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Virginia
Retirement
System

GASB STATEMENT NO. 75 REPORT

FOR THE

VIRGINIA RETIREMENT SYSTEM

PREPARED AS OF JUNE 30, 2019





Cavanaugh Macdonald

CONSULTING, LLC

The experience and dedication you deserve

July 23, 2020

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, 2020 (Reporting Date). This report has been prepared as of June 30, 2019 (the Measurement Date). Effective with this report, we are using unrounded numbers. Any differences arising due to the change from rounded to unrounded numbers is reflected in the difference between expected and actual experience.

The annual actuarial valuation used as a basis for much of the information presented in this report was performed as of June 30, 2018. The valuation was based upon data, furnished by the Virginia Retirement System staff, concerning active, inactive and retired members along with pertinent financial information. The VRS Board of Trustees adopted a 6.75% investment rate of return since the prior measurement date. This rate was used to develop the liabilities for the period ending June 30, 2019.

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.



Board of Trustees
July 23, 2020
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The actuarial calculations were performed by qualified actuaries according to generally accepted actuarial procedures and methods. The calculations are based on the current provisions of the System and on actuarial assumptions that are, individually and in the aggregate, internally consistent and reasonably based on the actual experience of the System. In addition, the calculations were completed in compliance with the laws governing the System. The undersigned are members of the American Academy of Actuaries and meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinions contained herein.

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

Respectfully submitted,

A handwritten signature in blue ink, appearing to read 'Alisa Bennett'.

Alisa Bennett, FSA, EA, FCA, MAAA
President

A handwritten signature in blue ink, appearing to read 'Larry Langer'.

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

A handwritten signature in blue ink, appearing to read 'Bradley R. Wild'.

Bradley R. Wild, ASA, FCA, MAAA
Senior 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, 2019**

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, 2019 (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 February 7, 2020. See that report for more information on the member data, actuarial assumptions and methods used in developing the GASB 74 results. The VRS Board of Trustees adopted a 6.75% investment rate of return since the prior measurement date. This rate was used to develop the liabilities as of the measurement date.

In addition, this report includes information on the actuarial valuations of the Political Subdivisions participating in VRS as of June 30, 2018. We have prepared and provided separately, actuarial valuation reports as of June 30, 2018 for each of the Political Subdivisions. Please refer to the individual reports for the valuation results, summary of actuarial assumptions and methods, and plan provisions for each of the Political Subdivision plans. For new locals where an actuarial valuation report was not prepared as of June 30, 2018, we have set the TOL at zero.

The Net OPEB Liability (NOL) shown in the GASB Statement No. 74 Report for the Virginia Retirement System prepared as of June 30, 2019 and submitted February 7, 2020 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, and the Line of Duty Act plan, these collective amounts have been based on covered payroll during the measurement period to determine the proportionate share to each participating employer. Schedule A of this report shows the total amount of employer contributions for the year ending June 30, 2019 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

Valuation Date (VD):	July 1, 2018
Prior Measurement Date:	June 30, 2018
Measurement Date (MD):	June 30, 2019
Reporting Date (RD):	June 30, 2020
Single Equivalent Interest Rate (SEIR):	
Long-Term Expected Rate of Return	6.75%
Municipal Bond Index Rate at Prior Measurement Date	3.89%
Municipal Bond Index Rate at Measurement Date	3.50%
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	6.75%
Net OPEB Liability:	
Total OPEB Liability (TOL)	\$3,390,238,391
Fiduciary Net Position (FNP)	<u>1,762,972,244</u>
Net OPEB Liability (NOL = TOL – FNP)	\$1,627,266,147
FNP as a percentage of TOL	52.00%
OPEB Expense (OE)	\$37,676,643
Deferred Outflows of Resources	\$210,959,017
Deferred Inflows of Resources	\$103,601,628



HEALTH INSURANCE CREDIT PROGRAM

	Health Insurance Credit - State Employees	Health Insurance Credit - Teachers	Health Insurance Credit - Participating Local Subdivisions*	Health Insurance Credit - Constitutional Officers	Health Insurance Credit - Social Service Employees	Health Insurance Credit - Registrars
Valuation Date (VD):	July 1, 2018	July 1, 2018	July 1, 2018	July 1, 2018	July 1, 2018	July 1, 2018
Prior Measurement Date:	June 30, 2018	June 30, 2018	June 30, 2018	June 30, 2018	June 30, 2018	June 30, 2018
Measurement Date (MD):	June 30, 2019	June 30, 2019	June 30, 2019	June 30, 2019	June 30, 2019	June 30, 2019
Reporting Date (RD):	June 30, 2020	June 30, 2020	June 30, 2020	June 30, 2020	June 30, 2020	June 30, 2020
Single Equivalent Interest Rate (SEIR):						
Long-Term Expected Rate of Return	6.75%	6.75%	6.75%	6.75%	6.75%	6.75%
Municipal Bond Index Rate at Prior Measurement Date	3.89%	3.89%	3.89%	3.89%	3.89%	3.89%
Municipal Bond Index Rate at Measurement Date	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%
Year in which Fiduciary Net Position is Projected to be Depleted	N/A	N/A	N/A	N/A	N/A	N/A
Single Equivalent Interest Rate at Prior Measurement Date	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%
Single Equivalent Interest Rate at Measurement Date	6.75%	6.75%	6.75%	6.75%	6.75%	6.75%
Net OPEB Liability:						
Total OPEB Liability (TOL)	\$1,032,094,189	\$1,438,112,513	\$43,544,777	\$31,358,214	\$14,731,565	\$590,391
Fiduciary Net Position (FNP)	<u>109,022,938</u>	<u>129,015,266</u>	<u>24,468,169</u>	<u>4,479,273</u>	<u>2,273,169</u>	<u>87,632</u>
Net OPEB Liability (NOL = TOL – FNP)	\$923,071,251	\$1,309,097,247	\$19,076,608	\$26,878,941	\$12,458,396	\$502,759
FNP as a percentage of TOL	10.56%	8.97%	56.19%	14.28%	15.43%	14.84%
OPEB Expense (OE)						
	\$79,967,799	\$107,715,214	\$2,238,766	\$2,556,633	\$1,152,247	\$45,948
Deferred Outflows of Resources						
	\$19,499,448	\$30,551,410	\$2,390,153	\$1,131,390	\$393,825	\$10,966
Deferred Inflows of Resources						
	\$17,898,769	\$16,511,285	\$1,727,884	\$333,345	\$109,140	\$23,889

* The Single Equivalent Interest Rate for three Political Subdivisions plans – Carroll County School Board (55517), Russell County School Board (55583), and Jackson River Technical Center (55814) – was the Municipal Bond Index Rate of 3.89% and 3.50% for each of the prior and current measurement dates, respectively.



LINE OF DUTY & DISABILITY

	Virginia Sickness and Disability	Virginia Local Disability - Teachers	Virginia Local Disability - Political Subdivisions	Line of Duty Act
Valuation Date (VD):	July 1, 2018	July 1, 2018	July 1, 2018	July 1, 2018
Prior Measurement Date:	June 30, 2018	June 30, 2018	June 30, 2018	June 30, 2018
Measurement Date (MD):	June 30, 2019	June 30, 2019	June 30, 2019	June 30, 2019
Reporting Date (RD):	June 30, 2020	June 30, 2020	June 30, 2020	June 30, 2020
Single Equivalent Interest Rate (SEIR):				
Long-Term Expected Rate of Return	6.75%	6.75%	6.75%	4.75%
Municipal Bond Index Rate at Prior Measurement Date	3.89%	3.89%	3.89%	3.89%
Municipal Bond Index Rate at Measurement Date	3.50%	3.50%	3.50%	3.50%
Year in which Fiduciary Net Position is Projected to be Depleted	N/A	N/A	N/A	N/A
Single Equivalent Interest Rate at Prior Measurement Date	7.00%	7.00%	7.00%	3.89%
Single Equivalent Interest Rate at Measurement Date	6.75%	6.75%	6.75%	3.50%
Net OPEB Liability:				
Total OPEB Liability (TOL)	\$292,046,196	\$2,241,594	\$3,988,563	\$361,626,390
Fiduciary Net Position (FNP)	<u>488,241,468</u>	<u>1,660,256</u>	<u>1,962,744</u>	<u>2,840,245</u>
Net OPEB Liability (NOL = TOL – FNP)	(\$196,195,272)	\$581,338	\$2,025,819	\$358,786,145
FNP as a percentage of TOL	167.18%	74.07%	49.21%	0.79%
OPEB Expense (OE)	\$16,119,386	\$1,757,608	\$2,380,999	\$29,586,851
Deferred Outflows of Resources	\$28,680,703	\$101,491	\$1,081,089	\$68,983,819
Deferred Inflows of Resources	\$26,648,056	\$70,153	\$139,816	\$31,812,938



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 July 1, 2018, using the following actuarial assumptions, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2019.

Price Inflation	2.50 percent
Salary increases, including 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 Virginia Law Officers: 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	6.75 percent Line of Duty Act: 4.75 percent
Municipal Bond Index Rate	
Prior Measurement Date	3.89 percent
Measurement Date	3.50 percent
Year FNP is projected to be depleted	N/A Line of Duty Act: 2019
Single Equivalent Interest Rate, net of plan investment expense, including price inflation	
Prior Measurement Date	7.00 percent Line of Duty Act: 3.89 percent



Measurement Date	6.75 percent Line of Duty Act: 3.50 percent
Healthcare Cost Trend Rate (Applies only to Line of Duty Act)	N/A
Medical Trend Assumption (Under Age 65)	7.25% - 4.75%
Medical Trend Assumption (Ages 65 and Older)	5.50% - 4.75%
Year of Ultimate Trend Rate (Applies only to Line of Duty Act)	Fiscal Year Ended 2028

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 July 1, 2018 valuation were based on the results of an actuarial experience study for the period from July 1, 2012 through June 30, 2016, as well as the investment rate of return of 6.75% adopted by the Board of Trustees at its October 10, 2019 meeting.

Paragraph 94:

- (a) **Discount rate.** The discount rate used to measure the total OPEB liability was 6.75 percent, except for the Line of Duty Act plan, and three HIC Political Subdivision plans— Carroll County School Board (55517), Russell County School Board (55583), and Jackson River Technical Center (55814)—which used a discount rate of 3.50% 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 except the Line of Duty Act plan, through the fiscal year ending June 30, 2018 the rates contributed by the employer will be subject to the portion of the Board rates as adopted by the Virginia legislature. From July 1, 2018 on, we assume 100% of the actuarially determined contribution rates will be payable for all the VRS plans.

- (c) **Long term rate of return:** Since ASOP 27 allows the actuary to rely on outside experts, it is appropriate to consider the market outlook and expectations provided by the investment staff of the Virginia Retirement System. The following analysis relies on the 10-year forward returns outlook provided by VRS as July 2019

Time Span In Years	Mean Return	Standard Deviation	Returns by Percentile				
			5 th	25 th	50 th	75 th	95 th
1	7.63%	10.29%	-8.61%	0.36%	7.11%	14.31%	25.54%
5	7.23%	4.58%	-0.23%	4.04%	7.11%	10.27%	14.99%
10	7.18%	3.23%	1.87%	4.93%	7.11%	9.34%	12.62%
20	7.16%	2.29%	3.37%	5.56%	7.11%	8.68%	10.98%
30	7.15%	1.87%	4.05%	5.84%	7.11%	8.39%	10.26%
50	7.14%	1.45%	4.73%	6.13%	7.11%	8.10%	9.54%

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

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

*Multi-asset Public Strategies

** Private Investment Partnership



The percentile results are the percentage of compound random returns over the time span shown that are expected to be less than the amount indicated. Thus for the 10-year time span, 5% of the rates of return will be below 1.87% 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 6.13% and a 25% chance they will be above 8.10%. There is a 50% chance the returns will be 7.11% or above and a 50% chance the return will be below 7.11%.

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 Line of Duty Act plan and the three HIC Political Subdivision plans—Carroll County School Board (55517), Russell County School Board (55583), and Jackson River Technical Center (55814). To measure the TOL for these three plans, the Single Equivalent



Interest Rate (SEIR) we have used is the applicable municipal bond index rate of 3.50%, based on the monthly average of the Bond Buyers General Obligation 20-year Municipal Bond Index Rate (formerly published monthly by the Board of Governors of the Federal Reserve System) as of the measurement date of June 30, 2019.

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

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

(f) Assumed asset allocation: The target asset allocation and best estimates of arithmetic real rates of return for each major asset class as provided by the System 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	34.00%	5.61%
Fixed Income	15.00%	0.88%
Credit Strategies	14.00%	5.13%
Real Assets	14.00%	5.27%
Private Equity	14.00%	8.77%
MAPS	6.00%	3.52%
PIP	3.00%	6.29%
Total	100.00%	

* Multi-asset Public Strategies

** Private Investment Partnership

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

(g) Sensitivity analysis: This paragraph requires disclosure of the sensitivity of the NOL to changes in the discount rate. The following presents the NOL of the System, calculated using the discount rate of 6.75 percent, as well as the System’s NOL calculated using a discount rate that is 1-percentage-point lower (5.75 percent) or 1-percentage-point higher (7.75 percent) than the current rate. The sensitivity analysis for the Line of Duty Act plan and the three HIC Political Subdivision plans are included at the municipal bond index rate of 3.50% and at 2.50% and 4.50%. For the Political Subdivision plans, and for the cost-sharing employers, we show each employer’s share in Schedule D.



Sensitivity Analysis

Net OPEB Liability	1% Decrease (5.75%)	Current Discount Rate (6.75%)	1% Increase (7.75%)
Group Life Insurance	\$ 2,137,777,276	\$ 1,627,266,147	\$ 1,213,255,851
Health Insurance Credit - State Employees	1,023,067,398	923,071,251	837,133,319
Health Insurance Credit - Teachers	1,465,102,390	1,309,097,247	1,176,571,077
Health Insurance Credit - Participating Local Subdivisions	23,385,476	18,208,783	14,739,628
Health Insurance Credit - Constitutional Officers	30,245,959	26,878,941	24,018,354
Health Insurance Credit - Social Service Employees	13,897,634	12,458,396	11,223,582
Health Insurance Credit - Registrars	556,847	502,759	456,173
Virginia Sickness and Disability	(178,143,681)	(196,195,272)	(212,189,023)
Virginia Local Disability - Teachers	853,990	581,338	345,832
Virginia Local Disability - Political Subdivisions	2,329,695	2,025,819	1,760,093

Line of Duty Act

	1% Decrease (2.50%)	Current Discount Rate (3.50%)	1% Increase (4.50%)
Net OPEB Liability	\$416,217,515	\$358,786,145	\$313,361,615

	1% Decrease in Healthcare Trend Rate	Current Healthcare Trend Rate	1% Increase in Healthcare Trend Rate
Net OPEB Liability	\$303,350,173	\$358,786,145	\$428,696,707



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): July 1, 2018 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

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, 2018	\$3,113,508,000	\$1,594,773,000	\$1,518,735,000
Changes for the year:			
Service Cost	86,911,673		86,911,673
Interest	210,949,798		210,949,798
Benefit Changes	0		0
Difference between expected and actual experience	56,736,661		56,736,661
Changes in assumptions	122,011,161		122,011,161
Contributions - employer		102,174,554	(102,174,554)
Contributions - employee		155,153,372	(155,153,372)
Net investment income		113,439,846	(113,439,846)
Benefit payments	(199,878,902)	(199,878,902)	0
Administrative expense		(708,971)	708,971
Other changes	0	(1,980,655)	1,980,655
Net changes	\$276,730,391	\$168,199,244	\$108,531,147
Balances at June 30, 2019	\$3,390,238,391	\$1,762,972,244	\$1,627,266,147

TOL Roll Forward Group Life Insurance Program	Actual	Actual Before Assumption Changes	Expected
(a) TOL as of June 30, 2018	\$3,282,404,461	\$3,166,532,916	\$3,113,508,000
(b) Entry Age normal Cost for period June 30, 2018-June 30, 2019	\$87,022,430	\$81,225,863	\$81,225,863
(c) Actual Benefit Payments	\$199,878,902	\$199,878,902	\$199,878,902
(d) TOL as of June 30, 2019 = [(a+b) * (1 + i)]-[c * (1 + i/2)]	\$3,390,238,391	\$3,268,227,230	\$3,211,490,569
(e) Changes in Assumptions		122,011,161	
(f) Difference between expected and actual experience			56,736,661

In the Actual column, i is the interest rate as of the measurement date, 6.75%. In the other two columns, i is the interest rate at the prior measurement date, 7.00%.



HEALTH INSURANCE CREDIT PROGRAM – STATE EMPLOYEES

Changes in the Net OPEB Liability Health Insurance Credit Program - State Employees	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balances at June 30, 2018	\$1,008,184,000	\$95,908,000	\$912,276,000
Changes for the year:			
Service Cost	19,446,255		19,446,255
Interest	68,022,890		68,022,890
Benefit Changes	0		0
Difference between expected and actual experience	(13,401,382)		(13,401,382)
Changes in assumptions	22,699,292		22,699,292
Contributions - employer		79,925,855	(79,925,855)
Contributions - employee		0	0
Net investment income		6,189,888	(6,189,888)
Benefit payments	(72,856,866)	(72,856,866)	0
Administrative expense		(136,356)	136,356
Other changes	<u>0</u>	<u>(7,583)</u>	<u>7,583</u>
Net changes	\$23,910,189	\$13,114,938	\$10,795,251
Balances at June 30, 2019	\$1,032,094,189	\$109,022,938	\$923,071,251

TOL Roll Forward Health Insurance Credit Program - State Employees	Actual	Actual Before Assumption Changes	Expected
(a) TOL as of June 30, 2018	\$1,018,398,248	\$995,659,344	\$1,008,184,000
(b) Entry Age normal Cost for period June 30, 2018-June 30, 2019	\$18,988,145	\$18,174,070	\$18,174,070
(c) Actual Benefit Payments	\$72,856,866	\$72,856,866	\$72,856,866
(d) TOL as of June 30, 2019 = [(a+b) * (1 + i)] - [c * (1 + i/2)]	\$1,032,094,189	\$1,009,394,897	\$1,022,796,279
(e) Changes in Assumptions		22,699,292	
(f) Difference between expected and actual experience			(13,401,382)

In the Actual column, i is the interest rate as of the measurement date, 6.75%. In the other two columns, i is the interest rate at the prior measurement date, 7.00%.



HEALTH INSURANCE CREDIT PROGRAM – TEACHERS

Changes in the Net OPEB Liability Health Insurance Credit Program - Teachers	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balances at June 30, 2018	\$1,381,313,000	\$111,639,000	\$1,269,674,000
Changes for the year:			
Service Cost	20,979,295		20,979,295
Interest	93,525,939		93,525,939
Benefit Changes	0		0
Difference between expected and actual experience	(2,398,442)		(2,398,442)
Changes in assumptions	35,149,048		35,149,048
Contributions - employer		100,643,100	(100,643,100)
Contributions - employee		0	0
Net investment income		7,349,828	(7,349,828)
Benefit payments	(90,456,327)	(90,456,327)	0
Administrative expense		(150,760)	150,760
Other changes	<u>0</u>	<u>(9,575)</u>	<u>9,575</u>
Net changes	\$56,799,513	\$17,376,266	\$39,423,247
Balances at June 30, 2019	\$1,438,112,513	\$129,015,266	\$1,309,097,247

TOL Roll Forward Health Insurance Credit Program - Teachers	Actual	Actual Before Assumption Changes	Expected
(a) TOL as of June 30, 2018	\$1,413,937,825	\$1,379,071,466	\$1,381,313,000
(b) Entry Age normal Cost for period June 30, 2018-June 30, 2019	\$20,836,640	\$19,606,818	\$19,606,818
(c) Actual Benefit Payments	\$90,456,327	\$90,456,327	\$90,456,327
(d) TOL as of June 30, 2019 = [(a+b) * (1 + i)] - [c * (1 + i/2)]	\$1,438,112,513	\$1,402,963,465	\$1,405,361,907
(e) Changes in Assumptions		35,149,048	
(f) Difference between expected and actual experience			(2,398,442)

In the Actual column, i is the interest rate as of the measurement date, 6.75%. In the other two columns, i is the interest rate at the prior measurement date, 7.00%.



HEALTH INSURANCE CREDIT PROGRAM – PARTICIPATING LOCAL SUBDIVISIONS

Changes in the Net OPEB Liability Health Insurance Credit Program - Participating Political Subdivisions	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balances at June 30, 2018	\$40,360,000	\$23,170,000	\$17,190,000
Changes for the year:			
Service Cost	996,883		996,883
Interest	2,721,403		2,721,403
Benefit Changes	0		0
Difference between expected and actual experience	964,339		964,339
Changes in assumptions	1,066,624		1,066,624
Contributions - employer		2,406,132	(2,406,132)
Contributions - employee		0	0
Net investment income		1,489,699	(1,489,699)
Benefit payments	(2,564,472)	(2,564,472)	0
Administrative expense		(32,491)	32,491
Other changes	<u>0</u>	<u>(699)</u>	<u>699</u>
Net changes	\$3,184,777	\$1,298,169	\$1,886,608
Balances at June 30, 2019	\$43,544,777	\$24,468,169	\$19,076,608

TOL Roll Forward Health Insurance Credit Program - Participating Political Subdivisions	Actual	Actual Before Assumption Changes	Expected
(a) TOL as of June 30, 2018	\$42,324,533	\$41,274,247	\$40,360,000
(b) Entry Age normal Cost for period June 30, 2018-June 30, 2019	\$979,211	\$932,094	\$962,559
(c) Actual Benefit Payments	\$2,564,472	\$2,564,472	\$2,564,472
(d) TOL as of June 30, 2019 = [(a+b) * (1 + i)] - [c * (1 + i/2)]	\$43,544,777	\$42,478,153	\$41,513,814
(e) Changes in Assumptions		1,066,624	
(f) Difference between expected and actual experience			964,339

In the Actual column, i is the interest rate as of the measurement date, 6.75% for all the Political Subdivision plans except for the three plans— Carroll County School Board (55517), Russell County School Board (55583), and Jackson River Technical Center (55814)—using the municipal bond rate of 3.50%. In the other two columns, i is the interest rate at the prior measurement date, 7.00% and 3.89% for the three plans using the bond rate.



HEALTH INSURANCE CREDIT PROGRAM – CONSTITUTIONAL OFFICERS

Changes in the Net OPEB Liability Health Insurance Credit Program - Constitutional Officers	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balances at June 30, 2018	\$29,629,000	\$3,278,000	\$26,351,000
Changes for the year:			
Service Cost	687,450		687,450
Interest	2,010,182		2,010,182
Benefit Changes	0		0
Difference between expected and actual experience	97,193		97,193
Changes in assumptions	758,619		758,619
Contributions - employer		2,793,518	(2,793,518)
Contributions - employee		0	0
Net investment income		238,689	(238,689)
Benefit payments	(1,824,230)	(1,824,230)	0
Administrative expense		(5,297)	5,297
Other changes	<u>0</u>	<u>(1,407)</u>	<u>1,407</u>
Net changes	\$1,729,214	\$1,201,273	\$527,941
Balances at June 30, 2019	\$31,358,214	\$4,479,273	\$26,878,941

TOL Roll Forward Health Insurance Credit Program - Constitutional Officers	Actual	Actual Before Assumption Changes	Expected
(a) TOL as of June 30, 2018	\$30,466,658	\$29,719,834	\$29,629,000
(b) Entry Age normal Cost for period June 30, 2018-June 30, 2019	\$675,273	\$642,477	\$642,477
(c) Actual Benefit Payments	\$1,824,230	\$1,824,230	\$1,824,230
(d) TOL as of June 30, 2019 = [(a+b) * (1 + i)] - [c * (1 + i/2)]	\$31,358,214	\$30,599,595	\$30,502,402
(e) Changes in Assumptions		758,619	
(f) Difference between expected and actual experience			97,193

In the Actual column, i is the interest rate as of the measurement date, 6.75%. In the other two columns, i is the interest rate at the prior measurement date, 7.00%.



HEALTH INSURANCE CREDIT PROGRAM – SOCIAL SERVICE EMPLOYEES

Changes in the Net OPEB Liability Health Insurance Credit Program - Social Service Employees	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balances at June 30, 2018	\$14,222,000	\$1,319,000	\$12,903,000
Changes for the year:			
Service Cost	260,509		260,509
Interest	960,136		960,136
Benefit Changes	0		0
Difference between expected and actual experience	(26,017)		(26,017)
Changes in assumptions	326,486		326,486
Contributions - employer		1,847,086	(1,847,086)
Contributions - employee		0	0
Net investment income		121,112	(121,112)
Benefit payments	(1,011,549)	(1,011,549)	0
Administrative expense		(2,687)	2,687
Other changes	<u>0</u>	<u>207</u>	<u>(207)</u>
Net changes	\$509,565	\$954,169	(\$444,604)
Balances at June 30, 2019	\$14,731,565	\$2,273,169	\$12,458,396

TOL Roll Forward Health Insurance Credit Program - Social Service Employees	Actual	Actual Before Assumption Changes	Expected
(a) TOL as of June 30, 2018	\$14,524,164	\$14,197,686	\$14,222,000
(b) Entry Age normal Cost for period June 30, 2018-June 30, 2019	\$255,465	\$243,466	\$243,466
(c) Actual Benefit Payments	\$1,011,549	\$1,011,549	\$1,011,549
(d) TOL as of June 30, 2019 = [(a+b) * (1 + i)] - [c * (1 + i/2)]	\$14,731,565	\$14,405,079	\$14,431,096
(e) Changes in Assumptions		326,486	
(f) Difference between expected and actual experience			(26,017)

In the Actual column, i is the interest rate as of the measurement date, 6.75%. In the other two columns, i is the interest rate at the prior measurement date, 7.00%.



HEALTH INSURANCE CREDIT PROGRAM – REGISTRARS

Changes in the Net OPEB Liability Health Insurance Credit Program - Registrars	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balances at June 30, 2018	\$557,000	\$58,000	\$499,000
Changes for the year:			
Service Cost	15,879		15,879
Interest	38,579		38,579
Benefit Changes	0		0
Difference between expected and actual experience	(21,616)		(21,616)
Changes in assumptions	12,295		12,295
Contributions - employer		36,652	(36,652)
Contributions - employee		0	0
Net investment income		4,669	(4,669)
Benefit payments	(11,746)	(11,746)	0
Administrative expense		(104)	104
Other changes	<u>0</u>	<u>161</u>	<u>(161)</u>
Net changes	\$33,391	\$29,632	\$3,759
Balances at June 30, 2019	\$590,391	\$87,632	\$502,759

TOL Roll Forward Health Insurance Credit Program - Registrars	Actual	Actual Before Assumption Changes	Expected
(a) TOL as of June 30, 2018	\$549,012	\$536,798	\$557,000
(b) Entry Age normal Cost for period June 30, 2018-June 30, 2019	\$15,422	\$14,840	\$14,840
(c) Actual Benefit Payments	\$11,746	\$11,746	\$11,746
(d) TOL as of June 30, 2019 = [(a+b) * (1 + i)] - [c * (1 + i/2)]	\$590,391	\$578,096	\$599,712
(e) Changes in Assumptions		12,295	
(f) Difference between expected and actual experience			(21,616)

In the Actual column, i is the interest rate as of the measurement date, 6.75%. In the other two columns, i is the interest rate at the prior measurement date, 7.00%.



VIRGINIA SICKNESS AND DISABILITY PROGRAM

Changes in the Net OPEB Liability Virginia Sickness and Disability Program	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balances at June 30, 2018	\$237,733,000	\$462,961,000	(\$225,228,000)
Changes for the year:			
Service Cost	29,232,681		29,232,681
Interest	15,788,140		15,788,140
Benefit Changes	0		0
Difference between expected and actual experience	29,488,518		29,488,518
Changes in assumptions	4,180,133		4,180,133
Contributions - employer		25,263,285	(25,263,285)
Contributions - employee		0	0
Net investment income		30,494,803	(30,494,803)
Benefit payments	(24,376,276)	(24,376,276)	0
Administrative expense		(7,218,349)	7,218,349
Other changes	0	1,117,005	(1,117,005)
Net changes	\$54,313,196	\$25,280,468	\$29,032,728
Balances at June 30, 2019	\$292,046,196	\$488,241,468	(\$196,195,272)

TOL Roll Forward Virginia Sickness and Disability Program	Actual	Actual Before Assumption Changes	Expected
(a) TOL as of June 30, 2018	\$269,300,086	\$265,292,362	\$237,733,000
(b) Entry Age normal Cost for period June 30, 2018-June 30, 2019	\$27,885,086	\$27,320,263	\$27,320,263
(c) Actual Benefit Payments	\$24,376,276	\$24,376,276	\$24,376,276
(d) TOL as of June 30, 2019 = [(a+b) * (1 + i)] - [c * (1 + i/2)]	\$292,046,196	\$287,866,063	\$258,377,545
(e) Changes in Assumptions		4,180,133	
(f) Difference between expected and actual experience			29,488,518

In the Actual column, i is the interest rate as of the measurement date, 6.75%. In the other two columns, i is the interest rate at the prior measurement date, 7.00%.



VIRGINIA LOCAL DISABILITY PROGRAM – TEACHERS

Changes in the Net OPEB Liability Virginia Local Disability Program - Teachers	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balances at June 30, 2018	\$1,401,000	\$647,000	\$754,000
Changes for the year:			
Service Cost	871,314		871,314
Interest	92,241		92,241
Benefit Changes	0		0
Difference between expected and actual experience	(18,739)		(18,739)
Changes in assumptions	62,309		62,309
Contributions - employer		1,966,467	(1,966,467)
Contributions - employee		0	0
Net investment income		82,562	(82,562)
Benefit payments	(166,531)	(166,531)	0
Administrative expense		(869,242)	869,242
Other changes	<u>0</u>	<u>0</u>	<u>0</u>
Net changes	\$840,594	\$1,013,256	(\$172,662)
Balances at June 30, 2019	\$2,241,594	\$1,660,256	\$581,338

TOL Roll Forward Virginia Local Disability Program - Teachers	Actual	Actual Before Assumption Changes	Expected
(a) TOL as of June 30, 2018	\$1,415,094	\$1,383,487	\$1,401,000
(b) Entry Age normal Cost for period June 30, 2018-June 30, 2019	\$846,026	\$814,312	\$814,312
(c) Actual Benefit Payments	\$166,531	\$166,531	\$166,531
(d) TOL as of June 30, 2019 = [(a+b) * (1 + i)] - [c * (1 + i/2)]	\$2,241,594	\$2,179,285	\$2,198,024
(e) Changes in Assumptions		62,309	
(f) Difference between expected and actual experience			(18,739)

In the Actual column, i is the interest rate as of the measurement date, 6.75%. In the other two columns, i is the interest rate at the prior measurement date, 7.00%.



VIRGINIA LOCAL DISABILITY PROGRAM – POLITICAL SUBDIVISIONS

Changes in the Net OPEB Liability Virginia Local Disability Program - Political Subdivisions	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balances at June 30, 2018	\$1,588,000	\$816,000	\$772,000
Changes for the year:			
Service Cost	1,191,102		1,191,102
Interest	104,564		104,564
Benefit Changes	0		0
Difference between expected and actual experience	1,223,461		1,223,461
Changes in assumptions	69,905		69,905
Contributions - employer		2,225,533	(2,225,533)
Contributions - employee		0	0
Net investment income		93,438	(93,438)
Benefit payments	(188,469)	(188,469)	0
Administrative expense		(983,758)	983,758
Other changes	<u>0</u>	<u>0</u>	<u>0</u>
Net changes	\$2,400,563	\$1,146,744	\$1,253,819
Balances at June 30, 2019	\$3,988,563	\$1,962,744	\$2,025,819

TOL Roll Forward Virginia Local Disability Program - Political Subdivisions	Actual	Actual Before Assumption Changes	Expected
(a) TOL as of June 30, 2018	\$2,776,859	\$2,731,422	\$1,588,000
(b) Entry Age normal Cost for period June 30, 2018-June 30, 2019	\$1,142,010	\$1,113,179	\$1,113,179
(c) Actual Benefit Payments	\$188,469	\$188,469	\$188,469
(d) TOL as of June 30, 2019 = [(a+b) * (1 + i)] - [c * (1 + i/2)]	\$3,988,563	\$3,918,658	\$2,695,197
(e) Changes in Assumptions		69,905	
(f) Difference between expected and actual experience			1,223,461

In the Actual column, i is the interest rate as of the measurement date, 6.75%. In the other two columns, i is the interest rate at the prior measurement date, 7.00%.



LINE OF DUTY ACT

Changes in the Net OPEB Liability Line of Duty Act	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balances at June 30, 2018	\$315,395,000	\$1,889,000	\$313,506,000
Changes for the year:			
Service Cost	13,291,201		13,291,201
Interest	12,018,858		12,018,858
Benefit Changes	0		0
Difference between expected and actual experience	14,833,681		14,833,681
Changes in assumptions	18,941,530		18,941,530
Contributions - employer		13,377,514	(13,377,514)
Contributions - employee		0	0
Net investment income		278,559	(278,559)
Benefit payments	(12,853,880)	(12,853,880)	0
Administrative expense		(508,490)	508,490
Other changes	<u>0</u>	<u>657,542</u>	<u>(657,542)</u>
Net changes	\$46,231,390	\$951,245	\$45,280,145
Balances at June 30, 2019	\$361,626,390	\$2,840,245	\$358,786,145

TOL Roll Forward Line of Duty Act	Actual (i=3.50%)	Actual Before Assumption Changes (i=3.89%)	Expected (i=3.89%)
(a) TOL as of June 30, 2018	\$348,405,505	\$329,673,257	\$315,395,000
(b) Entry Age normal Cost for period June 30, 2018-June 30, 2019	\$13,628,517	\$12,793,533	\$12,793,533
(c) Actual Benefit Payments	\$12,853,880	\$12,853,880	\$12,853,880
(d) TOL as of June 30, 2019 = [(a+b) * (1 + i)]-[c * (1 + i/2)]	\$361,626,390	\$342,684,860	\$327,851,179
(e) Changes in Assumptions		18,941,530	
(f) Difference between expected and actual experience			14,833,681

In the Actual column, i is municipal bond rate rate as of the measurement date, 3.50%. In the other two columns, i is the municipal bond rate at the prior measurement date, 3.89%.



Paragraphs 96(d)-(e): The VRS Board of Trustees adopted a 6.75% investment rate of return since the prior measurement date. The interest rate changed for the Line of Duty Act and the three HIC Political Subdivision plans using the municipal bond index rate (3.89% as of June 30, 2018 and 3.50% as of June 30, 2019). Assumptions adopted based on the experience study for the period June 30, 2012 to June 30, 2016 were reflected for the June 30, 2017 measurement date. Some of the Political Subdivision plans have made changes to the benefits provided to members in hazardous duty positions. In aggregate the impact of these changes on the Political Subdivision plans is not significant.

