40
9	4.40
10 - 19	4.00
20 or more	3.50

It is assumed members covered under VSDP receive a 3.50% annual increase in pay while disabled and this adjusted pay is used to determine deferred benefits payable from the System.

DISABILITY ELECTION: All active members hired on or after January 1, 1999 will enter the Virginia Sickness and Disability Program (VSDP) and will not be eligible to receive non-VSDP disability benefits. For members hired before January 1, 1999 we measure the liabilities based upon the member's actual election contained in the valuation data.



Schedule G – Statement of Actuarial Assumptions and Methods (continued)

JUDICIAL

Plan Specific Assumptions and Methods

MORTALITY RATES:

Pre-Retirement:

RP-2014 Employee Rates to age 80, Healthy Annuitant Rates at ages 81 and older projected with Scale BB to 2020; males setback 1 year, 85% of rates; females setback 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 setback 1 year with 1.5% compounding increase from ages 70 to 85

Post-Disablement:

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

Judicial Employees Mortality Rates						
Age	Male			Female		
	Pre Retirement	Post Retirement	Post Disablement	Pre Retirement	Post Retirement	Post Disablement
20	0.00031	0.00044	0.00803	0.00016	0.00016	0.00285
25	0.00043	0.00045	0.00957	0.00017	0.00017	0.00304
30	0.00037	0.00046	0.00894	0.00020	0.00020	0.00383
35	0.00042	0.00053	0.01035	0.00027	0.00027	0.00503
40	0.00050	0.00066	0.01242	0.00036	0.00036	0.00696
45	0.00073	0.00107	0.01925	0.00058	0.00058	0.01155
50	0.00127	0.00431	0.02304	0.00098	0.00098	0.01520
55	0.00211	0.00599	0.02639	0.00151	0.00333	0.01827
60	0.00345	0.00789	0.02933	0.00214	0.00454	0.02081
65	0.00587	0.01102	0.03389	0.00315	0.00684	0.02522
70	0.00970	0.01677	0.04238	0.00527	0.01104	0.03410
75		0.02704	0.05702		0.01930	0.04963
80		0.04548	0.08047		0.03437	0.07380
85		0.07920	0.11900		0.06378	0.10933
90		0.14247	0.18618		0.11280	0.16137

5% of pre-retirement deaths are assumed to be service related. Mortality improvement is anticipated under the post-retirement mortality assumption as projected with Scale BB.



Schedule G – Statement of Actuarial Assumptions and Methods (continued)

RETIREMENT RATES: The following rates of retirement are assumed for members eligible to retire with an unreduced retirement benefit.

Judicial Retirement Rates	
Age	Unisex
<=59	0.000
60	0.150
61	0.150
62	0.150
63	0.150
64	0.150
65	0.150
66	0.150
67	0.150
68	0.150
69	0.150
70	0.500
71	0.500
72	0.500
>=73	1.000

DISABILITY RATES: There are no assumed rates of disability prior to service retirement for causes other than death or retirement.

TERMINATION RATES: There are no assumed rates of withdrawal prior to service retirement for causes other than death or retirement.

SALARY INCREASE RATES: Salary increase rates are 4.5%.

EMPLOYER CONTRIBUTION TO DEFINED CONTRIBUTION HYBRID PLAN: The valuation assumes an average employer defined contribution rate for members in the Hybrid Plan. This is reported by VRS each valuation.



Schedule G – Statement of Actuarial Assumptions and Methods (continued)

VIRGINIA LAW OFFICERS

Plan Specific Assumptions and Methods

MORTALITY RATES:

Pre-Retirement:

RP-2014 Employee Rates to age 80, Healthy Annuitant Rates at ages 81 and older
Projected BB to 2020; M 90% of Rates; F SF 1yr

Post-Retirement:

RP-2014 Employee Rates to age 49, Healthy Annuitant Rates at ages 50 and older
Projected BB to 2020; M SF 1yr, 1% increase compounded from ages 70 to 90; F
SF 3yr.

Post-Disablement:

RP-2014 Disabled Mortality Rates Projected BB to 2020; M SF 2yr; Unisex using
100% Male.

VaLORS Mortality Rates						
Age	Male			Female		
	Pre Retirement	Post Retirement	Post Disablement	Pre Retirement	Post Retirement	Post Disablement
20	0.00036	0.00044	0.00839	0.00016	0.00016	0.00839
25	0.00043	0.00045	0.00772	0.00018	0.00019	0.00772
30	0.00040	0.00046	0.00820	0.00023	0.00025	0.00820
35	0.00046	0.00053	0.00948	0.00030	0.00033	0.00948
40	0.00056	0.00066	0.01247	0.00043	0.00052	0.01247
45	0.00086	0.00107	0.01810	0.00072	0.00089	0.01810
50	0.00149	0.00431	0.02124	0.00118	0.00317	0.02124
55	0.00246	0.00599	0.02397	0.00174	0.00423	0.02397
60	0.00405	0.00789	0.02682	0.00247	0.00625	0.02682
65	0.00693	0.01102	0.03182	0.00383	0.00989	0.03182
70	0.01139	0.01694	0.04125	0.00653	0.01601	0.04125
75		0.02871	0.05658		0.02631	0.05658
80		0.05074	0.08141		0.04493	0.08141
85		0.09286	0.12299		0.07928	0.12299
90		0.17558	0.19143		0.14077	0.19143

35% of pre-retirement deaths are assumed to be service related. Mortality improvement is anticipated under the post-retirement mortality assumption as projected with Scale BB.



Schedule G – Statement of Actuarial Assumptions and Methods (continued)

RETIREMENT RATES: The following rates of retirement are assumed for members eligible to retire.

VaLORS Retirement Rates, Male					
Age	Years of service				
	0-4	5	6-24	25	>=26
<=49	0.000	0.000	0.000	0.000	0.000
50	0.000	0.110	0.110	0.350	0.350
51	0.000	0.100	0.080	0.300	0.250
52	0.000	0.100	0.080	0.300	0.250
53	0.000	0.100	0.080	0.300	0.250
54	0.000	0.100	0.080	0.240	0.250
55	0.000	0.100	0.080	0.180	0.250
56	0.000	0.100	0.090	0.180	0.200
57	0.000	0.100	0.100	0.180	0.200
58	0.000	0.100	0.100	0.180	0.200
59	0.000	0.100	0.120	0.180	0.200
60	0.000	0.180	0.180	0.180	0.200
61	0.000	0.180	0.200	0.200	0.200
62	0.000	0.180	0.400	0.400	0.400
63	0.000	0.400	0.250	0.250	0.250
64	0.000	0.150	0.250	0.250	0.250
>=65	0.000	1.000	1.000	1.000	1.000



Schedule G – Statement of Actuarial Assumptions and Methods (continued)

VaLORS Retirement Rates, Female					
Age	Years of service				
	0-4	5	6-24	25	>=26
<=49	0.000	0.000	0.000	0.000	0.000
50	0.000	0.100	0.100	0.375	0.375
51	0.000	0.100	0.080	0.250	0.200
52	0.000	0.100	0.080	0.250	0.200
53	0.000	0.100	0.080	0.250	0.225
54	0.000	0.100	0.080	0.250	0.250
55	0.000	0.100	0.080	0.250	0.275
56	0.000	0.100	0.080	0.250	0.300
57	0.000	0.100	0.080	0.250	0.225
58	0.000	0.100	0.080	0.400	0.225
59	0.000	0.100	0.130	0.300	0.225
60	0.000	0.200	0.200	0.200	0.225
61	0.000	0.200	0.225	0.225	0.225
62	0.000	0.200	0.300	0.300	0.300
63	0.000	0.200	0.250	0.250	0.250
64	0.000	0.200	0.250	0.250	0.250
>=65	0.000	1.000	1.000	1.000	1.000



Schedule G – Statement of Actuarial Assumptions and Methods (continued)

DISABILITY RATES: As shown below for selected ages. 35% of disability cases are assumed to be service related.

VaLORS Disability Rates		
Age	Male	Female
20	0.00143	0.00543
25	0.00322	0.00581
30	0.00584	0.00659
35	0.00720	0.00769
40	0.00793	0.01001
45	0.00913	0.01381
50	0.01165	0.01821
55	0.01501	0.02277
60	0.01782	0.02901
65	0.01916	0.03865
70	0.01920	0.05499



Schedule G – Statement of Actuarial Assumptions and Methods (continued)

TERMINATION RATES: The following are sample withdrawal rates based on age and years of service (for causes other than death, disability, or retirement).