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

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

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

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



GROUP LIFE INSURANCE PROGRAM

Year	Type	Losses (a)	(Gains) (b)	Recognition Period (Years) (c)	Amounts Recognized in OPEB Expense through June 30, 2020 (d)	Deferred Outflows of Resources (a) or (a) - (d)	Deferred Inflows of Resources (b) or (b) - (d)
2016-2017	Experience	\$ 0	\$ (39,461,000)	6.45	\$ (18,353,934)	0	(21,107,066)
2016-2017	Assumptions	0	(91,738,000)	6.45	(42,668,763)	0	(49,069,237)
2016-2017	Investment	0	(70,787,000)	5.00	(42,473,001)	0	(28,313,999)
2017-2018	Experience	88,052,000	0	6.38	27,602,602	60,449,398	0
2017-2018	Assumptions	0	0	6.38	0	0	0
2017-2018	Investment	0	(8,667,000)	5.00	(3,467,000)	0	(5,200,000)
2018-2019	Experience	56,736,661	0	6.33	8,963,138	47,773,523	0
2018-2019	Assumptions	122,011,161	0	6.33	19,275,065	102,736,096	0
2018-2019	Investment	110,843	0	5.00	22,169	88,674	0



HEALTH INSURANCE CREDIT PROGRAM – STATE EMPLOYEES

Year	Type	Losses	(Gains)	Recognition Period (Years)	Amounts Recognized in OPEB Expense through June 30, 2020	Deferred Outflows of Resources	Deferred Inflows of Resources
		(a)	(b)	(c)	(d)	(a) or (a) - (d)	(b) or (b) - (d)
2016-2017	Experience	\$ 0	\$ 0	6.21	\$ 0	0	0
2016-2017	Assumptions	0	(12,229,000)	6.21	(5,908,077)	0	(6,320,923)
2016-2017	Investment	0	(2,789,000)	5.00	(1,673,001)	0	(1,115,999)
2017-2018	Experience	745,000	0	6.16	241,860	503,140	0
2017-2018	Assumptions	0	0	6.16	0	0	0
2017-2018	Investment	234,000	0	5.00	93,500	140,500	0
2018-2019	Experience	0	(13,401,382)	6.13	(2,186,196)	0	(11,215,186)
2018-2019	Assumptions	22,699,292	0	6.13	3,702,984	18,996,308	0
2018-2019	Investment	766,049	0	5.00	153,210	612,839	0



HEALTH INSURANCE CREDIT PROGRAM – TEACHERS

Year	Type	Losses (a)	(Gains) (b)	Recognition Period (Years) (c)	Amounts Recognized in OPEB Expense through June 30, 2020 (d)	Deferred Outflows of Resources (a) or (a) - (d)	Deferred Inflows of Resources (b) or (b) - (d)
2016-2017	Experience	\$ 0	\$ 0	7.62	\$ 0	0	0
2016-2017	Assumptions	0	(15,003,000)	7.62	(5,906,583)	0	(9,096,417)
2016-2017	Investment	0	(2,863,000)	5.00	(1,716,999)	0	(1,146,001)
2017-2018	Experience	0	(7,255,000)	7.56	(1,919,208)	0	(5,335,792)
2017-2018	Assumptions	0	0	7.56	0	0	0
2017-2018	Investment	960,000	0	5.00	384,000	576,000	0
2018-2019	Experience	0	(2,398,442)	7.51	(319,366)	0	(2,079,076)
2018-2019	Assumptions	35,149,048	0	7.51	4,680,299	30,468,749	0
2018-2019	Investment	815,827	0	5.00	163,165	652,662	0



HEALTH INSURANCE CREDIT PROGRAM – CONSTITUTIONAL OFFICERS

Year	Type	Losses (a)	(Gains) (b)	Recognition Period (Years) (c)	Amounts Recognized in OPEB Expense through June 30, 2020 (d)	Deferred Outflows of Resources (a) or (a) - (d)	Deferred Inflows of Resources (b) or (b) - (d)
2016-2017	Experience	\$ 0	\$ 0	6.86	\$ 0	0	0
2016-2017	Assumptions	0	(578,000)	6.86	(253,086)	0	(324,914)
2016-2017	Investment	0	(85,000)	5.00	(51,000)	0	(34,000)
2017-2018	Experience	569,000	0	6.82	167,010	401,990	0
2017-2018	Assumptions	0	0	6.82	0	0	0
2017-2018	Investment	10,000	0	5.00	4,000	6,000	0
2018-2019	Experience	97,193	0	6.77	14,356	82,837	0
2018-2019	Assumptions	758,619	0	6.77	112,056	646,563	0
2018-2019	Investment	24,461	0	5.00	4,892	19,569	0



HEALTH INSURANCE CREDIT PROGRAM – SOCIAL SERVICE EMPLOYEES

Year	Type	Losses (a)	(Gains) (b)	Recognition Period (Years) (c)	Amounts Recognized in OPEB Expense through June 30, 2020 (d)	Deferred Outflows of Resources (a) or (a) - (d)	Deferred Inflows of Resources (b) or (b) - (d)
2016-2017	Experience	\$ 0	\$ 0	5.92	\$ 0	0	0
2016-2017	Assumptions	0	(162,000)	5.92	(82,653)	0	(79,347)
2016-2017	Investment	0	(33,000)	5.00	(18,999)	0	(14,001)
2017-2018	Experience	186,000	0	5.91	63,136	122,864	0
2017-2018	Assumptions	0	0	5.91	0	0	0
2017-2018	Investment	9,000	0	5.00	3,500	5,500	0
2018-2019	Experience	0	(26,017)	5.88	(4,425)	0	(21,592)
2018-2019	Assumptions	326,486	0	5.88	55,525	270,961	0
2018-2019	Investment	375	0	5.00	75	300	0



HEALTH INSURANCE CREDIT PROGRAM – REGISTRARS

Year	Type	Losses (a)	(Gains) (b)	Recognition Period (Years) (c)	Amounts Recognized in OPEB Expense through June 30, 2020 (d)	Deferred Outflows of Resources (a) or (a) - (d)	Deferred Inflows of Resources (b) or (b) - (d)
2016-2017	Experience	\$ 0	\$ 0	5.32	\$ 0	0	0
2016-2017	Assumptions	0	(10,000)	5.32	(5,421)	0	(4,579)
2016-2017	Investment	0	(1,000)	5.00	0	0	(1,000)
2017-2018	Experience	1,000	0	5.32	0	1,000	0
2017-2018	Assumptions	0	0	5.32	0	0	0
2017-2018	Investment	0	(1,000)	5.00	0	0	(1,000)
2018-2019	Experience	0	(21,616)	5.28	(4,094)	0	(17,522)
2018-2019	Assumptions	12,295	0	5.28	2,329	9,966	0
2018-2019	Investment	265	0	5.00	53	212	0



VIRGINIA SICKNESS AND DISABILITY PROGRAM

Year	Type	Losses (a)	(Gains) (b)	Recognition Period (Years) (c)	Amounts Recognized in OPEB Expense through June 30, 2020 (d)	Deferred Outflows of Resources (a) or (a) - (d)	Deferred Inflows of Resources (b) or (b) - (d)
2016-2017	Experience	\$ 0	\$ 0	8.29	\$ 0	0	0
2016-2017	Assumptions	0	(17,511,000)	8.29	(6,337,203)	0	(11,173,797)
2016-2017	Investment	0	(20,137,000)	5.00	(12,083,001)	0	(8,053,999)
2017-2018	Experience	0	(11,237,000)	6.73	(3,339,268)	0	(7,897,732)
2017-2018	Assumptions	0	0	6.73	0	0	0
2017-2018	Investment	0	(1,511,000)	5.00	(604,500)	0	(906,500)
2018-2019	Experience	29,488,518	0	6.75	4,368,669	25,119,849	0
2018-2019	Assumptions	4,180,133	0	6.75	619,279	3,560,854	0
2018-2019	Investment	1,729,965	0	5.00	345,993	1,383,972	0



VIRGINIA LOCAL DISABILITY PROGRAM – TEACHERS

Year	Type	Losses (a)	(Gains) (b)	Recognition Period (Years) (c)	Amounts Recognized in OPEB Expense through June 30, 2020 (d)	Deferred Outflows of Resources (a) or (a) - (d)	Deferred Inflows of Resources (b) or (b) - (d)
2016-2017	Experience	\$ 0	\$ 0	15.90	\$ 0	0	0
2016-2017	Assumptions	53,000	0	15.90	10,143	42,857	0
2016-2017	Investment	10,000	0	5.00	6,000	4,000	0
2017-2018	Experience	0	(66,000)	10.37	(12,806)	0	(53,194)
2017-2018	Assumptions	0	0	10.37	0	0	0
2017-2018	Investment	3,000	0	5.00	1,000	2,000	0
2018-2019	Experience	0	(18,739)	10.53	(1,780)	0	(16,959)
2018-2019	Assumptions	62,309	0	10.53	5,917	56,392	0
2018-2019	Investment	0	(4,698)	5.00	(940)	0	(3,758)



VIRGINIA LOCAL DISABILITY PROGRAM – POLITICAL SUBDIVISIONS

Year	Type	Losses (a)	(Gains) (b)	Recognition Period (Years) (c)	Amounts Recognized in OPEB Expense through June 30, 2020 (d)	Deferred Outflows of Resources (a) or (a) - (d)	Deferred Inflows of Resources (b) or (b) - (d)
2016-2017	Experience	\$ 0	\$ 0	10.13	\$ 0	0	0
2016-2017	Assumptions	0	(110,000)	10.13	(32,472)	0	(77,528)
2016-2017	Investment	12,000	0	5.00	8,001	3,999	0
2017-2018	Experience	0	(95,000)	5.83	(32,712)	0	(62,288)
2017-2018	Assumptions	0	0	5.83	0	0	0
2017-2018	Investment	4,000	0	5.00	1,500	2,500	0
2018-2019	Experience	1,223,461	0	5.90	207,366	1,016,095	0
2018-2019	Assumptions	69,905	0	5.90	11,848	58,057	0
2018-2019	Investment	548	0	5.00	110	438	0



LINE OF DUTY ACT

Year	Type	Losses (a)	(Gains) (b)	Recognition Period (Years) (c)	Amounts Recognized in OPEB Expense through June 30, 2020 (d)	Deferred Outflows of Resources (a) or (a) - (d)	Deferred Inflows of Resources (b) or (b) - (d)
2016-2017	Experience	\$ 0	\$ 0	9.10	\$ 0	0	0
2016-2017	Assumptions	0	(30,500,000)	9.10	(10,054,647)	0	(20,445,353)
2016-2017	Investment	0	(552,000)	5.00	(332,001)	0	(219,999)
2017-2018	Experience	51,048,000	0	8.45	12,082,416	38,965,584	0
2017-2018	Assumptions	0	(13,962,000)	8.45	(3,304,698)	0	(10,657,302)
2017-2018	Investment	0	(587,000)	5.00	(235,000)	0	(352,000)
2018-2019	Experience	14,833,681	0	8.99	1,650,020	13,183,661	0
2018-2019	Assumptions	18,941,530	0	8.99	2,106,956	16,834,574	0
2018-2019	Investment	0	(172,855)	5.00	(34,571)	0	(138,284)



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 Line of Duty Act plan, the Political Subdivision plans, and for the cost-sharing employers is provided in Schedule B.

	Group Life Insurance		Health Insurance Credit - State Employees		Health Insurance Credit - Teachers		Health Insurance Credit - Participating Local Subdivisions		Health Insurance Credit - Constitutional Officers	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$108,222,921	\$21,107,066	\$503,140	\$11,215,186	\$0	\$7,414,868	\$1,408,366	\$768,079	\$484,827	\$0
Changes of assumptions	102,736,096	49,069,237	18,996,308	6,320,923	30,468,749	9,096,417	876,711	572,761	646,563	324,914
Net difference between projected and actual earnings on plan investments	0	33,425,325	0	362,660	82,661	0	105,076	387,044	0	8,431
Employer contributions subsequent to the Measurement Date*	0	0	0	0	0	0	0	0	0	0
Total	<u>\$210,959,017</u>	<u>\$103,601,628</u>	<u>\$19,499,448</u>	<u>\$17,898,769</u>	<u>\$30,551,410</u>	<u>\$16,511,285</u>	<u>\$2,390,153</u>	<u>\$1,727,884</u>	<u>\$1,131,390</u>	<u>\$333,345</u>

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



	Health Insurance Credit - Social Service Employees		Health Insurance Credit - Registrars		Virginia Sickness and Disability		Virginia Local Disability - Teachers		Virginia Local Disability - Political Subdivisions		Line of Duty Act	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$122,864	\$21,592	\$1,000	\$17,522	\$25,119,849	\$7,897,732	\$0	\$70,153	\$1,016,095	\$62,288	\$52,149,245	\$0
Changes of assumptions	270,961	79,347	9,966	4,579	3,560,854	11,173,797	99,249	0	58,057	77,528	16,834,574	31,102,655
Net difference between projected and actual earnings on plan investments	0	8,201	0	1,788	0	7,576,527	2,242	0	6,937	0	0	710,283
Employer contributions subsequent to the Measurement Date*	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	<u>\$393,825</u>	<u>\$109,140</u>	<u>\$10,966</u>	<u>\$23,889</u>	<u>\$28,680,703</u>	<u>\$26,648,056</u>	<u>\$101,491</u>	<u>\$70,153</u>	<u>\$1,081,089</u>	<u>\$139,816</u>	<u>\$68,983,819</u>	<u>\$31,812,938</u>

*Contributions subsequent to 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 OPEB plans will be recognized in OPEB expense as follows. For the Political Subdivision plans, and for the cost-sharing employers, we show each employer’s schedule in Schedule C.

	Group Life Insurance	Health Insurance Credit - State Employees	Health Insurance Credit - Teachers	Health Insurance Credit - Participating Local Subdivisions	Health Insurance Credit - Constitutional Officers	Health Insurance Credit - Social Service Employees	Health Insurance Credit - Registrars	Virginia Sickness and Disability	Virginia Local Disability - Teachers	Virginia Local Disability - Political Subdivisions	Line of Duty Act
2021	\$5,829,607	\$ (689,348)	\$1,215,300	\$ (36,753)	\$ 115,447	\$ 50,609	\$ (5,519)	\$(2,778,011)	\$ 2,675	\$ 195,561	\$4,531,548
2022	5,830,942	(690,013)	1,213,965	(38,480)	115,447	49,274	(3,519)	(2,776,676)	2,675	194,226	4,532,883
2023	19,987,774	(131,431)	1,787,633	186,331	132,447	60,498	(2,677)	1,249,906	1,175	193,144	4,642,715
2024	32,908,065	1,378,081	1,595,635	209,446	142,982	79,335	(712)	1,551,906	177	195,278	4,759,715
2025	33,482,397	1,536,208	2,180,356	201,935	194,382	44,969	(496)	1,656,351	1,115	186,472	4,794,286
Thereafter	9,318,604	197,182	6,047,236	139,790	97,340	0	0	3,129,171	23,521	(23,408)	13,909,734

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



SECTION IV – REQUIRED SUPPLEMENTARY INFORMATION

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

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

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

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

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

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

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

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

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

Changes of assumptions: The VRS Board of Trustees adopted a 6.75% investment rate of return since the prior measurement date. The interest rate changed for the three Political Subdivisions and the Line of Duty Act as those use the municipal bond index rate (3.89% as of June 30, 2018 and 3.50% as of June 30, 2019). Assumptions adopted based on the experience study for the period June 30, 2012 to June 30, 2016 were reflected for the June 30, 2017 measurement date.



Method and assumptions used in calculations of actuarially determined contributions. The actuarially determined contribution rates are determined every two years. The last determination of the actuarial contribution rates was as of June 30, 2017 payable for the fiscal years 2019 and 2020. For the non-Political Subdivision plans the amortization period of the unfunded liability less the deferred contribution begins at 30 years on June 30, 2013 and will decrease by one each year until reaching 0 years. Each subsequent year, a new base will be added to the unfunded liability and will be amortized over a closed 20 year period. For the Political Subdivision plans the amortization period of the unfunded begins at 30 years on June 30, 2013 and will decrease by one each year until reaching 0 years. Each subsequent year, a new base will be added to the unfunded liability and will be amortized over a closed 20 year period. Additionally, 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. The following actuarial methods and assumptions were used to determine contribution rates as of the June 30, 2017 actuarial valuations of the VRS OPEB plans.

Actuarial cost method	Entry age normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	26 years, 20 years, 19 years, 18 years. 17 years and 4 years
Asset valuation method	5-year moving average
Inflation	2.5 percent
Payroll growth	3.0 percent
Salary increases, including inflation	State Employees: 3.5 - 5.35 percent Teachers: 3.5 – 5.95 percent State Police: 3.5 – 4.75 percent Judicial: 4.5 percent Virginia Law Officers: 3.5 – 4.75 percent Political Subdivisions: General: 3.5 – 5.35 percent Public Safety: 3.5 – 4.75 percent
Long-term Rate of Return, net of investment expense, including price inflation	7.00 percent
Healthcare Cost Trend Rate (Applies only to Line of Duty Act)	Line of Duty Act*: 4.75% N/A
Medical Trend Assumption (Under Age 65)	7.50% - 5.00%
Medical Trend Assumption (Ages 65+)	5.50% - 5.00%
Year of Ultimate Trend Rate (Applies only to Line of Duty Act)	Fiscal Year Ended 2024

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



SECTION V – OPEB EXPENSE

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

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

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

Benefit changes, which are reflected immediately in OE, can be positive, if there is a benefit improvement for existing plan members, or negative if there is a benefit reduction. For the year ended June 30, 2019 (measurement date) there were no benefit changes to be recognized.

The next item to be recognized is the portion of current year changes in TOL due to actual versus expected experience for the year. The portion to recognize in the current year is determined by spreading the total change over the average expected remaining service life of the entire plan membership. The remaining service life of active members is the average number of years the active members are expected to remain active. The remaining service life of the inactive members is, of course, zero. The figure to use for the amortization is the weighted average of the active and inactive remaining service life, or 6.33 for the Group Life Insurance Program, 6.13 for the Health Insurance Credit Program – State Employees, 7.51 for the Health Insurance Credit Program – Teachers, 6.77 for the Health Insurance Credit Program – Constitutional Officers, 5.88 for the Health Insurance Credit Program – Social Service Employees, 5.28 for the Health Insurance Credit Program – Registrars, 6.75 for the Virginia Sickness and Disability Program, 10.53 for the Virginia Local Disability Program – Teachers, 5.90 for the Virginia Local Disability Program – Political Subdivisions, and 8.99 for the Line of Duty Act. The calculations are shown in the following tables. For the Political Subdivision plans, the average expected remaining service life of the plan membership varies by plan and is presented in the individual GASB 75 reports for each plan, if applicable.



GROUP LIFE INSURANCE PROGRAM

Category	Number	Average Years of Working Lifetime
	(1)	(2)
a. Active Members	367,903	9.52
b. Inactive Members	185,605	0.00
c. Total	553,508	
Weighted Average Years of Working Lifetime [(a1 * a2) + (b1 * b2)]/c1		6.33

HEALTH INSURANCE CREDIT PROGRAM – STATE EMPLOYEES

Category	Number	Average Years of Working Lifetime
	(1)	(2)
a. Active Members	107,234	8.95
b. Inactive Members	49,311	0.00
c. Total	156,545	
Weighted Average Years of Working Lifetime [(a1 * a2) + (b1 * b2)]/c1		6.13

HEALTH INSURANCE CREDIT PROGRAM – TEACHERS

Category	Number	Average Years of Working Lifetime
	(1)	(2)
a. Active Members	151,585	10.91
b. Inactive Members	68,672	0.00
c. Total	220,257	
Weighted Average Years of Working Lifetime [(a1 * a2) + (b1 * b2)]/c1		7.51

HEALTH INSURANCE CREDIT PROGRAM – CONSTITUTIONAL OFFICERS

Category	Number	Average Years of Working Lifetime
	(1)	(2)
a. Active Members	12,890	8.70
b. Inactive Members	3,681	0.00
c. Total	16,571	
Weighted Average Years of Working Lifetime [(a1 * a2) + (b1 * b2)]/c1		6.77



HEALTH INSURANCE CREDIT PROGRAM – SOCIAL SERVICE EMPLOYEES

Category	Number	Average Years of Working Lifetime
	(1)	(2)
a. Active Members	5,713	8.03
b. Inactive Members	2,087	0.00
c. Total	7,800	
Weighted Average Years of Working Lifetime [(a1 * a2) + (b1 * b2)]/c1		5.88

HEALTH INSURANCE CREDIT PROGRAM – REGISTRARS

Category	Number	Average Years of Working Lifetime
	(1)	(2)
a. Active Members	233	6.80
b. Inactive Members	67	0.00
c. Total	300	
Weighted Average Years of Working Lifetime [(a1 * a2) + (b1 * b2)]/c1		5.28

VIRGINIA SICKNESS AND DISABILITY PROGRAM

Category	Number	Average Years of Working Lifetime
	(1)	(2)
a. Active Members	75,164	7.18
b. Inactive Members	4,827	0.00
c. Total	79,991	
Weighted Average Years of Working Lifetime [(a1 * a2) + (b1 * b2)]/c1		6.75

VIRGINIA LOCAL DISABILITY PROGRAM – TEACHERS

Category	Number	Average Years of Working Lifetime
	(1)	(2)
a. Active Members	9,332	10.54
b. Inactive Members	6	0.00
c. Total	9,338	
Weighted Average Years of Working Lifetime [(a1 * a2) + (b1 * b2)]/c1		10.53



VIRGINIA LOCAL DISABILITY PROGRAM – POLITICAL SUBDIVISIONS

Category	Number	Average Years of Working Lifetime
	(1)	(2)
a. Active Members	7,915	5.92
b. Inactive Members	25	0.00
c. Total	7,940	
Weighted Average Years of Working Lifetime [(a1 * a2) + (b1 * b2)]/c1		5.90

LINE OF DUTY ACT

Category	Number	Average Years of Working Lifetime
	(1)	(2)
a. Active Members	19,014	9.52
b. Inactive Members	1,115	0.00
c. Total	20,129	
Weighted Average Years of Working Lifetime [(a1 * a2) + (b1 * b2)]/c1		8.99

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

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



Investment Earnings (Gain) Loss as of June 30, 2019					
	Group Life Insurance	Health Insurance Credit - State Employees	Health Insurance Credit - Teachers	Health Insurance Credit - Participating Local Subdivisions	Health Insurance Credit - Constitutional Officers
a. Expected asset return rate	7.00%	7.00%	7.00%	7.00%	7.00%
b. Beginning of year market value of assets	\$ 1,594,773,000	\$ 95,908,000	\$ 111,639,000	\$ 23,170,000	\$ 3,278,000
c. End of year market value of assets	\$ 1,762,972,244	\$ 109,022,938	\$ 129,015,266	\$ 24,468,169	\$ 4,479,273
d. Expected return on market value of assets, (a) * (b)	111,634,110	6,713,560	7,814,730	1,621,900	229,460
External cash flow					
Contributions - employer	\$ 102,174,554	\$ 79,925,855	\$ 100,643,100	\$ 2,406,132	\$ 2,793,518
Contributions - member	155,153,372	0	0	0	0
Benefit payments	(199,878,902)	(72,856,866)	(90,456,327)	(2,564,472)	(1,824,230)
Administrative expense	(708,971)	(136,356)	(150,760)	(32,491)	(5,297)
Other	<u>(1,980,655)</u>	<u>(7,583)</u>	<u>(9,575)</u>	<u>(699)</u>	<u>(1,407)</u>
e. Total external cash flow	\$ 54,759,398	\$ 6,925,050	\$ 10,026,438	\$ (191,530)	\$ 962,584
f. Expected return on external cash flow, (a) * 0.5 * (e)	1,916,579	242,377	350,925	(6,704)	33,690
g. Projected earnings for plan year, (d) + (f)	\$ 113,550,689	\$ 6,955,937	\$ 8,165,655	\$ 1,615,196	\$ 263,150
h. Net investment income, (c) - (b) - (e)	\$ 113,439,846	\$ 6,189,888	\$ 7,349,828	\$ 1,489,699	\$ 238,689
i. Investment earnings (gain) loss, (g) - (h)	\$ 110,843	\$ 766,049	\$ 815,827	\$ 125,497	\$ 24,461



Investment Earnings (Gain) Loss as of June 30, 2019						
	Health Insurance Credit - Social Service Employees	Health Insurance Credit - Registrars	Virginia Sickness and Disability	Virginia Local Disability - Teachers	Virginia Local Disability - Political Subdivisions	Line of Duty Act
a. Expected asset return rate	7.00%	7.00%	7.00%	7.00%	7.00%	4.75%
b. Beginning of year market value of assets	\$ 1,319,000	\$ 58,000	\$ 462,961,000	\$ 647,000	\$ 816,000	\$ 1,889,000
c. End of year market value of assets	\$ 2,273,169	\$ 87,632	\$ 488,241,468	\$ 1,660,256	\$ 1,962,744	\$ 2,840,245
d. Expected return on market value of assets, (a) * (b)	92,330	4,060	32,407,270	45,290	57,120	89,728
External cash flow						
Contributions - employer	\$ 1,847,086	\$ 36,652	\$ 25,263,285	\$ 1,966,467	\$ 2,225,533	\$ 13,377,514
Contributions - member	0	0	0	0	0	0
Benefit payments	(1,011,549)	(11,746)	(24,376,276)	(166,531)	(188,469)	(12,853,880)
Administrative expense	(2,687)	(104)	(7,218,349)	(869,242)	(983,758)	(508,490)
Other	<u>207</u>	<u>161</u>	<u>1,117,005</u>	<u>0</u>	<u>0</u>	<u>657,542</u>
e. Total external cash flow	\$ 833,057	\$ 24,963	\$ (5,214,335)	\$ 930,694	\$ 1,053,306	\$ 672,686
f. Expected return on external cash flow, (a) * 0.5 * (e)	29,157	874	(182,502)	32,574	36,866	15,976
g. Projected earnings for plan year, (d) + (f)	\$ 121,487	\$ 4,934	\$ 32,224,768	\$ 77,864	\$ 93,986	\$ 105,704
h. Net investment income, (c) - (b) - (e)	\$ 121,112	\$ 4,669	\$ 30,494,803	\$ 82,562	\$ 93,438	\$ 278,559
i. Investment earnings (gain) loss, (g) - (h)	\$ 375	\$ 265	\$ 1,729,965	\$ (4,698)	\$ 548	\$ (172,855)



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, 2019 is shown in the following tables. The allocation of OPEB Expense for the Political Subdivision plans and for the cost-sharing employers is provided in Schedule B.



OPEB Expense For Year Ending June 30, 2020					
	Group Life Insurance	Health Insurance Credit - State Employees	Health Insurance Credit - Teachers	Health Insurance Credit - Participating Local Subdivisions	Health Insurance Credit - Constitutional Officers
Service Cost at end of year	\$ 86,911,673	\$ 19,446,255	\$ 20,979,295	\$ 996,883	\$ 687,450
Interest on the Total OPEB Liability	210,949,798	68,022,890	93,525,939	2,721,403	2,010,182
Current-period benefit changes	0	0	0	0	0
Expensed portion of current-period difference between expected and actual experience in the Total OPEB Liability	8,963,138	(2,186,196)	(319,366)	220,772	14,356
Expensed portion of current-period changes of assumptions or other inputs	19,275,065	3,702,984	4,680,299	190,075	112,056
Employee contributions	(155,153,372)	0	0	0	0
Projected earnings on plan investments	(113,550,689)	(6,955,937)	(8,165,655)	(1,615,196)	(263,150)
Expensed portion of current-period differences between projected and actual earnings on plan investments	22,169	153,210	163,165	25,104	4,892
Administrative expense	708,971	136,356	150,760	32,491	5,297
Other	1,980,655	7,583	9,575	699	1,407
Recognition of beginning Deferred Outflows of Resources as OPEB Expense	13,801,301	167,680	192,000	116,404	85,505
Recognition of beginning Deferred Inflows of Resources as OPEB Expense	<u>(36,232,066)</u>	<u>(2,527,026)</u>	<u>(3,500,798)</u>	<u>(450,834)</u>	<u>(101,362)</u>
OPEB Expense	\$ 37,676,643	\$ 79,967,799	\$ 107,715,214	\$ 2,238,766	\$ 2,556,633



OPEB Expense For Year Ending June 30, 2020						
	Health Insurance Credit - Social Service Employees	Health Insurance Credit - Registrars	Virginia Sickness and Disability	Virginia Local Disability - Teachers	Virginia Local Disability - Political Subdivisions	Line of Duty Act
Service Cost at end of year	\$ 260,509	\$ 15,879	\$ 29,232,681	\$ 871,314	\$ 1,191,102	\$ 13,291,201
Interest on the Total OPEB Liability	960,136	38,579	15,788,140	92,241	104,564	12,018,858
Current-period benefit changes	0	0	0	0	0	0
Expensed portion of current-period difference between expected and actual experience in the Total OPEB Liability	(4,425)	(4,094)	4,368,669	(1,780)	207,366	1,650,020
Expensed portion of current-period changes of assumptions or other inputs	55,525	2,329	619,279	5,917	11,848	2,106,956
Employee contributions	0	0	0	0	0	0
Projected earnings on plan investments	(121,487)	(4,934)	(32,224,768)	(77,864)	(93,986)	(105,704)
Expensed portion of current-period differences between projected and actual earnings on plan investments	75	53	345,993	(940)	110	(34,571)
Administrative expense	2,687	104	7,218,349	869,242	983,758	508,490
Other	(207)	(161)	(1,117,005)	0	0	(657,542)
Recognition of beginning Deferred Outflows of Resources as OPEB Expense	33,318	0	0	5,881	3,417	6,041,208
Recognition of beginning Deferred Inflows of Resources as OPEB Expense	<u>(33,884)</u>	<u>(1,807)</u>	<u>(8,111,952)</u>	<u>(6,403)</u>	<u>(27,180)</u>	<u>(5,232,065)</u>
OPEB Expense	\$ 1,152,247	\$ 45,948	\$ 16,119,386	\$ 1,757,608	\$ 2,380,999	\$ 29,586,851

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



Group Life Insurance Cost Sharing Plan

Employer Code	Employer	2018		2019	
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
11111	Supreme Court - Judges	\$ 7,248	0.00733%	\$ 7,264	0.00713%
11113	Circuit Courts - Judges	141,653	0.14326%	141,556	0.13887%
11114	General District Courts - Judges	94,540	0.09561%	96,240	0.09441%
11115	Juvenile and Domestic Relations District Courts - Judges	96,133	0.09722%	95,105	0.09330%
11125	Virginia Court of Appeals - Judges	10,379	0.01050%	10,404	0.01021%
11171	State Corporation Commission - Commissioners	2,432	0.00246%	2,059	0.00202%
11191	VA Worker's Compensation Comm. - Commissioners	2,682	0.00271%	2,689	0.00264%
21156	Department of State Police - Troopers	646,379	0.65372%	660,244	0.64770%
30100	Senate	32,878	0.03325%	32,847	0.03222%
30101	House of Delegates	55,879	0.05651%	57,552	0.05646%
30103	Magistrate System	98,045	0.09916%	95,079	0.09327%
30107	Division of Legislative Services	29,356	0.02969%	28,821	0.02827%
30109	Division of Legislative Automated Systems	8,390	0.00849%	8,286	0.00813%
30110	Joint Legislative Audit and Review Commission	13,061	0.01321%	12,865	0.01262%
30111	Supreme Court	96,562	0.09766%	96,770	0.09493%
30112	Judicial Inquiry and Review Commission	1,916	0.00194%	1,891	0.00186%
30114	General District Courts	165,433	0.16731%	167,961	0.16477%
30115	Juvenile and Domestic Relations District Courts	99,868	0.10100%	101,272	0.09935%
30116	Combined District Courts	34,259	0.03465%	32,632	0.03201%
30117	Virginia State Bar	33,028	0.03340%	32,690	0.03207%
30119	Office of the Lieutenant Governor	1,055	0.00107%	1,154	0.00113%
30121	Office of the Governor	17,629	0.01783%	21,095	0.02069%
30122	Department of Planning and Budget	19,946	0.02017%	20,135	0.01975%
30123	Department of Military Affairs	68,568	0.06935%	70,372	0.06903%
30125	Virginia Court of Appeals	19,715	0.01994%	19,992	0.01961%
30127	Department of Emergency Management	46,747	0.04728%	43,669	0.04284%
30128	Virginia Veterans Care Center	42,561	0.04304%	42,763	0.04195%
30129	Department of Human Resource Management	40,273	0.04073%	41,490	0.04070%
30132	State Board of Elections	14,617	0.01478%	16,924	0.01660%
30133	Auditor of Public Accounts	44,863	0.04537%	44,471	0.04363%
30136	Virginia Information Technologies Agency (VITA)	101,128	0.10228%	101,925	0.09999%
30140	Department of Criminal Justice Services	34,430	0.03482%	35,295	0.03463%
30141	Office of the Attorney General and Department of Law	151,143	0.15286%	149,147	0.14631%
30143	Office of the Attorney General - Division of Debt Collection	7,600	0.00769%	7,656	0.00751%
30146	Science Museum of Virginia	18,176	0.01838%	18,606	0.01825%
30147	Office of the State Inspector General	15,271	0.01544%	15,537	0.01524%
30148	Virginia Commission for the Arts	1,532	0.00155%	1,962	0.00193%
30151	Department of Accounts	56,142	0.05678%	57,364	0.05627%
30152	Department of the Treasury	36,240	0.03665%	38,129	0.03740%
30154	Department of Motor Vehicles	458,709	0.46392%	462,332	0.45355%
30156	Department of State Police	179,691	0.18173%	182,492	0.17902%
30157	Compensation Board	4,325	0.00437%	4,817	0.00473%
30160	Virginia Criminal Sentencing Commission	3,038	0.00307%	3,189	0.00313%
30161	Department of Taxation	239,645	0.24237%	242,538	0.23793%
30162	Department of Accounts - Transfer Payments (CHRF)	571	0.00058%	588	0.00058%
30164	Virginia Management Fellows Administration	867	0.00088%	2,080	0.00204%
30165	Department of Housing and Community Development	32,114	0.03248%	32,948	0.03232%
30166	Secretary of the Commonwealth	4,414	0.00446%	4,259	0.00418%
30171	State Corporation Commission	246,292	0.24909%	245,328	0.24067%
30172	State Lottery Department	98,027	0.09914%	104,247	0.10227%
30174	Virginia College Savings Plan	40,646	0.04111%	42,994	0.04218%
30180	Secretary of Administration	4,347	0.00440%	5,415	0.00531%
30181	Department of Labor and Industry	40,834	0.04130%	40,527	0.03976%
30182	Virginia Employment Commission	173,517	0.17549%	169,565	0.16634%

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



Group Life Insurance Cost Sharing Plan

Employer Code	Employer	2018	2018	2019	2019
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
30183	Secretary of Natural Resources	2,261	0.00229%	2,406	0.00236%
30184	Secretary of Technology	1,487	0.00150%	870	0.00085%
30185	Secretary of Education	2,852	0.00289%	2,437	0.00239%
30186	Secretary of Transportation	2,945	0.00298%	1,916	0.00188%
30187	Secretary of Public Safety	3,367	0.00340%	3,378	0.00331%
30188	Secretary of Health and Human Resources	2,153	0.00218%	2,444	0.00240%
30190	Secretary of Finance	2,204	0.00223%	2,519	0.00247%
30191	Virginia Workers' Compensation Commission	92,761	0.09382%	91,811	0.09007%
30192	Secretary of Commerce and Trade	2,539	0.00257%	4,198	0.00412%
30193	Secretary of Agriculture and Forestry	1,846	0.00187%	2,272	0.00223%
30194	Department of General Services	176,518	0.17852%	180,864	0.17743%
30199	Department of Conservation and Recreation	122,085	0.12347%	124,317	0.12195%
30200	Office of Children's Services	5,232	0.00529%	5,149	0.00505%
30201	Department of Education - Central Office Operations	111,786	0.11305%	113,116	0.11097%
30202	The Library of Virginia	33,875	0.03426%	34,661	0.03400%
30203	Woodrow Wilson Rehabilitation Center	66,412	0.06717%	60,634	0.05948%
30204	The College of William and Mary	817,480	0.82676%	818,338	0.80279%
30207	University of Virginia - Academic Division	1,600,472	1.61865%	1,696,723	1.66449%
30208	Virginia Polytechnic Institute and State University	2,902,830	2.93581%	3,034,680	2.97703%
30209	University of Virginia Medical Center	181,840	0.18391%	174,447	0.17113%
30211	Virginia Military Institute	159,256	0.16106%	163,952	0.16084%
30212	Virginia State University	215,782	0.21823%	218,080	0.21394%
30213	Norfolk State University	261,520	0.26449%	264,587	0.25956%
30214	Longwood University	238,682	0.24139%	241,824	0.23723%
30215	University of Mary Washington	226,587	0.22916%	226,433	0.22213%
30216	James Madison University	952,740	0.96356%	985,852	0.96712%
30217	Radford University	389,236	0.39366%	391,898	0.38445%
30218	Virginia School for Deaf and Blind	29,644	0.02998%	30,301	0.02973%
30221	Old Dominion University	848,860	0.85850%	868,079	0.85158%
30222	Department of Professional and Occupational Regulation	54,060	0.05468%	55,497	0.05444%
30223	Department of Health Professions	72,521	0.07335%	77,760	0.07628%
30226	Board of Accountancy	4,010	0.00406%	4,049	0.00397%
30233	Board of Bar Examiners	3,085	0.00312%	3,120	0.00306%
30234	Cooperative Extension and Agricultural Research Service	22,083	0.02233%	23,045	0.02261%
30236	Virginia Commonwealth University	2,293,978	2.32009%	2,391,428	2.34600%
30238	Virginia Museum of Fine Arts	59,175	0.05985%	62,465	0.06128%
30239	Frontier Culture Museum of Virginia	6,470	0.00654%	6,767	0.00664%
30241	Richard Bland College	36,407	0.03682%	33,142	0.03251%
30242	Christopher Newport University	278,826	0.28199%	291,288	0.28575%
30245	State Council of Higher Education for Virginia	18,894	0.01911%	20,195	0.01981%
30246	University of Virginia's College at Wise	45,824	0.04634%	44,693	0.04384%
30247	George Mason University	1,671,864	1.69086%	1,724,974	1.69220%
30261	Virginia Community College System - Central Office Operations	96,447	0.09754%	95,605	0.09379%
30262	Department of Rehabilitative Services	254,799	0.25770%	242,926	0.23831%
30263	Virginia Rehabilitation Center for the Blind and Vision Impaired	6,505	0.00658%	6,213	0.00609%
30268	Virginia Institute of Marine Science	108,031	0.10926%	108,265	0.10621%
30270	Virginia Community College System - Shared Services	14,790	0.01496%	23,408	0.02296%
30275	New River Community College	40,042	0.04050%	39,193	0.03845%
30276	Southside Virginia Community College	46,523	0.04705%	45,459	0.04459%
30277	Paul D. Camp Community College	17,786	0.01799%	18,158	0.01781%
30278	Rappahannock Community College	30,685	0.03103%	31,827	0.03122%
30279	Danville Community College	37,756	0.03818%	35,397	0.03472%
30280	Northern Virginia Community College	575,713	0.58225%	583,573	0.57248%
30282	Piedmont Virginia Community College	59,285	0.05996%	59,449	0.05832%