VaLORS Termination Rates, Male											
Age	Years of service										
	0	1	2	3	4	5	6	7	8	9	>=10
20	0.31876	0.28460	0.25466	0.22550	0.19680	0.16134	0.13524	0.12367	0.12367	0.12367	0.12367
25	0.30264	0.26915	0.23838	0.20793	0.17797	0.14758	0.12544	0.11510	0.11510	0.11510	0.11510
30	0.28066	0.24612	0.21425	0.18325	0.15307	0.12980	0.11286	0.10375	0.10098	0.10098	0.10098
35	0.25749	0.21974	0.18823	0.16020	0.13400	0.11603	0.10242	0.09350	0.08615	0.07590	0.06050
40	0.23639	0.19311	0.16185	0.13861	0.11962	0.10471	0.09313	0.08358	0.07325	0.05907	0.04275
45	0.22182	0.17034	0.13792	0.12032	0.11173	0.09580	0.08484	0.07391	0.06240	0.05163	0.04275
50	0.21689	0.15441	0.11855	0.10683	0.10683	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
55	0.21689	0.14708	0.10525	0.09930	0.09930	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
60	0.21689	0.14673	0.09871	0.09787	0.09787	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
65	0.21689	0.14673	0.09796	0.09787	0.09787	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
70	0.21689	0.14673	0.09796	0.09787	0.09787	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

VaLORS Termination Rates, Female											
Age	Years of service										
	0	1	2	3	4	5	6	7	8	9	>=10
20	0.34816	0.33235	0.29905	0.25161	0.20346	0.15381	0.13567	0.10072	0.09919	0.09919	0.09919
25	0.33633	0.30645	0.27155	0.23161	0.19212	0.15381	0.13567	0.10072	0.09919	0.09919	0.09919
30	0.32698	0.27494	0.23556	0.20432	0.17667	0.15381	0.13567	0.10072	0.09919	0.09066	0.09066
35	0.32025	0.25204	0.20727	0.17948	0.15980	0.14868	0.13534	0.10072	0.09909	0.08073	0.06058
40	0.31390	0.23286	0.18182	0.15417	0.14036	0.13413	0.12530	0.10072	0.09311	0.07057	0.03901
45	0.30589	0.21487	0.15693	0.12720	0.11803	0.10976	0.10134	0.09113	0.07804	0.06036	0.03687
50	0.29483	0.19601	0.13051	0.09760	0.09281	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
55	0.28000	0.17544	0.10155	0.06516	0.06490	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
60	0.26118	0.15309	0.06978	0.02989	0.03440	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
65	0.23879	0.12934	0.03574	0.00004	0.00182	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
70	0.20897	0.10078	0.00000	0.00004	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000



Schedule G – Statement of Actuarial Assumptions and Methods (continued)

SALARY INCREASE RATES: The following salary increase rates are used. Inflation rate of 2.50% plus productivity component of 1.00% plus step-rate/promotional component as shown:

Pay Increase Assumption	
Years of Service	Total Increase (Next Year)
1	4.75%
2	4.75
3	4.75
4	4.75
5	4.65
6	4.40
7	4.40
8	4.40
9	4.40
10 - 19	4.00
20 or more	3.50

It is assumed members covered under VSDP receive a 3.50% annual increase in pay while disabled and this adjusted pay is used to determine deferred benefits payable from the System.

DISABILITY ELECTION: All active members hired on or after January 1, 1999 will enter the Virginia Sickness and Disability Program (VSDP) and will not be eligible to receive non-VSDP disability benefits. For members hired before January 1, 1999 we measure the liabilities based upon the member's actual election contained in the valuation data.



Schedule G – Statement of Actuarial Assumptions and Methods (continued)

LOCALS – TOP 10, NON-LEO

Plan Specific Assumptions and Methods

MORTALITY RATES:

Pre-Retirement:

RP-2014 Employee Rates to age 80, Healthy Annuitant Rates at ages 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 Disabled Mortality Rates projected with scale BB to 2020; males set forward 2 years, 110% of rates; females 125% of rates

Top 10 non-LEO Mortality Rates						
Age	Male			Female		
	Pre Retirement	Post Retirement	Post Disablement	Pre Retirement	Post Retirement	Post Disablement
20	0.00038	0.00050	0.00923	0.00017	0.00016	0.00274
25	0.00045	0.00044	0.00850	0.00018	0.00017	0.00293
30	0.00042	0.00048	0.00902	0.00023	0.00021	0.00369
35	0.00049	0.00056	0.01042	0.00030	0.00028	0.00484
40	0.00059	0.00078	0.01372	0.00041	0.00039	0.00670
45	0.00091	0.00133	0.01991	0.00068	0.00065	0.01111
50	0.00157	0.00495	0.02336	0.00114	0.00272	0.01462
55	0.00260	0.00667	0.02637	0.00171	0.00352	0.01756
60	0.00427	0.00894	0.02950	0.00241	0.00489	0.02001
65	0.00731	0.01285	0.03501	0.00361	0.00749	0.02425
70	0.01202	0.02021	0.04538	0.00616	0.01209	0.03279
75		0.03312	0.06223		0.02067	0.04772
80		0.05662	0.08955		0.03616	0.07096
85		0.10039	0.13529		0.06599	0.10513
90		0.17537	0.21057		0.12354	0.15517

20% of pre-retirement deaths are assumed to be service related. Mortality improvement is anticipated under the post-retirement mortality assumption as projected with Scale BB.



Schedule G – Statement of Actuarial Assumptions and Methods (continued)

RETIREMENT RATES: The following rates of retirement are assumed for members eligible to retire from Plan 1.

Top 10 non-LEO Retirement Rates, Plan 1 Male with 50/30 eligibility							
Age	Years of service						
	0-4	5	6-9	10	11-29	30	>=31
<=49	0.000	0.000	0.000	0.000	0.000	0.000	0.000
50	0.000	0.000	0.000	0.028	0.028	0.100	0.100
51	0.000	0.000	0.000	0.070	0.035	0.100	0.060
52	0.000	0.000	0.000	0.070	0.035	0.100	0.090
53	0.000	0.000	0.000	0.070	0.035	0.100	0.090
54	0.000	0.000	0.000	0.070	0.035	0.100	0.100
55	0.000	0.060	0.060	0.060	0.050	0.100	0.100
56	0.000	0.070	0.050	0.050	0.050	0.100	0.125
57	0.000	0.070	0.045	0.045	0.045	0.100	0.125
58	0.000	0.100	0.045	0.045	0.045	0.100	0.090
59	0.000	0.100	0.045	0.045	0.045	0.100	0.140
60	0.000	0.100	0.060	0.060	0.060	0.100	0.140
61	0.000	0.100	0.100	0.100	0.100	0.100	0.140
62	0.000	0.100	0.140	0.140	0.140	0.250	0.300
63	0.000	0.100	0.115	0.115	0.115	0.250	0.170
64	0.000	0.100	0.150	0.150	0.150	0.250	0.250
65	0.000	0.250	0.250	0.250	0.250	0.250	0.370
66	0.000	0.300	0.250	0.250	0.250	0.250	0.250
67	0.000	0.150	0.250	0.250	0.250	0.250	0.250
68	0.000	0.150	0.250	0.250	0.250	0.250	0.250
69	0.000	0.275	0.250	0.250	0.250	0.250	0.250
70	0.000	0.275	0.250	0.250	0.250	0.250	0.250
71	0.000	0.275	0.250	0.250	0.250	0.250	0.250
72	0.000	0.275	0.250	0.250	0.250	0.250	0.250
73	0.000	0.275	0.250	0.250	0.250	0.250	0.250
74	0.000	0.275	0.250	0.250	0.250	0.250	0.250
>=75	0.000	1.000	1.000	1.000	1.000	1.000	1.000



Schedule G – Statement of Actuarial Assumptions and Methods (continued)