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



Group Life Insurance Cost Sharing Plan

Employer Code	Employer	2018	2018	2019	2019
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
30283	J. Sargeant Reynolds Community College	121,094	0.12247%	111,729	0.10961%
30284	Eastern Shore Community College	14,213	0.01437%	13,709	0.01345%
30285	Patrick Henry Community College	49,414	0.04998%	49,422	0.04848%
30286	Virginia Western Community College	72,452	0.07328%	69,548	0.06823%
30287	Dabney S. Lancaster Community College	18,093	0.01830%	17,345	0.01702%
30288	Wytheville Community College	31,424	0.03178%	30,151	0.02958%
30290	John Tyler Community College	79,781	0.08069%	81,412	0.07986%
30291	Blue Ridge Community College	49,890	0.05046%	51,534	0.05055%
30292	Central Virginia Community College	40,173	0.04063%	42,389	0.04158%
30293	Thomas Nelson Community College	110,846	0.11211%	100,979	0.09906%
30294	Southwest Virginia Community College	30,953	0.03130%	30,417	0.02984%
30295	Tidewater Community College	278,927	0.28209%	244,477	0.23983%
30296	Virginia Highlands Community College	30,959	0.03131%	30,071	0.02950%
30297	Germanna Community College	67,041	0.06780%	67,344	0.06606%
30298	Lord Fairfax Community College	61,767	0.06247%	62,020	0.06084%
30299	Mountain Empire Community College	32,103	0.03247%	32,560	0.03194%
30301	Department of Agriculture and Consumer Services	125,197	0.12662%	126,276	0.12388%
30310	Virginia Economic Development Partnership	48,846	0.04940%	49,694	0.04875%
30320	Virginia Tourism Authority	25,655	0.02595%	27,694	0.02717%
30330	Virginia - Israel Advisory Board	128	0.00013%	510	0.00050%
30350	Department of Small Business and Supplier Diversity	12,289	0.01243%	13,823	0.01356%
30400	Jamestown-Yorktown Commemoration	3,636	0.00368%	4,053	0.00398%
30402	Marine Resources Commission	20,583	0.02082%	21,460	0.02105%
30403	Department of Game and Inland Fisheries	85,045	0.08601%	82,856	0.08128%
30405	Virginia Racing Commission	1,185	0.00120%	1,203	0.00118%
30407	Virginia Port Authority	1,616	0.00163%	1,274	0.00125%
30409	Department of Mines, Minerals and Energy	64,559	0.06529%	61,679	0.06051%
30411	Department of Forestry	59,247	0.05992%	58,950	0.05783%
30413	Commission on Virginia Alcohol Safety Action Program	3,161	0.00320%	3,114	0.00305%
30417	Gunston Hall	1,330	0.00135%	1,260	0.00124%
30423	Department of Historic Resources	13,041	0.01319%	12,973	0.01273%
30425	Jamestown - Yorktown Foundation	35,638	0.03604%	36,192	0.03550%
30440	Department of Environmental Quality	261,653	0.26462%	262,704	0.25771%
30454	Office of Commonwealth Preparedness	3,345	0.00338%	3,157	0.00310%
30505	Department of Rail and Public Transportation	24,599	0.02488%	24,053	0.02360%
30506	Motor Vehicle Dealer Board	6,809	0.00689%	6,626	0.00650%
30510	Virginia Department of Transportation	563,399	0.56980%	565,802	0.55505%
30511	Virginia Department of Transportation	166,830	0.16873%	169,095	0.16588%
30512	Virginia Department of Transportation	203,290	0.20560%	202,181	0.19834%
30513	Virginia Department of Transportation	151,002	0.15272%	148,905	0.14607%
30514	Virginia Department of Transportation	231,126	0.23375%	227,306	0.22299%
30515	Virginia Department of Transportation	235,468	0.23814%	237,154	0.23265%
30516	Virginia Department of Transportation	147,800	0.14948%	146,228	0.14345%
30517	Virginia Department of Transportation	134,835	0.13637%	136,320	0.13373%
30518	Virginia Department of Transportation	168,829	0.17075%	170,145	0.16691%
30519	Virginia Department of Transportation	288,602	0.29188%	288,810	0.28332%
30601	Department of Health	887,391	0.89747%	897,580	0.88052%
30602	Department of Medical Assistance Services	160,734	0.16256%	165,206	0.16207%
30606	Virginia Board for People With Disabilities	3,006	0.00304%	3,040	0.00298%
30701	Department of Corrections - Central Administration	107,828	0.10905%	114,589	0.11241%
30702	Department for the Blind and Vision Impaired	40,527	0.04099%	38,730	0.03799%
30703	Central State Hospital	174,452	0.17643%	181,232	0.17779%
30704	Eastern State Hospital	155,648	0.15742%	145,181	0.14242%
30705	Southwestern Virginia Mental Health Institute	109,027	0.11027%	110,509	0.10841%

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



Group Life Insurance Cost Sharing Plan

Employer Code	Employer	2018	2018	2019	2019
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
30706	Western State Hospital	160,470	0.16229%	164,325	0.16120%
30707	Central Virginia Training Center	100,280	0.10142%	68,839	0.06753%
30708	Commonwealth Center for Children and Adolescents	29,293	0.02962%	38,049	0.03732%
30711	Virginia Correctional Enterprises	50,736	0.05131%	51,655	0.05067%
30716	Virginia Correctional Center for Women	25,156	0.02544%	26,303	0.02580%
30718	Bland Correctional Center	17,631	0.01783%	18,037	0.01769%
30720	Department of Behavioral Health & Developmental Services	160,878	0.16271%	169,802	0.16658%
30723	Southeastern Virginia Training Center	52,621	0.05322%	55,194	0.05414%
30724	Catawba Hospital	61,572	0.06227%	62,637	0.06145%
30725	Northern Virginia Training Center	158	0.00016%	0	0.00000%
30726	Southside Virginia Training Center	0	0.00000%	0	0.00000%
30728	Northern Virginia Mental Health Institute	89,849	0.09087%	97,262	0.09541%
30729	Piedmont Geriatric Hospital	69,661	0.07045%	72,400	0.07102%
30733	Sussex I State Prison	15,972	0.01615%	13,461	0.01320%
30734	Sussex II State Prison	14,895	0.01506%	11,677	0.01145%
30735	Wallen's Ridge State Prison	23,095	0.02336%	23,970	0.02351%
30737	St. Brides Correctional Center	21,530	0.02177%	19,795	0.01942%
30738	Southwestern Virginia Training Center	45,953	0.04648%	16,343	0.01603%
30739	Southern Virginia Mental Health Institute	42,691	0.04318%	44,680	0.04383%
30741	Red Onion State Prison	22,476	0.02273%	23,595	0.02315%
30742	Department of Corrections - Employee Relations and Training	29,948	0.03029%	29,898	0.02933%
30743	Fluvanna Women's Correctional Center	21,767	0.02201%	33,102	0.03247%
30745	Nottoway Correctional Center	30,089	0.03043%	29,295	0.02874%
30747	Marion Correctional Treatment Center	19,200	0.01942%	20,297	0.01991%
30748	Hiram W. Davis Medical Center	38,602	0.03904%	39,604	0.03885%
30749	Buckingham Correctional Center	21,845	0.02209%	21,809	0.02139%
30751	Department for the Deaf and Hard-of-Hearing	2,880	0.00291%	2,695	0.00265%
30752	Deep Meadow Correctional Center	29,708	0.03005%	27,598	0.02707%
30753	Deerfield Correctional Center	28,429	0.02875%	29,460	0.02890%
30754	Augusta Correctional Center	15,854	0.01604%	15,958	0.01565%
30756	Department of Corrections - Division of Institutions	137,211	0.13877%	139,915	0.13726%
30757	Western Region Correctional Field Units	5,380	0.00544%	5,768	0.00566%
30761	Baskerville Correctional Center	10,532	0.01065%	10,456	0.01026%
30765	Department of Social Services	491,836	0.49742%	495,904	0.48648%
30766	Virginia Parole Board	3,550	0.00359%	3,369	0.00330%
30767	Division of Community Corrections	56,800	0.05745%	55,814	0.05475%
30768	Keen Mountain Correctional Center	17,672	0.01787%	17,863	0.01752%
30769	Greensville Correctional Center	47,735	0.04828%	48,728	0.04780%
30770	Dillwyn Correctional Center	23,798	0.02407%	23,902	0.02345%
30771	Indian Creek Correctional Center	15,287	0.01546%	16,052	0.01575%
30772	Haynesville Correctional Center	26,254	0.02655%	26,475	0.02597%
30773	Coffeewood Correctional Center	18,257	0.01846%	17,875	0.01753%
30774	Lunenburg Correctional Center	17,400	0.01760%	17,508	0.01718%
30775	Pocahontas State Correctional Center	19,212	0.01943%	19,162	0.01880%
30776	Green Rock Correctional Center	21,879	0.02213%	21,789	0.02138%
30777	Department of Juvenile Justice	325,238	0.32893%	323,721	0.31757%
30778	Department of Forensic Science	113,939	0.11523%	118,061	0.11582%
30785	River North Correctional Center	21,696	0.02194%	21,038	0.02064%
30786	Culpeper Correctional Center for Women	0	0.00000%	0	0.00000%
30794	Virginia Center for Behavioral Rehabilitation	81,392	0.08232%	89,621	0.08792%
30841	Department of Aviation	13,044	0.01319%	13,514	0.01326%
30848	Indigent Defense Commission	162,417	0.16426%	163,662	0.16055%
30851	Tobacco Indemnification & Revitalization Commission	5,301	0.00536%	5,424	0.00532%
30852	Virginia Tobacco Settlement Foundation	5,997	0.00606%	5,970	0.00586%

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



Group Life Insurance Cost Sharing Plan

Employer Code	Employer	2018	2018	2019	2019
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
30912	Department of Veterans Services	50,942	0.05152%	55,685	0.05463%
30913	Veterans Services Foundation	445	0.00045%	445	0.00044%
30922	Sitter-Barfoot Veterans Care Center	67,390	0.06815%	66,084	0.06483%
30937	Southern Virginia Higher Education Center	10,795	0.01092%	11,171	0.01096%
30938	New College Institute	3,683	0.00373%	4,067	0.00399%
30942	Virginia Museum of Natural History	7,802	0.00789%	7,669	0.00752%
30948	Southwest Virginia Higher Education Center	6,024	0.00609%	5,820	0.00571%
30957	Commonwealth's Attorneys' Services Council	2,248	0.00227%	2,296	0.00225%
30960	Department of Fire Programs	19,709	0.01993%	20,179	0.01980%
30961	Division of Capitol Police	2,475	0.00250%	2,481	0.00243%
30999	Department of Alcoholic Beverage Control	240,644	0.24338%	251,444	0.24667%
33010	Virginia Outdoors Foundation	9,534	0.00964%	10,464	0.01026%
35106	Arlington County Health Department	330	0.00033%	341	0.00033%
35129	Fairfax County Health Department	14,766	0.01493%	13,531	0.01327%
35885	Fort Monroe Federal Area Development Authority	8,163	0.00825%	7,682	0.00753%
40100	Accomack County School Board	145,861	0.14752%	147,058	0.14426%
40101	Albemarle County Schools	476,810	0.48223%	505,528	0.49592%
40102	Alleghany County School Board	59,104	0.05978%	59,359	0.05823%
40103	Amelia County School Board	44,044	0.04455%	42,752	0.04194%
40104	Amherst County School Board	119,160	0.12051%	122,497	0.12017%
40105	Appomattox County School Board	58,937	0.05960%	59,454	0.05833%
40106	Arlington Public Schools	1,579,022	1.59696%	1,629,734	1.59877%
40107	Augusta County School Board	300,073	0.30348%	308,212	0.30236%
40108	Bath County School Board	23,937	0.02421%	23,809	0.02336%
40109	Bedford County School Board	261,339	0.26431%	271,723	0.26656%
40110	Bland County School Board	18,870	0.01909%	18,329	0.01798%
40111	Botetourt County Schools	138,833	0.14041%	143,647	0.14092%
40112	Brunswick County Public Schools	48,411	0.04896%	46,833	0.04594%
40113	Buchanan County School Board	72,071	0.07289%	70,916	0.06957%
40114	Buckingham County School Board	55,515	0.05615%	55,909	0.05485%
40115	Campbell County School Board	199,479	0.20174%	207,021	0.20309%
40116	Caroline County School Board	109,986	0.11123%	111,966	0.10984%
40117	Carroll County School Board	111,077	0.11234%	109,863	0.10777%
40118	Charles City County School Board	23,153	0.02342%	22,082	0.02166%
40119	Charlotte County School Board	59,350	0.06002%	57,663	0.05657%
40120	Chesterfield County School Board	1,579,618	1.59756%	1,628,580	1.59763%
40121	Clarke County School Board	64,238	0.06497%	65,428	0.06418%
40122	Craig County School Board	18,102	0.01831%	18,629	0.01828%
40123	Culpeper County School Board	231,040	0.23366%	238,829	0.23429%
40124	Cumberland County School Board	40,236	0.04069%	41,605	0.04081%
40125	Dickenson County School Board	49,907	0.05047%	49,419	0.04848%
40126	Dinwiddie County School Board	119,824	0.12119%	123,047	0.12071%
40128	Essex County Public Schools	40,456	0.04092%	40,904	0.04013%
40129	Fairfax County School Board	7,700,163	7.78762%	8,116,936	7.96272%
40130	Fauquier County School Board	379,887	0.38420%	393,231	0.38576%
40131	Floyd County School Board	55,389	0.05602%	57,960	0.05686%
40132	Fluvanna County Public Schools	125,992	0.12742%	127,808	0.12538%
40133	Franklin County Public Schools	224,350	0.22690%	225,874	0.22158%
40134	Frederick County School Board	460,309	0.46554%	483,198	0.47402%
40135	Giles County Schools	65,276	0.06602%	65,743	0.06449%
40136	Gloucester County School Board	156,051	0.15783%	163,470	0.16036%
40137	Goochland County School Board	80,246	0.08116%	82,288	0.08072%
40138	Grayson County School Board	46,651	0.04718%	45,251	0.04439%
40139	Greene County Public Schools	90,880	0.09191%	92,161	0.09041%

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



Group Life Insurance Cost Sharing Plan

Employer Code	Employer	2018	2018	2019	2019
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
40140	Greensville County School Board	67,985	0.06876%	70,119	0.06879%
40141	Halifax County School Board	141,191	0.14280%	142,891	0.14017%
40142	Hanover County School Board	528,335	0.53434%	538,561	0.52833%
40143	Henrico County School Board	1,394,307	1.41015%	1,452,146	1.42455%
40144	Henry County Public Schools	191,084	0.19325%	194,646	0.19094%
40145	Highland County Public Schools	10,141	0.01026%	9,897	0.00971%
40146	Isle of Wight County Schools	154,209	0.15596%	161,875	0.15880%
40148	King George County School Board	119,167	0.12052%	124,177	0.12182%
40149	King & Queen County School Board	24,025	0.02430%	24,162	0.02370%
40150	King William County School Board	62,360	0.06307%	63,528	0.06232%
40151	Lancaster County Public Schools	40,425	0.04088%	40,571	0.03980%
40152	Lee County School Board	98,008	0.09912%	96,712	0.09488%
40153	Loudoun County School Board	3,021,689	3.05602%	3,257,424	3.19552%
40154	Louisa County Public Schools	148,934	0.15063%	152,246	0.14935%
40155	Lunenburg County School Board	40,581	0.04104%	42,444	0.04164%
40156	Madison County School Board	53,136	0.05374%	52,920	0.05191%
40157	Mathews County School Board	33,525	0.03391%	34,326	0.03367%
40158	Mecklenburg County School Board	119,391	0.12075%	119,958	0.11768%
40159	Middlesex County School Board	40,591	0.04105%	46,649	0.04576%
40160	Montgomery County School Board	268,183	0.27123%	276,586	0.27133%
40162	Nelson County Public Schools	60,778	0.06147%	61,646	0.06047%
40163	New Kent County School Board	85,595	0.08657%	88,932	0.08724%
40165	Northampton County Schools	48,255	0.04880%	49,969	0.04902%
40166	Northumberland County School Board	43,245	0.04373%	43,066	0.04225%
40167	Nottoway County School Board	58,321	0.05898%	57,528	0.05644%
40168	Orange County Public Schools	139,623	0.14121%	140,508	0.13784%
40169	Page County Public Schools	95,758	0.09685%	96,796	0.09496%
40170	Patrick County School Board	68,408	0.06919%	66,100	0.06485%
40171	Pittsylvania County School Board	229,768	0.23238%	231,615	0.22721%
40172	Powhatan County School Board	122,766	0.12416%	127,732	0.12531%
40173	Prince Edward County School Board	62,728	0.06344%	61,430	0.06026%
40174	Prince George County School Board	170,026	0.17196%	170,525	0.16728%
40176	Prince William County School Board	2,835,342	2.86755%	2,907,964	2.85270%
40177	Pulaski County School Board	113,007	0.11429%	112,756	0.11061%
40178	Rappahannock County School Board	29,343	0.02967%	30,165	0.02959%
40179	Richmond County School Board	34,310	0.03470%	36,419	0.03573%
40180	Roanoke County School Board	400,860	0.40541%	403,702	0.39603%
40181	Rockbridge County School Board	86,143	0.08712%	90,624	0.08890%
40182	Rockingham County School Board	346,169	0.35010%	352,375	0.34568%
40183	Russell County School Board	95,556	0.09664%	96,299	0.09447%
40184	Scott County School Board	104,382	0.10557%	105,921	0.10391%
40185	Shenandoah County School Board	181,505	0.18357%	195,131	0.19142%
40186	Smyth County School Board	116,005	0.11732%	117,375	0.11514%
40187	Southampton County School Board	68,336	0.06911%	70,786	0.06944%
40188	Spotsylvania County School Board	657,806	0.66528%	688,691	0.67560%
40189	Stafford County School Board	797,564	0.80662%	838,158	0.82223%
40190	Surry County Schools	41,303	0.04177%	40,539	0.03977%
40191	Sussex County School Board	41,136	0.04160%	41,540	0.04075%
40192	Tazewell County Schools	134,252	0.13578%	129,011	0.12656%
40193	Warren County School Board	155,126	0.15689%	157,754	0.15476%
40195	Washington County School Board	183,431	0.18551%	185,145	0.18162%
40196	Westmoreland County School Board	50,861	0.05144%	49,771	0.04882%
40197	Wise County School Board	134,816	0.13635%	144,545	0.14180%
40198	Wythe County School Board	107,944	0.10917%	109,369	0.10729%

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



Group Life Insurance Cost Sharing Plan

Employer Code	Employer	2018	2018	2019	2019
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
40199	York County School Board	353,658	0.35768%	370,627	0.36358%
40200	Alexandria City School Board	784,175	0.79308%	823,937	0.80828%
40201	Bristol City School Board	62,876	0.06359%	64,192	0.06297%
40202	Buena Vista City Schools	27,208	0.02752%	27,558	0.02703%
40203	Charlottesville Public Schools	202,506	0.20480%	210,612	0.20661%
40205	Danville City Schools	163,879	0.16574%	186,547	0.18300%
40206	Fredericksburg City Schools	120,947	0.12232%	123,841	0.12149%
40207	Hampton City Schools	573,445	0.57996%	570,436	0.55960%
40208	Harrisonburg City School Board	206,685	0.20903%	215,969	0.21187%
40209	Hopewell City School Board	129,830	0.13131%	136,946	0.13434%
40210	Lynchburg Public Schools	291,719	0.29503%	286,105	0.28067%
40211	Newport News Public Schools	842,164	0.85173%	861,893	0.84551%
40212	Norfolk Public Schools	1,085,831	1.09817%	1,115,191	1.09400%
40213	Petersburg City Schools	119,197	0.12055%	124,971	0.12260%
40214	Portsmouth School Board	423,628	0.42844%	434,576	0.42632%
40215	Radford City School Board	45,610	0.04613%	46,750	0.04586%
40216	Richmond Public Schools	874,038	0.88397%	899,570	0.88247%
40217	Roanoke City School Board	417,321	0.42206%	430,663	0.42248%
40219	Staunton City Schools	89,929	0.09095%	90,570	0.08885%
40220	Suffolk City School Board	400,608	0.40516%	428,241	0.42010%
40222	Winchester Public Schools	154,030	0.15578%	154,691	0.15175%
40223	Martinsville City Schools	60,720	0.06141%	62,501	0.06131%
40224	Falls Church Public Schools	134,658	0.13619%	144,877	0.14212%
40225	Colonial Heights City Schools	99,009	0.10013%	101,347	0.09942%
40230	Covington City School Board	28,440	0.02876%	28,464	0.02792%
40231	Fairfax City School Board	495	0.00050%	495	0.00049%
40232	Franklin City Public Schools	36,898	0.03732%	35,329	0.03466%
40233	Chesapeake Public Schools	1,208,848	1.22258%	1,246,552	1.22286%
40234	Virginia Beach City School Board	2,131,438	2.15565%	2,174,660	2.13333%
40236	Manassas Park City Schools	113,649	0.11494%	117,152	0.11492%
40306	Town of West Point School Board	28,434	0.02876%	29,310	0.02875%
40307	Lexington City School Board	14,956	0.01513%	15,901	0.01560%
40308	Waynesboro Public Schools	94,068	0.09514%	94,754	0.09295%
40309	Town of Colonial Beach Schools	18,904	0.01912%	18,793	0.01843%
40313	Galax City Schools	37,106	0.03753%	38,442	0.03771%
40314	Norton City Schools	18,573	0.01878%	18,226	0.01788%
40332	Manassas City Schools	279,643	0.28282%	297,000	0.29136%
40335	City of Salem Schools	117,279	0.11861%	119,531	0.11726%
40402	Williamsburg-James City County School Board	359,241	0.36332%	378,726	0.37153%
40403	Poquoson City Public Schools	60,073	0.06075%	61,388	0.06022%
40410	Valley Vocational Technical Center	10,125	0.01024%	10,562	0.01036%
40412	Charlottesville/Albemarle Vo-Tech Center	5,276	0.00534%	6,286	0.00617%
40413	The Pruden Center for Industry and Technology	0	0.00000%	0	0.00000%
40414	Jackson River Technical Center	3,155	0.00319%	3,148	0.00309%
40415	New Horizons Technical Center	45,596	0.04611%	46,549	0.04566%
40416	Northern Neck Regional Vocational Center	5,844	0.00591%	6,150	0.00603%
40417	Rowanty Vocational Technical Center	3,575	0.00362%	4,053	0.00398%
40418	Amelia-Nottoway Vocational Center	1,124	0.00114%	1,403	0.00137%
40421	Northern Neck Regional Special Education Program	4,552	0.00460%	4,367	0.00428%
40423	Maggie Walker Governor's School for Govt & Intl Studies	23,379	0.02365%	22,840	0.02241%
40424	Appomattox Region Governor's School	8,824	0.00892%	9,781	0.00959%
40425	Bridging Communities Regional Career and Tech Center	2,811	0.00284%	2,598	0.00255%
55100	Accomack County	60,752	0.06144%	63,787	0.06258%
55101	Albemarle County	214,960	0.21740%	231,149	0.22676%

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



Group Life Insurance Cost Sharing Plan

Employer Code	Employer	2018	2018	2019	2019
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
55102	Alleghany County	40,691	0.04115%	40,818	0.04004%
55103	Amelia County	21,894	0.02214%	22,633	0.02220%
55104	Amherst County	45,069	0.04558%	46,654	0.04577%
55105	Appomattox County	20,402	0.02063%	21,334	0.02093%
55107	Augusta County	109,980	0.11123%	114,623	0.11245%
55108	Bath County	13,703	0.01386%	14,532	0.01426%
55109	Bedford County	103,036	0.10421%	104,230	0.10225%
55110	Bland County	13,000	0.01315%	13,433	0.01318%
55111	Botetourt County	59,513	0.06019%	63,962	0.06275%
55112	Brunswick County	27,813	0.02813%	31,041	0.03045%
55113	Buchanan County	55,079	0.05571%	55,804	0.05474%
55114	Buckingham County	21,854	0.02210%	22,602	0.02217%
55115	Campbell County	71,047	0.07185%	75,926	0.07448%
55116	Caroline County	63,574	0.06429%	82,033	0.08047%
55117	Carroll County	41,232	0.04170%	41,784	0.04099%
55118	Charles City County	16,621	0.01681%	18,112	0.01777%
55119	Charlotte County	23,016	0.02328%	23,456	0.02301%
55120	Chesterfield County	982,216	0.99337%	1,011,422	0.99219%
55121	Clarke County	25,064	0.02535%	26,375	0.02587%
55122	Craig County	8,530	0.00863%	8,850	0.00868%
55123	Culpeper County	96,011	0.09710%	100,992	0.09907%
55124	Cumberland County	17,608	0.01781%	17,714	0.01738%
55125	Dickenson County	0	0.00000%	0	0.00000%
55126	Dinwiddie County	51,803	0.05239%	52,923	0.05192%
55128	Essex County	20,281	0.02051%	20,503	0.02011%
55130	Fauquier County	190,027	0.19219%	205,987	0.20207%
55131	Floyd County	22,279	0.02253%	24,382	0.02392%
55132	Fluvanna County	36,170	0.03658%	38,298	0.03757%
55133	Franklin County	74,023	0.07486%	81,574	0.08002%
55134	Frederick County	214,522	0.21696%	225,935	0.22164%
55135	Giles County	31,013	0.03137%	30,921	0.03033%
55136	Gloucester County	73,647	0.07448%	84,814	0.08320%
55137	Goochland County	59,356	0.06003%	63,822	0.06261%
55138	Grayson County	23,405	0.02367%	23,843	0.02339%
55139	Greene County	28,334	0.02865%	29,757	0.02919%
55140	Greensville County	24,506	0.02478%	25,126	0.02465%
55141	Halifax County	41,893	0.04237%	42,040	0.04124%
55142	Hanover County	329,075	0.33281%	342,048	0.33555%
55143	Henrico County	1,300,072	1.31487%	1,348,478	1.32284%
55144	Henry County	86,111	0.08709%	89,584	0.08788%
55145	Highland County	7,223	0.00730%	7,317	0.00718%
55146	Isle of Wight County	70,617	0.07142%	73,367	0.07197%
55147	James City County	211,025	0.21342%	212,305	0.20827%
55148	King George County	56,919	0.05757%	60,324	0.05918%
55149	King and Queen County	12,860	0.01301%	14,414	0.01414%
55150	King William County	20,360	0.02059%	23,961	0.02351%
55151	Lancaster County	25,507	0.02580%	25,446	0.02496%
55152	Lee County	26,162	0.02646%	26,674	0.02617%
55153	Loudoun County	1,092,793	1.10524%	1,187,955	1.16536%
55154	Louisa County	62,920	0.06363%	66,592	0.06533%
55155	Lunenburg County	10,996	0.01112%	11,290	0.01108%
55156	Madison County	24,030	0.02430%	25,869	0.02538%
55157	Mathews County	13,326	0.01348%	14,785	0.01450%
55158	Mecklenburg County	44,670	0.04518%	46,241	0.04536%

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



Group Life Insurance Cost Sharing Plan

Employer Code	Employer	2018	2018	2019	2019
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
55159	Middlesex County	15,170	0.01534%	16,566	0.01625%
55160	Montgomery County	93,183	0.09424%	99,453	0.09756%
55162	Nelson County	21,351	0.02159%	22,780	0.02235%
55163	New Kent County	47,425	0.04796%	49,196	0.04826%
55165	Northampton County	43,512	0.04401%	47,773	0.04687%
55166	Northumberland County	22,119	0.02237%	23,602	0.02315%
55167	Nottoway County	18,281	0.01849%	18,557	0.01821%
55168	Orange County	54,028	0.05464%	58,333	0.05723%
55169	Page County	36,892	0.03731%	38,751	0.03802%
55170	Patrick County	31,764	0.03212%	33,704	0.03306%
55171	Pittsylvania County	76,848	0.07722%	76,492	0.07504%
55172	Powhatan County	41,558	0.04203%	44,122	0.04328%
55173	Prince Edward County	27,080	0.02739%	27,809	0.02728%
55174	Prince George County	64,745	0.06548%	69,241	0.06792%
55176	Prince William County	1,382,725	1.39846%	1,460,199	1.43243%
55177	County of Pulaski	63,032	0.06375%	65,507	0.06426%
55178	Rappahannock County	14,994	0.01517%	16,613	0.01630%
55179	Richmond County	15,156	0.01533%	15,298	0.01501%
55180	Roanoke County	248,835	0.25166%	253,293	0.24848%
55181	Rockbridge County	35,268	0.03567%	37,676	0.03696%
55182	Rockingham County	135,477	0.13702%	141,235	0.13855%
55183	Russell County	32,160	0.03252%	31,350	0.03075%
55184	Scott County	29,727	0.03007%	30,226	0.02965%
55185	Shenandoah County	67,119	0.06788%	71,182	0.06983%
55186	Smyth County	39,186	0.03963%	40,003	0.03924%
55187	Southampton County	41,481	0.04195%	41,711	0.04092%
55188	Spotsylvania County	263,187	0.26618%	280,626	0.27529%
55189	Stafford County	272,771	0.27587%	288,916	0.28343%
55190	Surry County	21,634	0.02188%	22,203	0.02178%
55191	Sussex County	25,343	0.02563%	26,293	0.02579%
55192	Tazewell County	59,443	0.06012%	58,975	0.05786%
55193	Warren County	56,808	0.05745%	59,442	0.05831%
55195	Washington County	56,158	0.05680%	56,752	0.05567%
55196	Westmoreland County	32,282	0.03265%	34,098	0.03345%
55197	Wise County	57,430	0.05808%	57,111	0.05602%
55198	Wythe County	35,534	0.03594%	34,727	0.03407%
55199	York County	213,240	0.21566%	225,979	0.22168%
55200	City of Alexandria	0	0.00000%	0	0.00000%
55201	City of Bristol	71,296	0.07210%	71,446	0.07009%
55202	City of Buena Vista	17,003	0.01720%	18,051	0.01771%
55203	Town of St. Paul	3,876	0.00392%	3,894	0.00382%
55204	Town of Clifton Forge	7,298	0.00738%	7,292	0.00715%
55205	City of Danville	0	0.00000%	0	0.00000%
55206	City of Fredericksburg	126,281	0.12771%	129,300	0.12684%
55207	City of Hampton	473,642	0.47902%	459,858	0.45112%
55208	City of Harrisonburg	158,162	0.15996%	166,450	0.16329%
55209	City of Hopewell	97,096	0.09820%	100,552	0.09864%
55210	City of Lynchburg	285,405	0.28865%	287,608	0.28214%
55211	Town of Crewe	5,175	0.00523%	5,616	0.00551%
55212	City of Norfolk	139,840	0.14143%	145,034	0.14228%
55213	City of Petersburg	116,521	0.11784%	130,338	0.12786%
55214	City of Portsmouth	357,527	0.36159%	365,651	0.35870%
55215	City of Radford	52,785	0.05339%	54,754	0.05371%
55216	City of Richmond	134,207	0.13573%	133,065	0.13054%

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



Group Life Insurance Cost Sharing Plan

Employer Code	Employer	2018	2018	2019	2019
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
55217	City of Roanoke	46,196	0.04672%	46,771	0.04588%
55218	Town of Craigsville	1,043	0.00105%	1,012	0.00099%
55219	City of Staunton	72,824	0.07365%	76,785	0.07533%
55220	City of Suffolk	345,599	0.34952%	348,212	0.34159%
55221	City of Williamsburg	55,094	0.05572%	56,414	0.05534%
55222	City of Winchester	130,000	0.13148%	139,474	0.13682%
55223	City of Martinsville	70,213	0.07101%	72,168	0.07080%
55224	City of Falls Church	6,864	0.00694%	6,613	0.00649%
55225	City of Colonial Heights	68,563	0.06934%	69,037	0.06773%
55226	Town of Front Royal	39,572	0.04002%	41,038	0.04026%
55227	Town of Boyce	0	0.00000%	0	0.00000%
55228	Town of Middletown	0	0.00000%	0	0.00000%
55229	Town of Chilhowie	4,386	0.00443%	4,479	0.00439%
55230	City of Covington	19,679	0.01990%	19,733	0.01936%
55231	Town of Floyd	864	0.00087%	927	0.00091%
55232	City of Franklin	39,713	0.04016%	40,641	0.03987%
55233	City of Chesapeake	837,165	0.84669%	868,480	0.85198%
55234	City of Virginia Beach	1,707,355	1.72678%	1,740,935	1.70784%
55235	City of Norton	16,692	0.01688%	17,049	0.01672%
55236	City of Manassas Park	48,935	0.04949%	49,030	0.04810%
55237	Town of Exmore	0	0.00000%	0	0.00000%
55238	Town of Pound	0	0.00000%	0	0.00000%
55239	Town of Grottoes	4,184	0.00423%	3,855	0.00378%
55240	Town of Onley	1,330	0.00134%	1,642	0.00161%
55241	Town of West Point	7,844	0.00793%	8,190	0.00803%
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	791	0.00080%	886	0.00087%
55246	Town of Burkeville	522	0.00053%	528	0.00052%
55247	Town of Madison	130	0.00013%	314	0.00031%
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	660	0.00067%	1,026	0.00101%
55251	Town of White Stone	0	0.00000%	0	0.00000%
55252	Town of Windsor	3,156	0.00319%	3,388	0.00332%
55253	Town of Haysi	0	0.00000%	0	0.00000%
55254	Town of Stephens City	2,187	0.00221%	2,241	0.00220%
55255	Town of Broadax	0	0.00000%	0	0.00000%
55256	Town of Mineral	0	0.00000%	0	0.00000%
55257	Town of Lebanon	11,148	0.01127%	11,027	0.01082%
55258	City of Newport News	335,894	0.33971%	369,559	0.36254%
55259	Town of Richlands	0	0.00000%	0	0.00000%
55260	Town of Haymarket	2,921	0.00295%	3,118	0.00306%
55261	Town of Lovettsville	2,675	0.00271%	3,088	0.00303%
55300	Town of Abingdon	26,767	0.02707%	26,719	0.02621%
55301	Town of Dumfries	7,209	0.00729%	7,600	0.00746%
55302	Town of Iron Gate	241	0.00024%	262	0.00026%
55303	Town of Montross	455	0.00046%	519	0.00051%
55304	Town of South Boston	16,684	0.01687%	16,955	0.01663%
55305	Town of Gretna	2,358	0.00238%	2,502	0.00246%
55306	Town of Remington	838	0.00085%	854	0.00084%
55307	City of Lexington	25,805	0.02610%	25,745	0.02526%
55308	City of Waynesboro	68,592	0.06937%	70,548	0.06921%

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



Group Life Insurance Cost Sharing Plan

Employer Code	Employer	2018	2018	2019	2019
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
55309	Town of Colonial Beach	9,067	0.00917%	9,486	0.00930%
55310	Town of Smithfield	14,839	0.01501%	16,200	0.01589%
55311	Town of Brookneal	1,498	0.00151%	1,561	0.00153%
55312	Town of Hamilton	1,545	0.00156%	1,587	0.00156%
55313	City of Galax	32,074	0.03244%	32,388	0.03177%
55314	Town of Jonesville	2,018	0.00204%	1,871	0.00184%
55315	Town of Wytheville	34,095	0.03448%	36,323	0.03563%
55316	City of Fairfax	0	0.00000%	0	0.00000%
55317	Town of Vienna	64,502	0.06523%	67,855	0.06657%
55318	Town of Vinton	19,610	0.01983%	18,863	0.01850%
55319	City of Emporia	24,995	0.02528%	25,615	0.02513%
55320	Town of Culpeper	49,177	0.04973%	51,832	0.05085%
55321	Town of Woodstock	14,436	0.01460%	15,249	0.01496%
55322	Town of Glasgow	955	0.00097%	934	0.00092%
55323	Town of Marion	17,610	0.01781%	18,470	0.01812%
55324	Town of Altavista	11,777	0.01191%	12,246	0.01201%
55325	Town of Herndon	87,895	0.08889%	91,095	0.08936%
55326	Town of Pearisburg	6,932	0.00701%	7,213	0.00708%
55327	Town of Christiansburg	0	0.00000%	0	0.00000%
55328	Town of Wakefield	0	0.00000%	0	0.00000%
55329	Town of Leesburg	123,393	0.12479%	131,588	0.12909%
55330	Town of Chatham	2,708	0.00274%	2,109	0.00207%
55331	Town of Bowling Green	1,795	0.00181%	2,379	0.00233%
55332	City of Manassas	157,744	0.15954%	160,660	0.15761%
55333	Town of Alberta	0	0.00000%	0	0.00000%
55334	Town of Boydton	1,075	0.00109%	1,077	0.00106%
55335	City of Salem	117,866	0.11921%	123,658	0.12131%
55336	Town of McKenney	185	0.00019%	187	0.00018%
55337	Town of Narrows	0	0.00000%	0	0.00000%
55338	Town of Quantico	777	0.00079%	441	0.00043%
55339	Town of Halifax	1,680	0.00170%	1,890	0.00186%
55340	Town of Blacksburg	78,505	0.07940%	80,485	0.07896%
55341	Town of Chincoteague	10,444	0.01056%	11,111	0.01090%
55342	Town of Lawrenceville	4,705	0.00476%	4,920	0.00483%
55343	Town of Amherst	4,249	0.00430%	4,659	0.00457%
55344	Town of Stanley	3,412	0.00345%	3,292	0.00323%
55345	Town of Hillsville	7,779	0.00787%	7,745	0.00760%
55346	Town of Elkton	5,566	0.00563%	5,817	0.00571%
55347	Town of Bridgewater	12,919	0.01307%	13,197	0.01295%
55348	Town of Purcellville	24,305	0.02458%	26,178	0.02568%
55349	Town of Timberville	3,370	0.00341%	3,443	0.00338%
55350	Town of Wise	11,312	0.01144%	11,258	0.01104%
55351	Town of New Market	4,242	0.00429%	4,340	0.00426%
55352	Town of Tappahannock	0	0.00000%	0	0.00000%
55353	Town of Rocky Mount	14,543	0.01471%	15,542	0.01525%
55354	Town of Big Stone Gap	0	0.00000%	0	0.00000%
55355	Town of Luray	10,000	0.01011%	10,658	0.01045%
55357	Town of Strasburg	14,610	0.01478%	15,187	0.01490%
55358	Town of Appomattox	0	0.00000%	3,999	0.00392%
55359	Town of Clarksville	4,361	0.00441%	4,796	0.00471%
55360	Town of Dublin	4,903	0.00496%	4,921	0.00483%
55361	Town of Middleburg	4,886	0.00494%	5,239	0.00514%
55362	Town of Edinburg	0	0.00000%	0	0.00000%
55363	Town of Chase City	6,133	0.00620%	5,787	0.00568%