Top 10 non-LEO Retirement Rates, Plan 1 Female with 50/30 eligibility							
Age	Years of service						
	0-4	5	6-9	10	11-29	30	>=31
<=49	0.000	0.000	0.000	0.000	0.000	0.000	0.000
50	0.000	0.000	0.000	0.035	0.035	0.160	0.160
51	0.000	0.000	0.000	0.035	0.050	0.110	0.085
52	0.000	0.000	0.000	0.035	0.050	0.120	0.085
53	0.000	0.000	0.000	0.035	0.050	0.175	0.085
54	0.000	0.000	0.000	0.045	0.050	0.075	0.085
55	0.000	0.045	0.045	0.045	0.050	0.220	0.160
56	0.000	0.105	0.050	0.050	0.050	0.130	0.160
57	0.000	0.105	0.050	0.050	0.050	0.090	0.160
58	0.000	0.105	0.050	0.050	0.050	0.165	0.160
59	0.000	0.105	0.060	0.060	0.060	0.200	0.160
60	0.000	0.105	0.075	0.075	0.075	0.140	0.160
61	0.000	0.105	0.100	0.100	0.100	0.140	0.160
62	0.000	0.105	0.140	0.140	0.140	0.345	0.275
63	0.000	0.105	0.135	0.135	0.135	0.240	0.275
64	0.000	0.105	0.170	0.170	0.170	0.100	0.180
65	0.000	0.250	0.250	0.250	0.250	0.250	0.275
66	0.000	0.200	0.275	0.275	0.275	0.275	0.275
67	0.000	0.150	0.275	0.275	0.275	0.275	0.275
68	0.000	0.150	0.275	0.275	0.275	0.275	0.275
69	0.000	0.150	0.275	0.275	0.275	0.275	0.275
70	0.000	0.150	0.275	0.275	0.275	0.275	0.275
71	0.000	0.150	0.275	0.275	0.275	0.275	0.275
72	0.000	0.150	0.275	0.275	0.275	0.275	0.275
73	0.000	0.150	0.275	0.275	0.275	0.275	0.275
74	0.000	0.150	0.275	0.275	0.275	0.275	0.275
>=75	0.000	1.000	1.000	1.000	1.000	1.000	1.000



Schedule G – Statement of Actuarial Assumptions and Methods (continued)

Top 10 non-LEO Retirement Rates, Plan 1 Male with 55/30 eligibility							
Age	Years of service						
	0-4	5	6-9	10	11-29	30	>=31
<=49	0.000	0.000	0.000	0.000	0.000	0.000	0.000
50	0.000	0.000	0.000	0.028	0.028	0.028	0.028
51	0.000	0.000	0.000	0.070	0.035	0.035	0.035
52	0.000	0.000	0.000	0.070	0.035	0.035	0.035
53	0.000	0.000	0.000	0.070	0.035	0.035	0.035
54	0.000	0.000	0.000	0.070	0.035	0.035	0.035
55	0.000	0.060	0.060	0.060	0.050	0.100	0.100
56	0.000	0.070	0.050	0.050	0.050	0.100	0.125
57	0.000	0.070	0.045	0.045	0.045	0.100	0.125
58	0.000	0.100	0.045	0.045	0.045	0.100	0.090
59	0.000	0.100	0.045	0.045	0.045	0.100	0.140
60	0.000	0.100	0.060	0.060	0.060	0.100	0.140
61	0.000	0.100	0.100	0.100	0.100	0.100	0.140
62	0.000	0.100	0.140	0.140	0.140	0.250	0.300
63	0.000	0.100	0.115	0.115	0.115	0.250	0.170
64	0.000	0.100	0.150	0.150	0.150	0.250	0.250
65	0.000	0.250	0.250	0.250	0.250	0.250	0.370
66	0.000	0.300	0.250	0.250	0.250	0.250	0.250
67	0.000	0.150	0.250	0.250	0.250	0.250	0.250
68	0.000	0.150	0.250	0.250	0.250	0.250	0.250
69	0.000	0.275	0.250	0.250	0.250	0.250	0.250
70	0.000	0.275	0.250	0.250	0.250	0.250	0.250
71	0.000	0.275	0.250	0.250	0.250	0.250	0.250
72	0.000	0.275	0.250	0.250	0.250	0.250	0.250
73	0.000	0.275	0.250	0.250	0.250	0.250	0.250
74	0.000	0.275	0.250	0.250	0.250	0.250	0.250
>=75	0.000	1.000	1.000	1.000	1.000	1.000	1.000



Schedule G – Statement of Actuarial Assumptions and Methods (continued)

Top 10 non-LEO Retirement Rates, Plan 1 Female with 55/30 eligibility							
Age	Years of service						
	0-4	5	6-9	10	11-29	30	>=31
<=49	0.000	0.000	0.000	0.000	0.000	0.000	0.000
50	0.000	0.000	0.000	0.035	0.035	0.035	0.035
51	0.000	0.000	0.000	0.035	0.050	0.050	0.050
52	0.000	0.000	0.000	0.035	0.050	0.050	0.050
53	0.000	0.000	0.000	0.035	0.050	0.050	0.050
54	0.000	0.000	0.000	0.045	0.050	0.050	0.050
55	0.000	0.045	0.045	0.045	0.050	0.220	0.220
56	0.000	0.105	0.050	0.050	0.050	0.130	0.160
57	0.000	0.105	0.050	0.050	0.050	0.090	0.160
58	0.000	0.105	0.050	0.050	0.050	0.165	0.160
59	0.000	0.105	0.060	0.060	0.060	0.200	0.160
60	0.000	0.105	0.075	0.075	0.075	0.140	0.160
61	0.000	0.105	0.100	0.100	0.100	0.140	0.160
62	0.000	0.105	0.140	0.140	0.140	0.345	0.275
63	0.000	0.105	0.135	0.135	0.135	0.240	0.275
64	0.000	0.105	0.170	0.170	0.170	0.100	0.180
65	0.000	0.250	0.250	0.250	0.250	0.250	0.275
66	0.000	0.200	0.275	0.275	0.275	0.275	0.275
67	0.000	0.150	0.275	0.275	0.275	0.275	0.275
68	0.000	0.150	0.275	0.275	0.275	0.275	0.275
69	0.000	0.150	0.275	0.275	0.275	0.275	0.275
70	0.000	0.150	0.275	0.275	0.275	0.275	0.275
71	0.000	0.150	0.275	0.275	0.275	0.275	0.275
72	0.000	0.150	0.275	0.275	0.275	0.275	0.275
73	0.000	0.150	0.275	0.275	0.275	0.275	0.275
74	0.000	0.150	0.275	0.275	0.275	0.275	0.275
>=75	0.000	1.000	1.000	1.000	1.000	1.000	1.000



Schedule G – Statement of Actuarial Assumptions and Methods (continued)

RETIREMENT RATES: The following rates of retirement are assumed for members eligible to retire from Plan 2 and the Hybrid Plan.

Top 10 non-LEO Retirement Rates, Plan 2/Hybrid Male																		
Age	Years of service																	
	0-4	5	6-25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	≥40
≤49	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
50	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.100
51	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.100	0.100
52	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.100	0.100	0.090
53	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.100	0.100	0.090	0.090
54	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.100	0.100	0.100	0.100	0.100
55	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.100	0.100	0.100	0.100	0.100	0.100
56	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.100	0.100	0.125	0.125	0.125	0.125	0.125
57	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.100	0.100	0.125	0.125	0.125	0.125	0.125	0.125
58	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.100	0.100	0.090	0.090	0.090	0.090	0.090	0.090	0.090
59	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.100	0.100	0.140	0.140	0.140	0.140	0.140	0.140	0.140	0.140
60	0.000	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.140	0.140	0.140	0.140	0.140	0.140	0.140	0.140	0.140
61	0.000	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.140	0.140	0.140	0.140	0.140	0.140	0.140	0.140	0.140	0.140
62	0.000	0.100	0.140	0.140	0.140	0.250	0.250	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300
63	0.000	0.100	0.115	0.115	0.250	0.250	0.170	0.170	0.170	0.170	0.170	0.170	0.170	0.170	0.170	0.170	0.170	0.170
64	0.000	0.100	0.150	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250
65	0.000	0.250	0.250	0.250	0.370	0.370	0.370	0.370	0.370	0.370	0.370	0.370	0.370	0.370	0.370	0.370	0.370	0.370
66	0.000	0.300	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250
67	0.000	0.150	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250
68	0.000	0.150	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250
69	0.000	0.275	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250
70	0.000	0.275	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250
71	0.000	0.275	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250
72	0.000	0.275	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250
73	0.000	0.275	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250
74	0.000	0.275	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250
≥75	0.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000



Schedule G – Statement of Actuarial Assumptions and Methods (continued)

Top 10 non-LEO Retirement Rates, Plan 2/Hybrid Female																		
Age	Years of service																	
	0-4	5	6-25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	≥40
≤49	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
50	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.160
51	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.110	0.110
52	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.120	0.120	0.085
53	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.175	0.175	0.085	0.085
54	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.075	0.075	0.085	0.085	0.085
55	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.220	0.220	0.160	0.160	0.160	0.160
56	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.130	0.130	0.160	0.160	0.160	0.160	0.160
57	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.090	0.090	0.160	0.160	0.160	0.160	0.160	0.160
58	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.165	0.165	0.160	0.160	0.160	0.160	0.160	0.160	0.160
59	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.200	0.200	0.160	0.160	0.160	0.160	0.160	0.160	0.160	0.160
60	0.000	0.105	0.105	0.105	0.105	0.105	0.105	0.140	0.140	0.160	0.160	0.160	0.160	0.160	0.160	0.160	0.160	0.160
61	0.000	0.105	0.100	0.100	0.100	0.100	0.140	0.140	0.160	0.160	0.160	0.160	0.160	0.160	0.160	0.160	0.160	0.160
62	0.000	0.105	0.140	0.140	0.140	0.345	0.345	0.275	0.275	0.275	0.275	0.275	0.275	0.275	0.275	0.275	0.275	0.275
63	0.000	0.105	0.135	0.135	0.240	0.240	0.275	0.275	0.275	0.275	0.275	0.275	0.275	0.275	0.275	0.275	0.275	0.275
64	0.000	0.105	0.170	0.100	0.100	0.180	0.180	0.180	0.180	0.180	0.180	0.180	0.180	0.180	0.180	0.180	0.180	0.180
65	0.000	0.250	0.250	0.250	0.275	0.275	0.275	0.275	0.275	0.275	0.275	0.275	0.275	0.275	0.275	0.275	0.275	0.275
66	0.000	0.200	0.275	0.275	0.275	0.275	0.275	0.275	0.275	0.275	0.275	0.275	0.275	0.275	0.275	0.275	0.275	0.275
67	0.000	0.150	0.275	0.275	0.275	0.275	0.275	0.275	0.275	0.275	0.275	0.275	0.275	0.275	0.275	0.275	0.275	0.275
68	0.000	0.150	0.275	0.275	0.275	0.275	0.275	0.275	0.275	0.275	0.275	0.275	0.275	0.275	0.275	0.275	0.275	0.275
69	0.000	0.150	0.275	0.275	0.275	0.275	0.275	0.275	0.275	0.275	0.275	0.275	0.275	0.275	0.275	0.275	0.275	0.275
70	0.000	0.150	0.275	0.275	0.275	0.275	0.275	0.275	0.275	0.275	0.275	0.275	0.275	0.275	0.275	0.275	0.275	0.275
71	0.000	0.150	0.275	0.275	0.275	0.275	0.275	0.275	0.275	0.275	0.275	0.275	0.275	0.275	0.275	0.275	0.275	0.275
72	0.000	0.150	0.275	0.275	0.275	0.275	0.275	0.275	0.275	0.275	0.275	0.275	0.275	0.275	0.275	0.275	0.275	0.275
73	0.000	0.150	0.275	0.275	0.275	0.275	0.275	0.275	0.275	0.275	0.275	0.275	0.275	0.275	0.275	0.275	0.275	0.275
74	0.000	0.150	0.275	0.275	0.275	0.275	0.275	0.275	0.275	0.275	0.275	0.275	0.275	0.275	0.275	0.275	0.275	0.275
≥75	0.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000



Schedule G – Statement of Actuarial Assumptions and Methods (continued)

DISABILITY RATES: As shown below for selected ages. 20% of disability cases are assumed to be service related.

Top 10 non-LEO Disability Rates		
Age	Male	Female
20	0.00005	0.00001
25	0.00005	0.00005
30	0.00007	0.00023
35	0.00050	0.00062
40	0.00139	0.00134
45	0.00252	0.00229
50	0.00384	0.00330
55	0.00591	0.00442
60	0.00808	0.00530
65	0.00942	0.00546
70	0.01022	0.00546



Schedule G – Statement of Actuarial Assumptions and Methods (continued)

TERMINATION RATES: The following are sample withdrawal rates based on age and years of service (for causes other than death, disability, or retirement).

Top 10 non-LEO Termination Rates, Male											
Age	Years of Service										
	0	1	2	3	4	5	6	7	8	9	>=10
20	0.25392	0.22206	0.20116	0.18762	0.17764	0.15808	0.12342	0.09285	0.08232	0.06883	0.06883
25	0.23300	0.20505	0.18626	0.17319	0.16251	0.14426	0.11711	0.09285	0.08232	0.06883	0.06883
30	0.20800	0.18397	0.16688	0.15379	0.14187	0.12620	0.10926	0.09285	0.08232	0.06883	0.06883
35	0.19131	0.16822	0.15078	0.13689	0.12397	0.11188	0.10157	0.09215	0.08232	0.06883	0.05224
40	0.17894	0.15565	0.13702	0.12181	0.10776	0.09960	0.09363	0.08862	0.08132	0.06779	0.04307
45	0.16933	0.14546	0.12562	0.10920	0.09444	0.08921	0.08524	0.08181	0.07546	0.06301	0.03941
50	0.16162	0.13610	0.11524	0.09886	0.08586	0.08049	0.07627	0.07170	0.06439	0.05476	0.03941
55	0.15609	0.12538	0.10330	0.08976	0.08448	0.07339	0.06690	0.05864	0.04833	0.04320	0.03941
60	0.15353	0.11112	0.08689	0.08055	0.08055	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
65	0.15343	0.09244	0.06477	0.06477	0.06477	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
70	0.15343	0.06515	0.03176	0.03176	0.03176	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

Top 10 non-LEO Termination Rates, Female											
Age	Years of Service										
	0	1	2	3	4	5	6	7	8	9	>=10
20	0.23553	0.21693	0.20665	0.20440	0.20440	0.20440	0.19895	0.17588	0.14347	0.14347	0.14347
25	0.22847	0.20860	0.19802	0.19425	0.19257	0.18886	0.17958	0.15784	0.13041	0.13041	0.13041
30	0.22192	0.19894	0.18647	0.17978	0.17463	0.16606	0.15276	0.13313	0.11268	0.10449	0.10449
35	0.21392	0.18767	0.17208	0.16238	0.15439	0.14424	0.13001	0.11315	0.09792	0.08502	0.07338
40	0.20339	0.17376	0.15476	0.14236	0.13212	0.12260	0.10939	0.09565	0.08451	0.07002	0.04165
45	0.19067	0.15747	0.13540	0.12135	0.11040	0.10262	0.09177	0.08099	0.07250	0.06008	0.03671
50	0.17898	0.14101	0.11606	0.10164	0.09263	0.08548	0.07824	0.07059	0.06260	0.05556	0.03671
55	0.17295	0.12753	0.09920	0.08541	0.08214	0.07159	0.06952	0.06590	0.05564	0.05536	0.03671
60	0.17275	0.11948	0.08699	0.07432	0.07432	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
65	0.17275	0.11784	0.08108	0.06923	0.06923	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
70	0.17275	0.11784	0.08083	0.06904	0.06904	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000



Schedule G – Statement of Actuarial Assumptions and Methods (continued)

SALARY INCREASE RATES: The following total salary increase rates are used. The total salary increase rate consists of an inflation rate of 2.50%, a productivity component of 1.00%, and a variable merit component that is dependent on years of service.

Pay Increase Assumption	
Years of Service	Total Increase (Next Year)
1	5.35%
2	5.35
3	4.75
4	4.45
5	4.45
6	4.45
7	4.35
8	4.25
9	4.00
10	4.00
11-19	3.65
20 or more	3.50

EMPLOYER CONTRIBUTION TO DEFINED CONTRIBUTION HYBRID PLAN: The valuation assumes an average employer defined contribution rate for members in the Hybrid Plan. This is reported by VRS each valuation.



Schedule G – Statement of Actuarial Assumptions and Methods (continued)

LOCALS – NON-TOP 10, NON-LEO

Plan Specific Assumptions and Methods

MORTALITY RATES:

Pre-Retirement:

RP-2014 Employee Rates to age 80, Healthy Annuitant Rates at ages 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 Disabled Mortality Rates projected with scale BB to 2020; males set forward 2 years, 110% of rates; females 125% of rates

Non-Top 10 non-LEO Mortality Rates						
Age	Male			Female		
	Pre Retirement	Post Retirement	Post Disablement	Pre Retirement	Post Retirement	Post Disablement
20	0.00038	0.00050	0.00923	0.00017	0.00016	0.00274
25	0.00045	0.00044	0.00850	0.00018	0.00017	0.00293
30	0.00042	0.00048	0.00902	0.00023	0.00021	0.00369
35	0.00049	0.00056	0.01042	0.00030	0.00028	0.00484
40	0.00059	0.00078	0.01372	0.00041	0.00039	0.00670
45	0.00091	0.00133	0.01991	0.00068	0.00065	0.01111
50	0.00157	0.00495	0.02336	0.00114	0.00272	0.01462
55	0.00260	0.00667	0.02637	0.00171	0.00352	0.01756
60	0.00427	0.00894	0.02950	0.00241	0.00489	0.02001
65	0.00731	0.01285	0.03501	0.00361	0.00749	0.02425
70	0.01202	0.02021	0.04538	0.00616	0.01209	0.03279
75		0.03312	0.06223		0.02067	0.04772
80		0.05662	0.08955		0.03616	0.07096
85		0.10039	0.13529		0.06599	0.10513
90		0.17537	0.21057		0.12354	0.15517

15% of pre-retirement deaths are assumed to be service related. Mortality improvement is anticipated under the post-retirement mortality assumption as projected with Scale BB



Schedule G – Statement of Actuarial Assumptions and Methods (continued)

RETIREMENT RATES: The following rates of retirement are assumed for members eligible to retire from Plan 1.