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



Group Life Insurance Cost Sharing Plan

Employer Code	Employer	2018	2018	2019	2019
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
55364	City of Bedford	20,211	0.02044%	21,605	0.02119%
55365	City of Poquoson	32,368	0.03274%	33,244	0.03261%
55366	Town of Ashland	17,454	0.01765%	17,721	0.01738%
55367	Town of Broadway	5,127	0.00518%	5,295	0.00519%
55368	Town of Berryville	7,747	0.00783%	8,116	0.00796%
55369	Town of Tazewell	0	0.00000%	0	0.00000%
55370	Town of Urbanna	471	0.00048%	519	0.00051%
55371	Town of Bluefield	12,354	0.01249%	12,528	0.01229%
55372	Town of Weber City	815	0.00082%	891	0.00088%
55374	Town of Hurt	732	0.00074%	961	0.00094%
55375	Town of Waverly	0	0.00000%	0	0.00000%
55376	Town of Coeburn	3,531	0.00357%	3,764	0.00369%
55377	Town of Dayton	4,179	0.00423%	3,430	0.00337%
55378	Town of Courtland	523	0.00053%	533	0.00052%
55379	Town of Cape Charles	7,096	0.00718%	7,274	0.00713%
55380	Town of Independence	0	0.00000%	0	0.00000%
55381	Town of Warsaw	3,201	0.00324%	3,425	0.00336%
55382	Town of Grundy	3,556	0.00360%	3,900	0.00383%
55383	Town of Warrenton	31,120	0.03147%	30,628	0.03005%
55384	Town of Louisa	3,482	0.00352%	3,580	0.00351%
55385	Town of Kenbridge	2,292	0.00232%	2,434	0.00239%
55386	Town of Mt. Jackson	4,195	0.00424%	4,390	0.00431%
55387	Town of Pulaski	21,466	0.02171%	21,283	0.02088%
55388	Town of Jarratt	0	0.00000%	0	0.00000%
55389	Town of Pembroke	1,200	0.00121%	1,321	0.00130%
55390	Town of Parksley	693	0.00070%	1,181	0.00116%
55391	Town of Onancock	3,006	0.00304%	3,123	0.00306%
55392	Town of Victoria	2,646	0.00268%	2,658	0.00261%
55393	Town of Shenandoah	3,542	0.00358%	3,767	0.00370%
55394	Town of Gate City	0	0.00000%	0	0.00000%
55395	Town of Round Hill	4,306	0.00435%	3,618	0.00355%
55396	Town of Kilmarnock	4,668	0.00472%	4,508	0.00442%
55397	Town of Orange	12,090	0.01223%	11,928	0.01170%
55398	Town of Saltville	0	0.00000%	0	0.00000%
55399	Town of Blackstone	10,462	0.01058%	10,586	0.01038%
55401	Southeastern Virginia Public Service Authority	30,485	0.03083%	29,487	0.02893%
55402	Pittsylvania County Service Authority	1,671	0.00169%	2,214	0.00217%
55403	Spotsylvania-Stafford-Fredericksburg Group Home Comm.	2,792	0.00282%	2,865	0.00281%
55404	Appomattox Regional Library	3,488	0.00353%	3,766	0.00369%
55405	Staunton Redevelopment & Housing Authority	1,965	0.00199%	2,227	0.00218%
55406	Hampton Newport News Community Services Board	0	0.00000%	0	0.00000%
55408	Charles Pinckney Jones Memorial Library	455	0.00046%	444	0.00044%
55409	Southside Regional Juvenile Group Home Commission	631	0.00064%	656	0.00064%
55411	Hampton Roads Sanitation District	259,199	0.26214%	267,154	0.26208%
55412	Peninsula Airport Commission	11,807	0.01194%	12,730	0.01249%
55413	Richmond Redevelopment & Housing Authority	42,217	0.04270%	40,984	0.04020%
55415	Chesapeake Redevelopment & Housing Authority	10,941	0.01106%	10,834	0.01063%
55416	Alexandria Sanitation Authority	0	0.00000%	0	0.00000%
55417	Norfolk Airport Authority	61,544	0.06224%	63,821	0.06261%
55418	Charlottesville Redevelopment & Housing Authority	3,056	0.00309%	2,664	0.00261%
55419	Hampton Redevelopment & Housing Authority	15,046	0.01522%	15,738	0.01544%
55420	Loudoun County Sanitation Authority	114,370	0.11567%	120,018	0.11774%
55421	Danville Redevelopment & Housing Authority	6,784	0.00686%	7,327	0.00719%
55422	NRV Regional Water Authority	6,088	0.00616%	6,700	0.00657%

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



Group Life Insurance Cost Sharing Plan

Employer Code	Employer	2018	2018	2019	2019
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
55423	Northern Virginia Juvenile Detention Home	23,268	0.02353%	19,542	0.01917%
55424	Hopewell Redevelopment and Housing Authority	0	0.00000%	0	0.00000%
55425	Colonial Services Board	47,301	0.04784%	46,782	0.04589%
55426	Blacksburg-VPI Sanitation Authority	4,984	0.00504%	5,066	0.00497%
55427	Potomac River Fisheries Commission	1,392	0.00141%	1,309	0.00128%
55428	Chesapeake Bay Bridge & Tunnel District	41,820	0.04229%	42,443	0.04164%
55429	Alexandria Redevelopment & Housing Authority	25,743	0.02603%	23,915	0.02346%
55430	Albemarle County Service Authority	20,400	0.02063%	22,492	0.02206%
55431	Franklin Redevelopment & Housing Authority	2,389	0.00242%	2,302	0.00226%
55432	Bristol Redevelopment & Housing Authority	5,364	0.00543%	5,723	0.00561%
55433	Norfolk Redevelopment & Housing Authority	71,894	0.07271%	71,765	0.07040%
55435	Richmond Metropolitan Authority	19,517	0.01974%	20,207	0.01982%
55436	Riverside Regional Jail	80,843	0.08176%	78,492	0.07700%
55439	Rappahannock-Rapidan Planning District Commission	1,892	0.00191%	1,848	0.00181%
55440	Shenandoah Valley Juvenile Detention Home	16,660	0.01685%	17,249	0.01692%
55442	Southside Regional Library Board	0	0.00000%	0	0.00000%
55443	Bedford Public Library	3,430	0.00347%	3,340	0.00328%
55445	Chesterfield County Health Center Commission	31,372	0.03173%	32,229	0.03162%
55446	Washington County Service Authority	18,811	0.01902%	19,653	0.01928%
55447	Rappahannock Area Community Services Board	103,386	0.10456%	107,971	0.10592%
55449	Hampton Roads Planning District Commission	17,304	0.01750%	17,575	0.01724%
55450	Meherrin Regional Library	1,323	0.00134%	1,496	0.00147%
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	22,526	0.02278%	19,925	0.01955%
55454	Greensville/Emporia Department of Social Services	5,544	0.00561%	5,927	0.00582%
55455	James City Service Authority	22,090	0.02234%	23,131	0.02269%
55456	Accomack-Northampton Planning District Commission	3,687	0.00373%	3,880	0.00381%
55457	Harrisonburg/Rockingham Sewer Authority	8,181	0.00827%	8,457	0.00830%
55458	Wytheville Redevelopment & Housing Authority	2,427	0.00245%	2,514	0.00247%
55459	Waynesboro Redevelopment and Housing Authority	3,555	0.00359%	3,693	0.00362%
55460	Region Ten Community Services Board	113,899	0.11519%	119,551	0.11728%
55462	LENOWISCO Planning District Commission	1,500	0.00152%	1,337	0.00131%
55465	Rivanna Water & Sewer Authority	25,320	0.02561%	26,868	0.02636%
55466	Appomattox River Water Authority	7,673	0.00776%	8,106	0.00795%
55467	Campbell County Utilities and Service Authority	6,502	0.00658%	6,911	0.00678%
55469	Eastern Shore Community Services Board	26,199	0.02650%	26,314	0.02581%
55470	ANCHOR Commission	954	0.00097%	1,017	0.00100%
55471	Central Virginia Community Services	144,940	0.14659%	131,992	0.12948%
55472	District 19 Community Services Board	45,656	0.04618%	46,331	0.04545%
55473	Tidewater Transportation District	89,694	0.09071%	90,044	0.08833%
55474	Upper Occoquan Sewage Authority	72,549	0.07337%	74,456	0.07304%
55475	New River Valley Juvenile Detention Home	3,966	0.00401%	4,116	0.00404%
55476	Rockbridge Regional Library	0	0.00000%	0	0.00000%
55477	Frederick County Sanitation Authority	18,626	0.01884%	19,445	0.01908%
55478	Western Tidewater Community Services Board	0	0.00000%	0	0.00000%
55479	Cumberland Mountain Community Services	58,104	0.05876%	56,829	0.05575%
55482	Middle Peninsula/Northern Neck Public Service Auth	69,600	0.07039%	71,385	0.07003%
55483	Rockbridge County Public Service Authority	2,089	0.00211%	2,173	0.00213%
55484	Danville-Pittsylvania Mental Health Services Board	51,601	0.05219%	53,176	0.05217%
55485	Crater Youth Care Commission	6,683	0.00676%	6,758	0.00663%
55486	Southeastern Tidewater Manpower Authority	9,139	0.00924%	9,388	0.00921%
55487	Capital Regional Airport Commission	44,882	0.04539%	46,590	0.04570%
55488	Northwestern Community Services Board	38,842	0.03928%	44,188	0.04335%

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



Group Life Insurance Cost Sharing Plan

Employer Code	Employer	2018	2018	2019	2019
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
55489	Harrisonburg-Rockingham Community Services Board	33,814	0.03420%	35,104	0.03444%
55491	Middle Peninsula Regional Security Center	14,808	0.01498%	15,363	0.01507%
55492	Northern Neck Planning District Commission	1,474	0.00149%	1,533	0.00151%
55493	Planning District One Community Services Board	1,314	0.00133%	1,360	0.00134%
55494	Rockbridge Area Social Services Board	5,090	0.00515%	4,803	0.00471%
55495	Dinwiddie County Water Authority	2,833	0.00286%	2,810	0.00276%
55496	Rappahannock Rapidan Community Services	52,993	0.05359%	54,983	0.05394%
55498	Valley Community Services Board	53,379	0.05399%	55,231	0.05418%
55499	Eastern Shore Public Library	1,177	0.00119%	1,195	0.00117%
55500	Alexandria City Public Schools	42,347	0.04283%	41,112	0.04033%
55501	Albemarle County Public Schools	36,969	0.03739%	38,412	0.03768%
55502	Alleghany Highlands Public Schools	9,469	0.00958%	9,540	0.00936%
55503	Charlottesville City Public Schools	10,315	0.01043%	10,840	0.01063%
55504	Amherst County Public Schools	13,913	0.01407%	13,502	0.01325%
55505	Appomattox County Public Schools	3,652	0.00369%	3,315	0.00325%
55506	Arlington County Public Schools	112,915	0.11420%	120,000	0.11772%
55507	Augusta County Public Schools	13,303	0.01345%	13,685	0.01342%
55508	Bath County Public Schools	3,385	0.00342%	3,262	0.00320%
55509	Bedford County Public Schools	28,692	0.02902%	27,873	0.02734%
55510	Bland County Public Schools	2,023	0.00204%	1,806	0.00177%
55511	Botetourt County Public Schools	13,323	0.01347%	14,693	0.01441%
55512	Norfolk Public Schools	90,630	0.09166%	94,141	0.09235%
55513	Petersburg City Public Schools	12,219	0.01236%	12,123	0.01189%
55514	Buckingham County Public Schools	4,432	0.00448%	4,548	0.00446%
55515	Radford City Public Schools	1,821	0.00184%	1,833	0.00180%
55516	Caroline County Public Schools	7,193	0.00727%	7,190	0.00705%
55517	Carroll County Public Schools	10,663	0.01078%	10,485	0.01028%
55518	Charles City County Public Schools	1,276	0.00129%	1,524	0.00149%
55519	Charlotte County Public Schools	3,499	0.00354%	3,119	0.00306%
55520	Chesterfield County Public Schools	89,226	0.09024%	110,341	0.10825%
55521	Clarke County Public Schools	3,493	0.00353%	3,300	0.00324%
55522	Winchester City Public Schools	11,843	0.01198%	12,155	0.01192%
55523	Culpeper County Public Schools	23,450	0.02372%	24,377	0.02391%
55524	Cumberland County Public Schools	3,556	0.00360%	3,517	0.00345%
55525	Dickenson County Public Schools	6,754	0.00683%	7,009	0.00688%
55526	Dinwiddie County Public Schools	9,521	0.00963%	10,566	0.01037%
55528	Essex County Public Schools	3,348	0.00339%	3,105	0.00305%
55530	Covington City Public Schools	1,909	0.00193%	2,104	0.00207%
55531	Floyd County Public Schools	8,273	0.00837%	8,263	0.00811%
55532	Fluvanna County Public Schools	11,927	0.01206%	11,602	0.01138%
55533	Chesapeake City Public Schools	111,262	0.11253%	110,970	0.10886%
55534	Virginia Beach City Public Schools	234,625	0.23729%	240,034	0.23547%
55535	Giles County Public Schools	1,968	0.00199%	2,058	0.00202%
55536	Gloucester County Public Schools	15,688	0.01587%	16,827	0.01651%
55537	Goochland County Public Schools	3,961	0.00401%	4,299	0.00422%
55538	Grayson County Public Schools	4,970	0.00503%	4,838	0.00475%
55539	Greene County Public Schools	8,967	0.00907%	9,030	0.00886%
55540	Greensville County Public Schools	4,616	0.00467%	4,902	0.00481%
55541	Halifax County Public Schools	8,590	0.00869%	8,143	0.00799%
55542	Hanover County Public Schools	26,820	0.02712%	27,377	0.02686%
55543	Henrico County Public Schools	3,834	0.00388%	3,335	0.00327%
55544	Henry County Public Schools	18,618	0.01883%	18,416	0.01807%
55545	Highland County Public Schools	1,245	0.00126%	1,260	0.00124%
55546	Isle of Wight County Public Schools	8,323	0.00842%	11,236	0.01102%

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



Group Life Insurance Cost Sharing Plan

Employer Code	Employer	2018	2018	2019	2019
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
55548	King George County Public Schools	13,144	0.01329%	13,835	0.01357%
55549	King and Queen County Public Schools	3,803	0.00385%	3,569	0.00350%
55550	King William County Public Schools	6,711	0.00679%	6,700	0.00657%
55551	Lancaster County Public Schools	4,423	0.00447%	4,590	0.00450%
55552	Lee County Public Schools	10,323	0.01044%	10,577	0.01038%
55553	Loudoun County Public Schools	300,897	0.30432%	331,934	0.32563%
55554	Louisa County Public Schools	19,634	0.01986%	19,255	0.01889%
55555	Lunenburg County Public Schools	3,343	0.00338%	3,378	0.00331%
55556	Madison County Public Schools	4,373	0.00442%	4,337	0.00425%
55557	Mathews County Public Schools	4,159	0.00421%	4,353	0.00427%
55558	Mecklenburg County Public Schools	5,759	0.00582%	6,108	0.00599%
55559	Middlesex County Public Schools	2,379	0.00241%	2,546	0.00250%
55560	Montgomery County Public Schools	23,328	0.02359%	23,278	0.02284%
55562	Nelson County Public Schools	8,460	0.00856%	8,602	0.00844%
55563	New Kent County Public Schools	6,545	0.00662%	6,653	0.00653%
55565	Northampton County Public Schools	5,134	0.00519%	5,324	0.00522%
55566	Northumberland County Public Schools	3,778	0.00382%	3,735	0.00366%
55567	Nottoway County Public Schools	4,763	0.00482%	4,692	0.00460%
55568	Orange County Public Schools	16,223	0.01641%	16,624	0.01631%
55569	Page County Public Schools	9,718	0.00983%	9,753	0.00957%
55570	Patrick County Public Schools	9,264	0.00937%	9,172	0.00900%
55571	Pittsylvania County Public Schools	14,615	0.01478%	14,764	0.01448%
55572	Powhatan County Public Schools	8,873	0.00897%	8,754	0.00859%
55573	Prince Edward County Public Schools	3,111	0.00314%	3,485	0.00342%
55574	Prince George County Public Schools	19,201	0.01942%	22,600	0.02217%
55576	Prince William County Public Schools	301,883	0.30531%	308,240	0.30238%
55577	Pulaski County Public Schools	11,831	0.01197%	12,082	0.01185%
55578	Rappahannock County Public Schools	3,478	0.00352%	3,624	0.00355%
55579	Richmond County Public Schools	337	0.00034%	424	0.00041%
55580	Roanoke County Public Schools	16,388	0.01657%	15,741	0.01544%
55581	Rockbridge County Public Schools	6,850	0.00693%	6,742	0.00662%
55582	Rockingham County Public Schools	42,186	0.04267%	43,459	0.04263%
55583	Russell County Public Schools	13,673	0.01383%	13,543	0.01329%
55584	Scott County Public Schools	11,365	0.01149%	11,757	0.01153%
55585	Shenandoah County Public Schools	18,555	0.01876%	19,125	0.01876%
55586	Smyth County Public Schools	11,345	0.01147%	11,120	0.01091%
55587	Southampton County Public Schools	4,202	0.00425%	4,149	0.00407%
55588	Spotsylvania County Public Schools	48,409	0.04896%	50,551	0.04959%
55589	Stafford County Public Schools	45,365	0.04588%	46,635	0.04575%
55590	Surry County Public Schools	4,997	0.00505%	5,000	0.00491%
55591	Sussex County School Board	4,746	0.00480%	4,676	0.00459%
55592	Tazewell County Public Schools	19,708	0.01993%	18,395	0.01805%
55593	Warren County Public Schools	10,199	0.01032%	10,200	0.01001%
55595	Washington County Public Schools	13,609	0.01376%	14,163	0.01390%
55596	Westmoreland County Public Schools	3,687	0.00373%	3,591	0.00352%
55597	Wise County Public Schools	7,692	0.00778%	8,127	0.00797%
55598	Wythe County Public Schools	7,051	0.00713%	7,275	0.00714%
55599	York County Public Schools	33,613	0.03399%	33,927	0.03328%
55600	Accomack County Public Schools	15,405	0.01558%	15,453	0.01516%
55601	Bristol VA Public Schools	4,872	0.00493%	5,124	0.00503%
55602	Buena Vista City Public Schools	1,961	0.00198%	1,845	0.00181%
55603	Amelia County Public Schools	4,557	0.00461%	4,480	0.00439%
55605	Danville City Public Schools	10,033	0.01015%	11,731	0.01151%
55606	Franklin City Public Schools	2,141	0.00217%	2,314	0.00227%

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



Group Life Insurance Cost Sharing Plan

Employer Code	Employer	2018	2018	2019	2019
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
55608	Harrisonburg City Public Schools	11,283	0.01141%	12,064	0.01184%
55609	Hopewell City Public Schools	10,630	0.01075%	11,234	0.01102%
55610	Lynchburg City Public Schools	19,912	0.02014%	19,065	0.01870%
55611	Fauquier County Public Schools	38,884	0.03933%	41,600	0.04081%
55612	Brunswick County Public Schools	5,844	0.00591%	5,599	0.00549%
55613	PD Pruden Vocational-Technical Center	0	0.00000%	0	0.00000%
55614	Portsmouth City Public Schools	40,441	0.04090%	40,048	0.03929%
55615	Campbell County Public Schools	16,631	0.01682%	17,298	0.01697%
55616	Richmond Public Schools	53,999	0.05461%	54,675	0.05364%
55617	Roanoke City Schools	19,074	0.01929%	22,363	0.02194%
55619	Staunton City Public Schools	5,849	0.00592%	5,987	0.00587%
55620	Suffolk City Public Schools	35,227	0.03563%	37,767	0.03705%
55622	Craig County Public Schools	1,653	0.00167%	1,607	0.00158%
55623	Martinsville City Public Schools	2,534	0.00256%	2,543	0.00250%
55624	Appomattox Regional Governor's School	512	0.00052%	510	0.00050%
55625	Colonial Heights City Public Schools	6,676	0.00675%	6,708	0.00658%
55632	Manassas City Public Schools	17,901	0.01810%	18,252	0.01790%
55633	Franklin County Public Schools	28,755	0.02908%	29,627	0.02906%
55634	Frederick County Public Schools	45,945	0.04647%	48,958	0.04803%
55635	Salem City Public Schools	6,688	0.00676%	6,464	0.00634%
55636	Manassas Park City Public Schools	6,852	0.00693%	7,111	0.00698%
55637	Newport News Public Schools	51,267	0.05185%	58,067	0.05696%
55708	Waynesboro City Public Schools	4,340	0.00439%	4,481	0.00440%
55710	Valley Vocational-Technical Center	337	0.00034%	383	0.00038%
55711	New Horizons Regional Education Center	1,661	0.00168%	1,710	0.00168%
55713	Galax City Public Schools	2,631	0.00266%	2,730	0.00268%
55714	Norton City Public Schools	1,115	0.00113%	1,256	0.00123%
55802	Williamsburg-James City County Public Schools	27,851	0.02817%	30,452	0.02987%
55803	Poquoson City Public Schools	2,740	0.00277%	2,798	0.00274%
55806	Fredericksburg City Public Schools	6,687	0.00676%	6,812	0.00668%
55807	Hampton City Public Schools	22,257	0.02251%	20,964	0.02057%
55813	Buchanan County Public Schools	10,608	0.01073%	10,483	0.01028%
55814	Jackson River Technical Center	367	0.00037%	336	0.00033%
55815	Northern Neck Regional Vocational Center	187	0.00019%	191	0.00019%
55858	Peumansend Creek Regional Jail Authority	0	0.00000%	4,256	0.00418%
55859	Williamsburg Area Transit Authority	0	0.00000%	5,039	0.00494%
55860	Middle Peninsula Juvenile Detention Commission	0	0.00000%	5,918	0.00580%
55862	Crater Criminal Justice Training Academy	1,424	0.00144%	1,533	0.00151%
55863	Central Shenandoah Criminal Justice Training Academy	1,996	0.00202%	2,082	0.00204%
55864	New River Valley Emergency Comm Regional Authority	8,080	0.00817%	8,278	0.00812%
55865	Maury Service Authority	3,676	0.00372%	4,362	0.00428%
55866	Hampton Roads Transportation Accountability Commission	1,304	0.00132%	1,337	0.00131%
55867	Pamunkey Regional Library	6,118	0.00619%	5,963	0.00585%
55868	Northern Virginia Transportation Authority	5,469	0.00553%	5,710	0.00560%
55869	RSW Regional Jail Authority	24,082	0.02436%	25,608	0.02512%
55870	Bedford Regional Water Authority	14,765	0.01493%	16,120	0.01581%
55871	Portsmouth Redevelopment and Housing Authority	18,428	0.01864%	16,290	0.01598%
55872	Southwest Regional Recreation Authority	2,266	0.00229%	2,580	0.00253%
55873	Roanoke Redevelopment and Housing Authority	0	0.00000%	0	0.00000%
55874	Meherrin Regional Jail Authority	25,691	0.02598%	29,566	0.02900%
55875	Woodway Water Authority	1,113	0.00113%	1,131	0.00111%
55876	Bristol Virginia Utilities Authority (BVU)	37,756	0.03819%	23,110	0.02267%
55877	Washington Metropolitan Area Transit Commission	0	0.00000%	0	0.00000%
55878	Mount Rogers Community Services Board	117,524	0.11886%	126,574	0.12417%

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



Group Life Insurance Cost Sharing Plan

Employer Code	Employer	2018	2018	2019	2019
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
55879	Lonesome Pine Soil & Water Conservation District	216	0.00022%	238	0.00023%
55880	Big Sandy Soil & Water Conservation District	0	0.00000%	0	0.00000%
55881	Virginia's Region 2000 Local Government Council	9,124	0.00923%	9,446	0.00927%
55882	Middle Peninsula Planning District Commission	1,048	0.00106%	970	0.00095%
55883	Western Virginia Regional Jail Authority	42,221	0.04270%	43,832	0.04300%
55884	Halifax Service Authority	6,168	0.00624%	6,486	0.00636%
55886	Russell County Public Service Authority	2,398	0.00242%	2,624	0.00257%
55887	Piedmont Community Services Board	55,067	0.05569%	62,392	0.06121%
55888	Blue Ridge Behavioral Health Care	72,691	0.07352%	73,371	0.07198%
55889	Skyline Soil and Water Conservation District	0	0.00000%	0	0.00000%
55890	Middle River Regional Jail Authority	36,090	0.03650%	37,453	0.03674%
55891	Tidewater Soil and Water Conservation District	0	0.00000%	0	0.00000%
55892	Big Stone Gap Redevelopment and Housing Authority	0	0.00000%	1,392	0.00137%
55893	Eastern Shore Soil and Water Conservation District	882	0.00089%	642	0.00063%
55894	Town of Boykins	0	0.00000%	0	0.00000%
55895	Town of Gordonsville	3,480	0.00352%	3,674	0.00361%
55896	Virginia Resources Authority	6,748	0.00683%	7,582	0.00744%
55897	Prince William County Services Authority	126,994	0.12844%	135,467	0.13289%
55898	Western Virginia Water Authority	52,950	0.05355%	55,125	0.05408%
55899	Shenandoah Valley Regional Airport Commission	3,399	0.00344%	3,560	0.00349%
55900	Alleghany Highlands Community Services Board	15,577	0.01575%	15,789	0.01549%
55901	Brunswick Industrial Development Authority	422	0.00043%	727	0.00071%
55902	Northern Neck-Essex County Group Home Commission	0	0.00000%	0	0.00000%
55904	Highlands Juvenile Detention Center Commission	9,949	0.01006%	10,540	0.01034%
55905	Goochland-Powhatan Community Services Board	12,059	0.01220%	12,673	0.01243%
55906	Suffolk Redevelopment and Housing Authority	6,173	0.00624%	6,287	0.00617%
55908	Lee County Redevelopment and Housing Authority	1,629	0.00165%	1,526	0.00150%
55909	Henry County Public Service Authority	12,131	0.01227%	12,686	0.01244%
55910	Southside Planning District Commission	2,561	0.00259%	2,771	0.00272%
55911	Industrial Development Authority	4,017	0.00406%	4,014	0.00394%
55912	Augusta County Service Authority	28,065	0.02838%	28,801	0.02825%
55914	Rappahannock Juvenile Detention Commission	17,504	0.01770%	19,298	0.01893%
55915	Cumberland Plateau Regional Housing Authority	2,819	0.00285%	2,824	0.00277%
55917	Bedford County Public Service Authority	0	0.00000%	0	0.00000%
55918	Amherst County Service Authority	5,103	0.00516%	5,484	0.00538%
55919	Pepper's Ferry Regional Wastewater Treatment Authority	5,195	0.00525%	5,914	0.00580%
55920	Rappahannock Regional Jail Authority	72,564	0.07339%	71,451	0.07009%
55921	Thomas Jefferson Planning District Commission	3,299	0.00333%	3,287	0.00323%
55922	Piedmont Regional Jail	25,246	0.02553%	23,074	0.02263%
55923	Nelson County Services Authority	4,828	0.00488%	4,692	0.00460%
55924	Coeburn-Norton-Wise Regional Water	2,934	0.00297%	3,002	0.00295%
55925	Fauquier County Water & Sanitation Authority	15,612	0.01579%	16,112	0.01581%
55926	Scott County Soil & Water Conservation District	662	0.00067%	711	0.00070%
55927	New River Resource Authority	5,422	0.00548%	5,793	0.00568%
55928	Scott County Water & Sewage Authority	4,582	0.00463%	4,705	0.00461%
55929	Greensville County Water & Sewer Authority	5,941	0.00601%	6,292	0.00617%
55930	Petersburg Redevelopment & Housing Authority	6,029	0.00610%	6,087	0.00597%
55931	Central Rappahannock Regional Library	22,673	0.02293%	23,920	0.02347%
55932	Virginia Coalfield Economic Development Authority	1,650	0.00167%	1,692	0.00166%
55933	Central Virginia Regional Jail	31,010	0.03136%	31,558	0.03096%
55934	Thomas Jefferson Soil & Water Conservation District	2,087	0.00211%	1,682	0.00165%
55936	Piedmont Planning District Commission	0	0.00000%	0	0.00000%
55937	Wythe-Grayson Regional Library	1,373	0.00139%	1,397	0.00137%
55938	Colonial Soil & Water Conservation District	991	0.00100%	1,136	0.00111%

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



Group Life Insurance Cost Sharing Plan

Employer Code	Employer	2018	2018	2019	2019
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
55939	Rivanna Solid Waste Authority	2,315	0.00234%	3,400	0.00334%
55940	Monacan Soil & Water Conservation District	792	0.00080%	814	0.00080%
55941	Robert E. Lee Soil & Water Conservation District	0	0.00000%	0	0.00000%
55942	Virginia Soil & Water Conservation	881	0.00089%	866	0.00085%
55944	Central Virginia Waste Management Authority	2,751	0.00278%	2,878	0.00282%
55945	Lonesome Pine Regional Library	4,215	0.00426%	3,798	0.00373%
55946	Virginia Peninsulas Public Service Authority	7,901	0.00799%	8,119	0.00796%
55947	Tidewater Regional Group Home Commission	12,044	0.01218%	11,366	0.01115%
55948	Virginia Highlands Airport Commission	1,250	0.00126%	1,387	0.00136%
55949	Western Tidewater Regional Jail	38,242	0.03868%	36,895	0.03619%
55950	Scott County Redevelopment & Housing Authority	1,401	0.00142%	1,388	0.00136%
55951	Handley Regional Library	3,192	0.00323%	3,368	0.00330%
55952	Northern Neck Regional Jail	17,424	0.01762%	18,204	0.01786%
55953	Montgomery Regional Solid Waste Authority	3,542	0.00358%	3,778	0.00371%
55954	Potomac & Rappahannock Transportation Comm	46,174	0.04670%	47,158	0.04626%
55955	Giles County Public Service Authority	2,185	0.00221%	2,302	0.00226%
55956	South Central Wastewater Authority	9,059	0.00916%	8,958	0.00879%
55957	Wise County Redevelopment and Housing Authority	3,392	0.00343%	3,300	0.00324%
55958	Prince William Soil & Water Conservation District	967	0.00098%	1,061	0.00104%
55959	Hampton Roads Regional Jail Authority	61,513	0.06221%	62,271	0.06109%
55960	Russell County Water & Sewage Authority	1,353	0.00137%	1,273	0.00125%
55961	Pamunkey Regional Jail	30,044	0.03039%	29,550	0.02899%
55962	Charlottesville - Albemarle Airport Authority	9,600	0.00971%	11,418	0.01120%
55963	Virginia Peninsula Regional Jail	25,980	0.02628%	25,884	0.02539%
55964	Virginia Biotechnology Research Park Authority	2,896	0.00293%	3,348	0.00328%
55965	Peumansend Creek Regional Jail	0	0.00000%	0	0.00000%
55966	Blue Ridge Regional Jail Authority	76,976	0.07785%	75,219	0.07379%
55967	Rockingham Regional Library	3,605	0.00365%	4,116	0.00404%
55968	Albemarle-Charlottesville Regional Jail	40,129	0.04058%	40,695	0.03992%
55969	Culpeper Soil & Water Conservation District	2,531	0.00256%	2,435	0.00239%
55970	New River Valley Regional Jail	46,465	0.04699%	42,010	0.04121%
55971	Sussex Service Authority	4,777	0.00483%	4,776	0.00468%
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	200	0.00020%	204	0.00020%
55975	New River Soil & Water Conservation District	434	0.00044%	569	0.00056%
55977	Southside Regional Jail	9,737	0.00985%	9,387	0.00921%
55978	Evergreen Soil & Water Conservation District	598	0.00060%	610	0.00060%
55979	Roanoke Higher Education Authority	4,472	0.00452%	4,707	0.00462%
55981	John Marshall Soil & Water Conservation District	1,442	0.00146%	1,383	0.00136%
55982	Daniel Boone Soil & Water Conservation District	709	0.00072%	735	0.00072%
55983	Southside Community Services Board	35,528	0.03593%	37,082	0.03638%
55984	Northern Shenandoah Valley Regional Commission	2,643	0.00267%	2,888	0.00283%
55985	Tazewell Soil & Water Conservation District	600	0.00061%	600	0.00059%
55987	Richmond Regional Planning District Commission	0	0.00000%	0	0.00000%
55988	Henricopolis Soil & Water Conservation District	655	0.00066%	657	0.00064%
55989	Piedmont Regional Juvenile Detention Center	3,288	0.00332%	3,420	0.00335%
55990	Roanoke River Service Authority	1,497	0.00151%	1,577	0.00155%
55991	Lee County Public Service Authority	3,007	0.00304%	3,468	0.00340%
55992	Blue Ridge Juvenile Detention Center	10,438	0.01056%	10,496	0.01030%
55993	Ferrum Water & Sewage Authority	0	0.00000%	0	0.00000%
55994	Wise County Public Service Authority	5,207	0.00526%	5,357	0.00526%
55995	Holston River Soil & Water Conservation District	0	0.00000%	370	0.00036%
55996	New River Valley Community Services Board	0	0.00000%	0	0.00000%

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



		Group Life Insurance Cost Sharing Plan			
Employer Code	Employer	2018	2018	2019	2019
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
55997	Institute for Advanced Learning and Research	0	0.00000%	0	0.00000%
55998	Southwest Virginia Regional Jail Authority	79,976	0.08088%	78,824	0.07733%
55999	Clinch Valley Soil & Water Conservation District	460	0.00047%	454	0.00044%
59212	City of Norfolk - Insurance Only Employees	997,208	1.00854%	1,014,502	0.99522%
59214	City of Portsmouth - Insurance Only Employees	12,461	0.01260%	11,496	0.01128%
59216	City of Richmond - Insurance Only Employees	927,079	0.93761%	959,190	0.94096%
59217	City of Roanoke - Insurance Only Employees	375,676	0.37994%	381,134	0.37389%
59617	Roanoke City Schools - Insurance Only Employees	9,189	0.00929%	8,354	0.00820%
70156	Department of State Police	3,293	0.00333%	3,199	0.00314%
70203	Woodrow Wilson Rehabilitation Center	1,933	0.00195%	1,882	0.00185%
70204	The College of William and Mary	5,026	0.00508%	5,792	0.00568%
70207	University of Virginia - Academic Division	14,059	0.01422%	14,315	0.01404%
70208	Virginia Polytechnic Institute and State University	11,947	0.01208%	11,949	0.01172%
70211	Virginia Military Institute	2,230	0.00226%	2,753	0.00270%
70212	Virginia State University	3,899	0.00394%	4,505	0.00442%
70213	Norfolk State University	5,946	0.00601%	5,109	0.00501%
70214	Longwood University	3,944	0.00399%	4,083	0.00400%
70215	University of Mary Washington	4,858	0.00491%	4,795	0.00470%
70216	James Madison University	7,917	0.00801%	8,613	0.00845%
70217	Radford University	4,975	0.00503%	5,690	0.00558%
70221	Old Dominion University	11,673	0.01181%	11,780	0.01156%
70236	Virginia Commonwealth University	22,191	0.02244%	24,044	0.02359%
70241	Richard Bland College	965	0.00098%	973	0.00096%
70242	Christopher Newport University	4,893	0.00495%	4,835	0.00474%
70246	University of Virginia's College at Wise	1,956	0.00198%	1,778	0.00174%
70247	George Mason University	15,293	0.01547%	14,664	0.01439%
70280	Northern Virginia Community College	14,832	0.01500%	14,679	0.01440%
70282	Piedmont Virginia Community College	777	0.00078%	667	0.00065%
70283	J. Sargeant Reynolds Community College	3,120	0.00315%	3,159	0.00310%
70286	Virginia Western Community College	2,082	0.00210%	1,824	0.00179%
70291	Blue Ridge Community College	65	0.00007%	262	0.00026%
70292	Central Virginia Community College	1,250	0.00126%	1,253	0.00123%
70293	Thomas Nelson Community College	2,304	0.00233%	2,197	0.00215%
70294	Southwest Virginia Community College	806	0.00082%	982	0.00096%
70296	Virginia Highlands Community College	334	0.00034%	334	0.00033%
70297	Germanna Community College	917	0.00093%	919	0.00090%
70298	Lord Fairfax Community College	818	0.00083%	1,020	0.00100%
70299	Mountain Empire Community College	544	0.00055%	546	0.00054%
70402	Marine Resources Commission	16,288	0.01647%	17,023	0.01670%
70403	Department of Game and Inland Fisheries	44,929	0.04544%	48,680	0.04775%
70701	Department of Corrections - Central Administration	0	0.00000%	0	0.00000%
70716	Virginia Correctional Center for Women	31,875	0.03224%	35,381	0.03471%
70718	Bland Correctional Center	35,194	0.03559%	35,786	0.03511%
70733	Sussex I State Prison	55,093	0.05572%	54,846	0.05380%
70734	Sussex II State Prison	42,739	0.04322%	48,751	0.04782%
70735	Wallen's Ridge State Prison	64,872	0.06561%	65,925	0.06467%
70737	St. Brides Correctional Center	37,135	0.03756%	36,065	0.03538%
70741	Red Onion State Prison	65,600	0.06635%	66,169	0.06491%
70743	Fluvanna Women's Correctional Center	42,211	0.04269%	41,559	0.04077%
70745	Nottoway Correctional Center	56,755	0.05740%	57,828	0.05673%
70747	Marion Correctional Treatment Center	30,409	0.03075%	30,101	0.02953%
70749	Buckingham Correctional Center	50,391	0.05096%	52,928	0.05192%
70752	Deep Meadow Correctional Center	90,893	0.09193%	90,278	0.08856%
70753	Deerfield Correctional Center	61,642	0.06234%	62,660	0.06147%

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



		Group Life Insurance Cost Sharing Plan			
Employer Code	Employer	2018	2018	2019	2019
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
70754	Augusta Correctional Center	40,955	0.04142%	43,393	0.04257%
70756	Department of Corrections - Division of Institutions	2,711	0.00274%	2,661	0.00261%
70757	Western Region Correctional Field Units	21,925	0.02217%	21,643	0.02123%
70761	Baskerville Correctional Center	20,159	0.02039%	20,742	0.02035%
70767	Division of Community Corrections	233,991	0.23665%	236,145	0.23166%
70768	Keen Mountain Correctional Center	42,519	0.04300%	41,531	0.04074%
70769	Greensville Correctional Center	113,149	0.11444%	115,612	0.11341%
70770	Dillwyn Correctional Center	46,488	0.04702%	46,345	0.04546%
70771	Indian Creek Correctional Center	31,537	0.03189%	32,883	0.03226%
70772	Haynesville Correctional Center	52,748	0.05335%	51,328	0.05035%
70773	Coffeewood Correctional Center	38,978	0.03942%	37,927	0.03721%
70774	Lunenburg Correctional Center	39,241	0.03969%	39,592	0.03884%
70775	Pocahontas State Correctional Center	37,705	0.03813%	37,148	0.03644%
70776	Green Rock Correctional Center	36,652	0.03707%	37,485	0.03677%
70777	Department of Juvenile Justice	68,503	0.06928%	64,164	0.06294%
70785	River North Correctional Center	45,481	0.04600%	46,529	0.04565%
70786	Culpeper Correctional Center for Women	0	0.00000%	0	0.00000%
70961	Division of Capitol Police	19,624	0.01985%	21,233	0.02083%
70999	Department of Alcoholic Beverage Control	29,652	0.02999%	29,212	0.02866%
Total for VRS Group Life Insurance		\$ 98,876,760	100.00000%	\$ 101,937,179	100.00000%

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



		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
11113	Circuit Courts - Judges	150,289	0	142,670	0	292,959	29,312	46,418	68,142	77,174	221,046	52,322	(16,381)	35,941
11114	General District Courts - Judges	102,173	0	96,993	0	199,166	19,927	31,557	46,326	47,177	144,987	35,571	(10,836)	24,735
11115	Juvenile and Domestic Relations District Courts - Judges	100,972	0	95,853	0	196,825	19,693	31,186	45,782	113,352	210,013	35,152	(25,756)	9,396
11125	Virginia Court of Appeals - Judges	11,050	0	10,489	0	21,539	2,155	3,413	5,010	3,869	14,447	3,847	(726)	3,121
11171	State Corporation Commission - Commissioners	2,186	0	2,075	0	4,261	427	675	991	9,941	12,034	761	(2,030)	(1,269)
11191	VA Worker's Compensation Comm. - Commissioners	2,857	0	2,712	2,442	8,011	557	882	1,295	4,035	6,769	995	(516)	479
21156	Department of State Police - Troopers	700,960	0	665,422	547,907	1,914,289	136,711	216,496	317,821	381,897	1,052,925	244,032	22,609	266,641
30100	Senate	34,869	0	33,102	0	67,971	6,800	10,770	15,810	13,741	47,121	12,139	(2,578)	9,561
30101	House of Delegates	61,103	0	58,005	9,303	128,411	11,918	18,872	27,704	4,738	63,232	21,272	1,643	22,915
30103	Magistrate System	100,940	0	95,822	0	196,762	19,687	31,176	45,767	104,126	200,756	35,141	(21,196)	13,945
30107	Division of Legislative Services	30,595	0	29,043	0	59,638	5,967	9,449	13,872	36,700	65,988	10,651	(7,799)	2,852
30109	Division of Legislative Automated Systems	8,799	0	8,352	5,699	22,850	1,717	2,717	3,989	10,230	18,653	3,063	(1,173)	1,890
30110	Joint Legislative Audit and Review Commission	13,658	0	12,965	5,699	32,322	2,664	4,218	6,193	9,423	22,498	4,755	(625)	4,130
30111	Supreme Court	102,736	0	97,527	8,955	209,218	20,036	31,731	46,581	47,275	145,623	35,766	(7,934)	27,832
30112	Judicial Inquiry and Review Commission	2,013	0	1,911	0	3,924	393	622	913	1,068	2,996	701	(200)	501
30114	General District Courts	178,319	0	169,278	56,175	403,772	34,779	55,075	80,851	92,807	263,512	62,080	(10,612)	51,468
30115	Juvenile and Domestic Relations District Courts	107,519	0	102,068	48,033	257,620	20,969	33,208	48,750	47,597	150,524	37,432	(579)	36,853
30116	Combined District Courts	34,642	0	32,886	6,513	74,041	6,757	10,699	15,707	44,524	77,687	12,060	(7,818)	4,242
30117	Virginia State Bar	34,707	0	32,947	0	67,654	6,767	10,720	15,737	45,151	78,375	12,083	(9,921)	2,162
30119	Office of the Lieutenant Governor	1,223	0	1,161	800	3,184	239	378	554	0	1,171	426	150	576
30121	Office of the Governor	22,391	0	21,256	66,649	110,296	4,367	6,916	10,152	4,652	26,087	7,795	12,317	20,112
30122	Department of Planning and Budget	21,374	0	20,290	0	41,664	4,168	6,602	9,691	18,008	38,469	7,441	(4,647)	2,794
30123	Department of Military Affairs	74,706	0	70,919	0	145,625	14,570	23,074	33,872	28,808	100,324	26,008	(7,262)	18,746
30125	Virginia Court of Appeals	21,223	0	20,147	0	41,370	4,141	6,555	9,622	6,845	27,163	7,388	(1,384)	6,004
30127	Department of Emergency Management	46,363	0	44,012	147,659	238,034	9,043	14,319	21,021	59,235	103,618	16,141	27,228	43,369
30128	Virginia Veterans Care Center	45,400	0	43,098	4,071	92,569	8,854	14,022	20,585	19,194	62,655	15,805	(3,147)	12,658
30129	Department of Human Resource Management	44,047	0	41,814	20,353	106,214	8,592	13,604	19,971	401	42,568	15,334	4,572	19,906
30132	State Board of Elections	17,965	0	17,054	82,817	117,836	3,504	5,549	8,145	0	17,198	6,254	20,020	26,274
30133	Auditor of Public Accounts	47,218	0	44,824	15,002	107,044	9,210	14,583	21,409	23,214	68,416	16,438	(357)	16,081
30136	Virginia Information Technologies Agency (VITA)	108,212	0	102,726	8,528	219,466	21,105	33,422	49,064	45,205	148,796	37,673	(6,606)	31,067
30140	Department of Criminal Justice Services	37,478	0	35,578	7,327	80,383	7,310	11,575	16,993	2,535	38,413	13,047	1,197	14,244
30141	Office of the Attorney General and Department of Law	158,341	0	150,313	0	308,654	30,881	48,905	71,793	140,958	292,537	55,125	(30,821)	24,304
30143	Office of the Attorney General - Division of Debt Collection	8,128	0	7,715	7,327	23,170	1,585	2,510	3,685	7,828	15,608	2,830	(351)	2,479
30146	Science Museum of Virginia	19,751	0	18,749	0	38,500	3,852	6,100	8,955	1,734	20,641	6,876	(325)	6,551
30147	Office of the State Inspector General	16,493	0	15,657	15,468	47,618	3,216	5,094	7,478	11,196	26,984	5,742	560	6,302
30148	Virginia Commission for the Arts	2,089	0	1,983	5,070	9,142	408	645	947	0	2,000	727	951	1,678
30151	Department of Accounts	60,897	0	57,810	10,854	129,561	11,878	18,808	27,611	22,272	80,569	21,201	(1,663)	19,538
30152	Department of the Treasury	40,475	0	38,423	12,448	91,346	7,893	12,501	18,352	10,079	48,825	14,091	(486)	13,605
30154	Department of Motor Vehicles	490,845	0	465,960	0	956,805	95,730	151,601	222,554	353,534	823,419	170,882	(83,769)	87,113
30156	Department of State Police	193,741	0	183,918	32,565	410,224	37,785	59,838	87,844	67,166	252,633	67,449	(8,337)	59,112
30157	Compensation Board	5,119	0	4,859	4,803	14,781	998	1,581	2,321	10,351	15,251	1,782	(1,748)	34
30160	Virginia Criminal Sentencing Commission	3,387	0	3,216	800	7,403	661	1,046	1,536	2,442	5,685	1,179	(408)	771
30161	Department of Taxation	257,495	0	244,440	0	501,935	50,220	79,529	116,750	95,327	341,826	89,644	(20,021)	69,623
30162	Department of Accounts - Transfer Payments (CHRF)	628	0	596	0	1,224	122	194	285	0	601	219	0	219
30164	Virginia Management Fellows Administration	2,208	0	2,096	25,246	29,550	431	682	1,001	0	2,114	769	5,133	5,902
30165	Department of Housing and Community Development	34,978	0	33,204	7,327	75,509	6,822	10,803	15,859	2,135	35,619	12,177	1,273	13,450
30166	Secretary of the Commonwealth	4,524	0	4,294	0	8,818	882	1,397	2,051	6,177	10,507	1,575	(1,259)	316
30171	State Corporation Commission	260,460	0	247,255	77,182	584,897	50,798	80,445	118,095	112,332	361,670	90,676	(257)	90,419
30172	State Lottery Department	110,680	0	105,068	41,758	257,506	21,587	34,184	50,183	41,752	147,706	38,532	(2,414)	36,118
30174	Virginia College Savings Plan	45,648	0	43,334	37,690	126,672	8,903	14,099	20,697	0	43,699	15,892	8,263	24,155
30180	Secretary of Administration	5,747	0	5,455	14,581	25,783	1,120	1,775	2,606	0	5,501	2,001	2,836	4,837
30181	Department of Labor and Industry	43,029	0	40,848	0	83,877	8,391	13,290	19,510	33,572	74,763	14,980	(6,829)	8,151
30182	Virginia Employment Commission	180,018	0	170,891	18,725	369,634	35,108	55,600	81,622	224,407	396,737	62,671	(48,291)	14,380

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



		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
30184	Secretary of Technology	920	0	873	0	1,793	179	284	417	8,672	9,552	320	(1,627)	(1,307)
30185	Secretary of Education	2,587	0	2,455	5,699	10,741	504	799	1,173	6,671	9,147	900	49	949
30186	Secretary of Transportation	2,035	0	1,931	0	3,966	396	628	923	20,374	22,321	708	(4,054)	(3,346)
30187	Secretary of Public Safety	3,582	0	3,401	0	6,983	699	1,106	1,624	8,179	11,608	1,247	(2,247)	(1,000)
30188	Secretary of Health and Human Resources	2,597	0	2,466	2,935	7,998	507	802	1,178	4,071	6,558	904	(378)	526
30190	Secretary of Finance	2,673	0	2,538	8,901	14,112	521	826	1,212	3,876	6,435	931	778	1,709
30191	Virginia Workers' Compensation Commission	97,476	0	92,534	7,327	197,337	19,010	30,106	44,197	52,356	145,669	33,935	(8,387)	25,548
30192	Secretary of Commerce and Trade	4,459	0	4,233	25,563	34,255	870	1,377	2,022	0	4,269	1,552	4,995	6,547
30193	Secretary of Agriculture and Forestry	2,413	0	2,291	8,874	13,578	471	745	1,094	0	2,310	840	1,830	2,670
30194	Department of General Services	192,020	0	182,285	0	374,305	37,450	59,307	87,064	67,223	251,044	66,850	(17,047)	49,803
30199	Department of Conservation and Recreation	131,978	0	125,287	57,415	314,680	25,740	40,762	59,840	20,278	146,620	45,947	9,780	55,727
30200	Office of Children's Services	5,465	0	5,188	11,087	21,740	1,065	1,688	2,478	3,202	8,433	1,903	2,312	4,215
30201	Department of Education - Central Office Operations	120,095	0	114,006	60,477	294,578	23,422	37,092	54,452	27,750	142,716	41,810	9,317	51,127
30202	The Library of Virginia	36,796	0	34,930	0	71,726	7,176	11,365	16,684	8,121	43,346	12,810	(1,999)	10,811
30203	Woodrow Wilson Rehabilitation Center	64,371	0	61,107	4,885	130,363	12,555	19,881	29,186	102,593	164,215	22,410	(18,133)	4,277
30204	The College of William and Mary	868,803	0	824,755	291,139	1,984,697	169,445	268,335	393,923	319,786	1,151,489	302,464	11,864	314,328
30207	University of Virginia - Academic Division	1,801,360	0	1,710,032	1,472,192	4,983,584	351,325	556,361	816,753	0	1,724,439	627,124	341,100	968,224
30208	Virginia Polytechnic Institute and State University	3,221,829	0	3,058,484	1,549,382	7,829,695	628,363	995,082	1,460,806	0	3,084,251	1,121,645	339,712	1,461,357
30209	University of Virginia Medical Center	185,202	0	175,812	0	361,014	36,120	57,201	83,972	190,038	367,331	64,476	(36,449)	28,027
30211	Virginia Military Institute	174,066	0	165,241	32,565	371,872	33,949	53,761	78,923	26,193	192,826	60,599	142	60,741
30212	Virginia State University	231,532	0	219,794	34,193	485,519	45,157	71,510	104,979	121,582	343,228	80,605	(21,583)	59,022
30213	Norfolk State University	280,903	0	266,662	53,732	601,297	54,786	86,759	127,364	130,895	399,804	97,793	(18,948)	78,845
30214	Longwood University	256,737	0	243,721	70,015	570,473	50,073	79,295	116,407	77,207	322,982	89,380	(719)	88,661
30215	University of Mary Washington	240,396	0	228,208	31,751	500,355	46,886	74,248	108,997	136,428	366,559	83,691	(22,707)	60,984
30216	James Madison University	1,046,646	0	993,581	339,562	2,379,789	204,132	323,263	474,558	0	1,001,953	364,378	81,843	446,221
30217	Radford University	416,063	0	394,969	39,539	850,571	81,145	128,504	188,647	196,141	594,437	144,848	(28,321)	116,527
30218	Virginia School for Deaf and Blind	32,175	0	30,543	0	62,718	6,276	9,937	14,588	22,252	53,053	11,201	(5,709)	5,492
30221	Old Dominion University	921,605	0	874,880	0	1,796,485	179,744	284,643	417,864	164,034	1,046,285	320,847	(37,607)	283,240
30222	Department of Professional and Occupational Regulation	58,917	0	55,930	19,539	134,386	11,492	18,197	25,613	29,562	85,964	20,511	(3,780)	16,731
30223	Department of Health Professions	82,552	0	78,367	52,115	213,034	16,100	25,497	37,430	4,652	83,679	28,740	8,960	37,700
30226	Board of Accountancy	4,296	0	4,079	0	8,375	838	1,327	1,948	1,201	5,314	1,496	(225)	1,271
30233	Board of Bar Examiners	3,312	0	3,144	0	6,456	646	1,023	1,502	800	3,971	1,153	(150)	1,003
30234	Cooperative Extension and Agricultural Research Service	24,469	0	23,229	3,735	51,433	4,772	7,557	11,095	4,071	27,495	8,519	(228)	8,291
30236	Virginia Commonwealth University	2,538,910	0	2,410,189	869,150	5,818,249	495,172	784,158	1,151,164	16,281	2,446,775	883,894	179,651	1,063,545
30238	Virginia Museum of Fine Arts	66,319	0	62,957	73,042	202,318	12,934	20,483	30,070	0	63,487	23,088	16,615	39,703
30239	Frontier Culture Museum of Virginia	7,186	0	6,822	1,335	15,343	1,402	2,219	3,258	4,885	11,764	2,502	(865)	1,637
30241	Richard Bland College	35,183	0	33,400	53,494	122,077	6,862	10,867	15,952	61,571	95,252	12,249	3,789	16,038
30242	Christopher Newport University	309,247	0	293,568	138,088	740,903	60,313	95,513	140,215	24,034	320,075	107,661	22,519	130,180
30245	State Council of Higher Education for Virginia	21,439	0	20,352	26,124	67,915	4,180	6,622	9,721	0	20,523	7,464	5,966	13,430
30246	University of Virginia's College at Wise	47,445	0	45,040	0	92,485	9,254	14,654	21,512	55,604	101,024	16,517	(12,006)	4,511
30247	George Mason University	1,831,348	0	1,738,500	502,282	4,072,130	357,173	565,623	830,350	118,618	1,871,764	637,564	79,567	717,131
30261	Virginia Community College System - Central Office Operations	101,502	0	96,356	88,382	286,240	19,795	31,350	46,022	95,621	192,788	35,337	5,823	41,160
30262	Department of Rehabilitative Services	257,906	0	244,830	0	502,736	50,299	79,656	116,937	393,980	640,872	89,787	(82,237)	7,550
30263	Virginia Rehabilitation Center for the Blind and Vision Impaired	6,591	0	6,257	11,901	24,749	1,286	2,036	2,988	6,537	12,847	2,295	1,872	4,167
30268	Virginia Institute of Marine Science	114,944	0	109,116	0	224,060	22,418	35,501	52,116	100,817	210,852	40,016	(22,507)	17,509
30270	Virginia Community College System - Shared Services	24,848	0	23,588	278,510	326,946	4,846	7,674	11,266	0	23,786	8,651	59,243	67,894
30275	New River Community College	41,612	0	39,502	0	81,114	8,116	12,852	18,867	62,355	102,190	14,487	(14,125)	362
30276	Southside Virginia Community College	48,257	0	45,810	0	94,067	9,413	14,904	21,880	137,059	183,256	16,800	(33,917)	(17,117)
30277	Paul D. Camp Community College	19,275	0	18,297	0	37,572	3,759	5,953	8,739	14,805	33,256	6,710	(4,047)	2,663
30278	Rappahannock Community College	33,787	0	32,074	2,535	68,396	6,590	10,435	15,319	17,444	49,788	11,763	(4,080)	7,683
30279	Danville Community College	37,575	0	35,670	0	73,245	7,328	11,605	17,037	115,009	150,979	13,081	(25,811)	(12,730)
30280	Northern Virginia Community College	619,555	0	588,144	0	1,207,699	120,834	191,353	280,912	961,047	1,554,146	215,691	(246,750)	(31,059)
30282	Piedmont Virginia Community College	63,116	0	59,916	17,911	140,943	12,310	19,494	28,617	21,879	82,300	21,973	(16)	21,957

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



		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
30283	J. Sargeant Reynolds Community College	118,623	0	112,609	0	231,232	23,136	36,637	53,785	385,476	499,034	41,297	(87,278)	(45,981)
30284	Eastern Shore Community College	14,556	0	13,818	4,652	33,026	2,838	4,496	6,600	24,485	38,419	5,068	(3,743)	1,325
30285	Patrick Henry Community College	52,466	0	49,806	22,483	124,755	10,231	16,205	23,789	28,152	78,377	18,266	903	19,169
30286	Virginia Western Community College	73,840	0	70,097	0	143,937	14,401	22,806	33,480	115,439	186,126	25,707	(26,573)	(866)
30287	Dabney S. Lancaster Community College	18,420	0	17,486	0	35,906	3,593	5,689	8,352	37,895	55,529	6,413	(8,386)	(1,973)
30288	Wytheville Community College	32,012	0	30,389	0	62,401	6,243	9,887	14,515	34,777	65,422	11,145	(7,079)	4,066
30290	John Tyler Community College	86,427	0	82,045	0	168,472	16,856	26,693	39,187	114,114	196,850	30,089	(28,037)	2,052
30291	Blue Ridge Community College	54,707	0	51,933	1,201	107,841	10,669	16,897	24,804	60,978	113,348	19,046	(15,797)	3,249
30292	Central Virginia Community College	44,999	0	42,718	16,745	104,462	8,776	13,898	20,403	26,360	69,437	15,666	(4,333)	11,333
30293	Thomas Nelson Community College	107,206	0	101,770	0	208,976	20,909	33,111	48,608	272,570	375,198	37,322	(56,195)	(18,873)
30294	Southwest Virginia Community College	32,294	0	30,656	5,427	68,377	6,298	9,974	14,642	66,697	97,611	11,243	(12,863)	(1,620)
30295	Tidewater Community College	259,551	0	246,392	0	505,943	50,620	80,164	117,683	935,411	1,183,878	90,360	(198,160)	(107,800)
30296	Virginia Highlands Community College	31,926	0	30,307	0	62,233	6,228	9,860	14,475	39,616	70,179	11,115	(8,062)	3,053
30297	Germanna Community College	71,492	0	67,867	0	139,359	13,943	22,081	32,415	54,963	123,402	24,889	(12,606)	12,283
30298	Lord Fairfax Community College	65,843	0	62,505	0	128,348	12,842	20,336	29,854	85,829	148,861	22,922	(18,997)	3,925
30299	Mountain Empire Community College	34,566	0	32,814	0	67,380	6,741	10,676	15,673	26,452	59,542	12,034	(6,945)	5,089
30301	Department of Agriculture and Consumer Services	134,067	0	127,269	0	261,336	26,148	41,407	60,787	63,459	191,801	46,674	(13,954)	32,720
30310	Virginia Economic Development Partnership	52,759	0	50,084	73,969	176,812	10,290	16,295	23,921	8,672	59,178	18,367	(15,404)	33,771
30320	Virginia Tourism Authority	29,404	0	27,913	33,295	90,612	5,734	9,082	13,332	0	28,148	10,237	7,035	17,272
30330	Virginia - Israel Advisory Board	541	0	514	4,936	5,991	106	167	245	4,885	5,403	188	(189)	(1)
30350	Department of Small Business and Supplier Diversity	14,675	0	13,931	22,829	51,435	2,862	4,532	6,654	0	14,048	5,109	5,075	10,184
30400	Jamestown-Yorktown Commemoration	4,307	0	4,089	40,364	48,760	840	1,330	1,953	0	4,123	1,500	10,389	11,889
30402	Marine Resources Commission	22,781	0	21,626	9,270	53,677	4,443	7,036	10,329	0	21,808	7,931	0	10,305
30403	Department of Game and Inland Fisheries	87,964	0	83,504	55,744	227,212	17,156	27,168	39,883	63,103	147,310	30,624	3,417	34,041
30405	Virginia Racing Commission	1,277	0	1,212	0	2,489	250	394	579	4,919	6,142	445	(1,398)	(953)
30407	Virginia Port Authority	1,353	0	1,284	0	2,637	264	418	613	11,388	12,683	471	(2,633)	(2,162)
30409	Department of Mines, Minerals and Energy	65,486	0	62,166	0	127,652	12,772	20,226	29,692	112,578	175,268	22,798	(24,157)	(1,359)
30411	Department of Forestry	62,585	0	59,412	0	121,997	12,205	19,330	28,377	110,599	150,297	21,788	(10,435)	11,353
30413	Commission on Virginia Alcohol Safety Action Program	3,301	0	3,133	0	6,434	644	1,019	1,497	2,001	5,161	1,149	(376)	773
30417	Gunston Hall	1,342	0	1,274	0	2,616	263	414	608	3,794	5,079	467	(949)	(482)
30423	Department of Historic Resources	13,777	0	13,078	0	26,855	2,687	4,255	6,247	9,238	22,427	4,796	(2,050)	2,746
30425	Jamestown - Yorktown Foundation	38,419	0	36,471	19,539	94,429	7,492	11,866	17,420	7,204	43,982	13,375	3,109	16,484
30440	Department of Environmental Quality	278,901	0	264,761	0	543,662	54,395	86,140	126,456	181,927	448,918	97,096	(42,556)	54,540
30454	Office of Commonwealth Preparedness	3,355	0	3,185	0	6,540	655	1,036	1,521	3,735	6,947	1,168	(701)	467
30505	Department of Rail and Public Transportation	25,541	0	24,246	29,112	78,899	4,983	7,888	11,580	17,077	41,528	8,892	4,684	13,576
30506	Motor Vehicle Dealer Board	7,034	0	6,678	0	13,712	1,371	2,173	3,190	5,203	11,937	2,449	(976)	1,473
30510	Virginia Department of Transportation	600,691	0	570,237	151,925	1,322,853	117,155	185,527	272,359	196,781	771,822	209,124	2,156	211,280
30511	Virginia Department of Transportation	179,520	0	170,419	132,426	482,365	35,012	55,446	81,396	38,022	209,876	62,498	26,440	88,938
30512	Virginia Department of Transportation	214,649	0	203,767	0	418,416	41,863	66,296	97,324	192,569	398,052	74,728	(42,458)	32,270
30513	Virginia Department of Transportation	158,081	0	150,067	133,124	441,272	30,832	48,824	71,675	88,718	240,049	55,034	17,231	72,265
30514	Virginia Department of Transportation	241,326	0	229,091	21,708	492,125	47,067	74,535	109,419	162,275	393,296	84,015	(24,916)	59,099
30515	Virginia Department of Transportation	251,781	0	239,016	97,881	588,678	49,106	77,764	114,160	73,243	314,273	87,655	13,377	101,032
30516	Virginia Department of Transportation	155,246	0	147,375	224,767	527,388	30,278	47,949	70,390	80,447	229,064	54,047	42,140	96,187
30517	Virginia Department of Transportation	144,727	0	137,389	142,851	424,967	28,227	44,700	65,620	35,221	173,768	50,385	31,541	81,926
30518	Virginia Department of Transportation	180,635	0	171,477	8,528	360,640	35,230	55,790	81,901	82,166	255,087	62,886	(14,203)	48,683
30519	Virginia Department of Transportation	306,617	0	291,072	15,855	613,544	59,800	94,701	139,023	114,199	407,723	106,745	(17,281)	89,464
30601	Department of Health	952,924	0	904,612	22,796	1,880,332	185,852	294,317	432,064	484,300	1,396,533	331,750	(112,053)	219,697
30602	Department of Medical Assistance Services	175,397	0	166,504	97,614	439,515	34,208	54,172	79,527	6,537	174,444	61,063	23,159	84,222
30606	Virginia Board for People With Disabilities	3,225	0	3,062	2,442	8,729	630	996	1,462	2,351	5,439	1,123	(41)	1,082
30701	Department of Corrections - Central Administration	121,653	0	115,486	73,319	310,458	23,726	37,573	55,159	0	116,458	42,352	14,916	57,268
30702	Department for the Blind and Vision Impaired	41,114	0	39,029	18,917	99,600	8,019	12,698	18,641	40,023	79,381	14,313	(2,426)	11,887
30703	Central State Hospital	192,410	0	182,655	41,754	416,819	37,527	59,427	87,240	92,258	276,452	66,985	(17,948)	49,037
30704	Eastern State Hospital	154,131	0	146,317	0	300,448	30,062	47,604	69,884	451,585	599,135	53,659	(106,076)	(52,417)
30705	Southwestern Virginia Mental Health Institute	117,324	0	111,376	8,528	237,228	22,882	36,236	53,196	24,814	137,128	40,845	(2,184)	38,661

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



		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
30707	Central Virginia Training Center	73,083	0	69,378	0	142,461	14,254	22,572	33,136	1,217,834	1,287,796	25,443	(283,121)	(257,678)
30708	Commonwealth Center for Children and Adolescents	40,389	0	38,341	119,010	197,740	7,877	12,474	18,313	25,584	64,248	14,061	15,574	29,635
30711	Virginia Correctional Enterprises	54,837	0	52,056	57,530	164,423	10,695	16,937	24,863	8,539	61,034	19,091	12,868	31,959
30716	Virginia Correctional Center for Women	27,922	0	26,506	4,803	59,231	5,446	8,624	12,660	40,163	66,893	9,721	(8,936)	785
30718	Bland Correctional Center	19,145	0	18,174	4,071	41,390	3,735	5,913	8,680	20,475	38,803	6,665	(4,814)	1,851
30720	Department of Behavioral Health & Developmental Services	180,278	0	171,138	382,381	733,797	35,160	55,680	81,740	0	172,580	62,762	94,935	157,697
30723	Southeastern Virginia Training Center	58,592	0	55,621	12,273	126,486	11,428	18,096	26,566	68,033	124,123	20,398	(15,664)	4,734
30724	Catawba Hospital	66,503	0	63,131	13,840	143,474	12,970	20,540	(2,353)	22,569	86,232	23,152	(2,263)	20,889
30725	Northern Virginia Training Center	0	0	0	0	0	0	0	0	594,583	594,583	0	(161,952)	(161,952)
30726	Southside Virginia Training Center	0	0	0	0	0	0	0	0	0	0	0	0	0
30728	Northern Virginia Mental Health Institute	103,255	0	98,021	137,097	338,373	20,138	31,891	46,817	33,337	132,183	35,947	19,173	55,120
30729	Piedmont Geriatric Hospital	76,860	0	72,963	7,605	157,428	14,990	23,739	34,849	56,093	129,671	26,758	(13,480)	13,278
30733	Sussex I State Prison	14,285	0	13,561	4,885	32,731	2,786	4,412	6,477	42,458	56,133	4,973	(7,168)	(2,195)
30734	Sussex II State Prison	12,392	0	11,763	0	24,155	2,418	3,827	5,618	66,768	78,631	4,314	(14,429)	(10,115)
30735	Wallen's Ridge State Prison	25,443	0	24,153	8,514	58,110	4,963	7,858	11,536	9,303	33,660	8,858	(834)	8,024
30737	St. Brides Correctional Center	21,017	0	19,951	6,513	47,481	4,100	6,491	9,529	31,351	51,471	7,317	(4,395)	2,922
30738	Southwestern Virginia Training Center	17,348	0	16,469	0	33,817	3,384	5,358	7,866	571,223	587,831	6,040	(119,230)	(113,190)
30739	Southern Virginia Mental Health Institute	47,434	0	45,029	27,397	119,860	9,251	14,650	21,507	4,652	50,660	16,514	4,554	21,068
30741	Red Onion State Prison	25,054	0	23,783	12,117	60,954	4,885	7,738	11,360	8,528	32,511	8,722	66	8,788
30742	Department of Corrections - Employee Relations and Training	31,742	0	30,132	15,468	77,342	6,190	9,804	14,392	33,740	64,126	11,051	(4,938)	6,113
30743	Fluvanna Women's Correctional Center	35,140	0	33,358	159,086	227,584	6,853	10,853	15,933	28,685	62,324	12,234	22,328	34,562
30745	Nottoway Correctional Center	31,103	0	29,526	37,992	98,621	6,067	9,606	14,102	22,547	52,322	10,828	4,778	15,606
30747	Marion Correctional Treatment Center	21,547	0	20,455	21,191	63,193	4,202	6,655	9,770	8,528	29,155	7,501	2,101	9,602
30748	Hiram W. Davis Medical Center	42,045	0	39,913	0	81,958	8,201	12,986	19,063	26,376	66,626	14,637	(6,635)	8,002
30749	Buckingham Correctional Center	23,149	0	21,975	6,513	51,637	4,514	7,150	10,496	12,439	34,599	8,059	(1,164)	6,895
30751	Department for the Deaf and Hard-of-Hearing	2,868	0	2,723	0	5,591	560	886	1,300	5,020	7,766	998	(1,100)	(102)
30752	Deep Meadow Correctional Center	29,296	0	27,811	0	57,107	5,714	9,048	13,283	73,250	101,295	10,199	(15,965)	(5,766)
30753	Deerfield Correctional Center	31,276	0	29,691	16,731	77,698	6,099	9,660	14,181	17,911	47,851	10,889	557	11,446
30754	Augusta Correctional Center	16,937	0	16,078	0	33,015	3,304	5,231	7,679	21,833	38,047	5,896	(5,346)	550
30756	Department of Corrections - Division of Institutions	148,547	0	141,016	67,572	357,135	28,972	45,880	67,352	46,505	188,709	51,715	4,008	55,723
30757	Western Region Correctional Field Units	6,125	0	5,815	2,935	14,875	1,195	1,892	2,777	10,273	16,137	2,132	(2,176)	(44)
30761	Baskerville Correctional Center	11,104	0	10,541	5,699	27,344	2,167	3,429	5,035	9,855	20,486	3,866	(1,023)	2,843
30765	Department of Social Services	526,483	0	499,791	0	1,026,274	102,682	162,608	238,712	375,252	879,254	183,289	(87,083)	96,206
30766	Virginia Parole Board	3,571	0	3,390	0	6,961	696	1,103	1,619	12,824	16,242	1,243	(2,771)	(1,528)
30767	Division of Community Corrections	59,252	0	56,248	59,431	174,931	11,556	18,300	26,865	59,279	116,000	20,628	69	20,697
30768	Keen Mountain Correctional Center	18,961	0	17,999	0	36,960	3,698	5,856	8,597	22,581	40,732	6,601	(4,965)	1,636
30769	Greensville Correctional Center	51,731	0	49,108	0	100,839	10,090	15,977	23,455	47,692	97,214	18,009	(10,914)	7,095
30770	Dillwyn Correctional Center	25,378	0	24,092	0	49,470	4,949	7,838	11,507	12,924	37,218	8,835	(2,900)	5,935
30771	Indian Creek Correctional Center	17,045	0	16,181	3,869	37,095	3,325	5,264	7,728	9,770	26,087	5,934	(1,504)	4,430
30772	Haynesville Correctional Center	28,105	0	26,681	0	54,786	5,481	8,681	12,743	21,306	48,211	9,785	(4,884)	4,901
30773	Coffeewood Correctional Center	18,971	0	18,010	0	36,981	3,700	5,859	8,602	36,170	54,331	6,605	(8,564)	(1,959)
30774	Lunenburg Correctional Center	18,593	0	17,650	0	36,243	3,627	5,742	8,430	9,597	27,396	6,473	(2,058)	4,415
30775	Pocahontas State Correctional Center	20,346	0	19,314	14,654	54,314	3,968	6,284	9,225	27,012	46,489	7,083	(3,624)	3,459
30776	Green Rock Correctional Center	23,138	0	21,965	6,978	52,081	4,513	7,146	10,491	10,006	32,156	8,055	145	8,200
30777	Department of Juvenile Justice	343,684	0	326,259	0	669,943	67,030	106,149	155,829	266,684	595,692	119,650	(61,304)	58,346
30778	Department of Forensic Science	125,344	0	118,989	60,207	304,540	24,447	38,713	56,832	0	119,992	43,637	14,142	57,779
30785	River North Correctional Center	22,337	0	21,205	13,026	56,568	4,357	6,899	10,128	17,344	38,728	7,776	(280)	7,496
30786	Culpeper Correctional Center for Women	0	0	0	0	0	0	0	0	3,101	3,101	0	(899)	(899)
30794	Virginia Center for Behavioral Rehabilitation	95,150	0	90,326	99,134	284,610	18,558	29,388	43,142	71,326	162,414	33,125	(1,081)	32,044
30841	Department of Aviation	14,350	0	13,623	934	28,907	2,798	4,432	6,507	0	13,737	4,996	175	5,171
30848	Indigent Defense Commission	173,752	0	164,943	8,955	347,650	33,888	53,664	78,781	88,259	254,592	60,490	(18,477)	42,013
30851	Tobacco Indemnification & Revitalization Commission	5,757	0	5,466	3,101	14,324	1,123	1,778	2,610	533	6,044	2,004	799	2,803
30852	Virginia Tobacco Settlement Foundation	6,342	0	6,020	0	12,362	1,237	1,959	2,875	2,668	8,739	2,208	(500)	1,708

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



		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
30913	Veterans Services Foundation	476	0	452	5,699	6,627	92	147	216	134	589	166	1,276	1,442
30922	Sitter-Barfoot Veterans Care Center	70,161	0	66,604	81,484	218,249	13,683	21,670	31,812	44,292	111,457	24,426	14,206	38,632
30937	Southern Virginia Higher Education Center	11,861	0	11,260	533	23,654	2,313	3,663	5,378	0	11,354	4,129	100	4,229
30938	New College Institute	4,318	0	4,099	7,540	15,957	841	1,334	1,958	0	4,133	1,503	1,580	3,083
30942	Virginia Museum of Natural History	8,138	0	7,726	0	15,864	1,587	2,514	3,690	17,690	25,481	2,833	(4,172)	(1,339)
30948	Southwest Virginia Higher Education Center	6,180	0	5,866	0	12,046	1,205	1,909	2,802	7,512	13,428	2,151	(1,509)	642
30957	Commonwealth's Attorneys' Services Council	2,435	0	2,312	2,442	7,189	475	752	1,104	4,143	6,474	848	(616)	232
30960	Department of Fire Programs	21,428	0	20,342	0	41,770	4,180	6,618	9,716	14,914	35,428	7,460	(4,145)	3,315
30961	Division of Capitol Police	2,630	0	2,496	0	5,126	514	812	1,192	934	3,452	916	(175)	741
30999	Department of Alcoholic Beverage Control	266,953	0	253,419	167,170	687,542	52,065	82,450	121,039	0	255,554	92,937	37,956	130,893
33010	Virginia Outdoors Foundation	11,104	0	10,541	12,343	33,988	2,167	3,429	5,035	6,202	16,833	3,866	683	4,549
35106	Arlington County Health Department	357	0	339	0	696	70	110	162	0	342	124	0	124
35129	Fairfax County Health Department	14,361	0	13,633	0	27,994	2,801	4,436	6,511	91,149	104,897	5,000	(22,152)	(17,152)
35885	Fort Monroe Federal Area Development Authority	8,149	0	7,736	15,468	31,353	1,589	2,517	3,695	11,931	19,732	2,837	1,056	3,893
40100	Accomack County School Board	156,122	0	148,207	25,700	330,029	30,450	48,219	70,787	43,492	192,948	54,352	(860)	53,492
40101	Albemarle County Schools	536,699	0	509,489	230,476	1,276,664	104,674	165,763	243,344	0	513,781	186,846	47,430	234,276
40102	Alleghany County School Board	63,018	0	59,823	0	122,841	12,290	19,464	28,573	85,456	145,783	21,939	(20,102)	1,837
40103	Amelia County School Board	45,389	0	43,088	8,528	97,005	8,853	14,019	20,580	61,686	105,138	15,802	(10,195)	5,607
40104	Amherst County School Board	130,051	0	123,458	0	253,509	25,364	40,167	58,967	115,059	239,557	45,276	(29,329)	15,947
40105	Appomattox County School Board	63,126	0	59,926	20,933	143,985	12,312	19,497	28,622	16,943	77,374	21,977	2,888	24,865
40106	Arlington Public Schools	1,730,236	0	1,642,514	771,941	4,144,691	337,454	534,394	784,504	0	1,656,352	602,363	199,737	802,100
40107	Augusta County School Board	327,223	0	310,633	56,596	694,452	63,819	101,065	148,366	136,247	449,497	63,819	(14,094)	99,825
40108	Bath County School Board	25,281	0	23,999	0	49,280	4,930	7,808	11,463	24,250	48,451	8,801	(5,217)	3,584
40109	Bedford County School Board	288,479	0	273,853	60,140	622,472	56,262	89,099	130,799	56,596	332,756	100,431	(3,895)	96,536
40110	Bland County School Board	19,458	0	18,472	3,876	41,806	3,795	6,010	8,823	36,790	55,418	6,774	(6,673)	101
40111	Botetourt County Schools	152,508	0	144,776	6,804	304,088	29,745	47,103	69,148	65,053	211,049	53,094	(13,670)	39,424
40112	Brunswick County Public Schools	49,718	0	47,197	0	96,915	9,697	15,356	22,542	84,098	131,693	17,309	(17,752)	(443)
40113	Buchanan County School Board	75,291	0	71,474	0	146,765	14,685	23,254	34,137	136,477	208,553	26,212	(32,125)	(5,913)
40114	Buckingham County School Board	59,360	0	56,351	0	115,711	11,577	18,334	26,914	52,389	109,214	20,666	(12,209)	8,457
40115	Campbell County School Board	219,790	0	208,647	18,011	446,448	42,867	67,883	99,655	67,529	277,934	76,517	(15,092)	61,425
40116	Caroline County School Board	118,872	0	112,845	21,708	253,425	23,183	36,714	53,898	26,685	140,480	41,384	954	42,338
40117	Carroll County School Board	116,632	0	110,719	34,888	262,239	22,748	36,022	52,882	113,887	225,539	40,604	(13,409)	27,195
40118	Charles City County School Board	23,441	0	22,253	1,551	47,245	4,572	7,240	10,628	44,648	67,088	8,161	(8,789)	(628)
40119	Charlotte County School Board	61,222	0	58,118	0	119,340	11,941	18,909	27,758	58,430	117,038	21,314	(12,231)	9,083
40120	Chesterfield County School Board	1,729,002	0	1,641,343	521,714	3,892,059	337,213	534,013	783,945	0	1,655,171	601,933	136,395	738,328
40121	Clarke County School Board	69,457	0	65,936	0	135,393	13,546	21,452	31,493	10,539	77,030	24,181	(1,977)	22,204
40122	Craig County School Board	19,783	0	18,780	0	38,563	3,858	6,110	8,970	12,341	31,279	6,887	(3,135)	3,752
40123	Culpeper County School Board	253,555	0	240,700	18,484	512,739	49,451	78,312	114,964	21,981	264,708	88,273	(521)	87,752
40124	Cumberland County School Board	44,166	0	41,927	4,702	90,795	8,614	13,641	20,025	33,379	75,659	15,376	(6,422)	8,954
40125	Dickenson County School Board	52,466	0	49,806	0	102,272	10,231	16,205	23,789	112,761	162,986	18,266	(28,768)	(10,502)
40126	Dimwiddie County School Board	130,636	0	124,013	26,360	281,009	25,479	40,348	59,231	67,463	192,521	45,479	(7,503)	37,976
40128	Essex County Public Schools	43,430	0	41,228	0	84,658	8,471	13,414	19,691	59,541	101,117	15,120	(13,975)	1,145
40129	Fairfax County School Board	8,617,488	0	8,180,592	3,729,224	20,527,304	1,680,698	2,661,568	3,907,258	208,419	8,457,943	3,000,083	794,508	3,794,591
40130	Fauquier County School Board	417,481	0	396,315	20,812	834,608	81,423	128,942	189,289	190,462	590,116	145,341	(42,633)	102,708
40131	Floyd County School Board	61,536	0	58,416	20,161	140,113	12,001	19,006	27,901	14,730	73,638	21,423	(123)	21,300
40132	Fluvanna County Public Schools	135,690	0	128,811	0	264,501	26,464	41,909	61,523	54,041	183,937	47,239	(12,280)	34,959
40133	Franklin County Public Schools	239,800	0	227,643	86,486	553,929	46,769	74,064	108,728	70,975	300,536	83,484	9,198	92,682
40134	Frederick County School Board	512,998	0	486,990	123,717	1,123,705	100,052	158,443	232,598	37,989	529,082	178,595	12,631	191,226
40135	Giles County Schools	69,793	0	66,255	0	136,048	13,612	21,556	31,645	25,839	92,652	24,298	(5,403)	18,895
40136	Gloucester County School Board	173,546	0	164,748	86,471	424,765	33,848	53,601	78,687	62,688	228,824	60,418	7,302	67,720
40137	Goochland County School Board	87,358	0	82,929	11,165	181,452	17,038	26,981	39,609	5,870	89,498	30,413	1,734	32,147
40138	Grayson County School Board	48,040	0	45,605	13,180	106,825	9,369	14,838	21,782	49,434	95,423	16,725	(5,951)	10,774
40139	Greene County Public Schools	97,844	0	92,884	4,652	195,380	19,083	30,220	44,363	34,665	128,331	34,063	(5,753)	28,310