Non-Top 10 non-LEO Retirement Rates, Plan 1 Male with 50/30 eligibility							
Age	Years of service						
	0-4	5	6-9	10	11-29	30	>=31
<=49	0.000	0.000	0.000	0.000	0.000	0.000	0.000
50.00	0.000	0.000	0.000	0.050	0.050	0.100	0.100
51.00	0.000	0.000	0.000	0.055	0.040	0.100	0.080
52.00	0.000	0.000	0.000	0.055	0.040	0.100	0.080
53.00	0.000	0.000	0.000	0.055	0.040	0.100	0.080
54.00	0.000	0.000	0.000	0.055	0.040	0.100	0.100
55.00	0.000	0.055	0.055	0.055	0.050	0.140	0.100
56.00	0.000	0.055	0.050	0.050	0.050	0.140	0.100
57.00	0.000	0.090	0.055	0.055	0.055	0.110	0.100
58.00	0.000	0.090	0.055	0.055	0.055	0.110	0.100
59.00	0.000	0.100	0.055	0.055	0.055	0.120	0.100
60.00	0.000	0.100	0.060	0.060	0.060	0.120	0.100
61.00	0.000	0.150	0.100	0.100	0.100	0.250	0.220
62.00	0.000	0.130	0.170	0.170	0.170	0.350	0.300
63.00	0.000	0.130	0.150	0.150	0.150	0.200	0.250
64.00	0.000	0.200	0.150	0.150	0.150	0.270	0.250
65.00	0.000	0.270	0.270	0.270	0.270	0.270	0.300
66.00	0.000	0.270	0.300	0.300	0.300	0.300	0.300
67.00	0.000	0.270	0.250	0.250	0.250	0.250	0.250
68.00	0.000	0.270	0.250	0.250	0.250	0.250	0.250
69.00	0.000	0.270	0.250	0.250	0.250	0.250	0.250
70.00	0.000	0.270	0.250	0.250	0.250	0.250	0.250
71.00	0.000	0.270	0.250	0.250	0.250	0.250	0.250
72.00	0.000	0.270	0.250	0.250	0.250	0.250	0.250
73.00	0.000	0.270	0.250	0.250	0.250	0.250	0.250
74.00	0.000	0.270	0.250	0.250	0.250	0.250	0.250
>=75	0.000	1.000	1.000	1.000	1.000	1.000	1.000



Schedule G – Statement of Actuarial Assumptions and Methods (continued)

Non-Top 10 non-LEO Retirement Rates, Plan 1 Female with 50/30 eligibility							
Age	Years of service						
	0-4	5	6-9	10	11-29	30	>=31
<=49	0.000	0.000	0.000	0.000	0.000	0.000	0.000
50.00	0.000	0.000	0.000	0.055	0.055	0.060	0.060
51.00	0.000	0.000	0.000	0.055	0.040	0.060	0.100
52.00	0.000	0.000	0.000	0.055	0.045	0.060	0.100
53.00	0.000	0.000	0.000	0.055	0.045	0.120	0.100
54.00	0.000	0.000	0.000	0.055	0.045	0.120	0.100
55.00	0.000	0.070	0.070	0.070	0.055	0.120	0.100
56.00	0.000	0.060	0.055	0.055	0.055	0.120	0.100
57.00	0.000	0.060	0.055	0.055	0.055	0.100	0.100
58.00	0.000	0.060	0.055	0.055	0.055	0.100	0.100
59.00	0.000	0.060	0.055	0.055	0.055	0.150	0.100
60.00	0.000	0.085	0.075	0.075	0.075	0.150	0.100
61.00	0.000	0.085	0.075	0.075	0.075	0.200	0.175
62.00	0.000	0.190	0.170	0.170	0.170	0.200	0.250
63.00	0.000	0.110	0.150	0.150	0.150	0.200	0.250
64.00	0.000	0.110	0.150	0.150	0.150	0.250	0.150
65.00	0.000	0.280	0.280	0.280	0.280	0.280	0.350
66.00	0.000	0.280	0.300	0.300	0.300	0.300	0.300
67.00	0.000	0.175	0.220	0.220	0.220	0.220	0.220
68.00	0.000	0.175	0.220	0.220	0.220	0.220	0.220
69.00	0.000	0.300	0.220	0.220	0.220	0.220	0.220
70.00	0.000	0.300	0.220	0.220	0.220	0.220	0.220
71.00	0.000	0.300	0.220	0.220	0.220	0.220	0.220
72.00	0.000	0.300	0.220	0.220	0.220	0.220	0.220
73.00	0.000	0.300	0.220	0.220	0.220	0.220	0.220
74.00	0.000	0.300	0.220	0.220	0.220	0.220	0.220
>=75	0.000	1.000	1.000	1.000	1.000	1.000	1.000



Schedule G – Statement of Actuarial Assumptions and Methods (continued)

Non-Top 10 non-LEO Retirement Rates, Plan 1 Male with 55/30 eligibility							
Age	Years of service						
	0-4	5	6-9	10	11-29	30	>=31
<=49	0.000	0.000	0.000	0.000	0.000	0.000	0.000
50.00	0.000	0.000	0.000	0.050	0.050	0.050	0.050
51.00	0.000	0.000	0.000	0.055	0.040	0.040	0.040
52.00	0.000	0.000	0.000	0.055	0.040	0.040	0.040
53.00	0.000	0.000	0.000	0.055	0.040	0.040	0.040
54.00	0.000	0.000	0.000	0.055	0.040	0.040	0.040
55.00	0.000	0.055	0.055	0.055	0.050	0.140	0.140
56.00	0.000	0.055	0.050	0.050	0.050	0.140	0.100
57.00	0.000	0.090	0.055	0.055	0.055	0.110	0.100
58.00	0.000	0.090	0.055	0.055	0.055	0.110	0.100
59.00	0.000	0.100	0.055	0.055	0.055	0.120	0.100
60.00	0.000	0.100	0.060	0.060	0.060	0.120	0.100
61.00	0.000	0.150	0.100	0.100	0.100	0.250	0.220
62.00	0.000	0.130	0.170	0.170	0.170	0.350	0.300
63.00	0.000	0.130	0.150	0.150	0.150	0.200	0.250
64.00	0.000	0.200	0.150	0.150	0.150	0.270	0.250
65.00	0.000	0.270	0.270	0.270	0.270	0.270	0.300
66.00	0.000	0.270	0.300	0.300	0.300	0.300	0.300
67.00	0.000	0.270	0.250	0.250	0.250	0.250	0.250
68.00	0.000	0.270	0.250	0.250	0.250	0.250	0.250
69.00	0.000	0.270	0.250	0.250	0.250	0.250	0.250
70.00	0.000	0.270	0.250	0.250	0.250	0.250	0.250
71.00	0.000	0.270	0.250	0.250	0.250	0.250	0.250
72.00	0.000	0.270	0.250	0.250	0.250	0.250	0.250
73.00	0.000	0.270	0.250	0.250	0.250	0.250	0.250
74.00	0.000	0.270	0.250	0.250	0.250	0.250	0.250
>=75	0.000	1.000	1.000	1.000	1.000	1.000	1.000



Schedule G – Statement of Actuarial Assumptions and Methods (continued)

Non-Top 10 non-LEO Retirement Rates, Plan 1 Female with 55/30 eligibility							
Age	Years of service						
	0-4	5	6-9	10	11-29	30	>=31
<=49	0.000	0.000	0.000	0.000	0.000	0.000	0.000
50.00	0.000	0.000	0.000	0.055	0.055	0.055	0.055
51.00	0.000	0.000	0.000	0.055	0.040	0.040	0.040
52.00	0.000	0.000	0.000	0.055	0.045	0.045	0.045
53.00	0.000	0.000	0.000	0.055	0.045	0.045	0.045
54.00	0.000	0.000	0.000	0.055	0.045	0.045	0.045
55.00	0.000	0.070	0.070	0.070	0.055	0.120	0.120
56.00	0.000	0.060	0.055	0.055	0.055	0.120	0.100
57.00	0.000	0.060	0.055	0.055	0.055	0.100	0.100
58.00	0.000	0.060	0.055	0.055	0.055	0.100	0.100
59.00	0.000	0.060	0.055	0.055	0.055	0.150	0.100
60.00	0.000	0.085	0.075	0.075	0.075	0.150	0.100
61.00	0.000	0.085	0.075	0.075	0.075	0.200	0.175
62.00	0.000	0.190	0.170	0.170	0.170	0.200	0.250
63.00	0.000	0.110	0.150	0.150	0.150	0.200	0.250
64.00	0.000	0.110	0.150	0.150	0.150	0.250	0.150
65.00	0.000	0.280	0.280	0.280	0.280	0.280	0.350
66.00	0.000	0.280	0.300	0.300	0.300	0.300	0.300
67.00	0.000	0.175	0.220	0.220	0.220	0.220	0.220
68.00	0.000	0.175	0.220	0.220	0.220	0.220	0.220
69.00	0.000	0.300	0.220	0.220	0.220	0.220	0.220
70.00	0.000	0.300	0.220	0.220	0.220	0.220	0.220
71.00	0.000	0.300	0.220	0.220	0.220	0.220	0.220
72.00	0.000	0.300	0.220	0.220	0.220	0.220	0.220
73.00	0.000	0.300	0.220	0.220	0.220	0.220	0.220
74.00	0.000	0.300	0.220	0.220	0.220	0.220	0.220
>=75	0.000	1.000	1.000	1.000	1.000	1.000	1.000