**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
40141	Halifax County School Board	151,696	0	144,005	0	295,701	29,586	46,852	68,780	189,650	334,868	52,811	(45,020)	7,791
40142	Hanover County School Board	571,774	0	542,786	41,865	1,156,425	111,516	176,596	259,247	173,805	721,164	199,057	(24,283)	174,774
40143	Henrico County School Board	1,541,690	0	1,463,527	203,741	3,208,958	300,681	476,160	699,016	61,059	1,536,916	536,723	25,473	562,196
40144	Henry County Public Schools	206,641	0	196,164	12,404	415,209	40,302	63,822	93,632	72,338	270,155	71,940	(11,666)	60,274
40145	Highland County Public Schools	10,508	0	9,976	3,876	24,360	2,048	3,246	4,765	7,338	17,397	3,658	(253)	3,405
40146	Isle of Wight County Schools	171,858	0	163,145	37,888	372,891	33,518	53,079	77,922	19,267	183,786	59,831	2,376	62,207
40148	King George County School Board	131,837	0	125,153	115,029	372,019	25,713	40,719	59,776	32,565	158,773	45,898	24,134	70,032
40149	King & Queen County School Board	25,649	0	24,348	4,652	54,649	5,003	7,922	11,629	8,004	32,558	8,929	(154)	8,775
40150	King William County School Board	67,445	0	64,025	0	131,470	13,154	20,831	30,580	28,382	92,947	23,480	(6,501)	16,979
40151	Lancaster County Public Schools	43,073	0	40,889	4,652	88,614	8,401	13,303	19,530	25,806	67,040	14,995	(3,957)	11,038
40152	Lee County School Board	102,682	0	97,476	5,427	205,585	20,026	31,714	46,557	64,707	163,004	35,748	(10,899)	24,849
40153	Loudoun County School Board	3,458,285	0	3,282,952	4,302,879	11,044,116	674,480	1,068,113	1,568,017	0	3,310,610	1,203,965	976,370	2,180,335
40154	Louisa County Public Schools	161,631	0	153,436	43,963	359,030	31,522	49,921	73,285	17,077	171,805	56,270	6,833	63,103
40155	Lunenburg County School Board	45,064	0	42,779	8,004	95,847	8,790	13,918	20,432	15,676	89,076	15,689	(11,562)	4,127
40156	Madison County School Board	56,179	0	53,330	13,180	122,689	10,957	17,351	25,472	32,555	86,335	19,558	(2,620)	16,938
40157	Mathews County School Board	36,439	0	34,591	0	71,030	7,107	11,254	16,522	22,741	57,624	12,686	(5,062)	7,624
40158	Mecklenburg County School Board	127,357	0	120,900	4,885	253,142	24,839	39,335	57,745	71,193	193,112	44,338	(15,333)	29,005
40159	Middlesex County School Board	49,523	0	47,012	76,676	173,211	9,660	15,295	22,454	0	47,409	17,241	14,949	32,190
40160	Montgomery County School Board	293,641	0	278,754	76,191	648,586	57,269	90,693	133,140	0	281,102	102,228	20,394	122,622
40162	Nelson County Public Schools	65,442	0	62,125	0	127,567	12,764	20,212	29,672	25,744	88,392	22,783	(6,099)	16,684
40163	New Kent County School Board	94,414	0	89,627	39,835	223,876	18,414	29,160	42,808	0	90,382	32,869	9,781	42,650
40165	Northampton County Schools	53,051	0	50,361	2,935	106,347	10,346	16,385	24,054	16,050	66,835	18,469	(3,399)	15,070
40166	Northumberland County School Board	45,724	0	43,406	19,267	108,397	8,917	14,122	20,732	19,745	63,516	15,918	1,029	16,947
40167	Nottoway County School Board	61,081	0	57,984	0	119,065	11,913	18,865	27,695	62,380	120,853	21,265	(12,864)	8,401
40168	Orange County Public Schools	149,174	0	141,611	0	290,785	29,094	46,073	67,637	86,787	229,591	51,933	(19,607)	32,326
40169	Page County Public Schools	102,768	0	97,558	0	200,326	20,042	31,741	46,596	75,573	173,952	35,778	(17,373)	18,405
40170	Patrick County School Board	70,183	0	66,624	1,551	138,358	13,689	21,676	31,821	95,351	162,537	24,433	(18,964)	5,469
40171	Pittsylvania County School Board	245,893	0	233,427	94,439	573,759	47,958	75,946	111,490	68,973	304,367	85,605	8,620	94,225
40172	Powhatan County School Board	135,614	0	128,739	19,994	284,347	26,449	41,885	61,489	59,431	189,254	47,213	(9,343)	37,870
40173	Prince Edward County School Board	65,215	0	61,909	4,071	131,195	12,720	20,142	29,569	69,560	131,991	22,704	(14,896)	7,808
40174	Prince George County School Board	181,035	0	171,857	0	352,892	35,307	55,914	82,083	133,262	306,566	63,025	(29,888)	33,137
40176	Prince William County School Board	3,087,275	0	2,930,753	953,476	6,971,504	602,122	953,524	1,399,798	198,115	3,153,559	1,074,802	217,354	1,292,156
40177	Pulaski County School Board	119,705	0	113,636	0	233,341	23,346	36,972	54,275	103,912	218,505	41,674	(22,394)	19,280
40178	Rappahannock County School Board	32,023	0	30,400	0	62,423	6,245	9,891	14,520	21,188	51,844	11,149	(5,080)	6,069
40179	Richmond County School Board	38,668	0	36,708	19,943	95,319	7,543	11,943	17,532	12,212	49,230	13,462	1,588	15,050
40180	Roanoke County School Board	428,595	0	406,866	132,573	968,034	83,591	132,374	194,329	261,098	671,392	149,211	(16,092)	133,119
40181	Rockbridge County School Board	96,210	0	91,332	23,747	211,289	18,764	29,715	43,623	7,094	99,196	33,495	2,549	36,044
40182	Rockingham County School Board	374,105	0	355,138	6,513	735,756	72,962	115,545	169,623	72,148	430,278	130,241	(13,396)	116,845
40183	Russell County School Board	102,238	0	97,055	0	199,293	19,939	31,577	46,356	60,583	158,455	35,593	(13,799)	21,794
40184	Scott County School Board	112,454	0	106,753	11,629	230,836	21,932	34,732	50,988	48,198	155,850	39,150	(6,732)	32,418
40185	Shenandoah County School Board	207,160	0	196,657	104,727	508,544	40,403	63,983	93,928	47,179	245,493	72,121	7,828	79,949
40186	Smyth County School Board	124,608	0	118,290	0	242,898	24,303	38,486	56,498	121,890	241,177	43,381	(28,649)	14,732
40187	Southampton County School Board	75,150	0	71,340	4,403	150,893	14,656	23,211	34,074	7,986	79,927	26,163	(1,188)	24,975
40188	Spotsylvania County School Board	731,154	0	694,085	137,679	1,562,918	142,600	225,821	331,512	280,168	980,101	254,543	(43,001)	211,542
40189	Stafford County School Board	889,841	0	844,727	436,187	2,170,755	173,549	274,833	403,462	204,346	1,056,190	309,789	58,485	368,274
40190	Surry County Schools	43,040	0	40,858	0	83,898	8,394	13,293	19,515	38,894	80,096	14,984	(7,794)	7,190
40191	Sussex County School Board	44,101	0	41,865	0	85,966	8,601	13,621	19,996	26,846	69,064	15,353	(6,621)	8,732
40192	Tazewell County Schools	136,967	0	130,023	0	266,990	26,713	42,303	62,102	249,733	380,851	47,684	(54,349)	(6,665)
40193	Warren County School Board	167,486	0	158,994	12,404	338,884	32,665	51,729	75,940	28,416	188,750	58,308	(1,735)	56,573
40195	Washington County School Board	196,554	0	186,589	0	383,143	38,333	60,707	89,120	139,123	327,283	68,428	(30,511)	37,917
40196	Westmoreland County School Board	52,834	0	50,156	38,764	141,754	10,305	16,318	23,956	50,422	101,001	18,394	1,146	19,540
40197	Wise County School Board	153,460	0	145,680	72,709	371,849	29,930	47,397	69,580	213,643	360,550	53,425	(39,716)	13,709
40198	Wythe County School Board	116,112	0	110,226	0	226,338	22,646	35,862	52,646	74,394	185,548	40,423	(16,393)	24,030

**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
40199	York County School Board	393,477	0	373,528	78,712	845,717	76,741	121,528	178,406	131,457	508,132	136,985	(18,775)	118,210
40200	Alexandria City School Board	874,744	0	830,395	345,436	2,050,575	170,604	270,170	396,617	205,160	1,042,551	304,533	32,554	337,087
40201	Bristol City School Board	68,148	0	64,693	0	132,841	13,291	21,048	30,899	57,351	122,589	23,725	(13,473)	10,252
40202	Buena Vista City Schools	29,253	0	27,770	0	57,023	5,706	9,035	13,263	24,099	52,103	10,184	(5,665)	4,519
40203	Charlottesville Public Schools	223,599	0	212,263	40,429	476,291	43,609	69,060	101,382	16,283	230,334	77,844	5,532	83,376
40205	Danville City Schools	198,048	0	188,007	230,267	616,322	38,626	61,168	89,797	106,412	296,003	68,948	15,614	84,562
40206	Fredericksburg City Schools	131,480	0	124,814	6,978	263,272	25,643	40,608	59,614	28,984	154,849	45,773	(4,145)	41,628
40207	Hampton City Schools	605,615	0	574,911	33,337	1,213,863	118,115	187,048	274,591	458,059	1,037,813	210,838	(83,863)	126,975
40208	Harrisonburg City School Board	229,292	0	217,667	188,958	635,917	44,720	70,818	103,963	0	219,501	79,826	47,039	126,865
40209	Hopewell City School Board	145,387	0	138,016	86,941	370,344	28,356	44,904	65,920	29,309	168,489	50,615	14,376	64,991
40210	Lynchburg Public Schools	303,749	0	288,349	0	592,098	59,240	93,815	137,723	356,764	647,542	105,747	(75,757)	29,990
40211	Newport News Public Schools	915,036	0	868,644	0	1,783,680	178,464	282,614	414,885	315,199	1,191,162	318,560	(69,351)	249,209
40212	Norfolk Public Schools	1,183,959	0	1,123,933	0	2,307,892	230,912	365,673	536,817	1,193,549	2,326,951	412,182	(295,521)	118,661
40213	Petersburg City Schools	132,681	0	125,954	27,349	285,984	25,877	40,979	60,159	117,458	244,473	46,192	(27,411)	18,781
40214	Portsmouth School Board	461,376	0	437,985	0	899,361	89,983	142,499	209,192	195,552	637,226	160,623	(52,037)	108,586
40215	Radford City School Board	49,631	0	47,115	15,506	112,252	9,680	15,329	22,503	19,071	66,583	17,279	286	17,565
40216	Richmond Public Schools	955,035	0	906,615	203,532	2,065,182	186,264	294,968	433,021	173,517	1,087,770	332,485	(1,781)	330,704
40217	Roanoke City School Board	457,220	0	434,039	45,919	937,178	89,173	141,215	207,308	116,420	554,116	159,176	(13,844)	145,332
40219	Staunton City Schools	96,156	0	91,281	0	187,437	18,754	29,698	43,598	56,858	148,908	33,476	(12,414)	21,062
40220	Suffolk City School Board	454,644	0	431,594	234,323	1,120,561	88,670	140,420	206,140	17,056	452,286	158,280	40,444	198,724
40222	Winchester Public Schools	164,228	0	155,902	0	320,130	32,029	50,723	74,463	105,673	262,888	57,174	(23,179)	33,995
40223	Martinsville City Schools	66,351	0	62,988	0	129,339	12,942	20,493	30,084	35,604	99,123	23,100	(8,981)	14,119
40224	Falls Church Public Schools	153,806	0	146,009	79,112	378,927	29,998	47,504	69,737	28,494	175,733	53,546	8,337	61,883
40225	Colonial Heights City Schools	107,595	0	102,140	0	209,735	20,984	33,231	48,785	30,251	133,251	37,458	(6,998)	30,460
40230	Covington City School Board	30,216	0	28,684	15,506	74,406	5,893	9,332	13,700	31,559	60,484	10,519	(2,255)	8,264
40231	Fairfax City School Board	530	0	503	0	1,033	103	164	240	134	641	185	(25)	160
40232	Franklin City Public Schools	37,510	0	35,608	0	73,118	7,316	11,585	17,007	95,110	131,018	13,059	(21,035)	(7,976)
40233	Chesapeake Public Schools	1,323,415	0	1,256,319	78,937	2,658,671	258,110	408,745	600,048	32,565	1,299,468	460,733	15,064	475,797
40234	Virginia Beach City School Board	2,308,752	0	2,191,700	0	4,500,452	450,283	713,072	1,046,809	600,622	2,810,786	803,767	(129,018)	674,749
40236	Manassas Park City Schools	124,370	0	118,064	12,212	254,646	24,257	38,412	56,390	43,683	162,742	43,298	(9,846)	33,452
40306	Town of West Point School Board	31,114	0	29,537	21,708	82,359	6,069	9,610	14,107	4,205	33,991	10,832	5,338	16,170
40307	Lexington City School Board	16,883	0	16,027	10,923	43,833	3,294	5,214	7,655	0	16,163	5,878	2,524	8,402
40308	Waynesboro Public Schools	100,593	0	95,493	5,427	201,513	19,618	31,069	45,610	59,339	155,636	35,020	(10,786)	24,234
40309	Town of Colonial Beach Schools	19,945	0	18,934	6,202	45,081	3,890	6,160	9,043	15,718	34,811	6,944	(1,416)	5,528
40313	Galax City Schools	40,811	0	38,742	2,401	81,954	7,960	12,605	18,504	16,825	55,894	14,208	(3,724)	10,484
40314	Norton City Schools	19,350	0	18,369	0	37,719	3,774	5,976	8,774	38,524	57,048	6,737	(8,736)	(1,999)
40332	Manassas City Schools	315,318	0	299,332	113,933	728,583	61,497	97,388	142,968	279,357	581,210	109,775	(45,267)	64,508
40335	City of Salem Schools	126,902	0	120,468	2,442	249,812	24,748	39,195	57,539	24,213	145,695	44,180	(4,619)	39,561
40402	Williamsburg-James City County School Board	402,081	0	381,695	109,530	893,306	78,420	124,185	182,307	94,981	479,893	139,980	(1,469)	138,511
40403	Poquoson City Public Schools	65,172	0	61,868	2,326	129,366	12,711	20,129	29,549	24,981	87,370	22,689	(4,742)	17,947
40410	Valley Vocational Technical Center	11,212	0	10,643	1,601	23,456	2,185	3,463	5,084	4,885	15,617	3,903	(815)	3,088
40412	Charlottesville/Albemarle Vo-Tech Center	6,677	0	6,339	15,725	28,741	1,302	2,062	3,028	11,398	17,790	2,325	824	3,149
40413	The Pruden Center for Industry and Technology	0	0	0	0	0	0	0	0	92,344	92,344	0	(21,656)	(21,656)
40414	Jackson River Technical Center	3,344	0	3,175	0	6,519	653	1,033	1,516	16,841	20,043	1,164	(4,744)	(3,580)
40415	New Horizons Technical Center	49,415	0	46,909	24,694	121,018	9,638	15,262	22,405	6,004	53,309	17,203	5,180	22,383
40416	Northern Neck Regional Vocational Center	6,526	0	6,195	1,601	14,322	1,273	2,016	2,959	3,876	10,124	2,272	(824)	1,448
40417	Rowanty Vocational Technical Center	4,307	0	4,089	4,803	13,199	840	1,330	1,953	5,699	9,822	1,500	(400)	1,100
40418	Amelia-Nottoway Vocational Center	1,483	0	1,407	3,068	5,958	290	458	672	0	1,420	516	576	1,092
40421	Northern Neck Regional Special Education Program	4,632	0	4,397	2,326	11,355	903	1,431	2,100	4,269	8,703	1,613	(127)	1,486
40423	Maggie Walker Governor's School for Govt & Intl Studies	24,253	0	23,023	0	47,276	4,730	7,491	10,996	16,542	39,759	8,443	(3,104)	5,339
40424	Appomattox Region Governor's School	10,379	0	9,852	8,939	29,170	2,025	3,205	4,706	10,312	20,248	3,613	(1,011)	2,602
40425	Bridging Communities Regional Career and Tech Center	2,760	0	2,620	4,071	9,451	539	852	1,251	3,869	6,511	961	203	1,164
55100	Accomack County	67,726	0	64,292	15,209	147,227	13,207	20,918	30,708	0	64,833	23,578	2,854	26,432
55101	Albemarle County	245,406	0	232,964	171,278	649,648	47,862	75,795	111,269	6,978	241,904	85,436	32,001	117,437

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



		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
55103	Amelia County	24,025	0	22,807	7,313	54,145	4,685	7,420	10,893	3,101	26,099	8,364	738	9,102
55104	Amherst County	49,534	0	47,022	41,495	138,051	9,660	15,299	22,459	0	47,418	17,245	10,516	27,761
55105	Appomattox County	22,651	0	21,503	4,002	48,156	4,418	6,996	10,270	18,569	40,253	7,886	(3,680)	4,206
55107	Augusta County	121,697	0	115,527	70,780	308,004	23,736	37,587	55,178	0	116,501	42,367	17,550	59,917
55108	Bath County	15,433	0	14,650	5,337	35,420	3,011	4,766	6,997	10,970	25,744	5,373	(2,029)	3,344
55109	Bedford County	110,658	0	105,048	100,364	316,070	21,583	34,177	50,173	26,149	132,082	38,524	21,730	60,254
55110	Bland County	14,264	0	13,541	16,412	44,217	2,783	4,405	6,467	0	13,655	4,966	4,064	9,030
55111	Botetourt County	67,910	0	64,467	36,479	168,856	13,246	20,974	30,791	30,123	95,134	23,642	205	23,847
55112	Brunswick County	32,954	0	31,283	63,089	127,326	6,427	10,178	14,942	0	31,547	11,473	13,669	25,142
55113	Buchanan County	59,241	0	56,238	0	115,479	11,553	18,297	26,861	56,008	112,719	20,624	(14,361)	6,263
55114	Buckingham County	23,993	0	22,777	934	47,704	4,680	7,410	10,879	4,652	27,621	8,353	(1,173)	7,180
55115	Campbell County	80,604	0	76,518	39,158	196,280	15,721	24,895	36,547	16,281	93,444	28,062	2,793	30,855
55116	Caroline County	87,087	0	82,672	304,790	474,549	16,986	26,897	39,486	0	83,369	30,318	61,567	91,885
55117	Carroll County	44,361	0	42,112	0	86,473	8,654	13,701	20,113	16,450	58,918	15,444	(3,799)	11,645
55118	Charles City County	19,231	0	18,256	16,683	54,170	3,750	5,940	8,720	0	18,410	6,695	3,527	10,222
55119	Charlotte County	24,902	0	23,640	2,442	50,984	4,857	7,691	11,291	3,603	27,442	8,669	(118)	8,551
55120	Chesterfield County	1,073,777	0	1,019,337	0	2,093,114	209,422	331,643	486,860	135,724	1,163,649	373,824	(32,972)	340,852
55121	Clarke County	27,997	0	26,578	15,581	70,156	5,461	8,647	12,694	0	26,802	9,747	3,658	13,405
55122	Craig County	9,394	0	8,917	9,390	27,701	1,832	2,901	4,259	0	8,992	3,270	2,402	5,672
55123	Culpeper County	107,216	0	101,781	59,814	268,811	20,911	33,114	48,613	0	102,638	37,326	14,399	51,725
55124	Cumberland County	18,809	0	17,856	0	36,665	3,669	5,809	8,528	5,738	23,744	6,548	(1,076)	5,472
55125	Dickenson County	0	0	0	0	0	0	0	0	0	0	0	0	0
55126	Dinwiddie County	56,189	0	53,341	35,858	145,388	10,959	17,354	25,477	6,271	60,061	19,562	8,966	28,528
55128	Essex County	21,764	0	20,660	0	42,424	4,244	6,722	9,868	13,981	34,815	7,577	(3,357)	4,220
55130	Fauquier County	218,686	0	207,599	215,818	642,103	42,651	67,543	99,154	0	209,348	76,133	44,721	120,854
55131	Floyd County	25,887	0	24,574	41,610	92,071	5,049	7,995	11,737	0	24,781	9,012	9,413	18,425
55132	Fluvanna County	40,659	0	38,598	34,722	113,979	7,929	12,558	18,435	0	38,922	14,155	7,963	22,118
55133	Franklin County	86,600	0	82,209	97,525	266,334	16,890	26,747	39,265	8,141	91,043	30,149	19,372	49,521
55134	Frederick County	239,865	0	227,704	191,059	658,628	46,781	74,084	108,757	0	229,622	83,507	46,091	129,598
55135	Giles County	32,824	0	31,160	7,211	71,195	6,401	10,138	14,883	13,875	45,297	11,427	(814)	10,613
55136	Gloucester County	90,041	0	85,476	116,334	291,851	17,559	27,810	40,826	25,238	111,433	31,347	16,064	47,411
55137	Goochland County	67,758	0	64,323	99,122	231,203	13,214	20,928	30,722	0	64,864	23,589	21,755	45,344
55138	Grayson County	25,313	0	24,030	12,793	62,136	4,937	7,818	11,477	3,735	27,967	8,813	2,506	11,319
55139	Greene County	31,590	0	29,989	11,856	73,435	6,161	9,757	14,323	6,513	36,754	10,998	1,213	12,211
55140	Greensville County	26,677	0	25,324	10,312	62,313	5,203	8,239	12,096	1,734	27,272	9,287	2,363	11,650
55141	Halifax County	44,631	0	42,368	0	86,999	8,704	13,785	20,236	21,589	64,314	15,538	(4,315)	11,223
55142	Hanover County	363,142	0	344,731	123,158	831,031	70,824	112,159	164,652	0	347,635	126,424	29,255	155,679
55143	Henrico County	1,431,616	0	1,359,034	249,755	3,040,405	279,213	442,164	649,107	160,383	1,530,867	498,402	24,905	523,307
55144	Henry County	95,106	0	90,284	17,052	202,442	18,548	29,374	43,122	0	91,044	33,110	3,464	36,574
55145	Highland County	7,770	0	7,376	0	15,146	1,515	2,400	3,523	1,601	9,039	2,705	(300)	2,405
55146	Isle of Wight County	77,888	0	73,939	26,877	178,704	15,191	24,056	35,315	0	74,562	27,116	5,838	32,954
55147	James City County	225,396	0	213,968	33,610	472,974	43,960	69,615	102,196	68,706	284,477	78,469	(4,501)	73,968
55148	King George County	64,046	0	60,799	51,873	176,718	12,491	19,781	29,039	0	61,311	22,297	11,637	33,934
55149	King and Queen County	15,303	0	14,527	17,518	47,348	2,986	4,726	6,938	0	14,650	5,327	3,386	8,713
55150	King William County	25,443	0	24,153	43,841	93,437	4,963	7,858	11,536	0	24,357	8,858	8,424	17,282
55151	Lancaster County	27,012	0	25,643	6,513	59,168	5,267	8,343	12,248	13,532	39,390	9,404	(1,289)	8,115
55152	Lee County	28,322	0	26,886	0	55,208	5,525	8,747	12,841	9,296	36,409	9,860	(2,299)	7,561
55153	Loudoun County	1,261,187	0	1,197,245	1,090,494	3,548,926	245,974	389,525	571,833	0	1,207,332	439,069	218,051	657,120
55154	Louisa County	70,702	0	67,117	32,217	170,036	13,789	21,837	32,057	0	67,683	24,614	6,718	31,332
55155	Lunenburg County	11,991	0	11,383	0	23,374	2,338	3,704	5,437	10,147	21,626	4,175	(2,486)	1,689
55156	Madison County	27,467	0	26,074	22,936	76,477	5,357	8,483	12,454	0	26,294	9,562	5,175	14,737
55157	Mathews County	15,692	0	14,897	13,608	44,197	3,060	4,847	7,115	4,652	19,674	5,463	1,205	6,668
55158	Mecklenburg County	49,090	0	46,601	5,502	101,193	9,574	15,162	22,258	0	46,994	17,090	1,350	18,440

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



		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
55159	Middlesex County	17,586	0	16,695	14,581	48,862	3,430	5,432	7,974	0	16,836	6,122	2,836	8,958
55160	Montgomery County	105,582	0	100,229	44,292	250,103	20,591	32,610	47,872	26,167	127,240	36,757	1,477	38,234
55162	Nelson County	24,188	0	22,962	10,139	57,289	4,718	7,471	10,967	0	23,156	8,421	1,902	10,323
55163	New Kent County	52,228	0	49,580	22,144	123,952	10,185	16,131	23,681	0	49,997	18,183	5,609	23,792
55165	Northampton County	50,724	0	48,152	38,155	137,031	9,893	15,666	22,999	5,427	53,985	17,659	5,586	23,245
55166	Northumberland County	25,054	0	23,783	22,035	70,872	4,885	7,738	11,360	0	23,983	8,722	5,323	14,045
55167	Nottoway County	19,707	0	18,708	0	38,415	3,842	6,087	8,936	3,735	22,600	6,861	(701)	6,160
55168	Orange County	61,936	0	58,796	46,957	167,689	12,080	19,129	28,082	12,212	71,503	21,562	7,291	28,853
55169	Page County	41,146	0	39,060	9,472	89,678	8,025	12,708	18,656	1,551	40,940	14,325	1,328	15,653
55170	Patrick County	35,778	0	33,965	42,430	112,173	6,979	11,050	16,222	0	34,251	12,456	9,463	21,919
55171	Pittsylvania County	81,210	0	77,093	4,652	162,955	15,838	25,082	36,822	35,754	113,496	28,273	(5,360)	22,913
55172	Powhatan County	46,839	0	44,464	29,856	121,159	9,136	14,466	21,237	5,699	50,538	16,306	5,648	21,954
55173	Prince Edward County	29,523	0	28,026	0	57,549	5,758	9,118	13,386	6,895	35,157	10,278	(1,848)	8,430
55174	Prince George County	73,505	0	69,778	32,552	175,835	14,335	22,702	33,328	33,921	104,286	25,590	(1,972)	23,618
55176	Prince William County	1,550,218	0	1,471,623	981,366	4,003,207	302,346	478,794	702,882	0	1,484,022	539,692	207,857	747,549
55177	County of Pulaski	69,544	0	66,018	25,024	160,586	13,563	21,479	31,532	0	66,574	24,211	6,057	30,268
55178	Rappahannock County	17,640	0	16,746	19,147	53,533	3,441	5,448	7,998	10,079	26,966	6,141	836	6,977
55179	Richmond County	16,244	0	15,421	8,141	39,806	3,169	5,017	7,365	4,269	19,820	5,655	1,058	6,713
55180	Roanoke County	268,912	0	255,279	28,298	552,489	52,448	83,055	121,927	42,425	299,855	93,619	(258)	93,361
55181	Rockbridge County	39,999	0	37,971	25,079	103,049	7,801	12,354	18,136	0	38,291	13,925	5,360	19,285
55182	Rockingham County	149,943	0	142,341	66,775	359,059	29,244	46,311	67,985	0	143,540	52,201	16,467	68,668
55183	Russell County	33,279	0	31,591	18,725	83,595	6,491	10,278	15,089	23,615	55,473	11,586	(155)	11,431
55184	Scott County	32,088	0	30,461	0	62,549	6,257	9,911	14,549	12,582	43,299	11,171	(3,073)	8,098
55185	Shenandoah County	75,572	0	71,741	26,015	173,328	14,739	23,341	34,265	10,854	83,199	26,310	1,735	28,045
55186	Smyth County	42,467	0	40,314	0	82,781	8,283	13,116	19,255	22,570	63,224	14,784	(5,609)	9,175
55187	Southampton County	44,285	0	42,040	5,427	91,752	8,637	13,678	20,079	13,741	56,135	15,417	(1,005)	14,412
55188	Spotsylvania County	297,927	0	282,822	263,268	844,017	58,105	92,017	135,083	0	285,205	103,720	58,072	161,792
55189	Stafford County	306,736	0	291,185	215,176	813,097	59,824	94,737	139,077	0	293,638	106,787	50,675	157,392
55190	Surry County	23,571	0	22,376	3,876	49,823	4,598	7,280	10,687	1,335	23,900	8,206	874	9,080
55191	Sussex County	27,911	0	26,496	2,135	56,542	5,445	8,620	12,655	25,120	51,840	9,717	(6,480)	3,237
55192	Tazewell County	62,618	0	59,443	0	122,061	12,213	19,340	28,391	66,551	126,495	21,800	(15,256)	6,544
55193	Warren County	63,105	0	59,905	41,866	164,876	12,308	19,490	28,612	0	60,410	21,969	9,759	31,728
55195	Washington County	60,248	0	57,193	4,071	121,512	11,750	18,608	27,317	28,256	85,931	20,975	(5,719)	15,256
55196	Westmoreland County	36,201	0	34,365	48,778	119,344	7,060	11,181	16,414	0	34,655	12,603	12,897	25,500
55197	Wise County	60,626	0	57,553	11,398	129,577	11,823	18,725	27,489	48,415	106,452	21,106	(8,621)	12,485
55198	Wythe County	36,872	0	35,002	7,753	79,627	7,191	11,388	16,718	34,718	70,015	12,836	(4,664)	8,172
55199	York County	239,909	0	227,745	141,372	609,026	46,790	74,097	108,777	12,404	242,068	83,522	25,413	108,935
55200	City of Alexandria	0	0	0	0	0	0	0	0	0	0	0	0	0
55201	City of Bristol	75,853	0	72,008	0	147,861	14,794	23,428	34,393	112,956	185,571	26,408	(25,891)	517
55202	City of Buena Vista	19,166	0	18,195	14,557	51,918	3,738	5,920	8,690	10,584	28,932	6,673	1,108	7,781
55203	Town of St. Paul	4,134	0	3,925	0	8,059	807	1,277	1,874	1,335	5,293	1,439	(250)	1,189
55204	Town of Clifton Forge	7,738	0	7,346	0	15,084	1,510	2,390	3,508	9,270	16,678	2,694	(2,374)	320
55205	City of Danville	0	0	0	0	0	0	0	0	0	0	0	0	0
55206	City of Fredericksburg	137,270	0	130,310	18,725	286,305	26,772	42,397	62,239	27,887	159,295	47,789	(2,622)	45,167
55207	City of Hampton	488,215	0	463,463	0	951,678	95,219	150,788	221,361	535,582	1,002,950	169,967	(108,468)	61,499
55208	City of Harrisonburg	176,717	0	167,758	52,450	396,925	34,466	54,580	80,125	0	169,171	61,522	10,310	71,832
55209	City of Hopewell	106,751	0	101,339	48,162	256,252	20,820	32,971	48,402	0	102,193	37,164	12,809	49,973
55210	City of Lynchburg	305,340	0	289,860	0	595,200	59,552	94,306	138,444	142,751	435,053	106,301	(30,394)	75,907
55211	Town of Crewe	5,963	0	5,661	5,286	16,910	1,162	1,842	2,704	0	5,708	2,076	1,150	3,226
55212	City of Norfolk	153,980	0	146,173	11,340	311,493	30,031	47,558	69,816	89,470	236,875	53,606	(22,403)	31,203
55213	City of Petersburg	138,374	0	131,358	179,268	449,000	26,986	42,738	62,740	221,730	354,194	48,173	(28,781)	19,392
55214	City of Portsmouth	388,196	0	368,514	19,539	776,249	75,711	119,897	176,011	140,892	512,511	135,146	(32,436)	102,710
55215	City of Radford	58,127	0	55,180	4,269	117,576	11,337	17,953	26,355	19,849	75,494	20,236	(4,350)	15,886
55216	City of Richmond	141,274	0	134,112	0	275,386	27,553	43,633	64,055	149,057	284,298	49,183	(34,173)	15,010

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



		Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense				
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
55217	City of Roanoke	49,653	0	47,135	0	96,788	9,683	15,336	22,513	25,860	73,392	17,286	(5,448)	11,838
55218	Town of Craigsville	1,071	0	1,017	0	2,088	209	331	486	800	1,826	373	(150)	223
55219	City of Staunton	81,524	0	77,391	38,697	197,612	15,900	25,179	36,964	11,629	89,672	28,382	4,551	32,933
55220	City of Suffolk	369,679	0	350,936	193,202	913,817	72,099	114,178	167,616	105,795	459,688	128,700	34,949	163,649
55221	City of Williamsburg	59,891	0	56,854	18,725	135,470	11,680	18,498	27,155	9,722	67,055	20,850	1,976	22,826
55222	City of Winchester	148,071	0	140,564	71,241	359,876	28,879	45,733	67,137	37,176	178,925	51,549	3,542	55,091
55223	City of Martinsville	76,622	0	72,737	0	149,359	14,944	23,665	34,741	40,947	114,297	26,675	(10,380)	16,295
55224	City of Falls Church	7,024	0	6,668	0	13,692	1,371	2,169	3,185	11,703	18,428	2,445	(2,427)	18
55225	City of Colonial Heights	73,299	0	69,583	0	142,882	14,294	22,639	33,235	60,401	130,569	25,518	(14,109)	11,409
55226	Town of Front Royal	43,571	0	41,362	4,753	89,686	8,499	13,457	19,755	2,442	44,153	15,169	492	15,661
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	4,751	0	4,510	0	9,261	927	1,467	2,154	533	5,081	1,654	(100)	1,554
55230	City of Covington	20,952	0	19,890	0	40,842	4,086	6,471	9,500	15,229	35,286	7,294	(3,327)	3,967
55231	Town of Floyd	985	0	935	533	2,453	192	304	447	0	943	343	100	443
55232	City of Franklin	43,148	0	40,961	0	84,109	8,414	13,327	19,564	19,724	61,029	15,022	(4,871)	10,151
55233	City of Chesapeake	922,038	0	875,291	222,377	2,019,706	179,829	284,777	418,060	0	882,666	320,997	55,438	376,435
55234	City of Virginia Beach	1,848,274	0	1,754,568	270,620	3,873,462	360,474	570,851	838,024	252,680	2,022,029	643,457	25,973	669,430
55235	City of Norton	18,095	0	17,177	0	35,272	3,529	5,589	8,204	8,571	25,893	6,300	(1,964)	4,336
55236	City of Manassas Park	52,055	0	49,416	6,397	107,868	10,152	16,078	23,602	18,544	68,376	18,122	(1,876)	16,246
55237	Town of Exmore	0	0	0	0	0	0	0	0	0	0	0	0	0
55238	Town of Pound	0	0	0	0	0	0	0	0	0	0	0	0	0
55239	Town of Grottoes	4,091	0	3,883	0	7,974	797	1,263	1,855	6,004	9,919	1,424	(1,126)	298
55240	Town of Onley	1,742	0	1,654	3,603	6,999	339	538	790	0	1,667	607	676	1,283
55241	Town of West Point	8,690	0	8,250	1,335	18,275	1,695	2,684	3,940	0	8,319	3,025	250	3,275
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	942	0	894	934	2,770	184	291	427	2,442	3,344	328	(383)	(55)
55246	Town of Burkeville	563	0	534	0	1,097	110	174	255	134	673	196	(25)	171
55247	Town of Madison	335	0	318	2,401	3,054	64	104	152	0	320	117	451	568
55248	Town of Pennington Gap	0	0	0	0	0	0	0	0	0	0	0	0	0
55249	Town of La Crosse	0	0	0	0	0	0	0	0	0	0	0	0	0
55250	Town of Rich Creek	1,093	0	1,038	11,864	13,995	212	338	496	0	1,046	381	2,524	2,905
55251	Town of White Stone	0	0	0	0	0	0	0	0	0	0	0	0	0
55252	Town of Windsor	3,593	0	3,411	1,734	8,738	701	1,110	1,629	0	3,440	1,251	325	1,576
55253	Town of Haysi	0	0	0	0	0	0	0	0	0	0	0	0	0
55254	Town of Stephens City	2,381	0	2,260	0	4,641	464	735	1,080	134	2,413	829	(25)	804
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	11,710	0	11,116	1,551	24,377	2,284	3,617	5,309	6,004	17,214	4,077	(677)	3,400
55258	City of Newport News	392,351	0	372,459	1,057,958	1,822,768	76,521	121,180	177,896	0	375,597	136,593	249,762	386,355
55259	Town of Richlands	0	0	0	0	0	0	0	0	0	0	0	0	0
55260	Town of Haymarket	3,312	0	3,144	1,468	7,924	646	1,023	1,502	3,101	6,272	1,153	(624)	529
55261	Town of Lovettsville	3,279	0	3,113	4,269	10,661	639	1,013	1,487	0	3,139	1,142	801	1,943
55300	Town of Abingdon	28,365	0	26,927	0	55,292	5,531	8,761	12,861	46,209	73,362	9,875	(10,416)	(541)
55301	Town of Dumfries	8,073	0	7,664	25,064	40,801	1,573	2,494	3,661	15,506	23,234	2,811	1,136	3,947
55302	Town of Iron Gate	281	0	267	267	815	54	87	128	0	269	98	50	148
55303	Town of Montross	552	0	524	667	1,743	109	170	250	0	529	192	125	317
55304	Town of South Boston	17,997	0	17,085	4,071	39,153	3,510	5,559	8,160	3,202	20,431	6,266	328	6,594
55305	Town of Gretna	2,662	0	2,527	1,068	6,257	519	822	1,207	0	2,548	927	200	1,127
55306	Town of Remington	909	0	863	0	1,772	177	281	412	134	1,004	316	(25)	291
55307	City of Lexington	27,337	0	25,951	10,584	63,872	5,331	8,443	12,395	39,891	66,060	9,517	(8,001)	1,516
55308	City of Waynesboro	74,901	0	71,104	0	146,005	14,608	23,134	33,961	37,180	108,883	26,076	(9,355)	16,721