Schedule G – Statement of Actuarial Assumptions and Methods (continued)

RETIREMENT RATES: The following rates of retirement are assumed for members eligible to retire from Plan 2 and the Hybrid Plan.

Non-Top 10 non-LEO Retirement Rates, Plan 2/Hybrid Male																		
Age	Years of service																	
	0-4	5	6-25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	>=40
<=49	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
50	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.100
51	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.100	0.100
52	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.100	0.100	0.080
53	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.100	0.100	0.080	0.080
54	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.100	0.100	0.100	0.100	0.100
55	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.140	0.140	0.100	0.100	0.100	0.100
56	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.140	0.140	0.100	0.100	0.100	0.100	0.100
57	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.110	0.110	0.100	0.100	0.100	0.100	0.100	0.100
58	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.110	0.110	0.100	0.100	0.100	0.100	0.100	0.100	0.100
59	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.120	0.120	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100
60	0.000	0.100	0.100	0.100	0.100	0.100	0.100	0.120	0.120	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100
61	0.000	0.150	0.100	0.100	0.100	0.100	0.250	0.250	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220
62	0.000	0.130	0.170	0.170	0.170	0.350	0.350	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300
63	0.000	0.130	0.150	0.150	0.200	0.200	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250
64	0.000	0.200	0.150	0.270	0.270	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250
65	0.000	0.270	0.270	0.270	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300
66	0.000	0.270	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300
67	0.000	0.270	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250
68	0.000	0.270	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250
69	0.000	0.270	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250
70	0.000	0.270	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250
71	0.000	0.270	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250
72	0.000	0.270	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250
73	0.000	0.270	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250
74	0.000	0.270	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250
>=75	0.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000



Schedule G – Statement of Actuarial Assumptions and Methods (continued)

Non-Top 10 non-LEO Retirement Rates, Plan 2/Hybrid Female																		
Age	Years of service																	
	0-4	5	6-25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	≥40
≤49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
50	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.060
51	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.060	0.060
52	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.060	0.060	0.100
53	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.120	0.120	0.100	0.100
54	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.120	0.120	0.100	0.100	0.100
55	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.120	0.120	0.100	0.100	0.100	0.100
56	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.120	0.120	0.100	0.100	0.100	0.100	0.100
57	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100
58	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100
59	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.150	0.150	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100
60	0.000	0.085	0.085	0.085	0.085	0.085	0.085	0.150	0.150	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100
61	0.000	0.085	0.075	0.075	0.075	0.075	0.200	0.200	0.175	0.175	0.175	0.175	0.175	0.175	0.175	0.175	0.175	0.175
62	0.000	0.190	0.170	0.170	0.170	0.200	0.200	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250
63	0.000	0.110	0.150	0.150	0.200	0.200	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250
64	0.000	0.110	0.150	0.250	0.250	0.150	0.150	0.150	0.150	0.150	0.150	0.150	0.150	0.150	0.150	0.150	0.150	0.150
65	0.000	0.280	0.280	0.280	0.350	0.350	0.350	0.350	0.350	0.350	0.350	0.350	0.350	0.350	0.350	0.350	0.350	0.350
66	0.000	0.280	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300
67	0.000	0.175	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220
68	0.000	0.175	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220
69	0.000	0.300	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220
70	0.000	0.300	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220
71	0.000	0.300	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220
72	0.000	0.300	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220
73	0.000	0.300	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220
74	0.000	0.300	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220
≥75	0.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000



Schedule G – Statement of Actuarial Assumptions and Methods (continued)

DISABILITY RATES: As shown below for selected ages. 15% of disability cases are assumed to be service related.

Non-Top 10 non-LEO Disability Rates		
Age	Male	Female
20	0.00005	0.00001
25	0.00009	0.00001
30	0.00022	0.00001
35	0.00052	0.00024
40	0.00130	0.00058
45	0.00271	0.00127
50	0.00429	0.00274
55	0.00585	0.00483
60	0.00656	0.00640
65	0.00656	0.00656
70	0.00656	0.00656



Schedule G – Statement of Actuarial Assumptions and Methods (continued)

TERMINATION RATES: The following are sample withdrawal rates based on age and years of service (for causes other than death, disability, or retirement).

Non-Top 10 non-LEO Termination Rates, Male											
Age	Years of Service										
	0	1	2	3	4	5	6	7	8	9	>=10
20	0.27688	0.25244	0.22872	0.20056	0.16855	0.14057	0.12603	0.11320	0.10411	0.10411	0.10411
25	0.25057	0.23024	0.20925	0.18373	0.15688	0.13361	0.11957	0.10835	0.09992	0.09992	0.09992
30	0.22157	0.20258	0.18350	0.16156	0.14147	0.12425	0.11142	0.10236	0.09459	0.08978	0.08978
35	0.20650	0.18223	0.16214	0.14313	0.12751	0.11426	0.10347	0.09571	0.08813	0.07795	0.06549
40	0.19553	0.16457	0.14299	0.12680	0.11490	0.10504	0.09615	0.08848	0.08079	0.06770	0.04626
45	0.18397	0.14896	0.12718	0.11399	0.10572	0.09878	0.09085	0.08205	0.07363	0.06227	0.04626
50	0.17144	0.13660	0.12001	0.10648	0.10447	0.09747	0.08930	0.08111	0.06806	0.06227	0.04626
55	0.16068	0.12967	0.12001	0.10500	0.10447	0.09747	0.08930	0.08111	0.06486	0.06227	0.04626
60	0.15449	0.12875	0.12001	0.10500	0.10447	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
65	0.15356	0.12875	0.12001	0.10500	0.10447	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
70	0.15356	0.12875	0.12001	0.10500	0.10447	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

Non-Top 10 non-LEO Termination Rates, Female											
Age	Years of Service										
	0	1	2	3	4	5	6	7	8	9	>=10
20	0.30069	0.27981	0.24957	0.21230	0.17722	0.15634	0.13998	0.12034	0.10656	0.10656	0.10656
25	0.27370	0.25711	0.23395	0.20379	0.17488	0.15451	0.13809	0.12034	0.10656	0.10642	0.10642
30	0.24251	0.22690	0.21116	0.19063	0.17074	0.15276	0.13578	0.12002	0.10656	0.09928	0.09928
35	0.22330	0.20208	0.18736	0.17235	0.15849	0.14347	0.12837	0.11557	0.10447	0.09116	0.07607
40	0.20843	0.18156	0.16471	0.15164	0.14138	0.13004	0.11766	0.10682	0.09812	0.08252	0.05323
45	0.19506	0.16555	0.14581	0.13206	0.12281	0.11551	0.10655	0.09714	0.08999	0.07643	0.05323
50	0.18178	0.15325	0.13203	0.11702	0.10714	0.10278	0.09905	0.09359	0.08483	0.07560	0.05323
55	0.16934	0.14490	0.12446	0.10933	0.10007	0.09284	0.09284	0.09284	0.08445	0.07560	0.05323
60	0.16029	0.14080	0.12292	0.10875	0.10007	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
65	0.15628	0.14008	0.12292	0.10875	0.10007	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
70	0.15619	0.14008	0.12292	0.10875	0.10007	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000



Schedule G – Statement of Actuarial Assumptions and Methods (continued)

SALARY INCREASE RATES: The following total salary increase rates are used. The total salary increase rate consists of an inflation rate of 2.50%, a productivity component of 1.00%, and a variable merit component that is dependent on years of service.