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



		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
55309	Town of Colonial Beach	10,065	0	9,554	1,734	21,353	1,963	3,109	4,563	9,692	19,327	3,504	(1,983)	1,521
55310	Town of Smithfield	17,197	0	16,325	19,493	53,015	3,355	5,311	7,797	5,699	22,162	5,987	3,149	9,136
55311	Town of Brookneal	1,656	0	1,572	267	3,495	323	511	751	0	1,585	576	50	626
55312	Town of Hamilton	1,688	0	1,603	0	3,291	331	521	765	0	1,617	588	0	588
55313	City of Galax	34,382	0	32,639	0	67,021	6,705	10,619	15,589	22,779	55,692	11,970	(4,837)	7,133
55314	Town of Jonesville	1,991	0	1,890	0	3,881	388	615	903	2,668	4,574	693	(500)	193
55315	Town of Wytheville	38,560	0	36,605	15,342	90,507	7,522	11,909	17,483	8,955	45,869	13,424	833	14,257
55316	City of Fairfax	0	0	0	0	0	0	0	0	0	0	0	0	0
55317	Town of Vienna	72,044	0	68,391	24,971	165,406	14,052	22,251	32,665	0	68,968	25,081	5,260	30,341
55318	Town of Vinton	20,021	0	19,006	14,730	53,757	3,904	6,184	9,078	17,743	36,909	6,970	941	7,911
55319	City of Emporia	27,196	0	25,818	22,252	75,266	5,304	8,400	12,331	2,001	28,036	9,468	5,372	14,840
55320	Town of Culpeper	55,031	0	52,241	18,043	125,315	10,732	16,997	24,952	17,911	70,592	19,159	(387)	18,772
55321	Town of Woodstock	16,190	0	15,369	11,316	42,875	3,157	5,000	7,341	0	15,498	5,636	2,388	8,024
55322	Town of Glasgow	996	0	945	0	1,941	194	308	451	667	1,620	347	(125)	222
55323	Town of Marion	19,610	0	18,616	11,114	49,340	3,825	6,057	8,891	2,442	21,215	6,827	2,240	9,067
55324	Town of Altavista	12,998	0	12,339	9,476	34,813	2,536	4,014	5,893	0	12,443	4,525	2,109	6,634
55325	Town of Herndon	96,708	0	91,805	14,799	203,312	18,862	29,869	43,848	18,725	111,304	33,668	(627)	33,041
55326	Town of Pearisburg	7,662	0	7,274	934	15,870	1,494	2,367	3,474	4,071	11,406	2,668	(754)	1,914
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	139,705	0	132,622	79,348	351,675	27,248	43,149	63,343	43,416	177,156	48,637	3,198	51,835
55330	Town of Chatham	2,240	0	2,127	0	4,367	436	692	1,016	18,631	20,775	780	(3,985)	(3,205)
55331	Town of Bowling Green	2,522	0	2,394	12,559	17,475	493	779	1,143	0	2,415	878	2,680	3,558
55332	City of Manassas	170,570	0	161,922	22,833	355,325	33,266	52,682	77,338	25,749	189,035	59,382	1,336	60,718
55333	Town of Alberta	0	0	0	0	0	0	0	0	0	0	0	0	0
55334	Town of Boydton	1,147	0	1,089	0	2,236	224	354	520	401	1,499	399	(75)	324
55335	City of Salem	131,285	0	124,629	28,016	283,930	25,605	40,548	59,526	78,580	204,259	45,706	(14,164)	31,542
55336	Town of McKenney	195	0	185	0	380	39	60	88	134	321	68	(25)	43
55337	Town of Narrows	0	0	0	0	0	0	0	0	0	0	0	0	0
55338	Town of Quantico	465	0	442	0	907	90	144	211	4,803	5,248	162	(901)	(739)
55339	Town of Halifax	2,013	0	1,911	2,135	6,059	393	622	913	0	1,928	701	400	1,101
55340	Town of Blacksburg	85,453	0	81,120	14,382	180,955	16,666	26,393	38,745	5,870	87,674	29,749	2,517	32,266
55341	Town of Chincoteague	11,796	0	11,198	6,979	29,973	2,300	3,643	5,349	0	11,292	4,107	1,409	5,516
55342	Town of Lawrenceville	5,227	0	4,962	934	11,123	1,019	1,614	2,370	5,699	10,702	1,820	(1,126)	694
55343	Town of Amherst	4,946	0	4,695	3,603	13,244	965	1,528	2,242	0	4,735	1,722	676	2,398
55344	Town of Stanley	3,496	0	3,318	0	6,814	681	1,080	1,585	2,935	6,281	1,217	(551)	666
55345	Town of Hillsville	8,225	0	7,808	0	16,033	1,604	2,540	3,729	3,603	11,476	2,863	(676)	2,187
55346	Town of Elkton	6,180	0	5,866	5,953	17,999	1,205	1,909	2,802	1,551	7,467	2,151	866	3,017
55347	Town of Bridgewater	14,015	0	13,304	12,404	39,723	2,733	4,329	6,354	5,672	19,088	4,879	2,367	7,246
55348	Town of Purcellville	27,792	0	26,383	17,776	71,951	5,421	8,584	12,601	10,584	37,190	9,675	1,236	10,911
55349	Town of Timberville	3,658	0	3,472	3,101	10,231	713	1,130	1,659	401	3,903	1,273	824	2,097
55350	Town of Wise	11,948	0	11,342	4,885	28,175	2,330	3,690	5,417	10,764	22,201	4,160	(1,459)	2,701
55351	Town of New Market	4,610	0	4,377	0	8,987	899	1,424	2,090	401	4,814	1,605	(75)	1,530
55352	Town of Tappahannock	0	0	0	0	0	0	0	0	0	0	0	0	0
55353	Town of Rocky Mount	16,504	0	15,667	11,856	44,027	3,219	5,097	7,483	0	15,799	5,746	2,700	8,446
55354	Town of Big Stone Gap	0	0	0	0	0	0	0	0	0	0	0	0	0
55355	Town of Luray	11,309	0	10,736	4,537	26,582	2,206	3,493	5,128	9,537	20,364	3,937	(1,612)	2,325
55357	Town of Strasburg	16,125	0	15,308	3,927	35,360	3,146	4,980	7,311	5,699	21,136	5,614	(327)	5,287
55358	Town of Appomattox	4,242	0	4,027	52,296	60,565	827	1,310	1,924	0	4,061	1,477	9,812	11,289
55359	Town of Clarksville	5,097	0	4,839	4,002	13,938	995	1,574	2,311	0	4,880	1,775	751	2,526
55360	Town of Dublin	5,227	0	4,962	0	10,189	1,019	1,614	2,370	1,734	6,737	1,820	(325)	1,495
55361	Town of Middleburg	5,563	0	5,281	7,553	18,397	1,086	1,718	2,522	0	5,326	1,937	1,615	3,552
55362	Town of Edinburg	0	0	0	0	0	0	0	0	0	0	0	0	0
55363	Town of Chase City	6,147	0	5,835	2,442	14,424	1,198	1,899	2,787	10,038	15,922	2,140	(1,643)	497

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



		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
55365	City of Poquoson	35,291	0	33,502	9,303	78,096	6,882	10,900	16,001	4,176	37,959	12,286	1,814	14,100
55366	Town of Ashland	18,809	0	17,856	4,071	40,736	3,669	5,809	8,528	5,929	23,935	6,548	(421)	6,127
55367	Town of Broadway	5,617	0	5,332	1,685	12,634	1,096	1,735	2,547	0	5,378	1,955	474	2,429
55368	Town of Berryville	8,615	0	8,178	1,734	18,527	1,681	2,661	3,906	0	8,248	2,999	325	3,324
55369	Town of Tazewell	0	0	0	0	0	0	0	0	0	0	0	0	0
55370	Town of Urbanna	552	0	524	401	1,477	109	170	250	0	529	192	75	267
55371	Town of Bluefield	13,301	0	12,626	0	25,927	2,594	4,108	6,031	2,668	15,401	4,630	(500)	4,130
55372	Town of Weber City	952	0	904	800	2,656	185	294	432	0	911	332	150	482
55374	Town of Hurt	1,017	0	966	2,668	4,651	199	314	461	0	974	354	500	854
55375	Town of Waverly	0	0	0	0	0	0	0	0	0	0	0	0	0
55376	Town of Coeburn	3,993	0	3,791	1,601	9,385	778	1,233	1,811	6,436	10,258	1,390	(1,264)	126
55377	Town of Dayton	3,647	0	3,462	0	7,109	711	1,126	1,654	11,473	14,964	1,270	(2,152)	(882)
55378	Town of Courtland	563	0	534	0	1,097	110	174	255	134	673	196	(25)	171
55379	Town of Cape Charles	7,716	0	7,325	4,071	19,112	1,504	2,383	3,499	667	8,053	2,686	804	3,490
55380	Town of Independence	0	0	0	0	0	0	0	0	0	0	0	0	0
55381	Town of Warsaw	3,636	0	3,452	8,114	15,202	709	1,123	1,649	0	3,481	1,266	1,787	3,053
55382	Town of Grundy	4,145	0	3,935	3,068	11,148	809	1,280	1,879	0	3,968	1,443	576	2,019
55383	Town of Warrenton	32,521	0	30,872	19,731	83,124	6,343	10,044	14,745	18,945	50,077	11,322	1,715	13,037
55384	Town of Louisa	3,799	0	3,606	0	7,405	742	1,173	1,722	134	3,771	1,322	(25)	1,297
55385	Town of Kenbridge	2,587	0	2,455	934	5,976	504	799	1,173	0	2,476	900	175	1,075
55386	Town of Mt. Jackson	4,664	0	4,428	5,819	14,911	909	1,441	2,115	0	4,465	1,624	1,290	2,914
55387	Town of Pulaski	22,597	0	21,451	10,079	54,127	4,407	6,979	10,246	22,471	44,103	7,867	(1,759)	6,108
55388	Town of Jarratt	0	0	0	0	0	0	0	0	0	0	0	0	0
55389	Town of Pembroke	1,407	0	1,336	1,201	3,944	274	435	638	0	1,347	490	225	715
55390	Town of Parksley	1,255	0	1,192	6,137	8,584	245	388	569	5,622	6,824	437	(227)	210
55391	Town of Onancock	3,312	0	3,144	267	6,723	646	1,023	1,502	1,551	4,722	1,153	(399)	754
55392	Town of Victoria	2,825	0	2,681	0	5,506	551	872	1,281	934	3,638	983	(175)	808
55393	Town of Shenandoah	4,004	0	3,801	1,601	9,406	780	1,237	1,816	1,551	5,384	1,394	(149)	1,245
55394	Town of Gate City	0	0	0	0	0	0	0	0	0	0	0	0	0
55395	Town of Round Hill	3,842	0	3,647	0	7,489	749	1,187	1,742	10,673	14,351	1,338	(2,002)	(664)
55396	Town of Kilmarnock	4,783	0	4,541	4,071	13,395	933	1,477	2,169	4,002	8,581	1,665	178	1,843
55397	Town of Orange	12,662	0	12,020	2,442	27,124	2,469	3,911	5,741	10,171	22,292	4,408	(1,668)	2,740
55398	Town of Saltville	0	0	0	0	0	0	0	0	0	0	0	0	0
55399	Town of Blackstone	11,234	0	10,664	0	21,898	2,191	3,470	5,093	13,717	24,471	3,911	(3,451)	460
55401	Southeastern Virginia Public Service Authority	31,309	0	29,722	0	61,031	6,107	9,670	14,196	44,460	74,433	10,900	(9,644)	1,256
55402	Pittsylvania County Service Authority	2,348	0	2,229	6,404	10,981	457	725	1,065	2,326	4,573	818	528	1,346
55403	Spotsylvania-Stafford-Fredericksburg Group Home Comm.	3,041	0	2,887	0	5,928	594	939	1,379	134	3,046	1,059	(25)	1,034
55404	Appomattox Regional Library	3,993	0	3,791	6,206	13,990	778	1,233	1,811	2,326	6,148	1,390	655	2,045
55405	Staunton Redevelopment & Housing Authority	2,359	0	2,240	2,535	7,134	459	729	1,070	0	2,258	821	476	1,297
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	476	0	452	0	928	92	147	216	267	722	166	(50)	116
55409	Southside Regional Juvenile Group Home Commission	693	0	658	0	1,351	136	214	314	0	664	241	0	241
55411	Hampton Roads Sanitation District	283,631	0	269,251	40,627	593,509	55,318	87,601	128,601	800	272,320	98,743	10,223	108,966
55412	Peninsula Airport Commission	13,517	0	12,832	7,338	33,687	2,636	4,175	6,129	13,452	26,392	4,706	(2,171)	2,535
55413	Richmond Redevelopment & Housing Authority	43,506	0	41,300	11,629	96,435	8,486	13,437	19,726	61,032	102,681	15,146	(9,207)	5,939
55415	Chesapeake Redevelopment & Housing Authority	11,504	0	10,921	0	22,425	2,244	3,553	5,216	5,738	16,751	4,005	(1,076)	2,929
55416	Alexandria Sanitation Authority	0	0	0	0	0	0	0	0	0	0	0	0	0
55417	Norfolk Airport Authority	67,758	0	64,323	23,543	155,624	13,214	20,928	30,722	0	64,864	23,589	6,319	29,908
55418	Charlottesville Redevelopment & Housing Authority	2,825	0	2,681	5,699	11,205	551	872	1,281	11,056	13,760	983	(1,249)	(266)
55419	Hampton Redevelopment & Housing Authority	16,710	0	15,862	2,935	35,507	3,259	5,161	7,576	4,885	20,881	5,817	(564)	5,253
55420	Loudoun County Sanitation Authority	127,422	0	120,961	87,547	335,930	24,851	39,355	57,774	0	121,980	44,360	21,250	65,610
55421	Danville Redevelopment & Housing Authority	7,781	0	7,387	4,403	19,571	1,518	2,403	3,528	0	7,449	2,709	826	3,535
55422	NRV Regional Water Authority	7,110	0	6,750	12,798	26,658	1,386	2,196	3,224	0	6,806	2,475	2,699	5,174

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



		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
55423	Northern Virginia Juvenile Detention Home	20,746	0	19,695	13,026	53,467	4,045	6,408	9,407	82,977	102,837	7,223	(15,130)	(7,907)
55424	Hopewell Redevelopment and Housing Authority	0	0	0	0	0	0	0	0	0	0	0	0	0
55425	Colonial Services Board	49,663	0	47,146	34,112	130,921	9,685	15,339	22,518	26,015	73,557	17,290	5,007	22,297
55426	Blacksburg-VPI Sanitation Authority	5,379	0	5,106	0	10,485	1,049	1,661	2,439	934	6,083	1,873	(175)	1,698
55427	Potomac River Fisheries Commission	1,385	0	1,315	0	2,700	270	428	628	1,734	3,060	482	(325)	157
55428	Chesapeake Bay Bridge & Tunnel District	45,064	0	42,779	2,326	90,169	8,790	13,918	20,432	8,672	51,812	15,689	(953)	14,736
55429	Alexandria Redevelopment & Housing Authority	25,389	0	24,102	1,551	51,042	4,951	7,842	11,512	34,286	58,591	8,839	(5,984)	2,855
55430	Albemarle County Service Authority	23,874	0	22,664	21,520	68,058	4,656	7,374	10,825	0	22,855	8,311	4,137	12,448
55431	Franklin Redevelopment & Housing Authority	2,446	0	2,322	3,101	7,869	477	755	1,109	2,135	4,476	851	499	1,350
55432	Bristol Redevelopment & Housing Authority	6,071	0	5,763	2,401	14,235	1,183	1,875	2,753	0	5,811	2,114	451	2,565
55433	Norfolk Redevelopment & Housing Authority	76,189	0	72,326	22,483	170,998	14,859	23,531	34,545	39,773	112,708	26,524	(1,310)	25,214
55435	Richmond Metropolitan Authority	21,450	0	20,362	1,068	42,880	4,182	6,625	9,726	28,377	48,910	7,468	(7,423)	45
55436	Riverside Regional Jail	83,332	0	79,107	56,989	219,428	16,253	25,738	37,783	97,616	177,390	29,011	(8,791)	20,220
55439	Rappahannock-Rapidan Planning District Commission	1,959	0	1,860	2,442	6,261	383	605	888	2,886	4,762	682	(141)	541
55440	Shenandoah Valley Juvenile Detention Home	18,311	0	17,383	23,302	58,996	3,570	5,656	8,303	0	17,529	6,375	5,807	12,182
55442	Southside Regional Library Board	0	0	0	0	0	0	0	0	0	0	0	0	0
55443	Bedford Public Library	3,550	0	3,370	0	6,920	694	1,096	1,609	2,535	5,934	1,236	(476)	760
55445	Chesterfield County Health Center Commission	34,220	0	32,485	0	66,705	6,674	10,569	15,516	67,722	100,481	11,913	(16,021)	(4,108)
55446	Washington County Service Authority	20,865	0	19,808	3,469	44,142	4,069	6,444	9,461	2,326	22,300	7,264	(23)	7,241
55447	Rappahannock Area Community Services Board	114,630	0	108,818	92,843	316,291	22,357	35,404	51,974	0	109,735	39,907	24,705	64,612
55449	Hampton Roads Planning District Commission	18,658	0	17,712	8,141	44,511	3,638	5,763	8,460	15,098	32,959	6,495	(2,163)	4,332
55450	Meherrin Regional Library	1,591	0	1,510	1,734	4,835	311	491	721	0	1,523	554	325	879
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	21,158	0	20,085	23,610	64,853	4,126	6,535	9,593	46,193	66,447	7,366	(3,594)	3,772
55454	Greensville/Emporia Department of Social Services	6,299	0	5,979	2,801	15,079	1,229	1,945	2,856	0	6,030	2,193	526	2,719
55455	James City Service Authority	24,556	0	23,311	4,670	52,537	4,789	7,584	11,134	1,551	25,058	8,549	427	8,976
55456	Accomack-Norhampton Planning District Commission	4,123	0	3,914	1,068	9,105	803	1,274	1,870	2,326	6,273	1,435	(474)	961
55457	Harrisonburg/Rockingham Sewer Authority	8,983	0	8,527	401	17,911	1,752	2,774	4,073	0	8,599	3,127	75	3,202
55458	Wytheville Redevelopment & Housing Authority	2,673	0	2,538	267	5,478	521	826	1,212	0	2,559	931	50	981
55459	Waynesboro Redevelopment and Housing Authority	3,918	0	3,719	401	8,038	765	1,210	1,776	12,212	15,963	1,364	(2,713)	(1,349)
55460	Region Ten Community Services Board	126,924	0	120,489	62,152	309,565	24,755	39,201	57,548	0	121,504	44,187	13,962	58,149
55462	LENOWISCO Planning District Commission	1,418	0	1,346	0	2,764	276	438	643	5,902	7,259	494	(1,425)	(931)
55465	Rivanna Water & Sewer Authority	28,528	0	27,081	21,946	77,555	5,564	8,811	12,935	0	27,310	9,932	4,937	14,869
55466	Appomattox River Water Authority	8,604	0	8,168	2,535	19,307	1,679	2,657	3,901	1,551	9,788	2,995	27	3,022
55467	Campbell County Utilities and Service Authority	7,338	0	6,966	2,668	16,972	1,432	2,266	3,327	0	7,025	2,554	500	3,054
55469	Eastern Shore Community Services Board	27,932	0	26,516	8,528	62,976	5,447	8,627	12,665	9,205	35,944	9,724	745	10,469
55470	ANCHOR Commission	1,082	0	1,027	401	2,510	211	334	491	0	1,036	377	75	452
55471	Central Virginia Community Services	140,127	0	133,023	0	273,150	27,329	43,279	63,535	296,455	430,598	48,784	(60,638)	(11,854)
55472	District 19 Community Services Board	49,187	0	46,694	11,398	107,279	9,593	15,192	22,302	44,627	91,714	17,124	(9,337)	7,787
55473	Tidewater Transportation District	95,593	0	90,747	0	186,340	18,644	29,525	43,343	74,087	165,599	33,280	(15,622)	17,658
55474	Upper Occoquan Sewage Authority	79,046	0	75,038	0	154,084	15,416	24,414	35,840	23,942	99,612	27,519	(5,287)	22,323
55475	New River Valley Juvenile Detention Home	4,372	0	4,151	401	8,924	854	1,350	1,982	1,551	5,737	1,522	(374)	1,148
55476	Rockbridge Regional Library	0	0	0	0	0	0	0	0	0	0	0	0	0
55477	Frederick County Sanitation Authority	20,649	0	19,602	20,685	60,936	4,027	6,378	9,362	0	19,767	7,189	5,118	12,307
55478	Western Tidewater Community Services Board	0	0	0	0	0	0	0	0	0	0	0	0	0
55479	Cumberland Mountain Community Services	60,334	0	57,275	62,064	179,673	11,766	18,635	27,356	40,157	97,914	21,005	8,402	29,407
55482	Middle Peninsula/Northern Neck Public Service Auth	75,789	0	71,946	28,685	176,420	14,781	23,408	34,363	29,227	101,779	26,385	1,838	28,223
55483	Rockbridge County Public Service Authority	2,305	0	2,188	267	4,760	450	712	1,045	0	2,207	803	50	853
55484	Danville-Pittsylvania Mental Health Services Board	56,460	0	53,597	23,453	133,510	11,011	17,438	25,599	267	54,315	19,656	6,497	26,153
55485	Crater Youth Care Commission	7,175	0	6,811	0	13,986	1,400	2,216	3,253	3,285	10,154	2,498	(774)	1,724
55486	Southeastern Tidewater Manpower Authority	9,967	0	9,462	0	19,429	1,945	3,078	4,519	14,783	24,325	3,470	(3,693)	(223)
55487	Capital Regional Airport Commission	49,458	0	46,950	37,282	133,690	9,645	15,275	22,425	0	47,345	17,218	8,630	25,848
55488	Northwestern Community Services Board	46,915	0	44,536	105,122	196,573	9,150	14,490	21,272	0	44,912	16,333	22,364	38,697

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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
55491	Middle Peninsula Regional Security Center	16,309	0	15,482	1,201	32,992	3,180	5,037	7,395	0	15,612	5,678	225	5,903
55492	Northern Neck Planning District Commission	1,634	0	1,551	267	3,452	318	505	741	0	1,564	569	50	619
55493	Planning District One Community Services Board	1,450	0	1,377	134	2,961	282	448	658	0	1,388	505	25	530
55494	Rockbridge Area Social Services Board	5,097	0	4,839	4,071	14,007	995	1,574	2,311	5,870	10,750	1,775	(172)	1,603
55495	Dinwiddie County Water Authority	2,987	0	2,836	0	5,823	583	923	1,354	1,335	4,195	1,040	(250)	790
55496	Rappahannock Rapidan Community Services	58,375	0	55,416	4,670	118,461	11,385	18,030	26,468	34,696	90,579	20,323	(7,428)	12,895
55498	Valley Community Services Board	58,635	0	55,662	2,535	116,832	11,434	18,110	26,586	7,753	63,883	20,413	(1,771)	18,642
55499	Eastern Shore Public Library	1,266	0	1,202	0	2,468	247	391	574	267	1,479	441	(50)	391
55500	Alexandria City Public Schools	43,646	0	41,433	0	85,079	8,511	13,480	19,790	45,564	87,345	15,195	(9,046)	6,149
55501	Albemarle County Public Schools	40,778	0	38,711	19,763	99,252	7,953	12,595	18,489	0	39,037	14,197	4,832	19,029
55502	Alleghany Highlands Public Schools	10,130	0	9,616	0	19,746	1,975	3,129	4,593	7,820	17,517	3,527	(1,666)	1,861
55503	Charlottesville City Public Schools	11,504	0	10,921	2,668	25,093	2,244	3,553	5,216	10,312	21,325	4,005	(2,188)	1,817
55504	Amherst County Public Schools	14,340	0	13,613	9,770	37,723	2,797	4,429	6,502	16,367	30,095	4,992	(1,395)	3,597
55505	Appomattox County Public Schools	3,517	0	3,339	0	6,856	686	1,086	1,595	5,870	9,237	1,224	(1,101)	123
55506	Arlington County Public Schools	127,400	0	120,941	161,824	410,165	24,848	39,348	57,764	0	121,960	44,353	37,946	82,299
55507	Augusta County Public Schools	14,524	0	13,787	0	28,311	2,832	4,486	6,585	14,008	27,911	5,056	(3,468)	1,588
55508	Bath County Public Schools	3,463	0	3,288	0	6,751	675	1,070	1,570	7,006	10,321	1,206	(1,480)	(274)
55509	Bedford County Public Schools	29,588	0	28,088	0	57,676	5,771	9,138	13,416	33,540	61,865	10,301	(7,079)	3,222
55510	Bland County Public Schools	1,916	0	1,818	0	3,734	372	592	869	8,488	10,321	667	(1,791)	(1,124)
55511	Botetourt County Public Schools	15,595	0	14,804	15,641	46,040	3,041	4,817	7,071	0	14,929	5,429	3,252	8,681
55512	Norfolk Public Schools	99,944	0	94,877	10,756	205,577	19,493	30,868	45,315	4,885	100,561	34,794	1,061	35,855
55513	Petersburg City Public Schools	12,868	0	12,215	0	25,083	2,510	3,974	5,834	17,436	29,754	4,480	(4,011)	469
55514	Buckingham County Public Schools	4,827	0	4,582	0	9,409	942	1,491	2,188	267	4,888	1,680	(50)	1,630
55515	Radford City Public Schools	1,948	0	1,849	0	3,797	379	602	883	533	2,397	678	(100)	578
55516	Caroline County Public Schools	7,630	0	7,243	3,876	18,749	1,489	2,356	3,459	9,448	16,752	2,656	(914)	1,742
55517	Carroll County Public Schools	11,125	0	10,561	0	21,686	2,169	3,436	5,044	35,706	46,355	3,873	(9,217)	(5,344)
55518	Charles City County Public Schools	1,613	0	1,531	2,668	5,812	315	498	731	0	1,544	500	500	1,061
55519	Charlotte County Public Schools	3,312	0	3,144	2,326	8,782	646	1,023	1,502	6,404	9,575	1,153	(528)	625
55520	Chesterfield County Public Schools	117,151	0	111,212	298,075	526,438	22,849	36,183	53,117	249,640	361,789	40,785	(14,084)	26,701
55521	Clarke County Public Schools	3,506	0	3,329	0	6,835	684	1,083	1,590	3,869	7,226	1,221	(726)	495
55522	Winchester City Public Schools	12,900	0	12,246	3,101	28,247	2,516	3,984	5,849	800	13,149	4,491	749	5,240
55523	Culpeper County Public Schools	25,876	0	24,564	14,164	64,604	5,046	7,992	11,732	0	24,770	9,008	3,847	12,855
55524	Cumberland County Public Schools	3,734	0	3,544	0	7,278	728	1,153	1,693	2,001	5,575	1,300	(376)	924
55525	Dickenson County Public Schools	7,446	0	7,068	667	15,181	1,452	2,300	3,376	6,202	13,330	2,592	(1,673)	919
55526	Dinwiddie County Public Schools	11,223	0	10,654	9,873	31,750	2,190	3,466	5,088	10,079	20,823	3,907	(1,069)	2,838
55528	Essex County Public Schools	3,301	0	3,133	0	6,434	644	1,019	1,497	4,537	7,697	1,149	(851)	298
55530	Covington City Public Schools	2,240	0	2,127	1,868	6,235	436	692	1,016	0	2,144	780	350	1,130
55531	Floyd County Public Schools	8,777	0	8,332	0	17,109	1,711	2,711	3,980	3,469	11,871	3,056	(651)	2,405
55532	Fluvanna County Public Schools	12,316	0	11,691	0	24,007	2,402	3,804	5,584	17,871	29,661	4,288	(3,902)	386
55533	Chesapeake City Public Schools	117,811	0	111,839	0	229,650	22,976	36,387	53,417	124,093	236,873	41,015	(27,055)	13,960
55534	Virginia Beach City Public Schools	254,833	0	241,913	0	496,746	49,702	78,707	115,543	88,749	332,701	88,717	(21,088)	67,629
55535	Giles County Public Schools	2,186	0	2,075	401	4,662	427	675	991	0	2,093	761	75	836
55536	Gloucester County Public Schools	17,868	0	16,962	8,539	43,369	3,485	5,519	8,101	36,826	53,931	6,220	(8,572)	(2,352)
55537	Goochland County Public Schools	4,567	0	4,335	2,801	11,703	890	1,411	2,071	5,427	9,799	1,590	(1,047)	543
55538	Grayson County Public Schools	5,141	0	4,880	0	10,021	1,002	1,588	2,331	11,876	16,797	1,790	(2,560)	(770)
55539	Greene County Public Schools	9,589	0	9,102	0	18,691	1,870	2,961	4,348	9,314	18,493	3,338	(2,013)	1,325
55540	Greensville County Public Schools	5,206	0	4,942	1,868	12,016	1,017	1,608	2,360	0	4,985	1,812	350	2,162
55541	Halifax County Public Schools	8,647	0	8,209	0	16,856	1,686	2,671	3,921	28,489	36,767	3,010	(6,601)	(3,591)
55542	Hanover County Public Schools	29,069	0	27,595	0	56,664	5,670	8,978	13,180	52,158	79,986	10,120	(13,962)	(3,842)
55543	Henrico County Public Schools	3,539	0	3,359	0	6,898	690	1,093	1,605	8,138	11,526	1,232	(1,527)	(295)
55544	Henry County Public Schools	19,556	0	18,564	8,528	46,648	3,814	6,040	8,867	10,139	28,860	6,808	570	7,378
55545	Highland County Public Schools	1,342	0	1,274	0	2,616	263	414	608	267	1,552	467	(50)	417
55546	Isle of Wight County Public Schools	11,926	0	11,322	34,686	57,934	2,328	3,683	5,407	3,993	15,411	4,152	5,501	9,653

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



		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
55549	King and Queen County Public Schools	3,788	0	3,596	0	7,384	739	1,170	1,717	4,670	8,296	1,319	(876)	443
55550	King William County Public Schools	7,110	0	6,750	0	13,860	1,386	2,196	3,224	10,107	16,913	2,475	(2,379)	96
55551	Lancaster County Public Schools	4,870	0	4,623	401	9,894	950	1,504	2,208	0	4,662	1,695	75	1,770
55552	Lee County Public Schools	11,234	0	10,664	2,326	24,224	2,191	3,470	5,093	800	11,554	3,911	524	4,435
55553	Loudoun County Public Schools	352,406	0	334,540	434,097	1,121,043	68,731	108,843	159,784	30,236	367,594	122,686	78,776	201,462
55554	Louisa County Public Schools	20,443	0	19,407	0	39,850	3,987	6,314	9,269	21,082	40,652	7,117	(4,287)	2,830
55555	Lunenburg County Public Schools	3,582	0	3,401	0	6,983	699	1,106	1,624	934	4,363	1,247	(175)	1,072
55556	Madison County Public Schools	4,599	0	4,366	2,442	11,407	896	1,421	2,085	2,268	6,670	1,601	132	1,733
55557	Mathews County Public Schools	4,621	0	4,387	800	9,808	902	1,427	2,095	0	4,424	1,609	150	1,759
55558	Mecklenburg County Public Schools	6,483	0	6,154	16,223	28,860	1,265	2,002	2,939	0	6,206	2,257	4,471	6,728
55559	Middlesex County Public Schools	2,706	0	2,568	1,201	6,475	527	836	1,227	0	2,590	942	225	1,167
55560	Montgomery County Public Schools	24,718	0	23,465	0	48,183	4,822	7,634	11,207	102,002	125,665	8,605	(22,881)	(14,276)
55562	Nelson County Public Schools	9,134	0	8,671	0	17,805	1,782	2,821	4,141	1,601	10,345	3,180	(300)	2,880
55563	New Kent County Public Schools	7,067	0	6,709	0	13,776	1,379	2,183	3,204	7,967	2,460	(225)	2,235	
55565	Northampton County Public Schools	5,649	0	5,363	401	11,413	1,102	1,745	2,561	0	5,408	1,967	75	2,042
55566	Northumberland County Public Schools	3,961	0	3,760	0	7,721	773	1,223	1,796	2,135	5,927	1,379	(400)	979
55567	Nottoway County Public Schools	4,978	0	4,726	0	9,704	971	1,538	2,257	7,820	12,586	1,733	(1,666)	67
55568	Orange County Public Schools	17,651	0	16,756	0	34,407	3,442	5,452	8,003	5,987	22,884	6,145	(1,598)	4,547
55569	Page County Public Schools	10,357	0	9,832	0	20,189	2,020	3,199	4,696	8,121	18,036	3,606	(1,999)	1,607
55570	Patrick County Public Schools	9,740	0	9,246	0	18,986	1,900	3,008	4,416	4,936	14,260	3,391	(926)	2,465
55571	Pittsylvania County Public Schools	15,671	0	14,876	0	30,547	3,056	4,840	7,105	11,329	26,330	5,456	(2,424)	3,032
55572	Powhatan County Public Schools	9,296	0	8,825	0	18,121	1,813	2,871	4,215	12,281	21,180	3,236	(740)	496
55573	Prince Edward County Public Schools	3,701	0	3,514	3,735	10,950	722	1,143	1,678	1,551	5,094	1,289	252	1,541
55574	Prince George County Public Schools	23,993	0	22,777	36,688	83,458	4,680	7,410	10,879	47,316	47,316	8,353	1,230	9,583
55576	Prince William County Public Schools	327,244	0	310,653	41,090	678,987	63,823	101,071	148,376	55,372	368,642	113,927	859	114,786
55577	Pulaski County Public Schools	12,824	0	12,174	0	24,998	2,500	3,961	5,815	10,904	23,180	4,465	(2,997)	1,468
55578	Rappahannock County Public Schools	3,842	0	3,647	401	7,890	749	1,187	1,742	0	3,678	1,338	75	1,413
55579	Richmond County Public Schools	444	0	421	934	1,799	87	137	201	0	425	154	175	329
55580	Roanoke County Public Schools	16,710	0	15,862	0	32,572	3,259	5,161	7,576	19,728	35,724	5,817	(4,176)	1,641
55581	Rockbridge County Public Schools	7,164	0	6,801	0	13,965	1,397	2,213	3,248	16,037	22,895	2,494	(3,875)	(1,381)
55582	Rockingham County Public Schools	46,135	0	43,796	0	89,931	8,997	14,249	20,918	18,714	62,878	16,062	(4,919)	11,143
55583	Russell County Public Schools	14,383	0	13,654	0	28,037	2,806	4,442	6,521	16,818	30,587	5,007	(3,738)	1,269
55584	Scott County Public Schools	12,478	0	11,845	533	24,856	2,432	3,854	5,658	4,885	16,829	4,344	(1,015)	3,329
55585	Shenandoah County Public Schools	20,303	0	19,273	0	39,576	3,959	6,271	9,205	22,407	41,842	7,068	(5,593)	1,475
55586	Smyth County Public Schools	11,807	0	11,209	0	23,016	2,304	3,647	5,353	17,899	29,203	4,111	(3,974)	137
55587	Southampton County Public Schools	4,405	0	4,181	3,101	11,687	859	1,360	1,997	10,542	14,758	1,533	(1,411)	122
55588	Spotsylvania County Public Schools	53,668	0	50,947	8,405	113,020	10,467	16,576	24,333	16,786	68,162	18,684	(2,637)	16,047
55589	Stafford County Public Schools	49,512	0	47,002	0	96,514	9,657	15,292	22,449	1,734	49,132	17,237	(325)	16,912
55590	Stafford County Public Schools	5,314	0	5,044	0	10,358	1,037	1,641	2,409	1,868	6,955	1,850	(350)	1,500
55591	Sussex County School Board	4,967	0	4,716	0	9,683	969	1,534	2,252	9,779	14,534	1,729	(2,548)	(819)
55592	Tazewell County Public Schools	19,534	0	18,544	0	38,078	3,810	6,033	8,857	48,302	67,002	6,801	(10,485)	(3,684)
55593	Warren County Public Schools	10,833	0	10,284	0	21,117	2,112	3,346	4,912	9,835	20,205	3,771	(2,077)	1,694
55595	Washington County Public Schools	15,043	0	14,280	1,868	31,191	2,933	4,646	6,821	11,398	25,798	5,237	(2,252)	2,985
55596	Westmoreland County Public Schools	3,809	0	3,616	0	7,425	742	1,177	1,727	5,243	8,889	1,326	(1,084)	242
55597	Wise County Public Schools	8,625	0	8,188	2,535	19,348	1,681	2,664	3,911	14,382	22,638	3,003	(3,142)	(139)
55598	Wythe County Public Schools	7,727	0	7,335	3,235	18,297	1,505	2,387	3,504	0	7,396	2,690	924	3,614
55599	York County Public Schools	36,017	0	34,191	0	70,208	7,025	11,124	16,330	30,987	65,466	12,539	(7,262)	5,277
55600	Accomack County Public Schools	16,407	0	15,575	0	31,982	3,200	5,067	7,439	10,489	26,195	5,712	(2,166)	3,546
55601	Bristol VA Public Schools	5,444	0	5,168	32,195	42,807	1,063	1,681	2,468	0	5,212	1,895	7,390	9,285
55602	Buena Vista City Public Schools	1,959	0	1,860	0	3,819	383	605	888	2,268	4,144	682	(426)	256
55603	Amelia County Public Schools	4,751	0	4,510	0	9,261	927	1,467	2,154	5,261	9,809	1,654	(1,225)	429
55605	Danville City Public Schools	12,456	0	11,825	24,657	48,938	2,429	3,847	5,648	3,101	15,025	4,337	3,992	8,329
55606	Franklin City Public Schools	2,457	0	2,332	1,335	6,124	479	759	1,114	0	2,352	855	250	1,105