Pay Increase Assumption	
Years of Service	Total Increase (Next Year)
1	5.35%
2	5.35
3	4.75
4	4.45
5	4.45
6	4.45
7	4.35
8	4.25
9	4.00
10	4.00
11-19	3.65
20 or more	3.50

EMPLOYER CONTRIBUTION TO DEFINED CONTRIBUTION HYBRID PLAN: The valuation assumes an average employer defined contribution rate for members in the Hybrid Plan. This is reported by VRS each valuation.



Schedule G – Statement of Actuarial Assumptions and Methods (continued)

LOCALS – TOP 10, LEO

Plan Specific Assumptions and Methods

MORTALITY RATES:

Pre-Retirement:

RP-2014 Employee Rates to age 80, Healthy Annuitant Rates at ages 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, 1% increase compounded from ages 70 to 90; females set forward 3 years

Post-Disablement:

RP-2014 Disabled Mortality Rates projected with scale BB to 2020; males set forward 2 years; unisex using 100% male

Top 10 LEO Mortality Rates						
Age	Male			Female		
	Pre Retirement	Post Retirement	Post Disablement	Pre Retirement	Post Retirement	Post Disablement
20	0.00036	0.00044	0.00839	0.00016	0.00016	0.00839
25	0.00043	0.00045	0.00772	0.00018	0.00019	0.00772
30	0.00040	0.00046	0.00820	0.00023	0.00025	0.00820
35	0.00046	0.00053	0.00948	0.00030	0.00033	0.00948
40	0.00056	0.00066	0.01247	0.00043	0.00052	0.01247
45	0.00086	0.00107	0.01810	0.00072	0.00089	0.01810
50	0.00149	0.00431	0.02124	0.00118	0.00317	0.02124
55	0.00246	0.00599	0.02397	0.00174	0.00423	0.02397
60	0.00405	0.00789	0.02682	0.00247	0.00625	0.02682
65	0.00693	0.01102	0.03182	0.00383	0.00989	0.03182
70	0.01139	0.01694	0.04125	0.00653	0.01601	0.04125
75		0.02871	0.05658		0.02631	0.05658
80		0.05074	0.08141		0.04493	0.08141
85		0.09286	0.12299		0.07928	0.12299
90		0.17558	0.19143		0.14077	0.19143

70% of pre-retirement deaths are assumed to be service related. Mortality improvement is anticipated under the post-retirement mortality assumption as projected with Scale BB.



Schedule G – Statement of Actuarial Assumptions and Methods (continued)

RETIREMENT RATES: The following rates of retirement are assumed for members eligible to retire.

Top 10 LEO Retirement Rates, Male					
Age	Years of service				
	0-4	5	6-24	25	>=26
<=49	0.000	0.000	0.000	0.000	0.000
50	0.000	0.070	0.070	0.260	0.260
51	0.000	0.070	0.060	0.150	0.205
52	0.000	0.070	0.060	0.150	0.205
53	0.000	0.070	0.060	0.150	0.205
54	0.000	0.070	0.060	0.150	0.205
55	0.000	0.070	0.060	0.150	0.205
56	0.000	0.070	0.060	0.210	0.205
57	0.000	0.070	0.060	0.210	0.205
58	0.000	0.070	0.060	0.210	0.205
59	0.000	0.070	0.125	0.320	0.275
60	0.000	0.210	0.210	0.210	0.275
61	0.000	0.375	0.275	0.275	0.275
62	0.000	0.500	0.320	0.320	0.320
63	0.000	0.500	0.320	0.320	0.320
64	0.000	0.500	0.400	0.400	0.400
>=65	0.000	1.000	1.000	1.000	1.000



Schedule G – Statement of Actuarial Assumptions and Methods (continued)

Top 10 LEO Retirement Rates, Female					
Age	Years of service				
	0-4	5	6-24	25	>=26
<=49	0.000	0.000	0.000	0.000	0.000
50	0.000	0.050	0.050	0.320	0.320
51	0.000	0.050	0.088	0.250	0.200
52	0.000	0.050	0.075	0.250	0.200
53	0.000	0.050	0.075	0.250	0.275
54	0.000	0.050	0.075	0.250	0.275
55	0.000	0.050	0.075	0.250	0.210
56	0.000	0.050	0.140	0.250	0.210
57	0.000	0.050	0.140	0.250	0.210
58	0.000	0.050	0.140	0.250	0.210
59	0.000	0.050	0.140	0.250	0.400
60	0.000	0.200	0.200	0.200	0.400
61	0.000	0.200	0.200	0.200	0.200
62	0.000	0.200	0.350	0.350	0.350
63	0.000	0.200	0.300	0.300	0.300
64	0.000	0.200	0.300	0.300	0.300
>=65	0.000	1.000	1.000	1.000	1.000



Schedule G – Statement of Actuarial Assumptions and Methods (continued)

DISABILITY RATES: As shown below for selected ages. 70% of disability cases are assumed to be service related.

Top 10 LEO Disability Rates		
Age	Male	Female
20	0.00019	0.00012
25	0.00022	0.00248
30	0.00052	0.00558
35	0.00133	0.00705
40	0.00267	0.00794
45	0.00405	0.00906
50	0.00500	0.01090
55	0.00657	0.01376
60	0.01055	0.01788
65	0.01786	0.02327
70	0.03085	0.03105

TERMINATION RATES: The following are sample withdrawal rates based on age and years of service (for causes other than death, disability, or retirement).

Top 10 LEO Termination Rates		
Service	Male	Female
0	0.10000	0.15000
1	0.08500	0.09000
2	0.08000	0.09000
3	0.07500	0.09000
4	0.05500	0.09000
5	0.05000	0.09000
6	0.04750	0.09000
7	0.04500	0.06000
8	0.04000	0.03500
9	0.03000	0.02000
>=10	0.01800	0.02000



Schedule G – Statement of Actuarial Assumptions and Methods (continued)

SALARY INCREASE RATES: The following salary increase rates are used. Inflation rate of 2.50% plus productivity component of 1.00% plus step-rate/promotional component as shown:

Pay Increase Assumption	
Years of Service	Total Increase (Next Year)
1	4.75%
2	4.75
3	4.75
4	4.75
5	4.65
6	4.40
7	4.40
8	4.40
9	4.40
10 - 19	4.00
20 or more	3.50



Schedule G – Statement of Actuarial Assumptions and Methods (continued)

LOCALS – NON-TOP 10, LEO

Plan Specific Assumptions and Methods

MORTALITY RATES:

Pre-Retirement:

RP-2014 Employee Rates to age 80, Healthy Annuitant Rates at ages 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, 1% increase compounded from ages 70 to 90; females set forward 3 years

Post-Disablement:

RP-2014 Disabled Mortality Rates projected with scale BB to 2020; males set forward 2 years; unisex using 100% male

Non-Top 10 LEO Mortality Rates						
Age	Male			Female		
	Pre Retirement	Post Retirement	Post Disablement	Pre Retirement	Post Retirement	Post Disablement
20	0.00036	0.00044	0.00839	0.00016	0.00016	0.00839
25	0.00043	0.00045	0.00772	0.00018	0.00019	0.00772
30	0.00040	0.00046	0.00820	0.00023	0.00025	0.00820
35	0.00046	0.00053	0.00948	0.00030	0.00033	0.00948
40	0.00056	0.00066	0.01247	0.00043	0.00052	0.01247
45	0.00086	0.00107	0.01810	0.00072	0.00089	0.01810
50	0.00149	0.00431	0.02124	0.00118	0.00317	0.02124
55	0.00246	0.00599	0.02397	0.00174	0.00423	0.02397
60	0.00405	0.00789	0.02682	0.00247	0.00625	0.02682
65	0.00693	0.01102	0.03182	0.00383	0.00989	0.03182
70	0.01139	0.01694	0.04125	0.00653	0.01601	0.04125
75		0.02871	0.05658		0.02631	0.05658
80		0.05074	0.08141		0.04493	0.08141
85		0.09286	0.12299		0.07928	0.12299
90		0.17558	0.19143		0.14077	0.19143

45% of pre-retirement deaths are assumed to be service related. Mortality improvement is anticipated under the post-retirement mortality assumption as projected with Scale BB.



Schedule G – Statement of Actuarial Assumptions and Methods (continued)

RETIREMENT RATES: The following rates of retirement are assumed for members eligible to retire.

Non-Top 10 LEO Retirement Rates, Male					
Age	Years of service				
	0-4	5	6-24	25	>=26
<=49	0.000	0.000	0.000	0.000	0.000
50	0.000	0.090	0.090	0.275	0.275
51	0.000	0.090	0.075	0.275	0.150
52	0.000	0.090	0.075	0.200	0.150
53	0.000	0.090	0.075	0.200	0.150
54	0.000	0.090	0.075	0.200	0.150
55	0.000	0.090	0.075	0.200	0.180
56	0.000	0.090	0.075	0.200	0.165
57	0.000	0.090	0.075	0.200	0.165
58	0.000	0.090	0.080	0.200	0.165
59	0.000	0.090	0.120	0.200	0.240
60	0.000	0.150	0.150	0.150	0.275
61	0.000	0.150	0.275	0.275	0.275
62	0.000	0.150	0.275	0.275	0.275
63	0.000	0.250	0.300	0.300	0.300
64	0.000	0.200	0.300	0.300	0.300
>=65	0.000	1.000	1.000	1.000	1.000



Schedule G – Statement of Actuarial Assumptions and Methods (continued)

Non-Top 10 LEO Retirement Rates, Female					
Age	Years of service				
	0-4	5	6-24	25	>=26
<=49	0.000	0.000	0.000	0.000	0.000
50	0.000	0.093	0.093	0.500	0.500
51	0.000	0.125	0.090	0.200	0.150
52	0.000	0.125	0.090	0.200	0.150
53	0.000	0.125	0.090	0.200	0.150
54	0.000	0.125	0.090	0.200	0.150
55	0.000	0.125	0.090	0.200	0.180
56	0.000	0.125	0.090	0.200	0.165
57	0.000	0.125	0.090	0.200	0.165
58	0.000	0.125	0.090	0.200	0.165
59	0.000	0.125	0.090	0.200	0.240
60	0.000	0.200	0.200	0.200	0.275
61	0.000	0.200	0.275	0.275	0.275
62	0.000	0.200	0.275	0.275	0.275
63	0.000	0.200	0.300	0.300	0.300
64	0.000	0.200	0.300	0.300	0.300
>=65	0.000	1.000	1.000	1.000	1.000



Schedule G – Statement of Actuarial Assumptions and Methods (continued)

DISABILITY RATES: As shown below for selected ages. 45% of disability cases are assumed to be service related.

Non-Top 10 LEO Disability Rates		
Age	Male	Female
20	0.00001	0.00005
25	0.00016	0.00067
30	0.00058	0.00157
35	0.00121	0.00189
40	0.00218	0.00201
45	0.00330	0.00244
50	0.00416	0.00413
55	0.00496	0.00831
60	0.00575	0.01605
65	0.00630	0.02747
70	0.00659	0.04509



Schedule G – Statement of Actuarial Assumptions and Methods (continued)

TERMINATION RATES: The following are sample withdrawal rates based on age and years of service (for causes other than death, disability, or retirement).

Non-Top 10 LEO Termination Rates, Male											
Age	Years of Service										
	0	1	2	3	4	5	6	7	8	9	>=10
20	0.16820	0.15769	0.15265	0.14807	0.13578	0.11182	0.08845	0.07768	0.06899	0.06899	0.06899
25	0.16006	0.14519	0.13807	0.13247	0.12169	0.10519	0.08845	0.07768	0.06899	0.06899	0.06899
30	0.15408	0.13212	0.12044	0.11255	0.10382	0.09687	0.08803	0.07768	0.06849	0.06237	0.05800
35	0.15310	0.12574	0.10924	0.09896	0.09156	0.08897	0.08437	0.07640	0.06609	0.05433	0.04189
40	0.15357	0.12180	0.10118	0.08908	0.08281	0.08025	0.07719	0.07142	0.06199	0.04868	0.03220
45	0.15275	0.11790	0.09478	0.08223	0.07802	0.07022	0.06634	0.06269	0.05626	0.04561	0.03022
50	0.14879	0.11257	0.08908	0.07811	0.07733	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
55	0.14065	0.10547	0.08414	0.07694	0.07694	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
60	0.12791	0.09675	0.08028	0.07694	0.07694	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
65	0.11088	0.08665	0.07763	0.07694	0.07694	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
70	0.08616	0.07353	0.07353	0.07353	0.07353	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

Non-Top 10 LEO Termination Rates, Female											
Age	Years of Service										
	0	1	2	3	4	5	6	7	8	9	>=10
20	0.17536	0.15011	0.12899	0.11652	0.11390	0.11329	0.11233	0.09556	0.06591	0.05831	0.05831
25	0.18762	0.15474	0.13049	0.11598	0.11001	0.10648	0.10224	0.08766	0.06591	0.05831	0.05831
30	0.20549	0.16296	0.13433	0.11683	0.10644	0.09874	0.09030	0.07873	0.06591	0.05831	0.05762
35	0.20886	0.16395	0.13402	0.11544	0.10335	0.09327	0.08334	0.07404	0.06591	0.05831	0.05043
40	0.20126	0.15881	0.13026	0.11258	0.10087	0.08968	0.08014	0.07253	0.06591	0.05763	0.04252
45	0.18253	0.14688	0.12276	0.10843	0.09904	0.08818	0.07992	0.07253	0.06587	0.05314	0.03443
50	0.15288	0.12797	0.11154	0.10319	0.09757	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
55	0.11234	0.10212	0.09680	0.09680	0.09599	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
60	0.06089	0.06935	0.06935	0.06935	0.06935	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
65	0.01269	0.03040	0.03040	0.03040	0.03040	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
70	0.01269	0.01185	0.01185	0.01185	0.01185	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000



Schedule G – Statement of Actuarial Assumptions and Methods (continued)

SALARY INCREASE RATES: The following salary increase rates are used. Inflation rate of 2.50% plus productivity component of 1.00% plus step-rate/promotional component as shown:

Pay Increase Assumption	
Years of Service	Total Increase (Next Year)
1	4.75%
2	4.75
3	4.75
4	4.75
5	4.65
6	4.40
7	4.40
8	4.40
9	4.40
10 - 19	4.00
20 or more	3.50



Schedule G – Statement of Actuarial Assumptions and Methods (continued)

Assumption Changes in the 2017 Valuation

Changes to the actuarial assumptions as a result of the experience study for the four-year period ending June 30, 2016 are summarized below. In addition to these, the spouse age difference was changed from spouses being the same age as participants to males being two years older than females. These changes were reflected in the results for GASB 67 and GASB 68 for the Measurement Date of June 30, 2017.

System	Assumption	Description
State	1. Mortality Rates (Pre-retirement, post-retirement healthy and disabled)	Update to a more current mortality table - RP-2014 projected to 2020
	2. Retirement Rates	Lowered rates at older ages and changed final retirement age from 70 to 75
	3. Withdrawal Rates	Adjusted rates to better fit experience at each year age and service through 9 years of service
	4. Disability Rates	Adjusted rates to better match experience
	5. Salary Scale	No change
	6. Line of Duty Disability	Increase rate from 14% to 25%
Teachers	1. Mortality Rates (Pre-retirement, post-retirement healthy and disabled)	Update to a more current mortality table - RP-2014 projected to 2020
	2. Retirement Rates	Lowered rates at older ages and changed final retirement age from 70 to 75
	3. Withdrawal Rates	Adjusted rates to better fit experience at each year age and service through 9 years of service
	4. Disability Rates	Adjusted rates to better match experience
	5. Salary Scale	No change
SPORS	1. Mortality Rates (Pre-retirement, post-retirement healthy and disabled)	Update to a more current mortality table - RP-2014 projected to 2020 and reduced margin for future improvement in accordance with experience
	2. Retirement Rates	Increased age 50 rates, and lowered rates at older ages
	3. Withdrawal Rates	Adjusted rates to better match experience
	4. Disability Rates	Adjusted rates to better match experience
	5. Salary Increases	No change
	6. Line of Duty Disability	Increase rate from 60% to 85%
VaLORS	1. Mortality Rates (Pre-retirement, post-retirement healthy and disabled)	Update to a more current mortality table - RP-2014 projected to 2020 and reduced margin for future improvement in accordance with experience
	2. Retirement Rates	Increased age 50 rates, and lowered rates at older ages
	3. Withdrawal Rates	Adjusted rates to better fit experience at each year age and service through 9 years of service
	4. Disability Rates	Adjusted rates to better match experience
	5. Salary Increases	No change
	6. Line of Duty Disability	Decrease rate from 50% to 35%
JRS	1. Mortality Rates (Pre-retirement, post-retirement healthy and disabled)	Update to a more current mortality table - RP-2014 projected to 2020
	2. Retirement Rates	Decreased rates at first retirement eligibility
	3. Withdrawal Rates	No change
	4. Disability Rates	Removed disability rates
	5. Salary Increases	No change

In addition to these assumption changes listed above, the method to determine the normal cost rate has changed. Beginning with this valuation, the payroll used to develop the rate will be reduced for those expected to leave during the year. The normal cost rate is also adjusted to reflect that the hybrid payroll as a percent of the total payroll will increase from the rate setting valuation date to when employers make the contribution.