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



		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
55609	Hopewell City Public Schools	11,926	0	11,322	10,116	33,364	2,328	3,683	5,407	0	11,418	4,152	2,163	6,315
55610	Lynchburg City Public Schools	20,238	0	19,212	0	39,450	3,947	6,251	9,176	30,182	49,556	7,046	(6,634)	412
55611	Fauquier County Public Schools	44,166	0	41,927	29,048	115,141	8,614	13,641	20,025	13,026	55,306	15,376	3,427	18,803
55612	Brunswick County Public Schools	5,941	0	5,640	0	11,581	1,158	1,835	2,694	8,046	13,733	2,068	(1,609)	459
55613	PD Pruden Vocational-Technical Center	0	0	0	0	0	0	0	0	4,071	4,071	0	(929)	(929)
55614	Portsmouth City Public Schools	42,521	0	40,365	0	82,886	8,293	13,133	19,279	53,346	94,051	14,803	(12,164)	2,639
55615	Campbell County Public Schools	18,365	0	17,434	2,001	37,800	3,581	5,672	8,327	0	17,580	6,394	376	6,770
55616	Richmond Public Schools	58,051	0	55,108	5,699	118,858	11,322	17,929	26,321	42,402	97,974	20,210	(9,666)	10,544
55617	Roanoke City Schools	23,744	0	22,540	59,621	105,905	4,630	7,334	10,766	0	22,730	8,266	12,365	20,631
55619	Staunton City Public Schools	6,353	0	6,031	0	12,384	1,241	1,962	2,880	667	6,750	2,212	(125)	2,087
55620	Suffolk City Public Schools	40,097	0	38,064	22,821	100,982	7,821	12,384	18,180	0	38,385	13,959	4,678	18,637
55622	Craig County Public Schools	1,710	0	1,623	0	3,333	333	528	775	1,201	2,837	595	(225)	370
55623	Martinsville City Public Schools	2,706	0	2,568	0	5,274	527	836	1,227	800	3,390	942	(150)	792
55624	Appomattox Regional Governor's School	541	0	514	0	1,055	106	167	245	267	785	188	(50)	138
55625	Colonial Heights City Public Schools	7,121	0	6,760	3,876	17,757	1,389	2,199	3,229	2,268	9,085	2,479	698	3,177
55632	Manassas City Public Schools	19,372	0	18,390	0	37,762	3,779	5,983	8,783	35,618	54,163	6,744	(9,550)	(2,806)
55633	Franklin County Public Schools	31,450	0	29,855	4,652	65,957	6,134	9,713	14,260	267	30,374	10,949	1,298	12,247
55634	Frederick County Public Schools	51,979	0	49,344	20,812	122,135	10,137	16,054	23,568	0	49,759	18,096	3,905	22,001
55635	Salem City Public Schools	6,861	0	6,513	1,551	14,925	1,338	2,119	3,111	5,604	12,172	2,389	(602)	1,787
55636	Manassas Park City Public Schools	7,554	0	7,171	667	15,392	1,474	2,333	3,425	1,551	8,783	2,630	(324)	2,306
55637	Newport News Public Schools	61,644	0	58,518	224,945	345,107	12,022	19,039	27,950	0	59,011	21,461	52,018	73,479
55708	Waynesboro City Public Schools	4,762	0	4,520	1,685	10,967	928	1,471	2,159	0	4,558	1,658	474	2,132
55710	Valley Vocational-Technical Center	411	0	390	533	1,334	80	127	186	0	393	143	100	243
55711	New Horizons Regional Education Center	1,818	0	1,726	4,071	7,615	354	562	824	0	1,740	633	929	1,562
55713	Galax City Public Schools	2,900	0	2,753	267	5,920	565	896	1,315	0	2,776	1,010	50	1,060
55714	Norton City Public Schools	1,331	0	1,264	1,335	3,930	259	411	604	0	1,274	463	250	713
55802	Williamsburg-James City County Public Schools	32,326	0	30,687	22,680	85,693	6,304	9,984	14,657	17,794	48,739	11,254	49	11,303
55803	Poquoson City Public Schools	2,965	0	2,815	0	5,780	578	916	1,344	401	3,239	1,032	(75)	957
55806	Fredericksburg City Public Schools	7,229	0	6,863	0	14,092	1,410	2,233	3,278	1,068	7,989	2,517	(200)	2,317
55807	Hampton City Public Schools	22,261	0	21,133	15,468	58,862	4,340	6,876	10,094	37,511	58,821	7,750	(4,695)	3,055
55813	Buchanan County Public Schools	11,125	0	10,561	0	21,686	2,169	3,436	5,044	27,442	38,091	3,873	(6,688)	(2,815)
55814	Jackson River Technical Center	357	0	339	0	696	70	110	162	533	875	124	(100)	24
55815	Northern Neck Regional Vocational Center	206	0	195	0	401	40	64	93	0	197	72	0	72
55858	Peumansend Creek Regional Jail Authority	4,524	0	4,294	55,765	64,583	882	1,397	2,051	0	4,330	1,575	10,463	12,038
55859	Williamsburg Area Transit Authority	5,346	0	5,075	65,905	76,326	1,042	1,651	2,424	0	5,117	1,861	12,365	14,226
55860	Middle Peninsula Juvenile Detention Commission	6,277	0	5,959	77,378	89,614	1,224	1,939	2,846	0	6,009	2,185	14,518	16,703
55862	Crater Criminal Justice Training Academy	1,634	0	1,551	16,170	19,355	318	505	741	0	1,564	569	3,939	4,508
55863	Central Shenandoah Criminal Justice Training Academy	2,208	0	2,096	22,596	26,900	431	682	1,001	0	2,114	769	5,721	6,490
55864	New River Valley Emergency Comm Regional Authority	8,788	0	8,342	76,753	93,883	1,715	2,714	3,984	667	9,080	3,059	22,122	25,181
55865	Maury Service Authority	4,632	0	4,397	44,143	53,172	903	1,431	2,100	0	4,434	1,613	11,730	13,343
55866	Hampton Roads Transportation Accountability Commission	1,418	0	1,346	8,528	11,292	276	438	643	134	1,491	494	2,447	2,941
55867	Pamunkey Regional Library	6,331	0	6,010	8,761	21,102	1,235	1,955	2,871	4,537	10,598	2,204	1,388	3,592
55868	Northern Virginia Transportation Authority	6,060	0	5,753	18,301	30,114	1,181	1,872	2,748	0	5,801	2,110	4,808	6,918
55869	RSW Regional Jail Authority	27,186	0	25,807	18,280	71,273	5,303	8,396	12,326	25,584	51,609	9,464	(3,655)	5,809
55870	Bedford Regional Water Authority	17,110	0	16,243	24,455	57,808	3,336	5,285	7,758	0	16,379	5,957	5,488	11,445
55871	Portsmouth Redevelopment and Housing Authority	17,294	0	16,417	0	33,711	3,374	5,341	7,841	54,404	70,960	6,021	(11,741)	(5,720)
55872	Southwest Regional Recreation Authority	2,738	0	2,599	16,965	22,302	533	846	1,241	0	2,620	953	3,838	4,791
55873	Roanoke Redevelopment and Housing Authority	0	0	0	0	0	0	0	0	0	0	0	0	0
55874	Meherrin Regional Jail Authority	31,385	0	29,793	40,291	101,469	6,121	9,693	14,230	33,881	63,925	10,926	(1,560)	9,366
55875	Woodway Water Authority	1,201	0	1,140	0	2,341	233	371	545	267	1,416	418	(50)	368
55876	Bristol Virginia Utilities Authority (BVU)	24,534	0	23,290	0	47,824	4,784	7,578	11,124	264,388	287,874	8,541	(53,512)	(44,971)
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	134,380	0	127,567	165,080	427,027	26,208	41,504	60,929	0	128,641	46,783	38,052	84,835

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



		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
55879	Lonesome Pine Soil & Water Conservation District	249	0	236	134	619	48	77	113	0	238	87	25	112
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	10,032	0	9,524	13,559	33,115	1,956	3,099	4,549	10,079	19,683	3,493	153	3,646
55882	Middle Peninsula Planning District Commission	1,028	0	976	0	2,004	200	318	466	7,090	8,074	358	(1,653)	(1,295)
55883	Western Virginia Regional Jail Authority	46,536	0	44,177	8,887	99,600	9,076	14,373	21,100	4,652	49,201	16,201	518	16,719
55884	Halifax Service Authority	6,883	0	6,534	1,601	15,018	1,342	2,126	3,121	2,442	9,031	2,396	(258)	2,138
55886	Russell County Public Service Authority	2,781	0	2,640	2,001	7,422	542	859	1,261	0	2,662	968	376	1,344
55887	Piedmont Community Services Board	66,243	0	62,885	102,136	231,264	12,920	20,460	30,035	4,652	68,067	23,062	18,975	42,037
55888	Blue Ridge Behavioral Health Care	77,899	0	73,949	25,005	176,853	15,192	24,060	35,320	20,546	95,118	27,120	2,140	29,260
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	39,761	0	37,745	37,433	114,939	7,755	12,280	18,028	0	38,063	13,842	9,370	23,212
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	1,483	0	1,407	18,278	21,168	290	458	672	0	1,420	516	3,429	3,945
55893	Eastern Shore Soil and Water Conservation District	682	0	647	0	1,329	132	211	309	3,469	4,121	237	(651)	(414)
55894	Town of Boykins	0	0	0	0	0	0	0	0	0	0	0	0	0
55895	Town of Gordonsville	3,907	0	3,709	1,201	8,817	762	1,207	1,771	3,101	6,841	1,360	(674)	686
55896	Virginia Resources Authority	8,052	0	7,644	8,138	23,834	1,571	2,487	3,651	5,699	13,408	2,803	226	3,029
55897	Prince William County Services Authority	143,817	0	136,526	176,057	456,400	28,049	44,419	65,208	0	137,676	50,068	39,450	89,518
55898	Western Virginia Water Authority	58,527	0	55,560	34,205	148,292	11,415	18,076	26,537	0	56,028	20,376	9,192	29,568
55899	Shenandoah Valley Regional Airport Commission	3,777	0	3,585	667	8,029	735	1,167	1,713	0	3,615	1,315	125	1,440
55900	Alleghany Highlands Community Services Board	16,764	0	15,914	0	32,678	3,270	5,178	7,601	7,345	23,394	5,836	(1,775)	4,061
55901	Brunswick Industrial Development Authority	768	0	729	3,735	5,232	150	237	348	2,442	3,177	268	143	411
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	11,190	0	10,623	3,735	25,548	2,183	3,456	5,074	5,543	16,256	3,896	(756)	3,140
55905	Goochland-Powhatan Community Services Board	13,452	0	12,770	7,720	33,942	2,624	4,155	6,099	4,071	16,949	4,683	995	5,678
55906	Suffolk Redevelopment and Housing Authority	6,677	0	6,339	4,071	17,087	1,302	2,062	3,028	9,462	15,854	2,325	(1,718)	607
55908	Lee County Redevelopment and Housing Authority	1,623	0	1,541	0	3,164	316	501	736	2,001	3,554	565	(376)	189
55909	Henry County Public Service Authority	13,463	0	12,780	2,268	28,511	2,626	4,158	6,104	0	12,888	4,687	426	5,113
55910	Southside Planning District Commission	2,944	0	2,794	1,734	7,472	574	909	1,335	0	2,818	1,025	325	1,350
55911	Industrial Development Authority	4,264	0	4,048	3,101	11,413	832	1,317	1,933	1,601	5,683	1,484	599	2,083
55912	Augusta County Service Authority	30,573	0	29,023	6,978	66,574	5,963	9,443	13,862	1,734	31,002	10,644	1,697	12,341
55914	Rappahannock Juvenile Detention Commission	20,487	0	19,448	18,735	58,670	3,997	6,327	9,289	0	19,613	7,132	3,753	10,885
55915	Cumberland Plateau Regional Housing Authority	2,998	0	2,846	0	5,844	585	926	1,359	1,068	3,938	1,044	(200)	844
55917	Bedford County Public Service Authority	0	0	0	0	0	0	0	0	0	0	0	0	0
55918	Amherst County Service Authority	5,822	0	5,527	6,036	17,385	1,136	1,798	2,640	4,071	9,645	2,027	521	2,548
55919	Pepper's Ferry Regional Wastewater Treatment Authority	6,277	0	5,959	7,338	19,574	1,224	1,939	2,846	11,165	17,174	2,185	(1,458)	727
55920	Rappahannock Regional Jail Authority	75,853	0	72,008	0	147,861	14,794	23,428	34,393	118,882	191,497	26,408	(27,403)	(995)
55921	Thomas Jefferson Planning District Commission	3,496	0	3,318	4,885	11,699	681	1,080	1,585	1,335	4,681	1,217	865	2,082
55922	Piedmont Regional Jail	24,491	0	23,249	20,004	67,744	4,777	7,564	11,104	38,689	62,134	8,526	(2,263)	6,263
55923	Nelson County Services Authority	4,978	0	4,726	0	9,704	971	1,538	2,257	3,735	8,501	1,733	(701)	1,032
55924	Coeburn-Norton-Wise Regional Water	3,193	0	3,031	0	6,224	623	986	1,448	267	3,324	1,111	(50)	1,061
55925	Fauquier County Water & Sanitation Authority	17,110	0	16,243	8,795	42,148	3,336	5,285	7,758	2,442	18,821	5,957	1,964	7,921
55926	Scott County Soil & Water Conservation District	758	0	719	401	1,878	149	234	343	0	726	264	75	339
55927	New River Resource Authority	6,147	0	5,835	2,668	14,650	1,198	1,899	2,787	0	5,884	2,140	500	2,640
55928	Scott County Water & Sewage Authority	4,989	0	4,736	0	9,725	973	1,541	2,262	267	5,043	1,737	(50)	1,687
55929	Greensville County Water & Sewer Authority	6,677	0	6,339	2,135	15,151	1,302	2,062	3,028	4,071	10,463	2,325	(529)	1,796
55930	Petersburg Redevelopment & Housing Authority	6,461	0	6,133	0	12,594	1,260	1,995	2,929	4,835	11,019	2,249	(1,224)	1,025
55931	Central Rappahannock Regional Library	25,400	0	24,112	16,974	66,486	4,953	7,845	11,517	6,978	31,293	8,843	1,560	10,403
55932	Virginia Coalfield Economic Development Authority	1,797	0	1,705	0	3,502	350	555	815	134	1,854	625	(25)	600
55933	Central Virginia Regional Jail	33,506	0	31,807	43,416	108,729	6,536	10,348	15,192	5,337	37,413	11,665	11,583	23,248
55934	Thomas Jefferson Soil & Water Conservation District	1,786	0	1,695	0	3,481	348	552	810	6,137	7,847	622	(1,151)	(529)
55936	Piedmont Planning District Commission	0	0	0	0	0	0	0	0	0	0	0	0	0
55937	Wythe-Grayson Regional Library	1,483	0	1,407	2,326	5,216	290	458	672	267	1,687	516	624	1,140
55938	Colonial Soil & Water Conservation District	1,201	0	1,140	5,344	7,685	233	371	545	0	1,149	418	1,399	1,817

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



		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
55940	Monacan Soil & Water Conservation District	866	0	822	0	1,688	170	267	393	0	830	301	0	301
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	920	0	873	0	1,793	179	284	417	533	1,413	320	(100)	220
55944	Central Virginia Waste Management Authority	3,052	0	2,897	533	6,482	594	943	1,384	0	2,921	1,062	100	1,162
55945	Lonesome Pine Regional Library	4,037	0	3,832	0	7,869	788	1,247	1,830	11,838	15,703	1,405	(2,559)	(1,154)
55946	Virginia Peninsulas Public Service Authority	8,615	0	8,178	0	16,793	1,681	2,661	3,906	2,843	11,091	2,999	(633)	2,366
55947	Tidewater Regional Group Home Commission	12,067	0	11,455	3,876	27,398	2,353	3,727	5,471	24,325	35,876	4,201	(3,870)	331
55948	Virginia Highlands Airport Commission	1,472	0	1,397	1,335	4,204	287	455	667	0	1,409	512	250	762
55949	Western Tidewater Regional Jail	39,166	0	37,180	9,653	85,999	7,639	12,097	17,758	33,219	70,713	13,635	(3,886)	9,749
55950	Scott County Redevelopment & Housing Authority	1,472	0	1,397	0	2,869	287	455	667	4,676	6,085	512	(1,274)	(762)
55951	Handley Regional Library	3,571	0	3,390	934	7,895	696	1,103	1,619	0	3,418	1,243	175	1,418
55952	Northern Neck Regional Jail	19,329	0	18,349	3,202	40,880	3,770	5,970	8,764	2,326	20,830	6,729	(73)	6,656
55953	Montgomery Regional Solid Waste Authority	4,015	0	3,812	1,734	9,561	784	1,240	1,820	0	3,844	1,398	325	1,723
55954	Potomac & Rappahannock Transportation Comm	50,064	0	47,526	32,562	130,152	9,764	15,463	22,699	5,870	53,796	17,429	8,337	25,766
55955	Giles County Public Service Authority	2,446	0	2,322	667	5,435	477	755	1,109	6,978	9,319	851	(1,897)	(1,046)
55956	South Central Wastewater Authority	9,513	0	9,031	4,071	22,615	1,856	2,938	4,313	4,936	14,043	3,312	3	3,315
55957	Wise County Redevelopment and Housing Authority	3,506	0	3,329	0	6,835	684	1,083	1,590	2,535	5,892	1,221	(476)	745
55958	Prince William Soil & Water Conservation District	1,126	0	1,068	800	2,994	219	348	510	0	1,077	392	150	542
55959	Hampton Roads Regional Jail Authority	66,113	0	62,761	0	128,874	12,893	20,420	29,976	54,754	118,043	23,017	(12,991)	10,026
55960	Russell County Water & Sewage Authority	1,353	0	1,284	1,551	4,188	264	418	613	8,114	9,409	471	(1,338)	(867)
55961	Pamunkey Regional Jail	31,374	0	29,783	0	61,157	6,119	9,690	14,225	31,081	61,115	10,922	(7,100)	3,822
55962	Charlottesville - Albemarle Airport Authority	12,121	0	11,506	25,577	49,204	2,363	3,744	5,496	0	11,603	4,220	5,031	9,251
55963	Virginia Peninsula Regional Jail	27,478	0	26,085	0	53,563	5,359	8,487	12,459	26,875	53,180	9,566	(6,226)	3,340
55964	Virginia Biotechnology Research Park Authority	3,550	0	3,370	6,221	13,141	694	1,096	1,609	0	3,399	1,236	1,325	2,561
55965	Peumansend Creek Regional Jail	0	0	0	0	0	0	0	0	285,559	285,559	0	(68,441)	(68,441)
55966	Blue Ridge Regional Jail Authority	79,858	0	75,809	0	155,667	15,575	24,665	36,208	107,622	184,070	27,802	(24,705)	3,097
55967	Rockingham Regional Library	4,372	0	4,151	8,304	16,827	854	1,350	1,982	0	4,186	1,522	1,875	3,397
55968	Albemarle-Charlottesville Regional Jail	43,203	0	41,012	6,202	90,417	8,427	13,343	19,588	11,247	52,605	15,041	(412)	14,629
55969	Culpeper Soil & Water Conservation District	2,587	0	2,455	4,652	9,694	504	799	1,173	2,268	4,744	900	922	1,822
55970	New River Valley Regional Jail	44,599	0	42,338	0	86,937	8,699	13,775	20,221	84,865	127,560	15,527	(16,714)	(1,187)
55971	Sussex Service Authority	5,065	0	4,808	0	9,873	989	1,564	2,296	2,001	6,850	1,763	(376)	1,387
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	216	0	205	0	421	41	67	98	2,442	2,648	75	(558)	(483)
55975	New River Soil & Water Conservation District	606	0	575	1,601	2,782	118	187	275	0	580	211	300	511
55977	Southside Regional Jail	9,967	0	9,462	0	19,429	1,945	3,078	4,519	14,082	23,624	3,470	(3,059)	411
55978	Evergreen Soil & Water Conservation District	649	0	616	0	1,265	126	201	294	0	621	226	0	226
55979	Roanoke Higher Education Authority	5,000	0	4,746	1,335	11,081	975	1,544	2,267	0	4,786	1,741	250	1,991
55981	John Marshall Soil & Water Conservation District	1,472	0	1,397	0	2,869	287	455	667	1,335	2,744	512	(250)	262
55982	Daniel Boone Soil & Water Conservation District	779	0	740	0	1,519	152	241	353	0	746	271	0	271
55983	Southside Community Services Board	39,371	0	37,375	11,431	88,177	7,679	12,160	17,851	14,654	52,344	13,707	(647)	13,060
55984	Northern Shenandoah Valley Regional Commission	3,063	0	2,907	2,135	8,105	596	946	1,389	0	2,931	1,066	400	1,466
55985	Tazewell Soil & Water Conservation District	639	0	606	0	1,245	125	197	290	267	879	222	(50)	172
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	693	0	658	0	1,351	136	214	314	267	931	241	(50)	191
55989	Piedmont Regional Juvenile Detention Center	3,625	0	3,442	2,843	9,910	707	1,120	1,644	0	3,471	1,262	633	1,895
55990	Roanoke River Service Authority	1,677	0	1,592	533	3,802	326	518	761	0	1,605	584	100	684
55991	Lee County Public Service Authority	3,680	0	3,493	4,803	11,976	718	1,136	1,668	0	3,522	1,281	901	2,182
55992	Blue Ridge Juvenile Detention Center	11,147	0	10,582	8,878	30,607	2,174	3,443	5,054	3,469	14,140	3,881	1,471	5,352
55993	Ferrum Water & Sewage Authority	0	0	0	0	0	0	0	0	0	0	0	0	0
55994	Wise County Public Service Authority	5,693	0	5,404	1,551	12,648	1,111	1,758	2,581	0	5,450	1,982	449	2,431
55995	Holston River Soil & Water Conservation District	390	0	370	4,803	5,563	76	120	177	0	373	136	901	1,037
55996	New River Valley Community Services 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
GROUP LIFE INSURANCE PLAN**



		Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense				
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
55998	Southwest Virginia Regional Jail Authority	83,689	0	79,446	0	163,135	16,323	25,848	37,945	83,023	163,139	29,135	(19,223)	9,912
55999	Clinch Valley Soil & Water Conservation District	476	0	452	0	928	92	147	216	401	856	166	(75)	91
59212	City of Norfolk - Insurance Only Employees	1,077,056	0	1,022,450	0	2,099,506	210,061	332,656	488,347	488,575	1,519,639	374,965	(109,469)	265,496
59214	City of Portsmouth - Insurance Only Employees	12,208	0	11,589	0	23,797	2,382	3,770	5,535	111,772	123,459	4,250	(28,142)	(23,892)
59216	City of Richmond - Insurance Only Employees	1,018,334	0	966,706	44,693	2,029,733	198,609	314,519	461,722	797,808	1,772,658	354,522	(195,807)	158,715
59217	City of Roanoke - Insurance Only Employees	404,635	0	384,120	0	788,755	78,918	124,974	183,465	232,563	619,920	140,869	(52,293)	88,576
59617	Roanoke City Schools - Insurance Only Employees	8,874	0	8,424	0	17,298	1,730	2,741	4,024	68,116	76,611	3,089	(17,154)	(14,065)
70156	Department of State Police	3,398	0	3,226	0	6,624	662	1,050	1,541	2,535	5,788	1,183	(476)	707
70203	Woodrow Wilson Rehabilitation Center	2,002	0	1,901	0	3,903	391	618	908	1,335	3,252	697	(250)	447
70204	The College of William and Mary	6,147	0	5,835	13,431	25,413	1,198	1,899	2,787	2,442	8,326	2,140	2,517	4,657
70207	University of Virginia - Academic Division	15,194	0	14,424	7,753	37,371	2,963	4,693	6,889	2,401	16,946	5,290	1,796	7,086
70208	Virginia Polytechnic Institute and State University	12,684	0	12,041	0	24,725	2,475	3,917	5,751	13,564	25,707	4,416	(3,140)	1,276
70211	Virginia Military Institute	2,922	0	2,774	7,421	13,117	571	902	1,325	2,442	5,240	1,017	992	2,009
70212	Virginia State University	4,783	0	4,541	7,955	17,279	933	1,477	2,169	0	4,579	1,665	1,651	3,316
70213	Norfolk State University	5,422	0	5,147	12,404	22,973	1,058	1,675	2,458	15,782	20,973	1,888	535	2,423
70214	Longwood University	4,329	0	4,109	1,685	10,123	844	1,337	1,963	0	4,144	1,507	474	1,981
70215	University of Mary Washington	5,086	0	4,829	11,165	21,080	992	1,571	2,306	2,801	7,670	1,771	2,309	4,080
70216	James Madison University	9,145	0	8,681	5,870	23,696	1,784	2,824	4,146	0	8,754	3,184	1,101	4,285
70217	Radford University	6,039	0	5,733	8,889	20,661	1,179	1,865	2,738	8,955	14,737	2,102	(219)	1,883
70221	Old Dominion University	12,511	0	11,876	5,427	29,814	2,441	3,864	5,672	3,335	15,312	4,355	947	5,302
70236	Virginia Commonwealth University	25,530	0	24,235	17,668	67,433	4,980	7,885	11,575	0	24,440	8,888	3,552	12,440
70241	Richard Bland College	1,039	0	986	2,326	4,351	202	321	471	267	1,261	362	624	986
70242	Christopher Newport University	5,130	0	4,870	0	10,000	1,001	1,584	2,326	9,003	13,914	1,786	(2,324)	(538)
70246	University of Virginia's College at Wise	1,883	0	1,788	0	3,671	367	582	854	3,202	5,005	656	(601)	55
70247	George Mason University	15,573	0	14,784	20,353	50,710	3,037	4,810	7,061	20,610	35,518	5,422	146	5,568
70280	Northern Virginia Community College	15,584	0	14,794	0	30,378	3,039	4,813	7,066	16,765	31,683	5,425	(3,741)	1,684
70282	Piedmont Virginia Community College	703	0	668	0	1,371	137	217	319	1,734	2,407	245	(325)	(80)
70283	J. Sargeant Reynolds Community College	3,355	0	3,185	0	6,540	655	1,036	1,521	4,543	7,755	1,168	(1,249)	(81)
70286	Virginia Western Community College	1,937	0	1,839	0	3,776	378	598	878	4,136	5,990	674	(776)	(102)
70291	Blue Ridge Community College	281	0	267	2,535	3,083	54	87	128	4,071	4,340	98	(453)	(355)
70292	Central Virginia Community College	1,331	0	1,264	0	2,595	259	411	604	401	1,675	463	(75)	388
70293	Thomas Nelson Community College	2,327	0	2,209	6,978	11,514	453	719	1,055	6,472	8,699	810	642	1,452
70294	Southwest Virginia Community College	1,039	0	986	1,868	3,893	202	321	471	0	994	362	350	712
70296	Virginia Highlands Community College	357	0	339	0	696	70	110	162	134	476	124	(25)	99
70297	Germanna Community College	974	0	925	0	1,899	190	301	442	401	1,334	339	(75)	264
70298	Lord Fairfax Community College	1,082	0	1,027	2,268	4,377	211	334	491	0	1,036	377	426	803
70299	Mountain Empire Community College	584	0	555	0	1,139	114	180	265	134	693	203	(25)	178
70402	Marine Resources Commission	18,073	0	17,157	3,068	38,298	3,524	5,582	8,195	22,252	39,553	6,292	(5,172)	1,120
70403	Department of Game and Inland Fisheries	51,676	0	49,056	71,328	172,060	10,077	15,961	23,431	0	49,469	17,991	16,272	34,263
70701	Department of Corrections - Central Administration	0	0	0	1,551	1,551	0	0	0	0	0	0	449	449
70716	Virginia Correctional Center for Women	37,564	0	35,660	32,953	106,177	7,326	11,602	17,032	23,685	59,645	13,078	(133)	12,945
70718	Bland Correctional Center	37,997	0	36,071	0	74,068	7,411	11,736	17,228	20,670	57,045	13,228	(4,936)	8,292
70733	Sussex I State Prison	58,224	0	55,272	0	113,496	11,355	17,983	26,399	76,091	131,828	20,270	(16,330)	3,940
70734	Sussex II State Prison	51,752	0	49,128	61,369	162,249	10,093	15,984	23,465	127,659	177,201	18,017	(19,827)	(1,810)
70735	Wallen's Ridge State Prison	69,988	0	66,439	0	136,427	13,650	21,616	31,733	34,714	101,713	24,365	(8,179)	16,186
70737	St. Brides Correctional Center	38,289	0	36,348	15,468	90,105	7,467	11,826	17,361	29,083	65,737	13,330	(1,924)	11,406
70741	Red Onion State Prison	70,247	0	66,686	0	136,933	13,700	21,696	31,851	39,138	106,385	24,456	(8,678)	15,778
70743	Fluvanna Women's Correctional Center	44,122	0	41,886	0	86,008	8,605	13,628	20,006	93,999	136,238	15,361	(22,422)	(7,061)
70745	Nottoway Correctional Center	61,395	0	58,282	6,513	126,190	11,975	18,962	27,837	28,321	87,095	21,374	(5,808)	15,566
70747	Marion Correctional Treatment Center	31,958	0	30,338	0	62,296	6,234	9,870	14,490	19,377	49,971	11,126	(3,953)	7,173
70749	Buckingham Correctional Center	56,189	0	53,341	12,807	122,337	10,959	17,354	25,477	72,106	125,896	19,562	(15,491)	4,071
70752	Deep Meadow Correctional Center	95,842	0	90,983	42,640	229,465	18,692	29,601	43,456	72,639	164,388	33,366	(2,395)	30,971
70753	Deerfield Correctional Center	66,525	0	63,152	0	129,677	12,974	20,547	30,163	44,713	108,397	23,160	(10,071)	13,089

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



		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
70754	Augusta Correctional Center	46,070	0	43,735	19,994	109,799	8,985	14,229	20,889	43,149	87,252	16,039	(5,625)	10,414
70756	Department of Corrections - Division of Institutions	2,825	0	2,681	0	5,506	551	872	1,281	1,734	4,438	983	(325)	658
70757	Western Region Correctional Field Units	22,976	0	21,811	0	44,787	4,482	7,096	10,417	26,611	48,606	7,999	(6,282)	1,717
70761	Baskerville Correctional Center	22,023	0	20,907	0	42,930	4,295	6,802	9,986	12,473	33,556	7,667	(3,160)	4,507
70767	Division of Community Corrections	250,709	0	237,998	0	488,707	48,896	77,433	113,674	178,407	418,410	87,282	(44,655)	42,627
70768	Keen Mountain Correctional Center	44,090	0	41,855	0	85,945	8,599	13,617	19,991	42,749	84,956	15,349	(9,058)	6,291
70769	Greensville Correctional Center	122,736	0	116,513	0	239,249	23,938	37,908	55,649	159,735	277,230	42,729	(39,584)	3,145
70770	Dillwyn Correctional Center	49,198	0	46,704	0	95,902	9,596	15,195	22,307	58,144	105,242	17,128	(13,573)	3,555
70771	Indian Creek Correctional Center	34,913	0	33,143	4,936	72,992	6,809	10,783	15,830	27,097	60,519	12,154	(5,977)	6,177
70772	Haynesville Correctional Center	54,490	0	51,728	21,981	128,199	10,627	16,830	24,706	62,506	114,669	18,970	(9,007)	9,963
70773	Coffeewood Correctional Center	40,270	0	38,228	0	78,498	7,853	12,438	18,259	42,857	81,407	14,019	(9,158)	4,861
70774	Lunenburg Correctional Center	42,034	0	39,903	3,101	85,038	8,199	12,982	19,058	11,340	51,579	14,634	(1,228)	13,406
70775	Pocahontas State Correctional Center	39,436	0	37,437	11,629	88,502	7,691	12,180	17,881	22,547	60,299	13,729	(859)	12,870
70776	Green Rock Correctional Center	39,794	0	37,776	0	77,570	7,762	12,290	18,043	4,002	42,097	13,854	(751)	13,103
70777	Department of Juvenile Justice	68,116	0	64,662	0	132,778	13,286	21,038	30,884	420,413	485,621	23,714	(102,038)	(78,324)
70785	River North Correctional Center	49,404	0	46,899	40,434	136,737	9,636	15,259	22,400	4,670	51,965	17,199	8,690	25,889
70786	Culpeper Correctional Center for Women	0	0	0	0	0	0	0	0	10,079	10,079	0	(2,921)	(2,921)
70961	Division of Capitol Police	22,543	0	21,400	35,055	78,998	4,398	6,962	10,221	21,708	43,289	7,848	1,180	9,028
70999	Department of Alcoholic Beverage Control	31,017	0	29,444	0	60,461	6,050	9,580	14,063	61,238	90,931	10,798	(14,834)	(4,036)
Total for VRS Group Life Insurance		108,222,921	0	102,736,096	39,624,443	250,583,460	21,107,066	33,425,325	49,069,237	39,624,443	143,226,071	37,676,643	0	37,676,643

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



		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
11111	Supreme Court - Judges	(84)	(84)	925	1,846	1,887	497
11113	Circuit Courts - Judges	(8,285)	(8,284)	11,376	32,283	35,509	9,314
11114	General District Courts - Judges	(5,332)	(5,331)	8,034	22,088	26,912	7,808
11115	Juvenile and Domestic Relations District Courts - Judges	(20,317)	(20,316)	(7,107)	10,137	18,957	5,458
11125	Virginia Court of Appeals - Judges	(131)	(131)	1,315	2,634	2,693	712
11171	State Corporation Commission - Commissioners	(1,912)	(1,912)	(1,626)	(1,365)	(780)	(178)
11191	VA Worker's Compensation Comm. - Commissioners	(362)	(362)	12	848	919	187
21156	Department of State Police - Troopers	60,367	60,376	152,070	283,835	249,332	55,384
30100	Senate	(700)	(699)	3,862	8,025	8,210	2,152
30101	House of Delegates	4,934	4,935	12,928	18,738	18,424	5,220
30103	Magistrate System	(15,759)	(15,757)	(2,553)	11,102	15,146	3,827
30107	Division of Legislative Services	(6,151)	(6,151)	(2,148)	1,999	4,641	1,460
30109	Division of Legislative Automated Systems	(699)	(699)	452	2,367	2,316	460
30110	Joint Legislative Audit and Review Commission	111	111	1,897	3,773	3,243	689
30111	Supreme Court	(2,400)	(2,399)	11,040	25,036	25,727	6,591
30112	Judicial Inquiry and Review Commission	(92)	(92)	172	412	423	105
30114	General District Courts	(1,007)	(1,004)	22,322	53,006	53,686	13,257
30115	Juvenile and Domestic Relations District Courts	5,213	5,214	19,279	36,195	33,300	7,895
30116	Combined District Courts	(5,952)	(5,952)	(1,420)	4,201	4,675	802
30117	Virginia State Bar	(8,051)	(8,051)	(3,511)	1,498	5,504	1,890
30119	Office of the Lieutenant Governor	216	216	376	522	528	155
30121	Office of the Governor	13,523	13,523	16,452	19,866	16,557	4,288
30122	Department of Planning and Budget	(3,496)	(3,495)	(699)	3,832	5,562	1,491
30123	Department of Military Affairs	(3,238)	(3,237)	6,536	17,679	21,392	6,169
30125	Virginia Court of Appeals	(241)	(241)	2,536	5,069	5,530	1,554
30127	Department of Emergency Management	29,725	29,726	35,791	29,336	9,516	322
30128	Virginia Veterans Care Center	(701)	(701)	5,238	11,398	11,673	3,007
30129	Department of Human Resource Management	6,945	6,945	12,707	17,966	15,317	3,766
30132	State Board of Elections	20,988	20,988	23,338	20,043	12,234	3,047
30133	Auditor of Public Accounts	2,186	2,187	8,364	12,516	10,748	2,627
30136	Virginia Information Technologies Agency (VITA)	(777)	(776)	13,380	24,939	26,477	7,427
30140	Department of Criminal Justice Services	3,216	3,216	8,119	12,593	11,754	3,072
30141	Office of the Attorney General and Department of Law	(22,292)	(22,290)	(1,577)	23,012	31,038	8,226
30143	Office of the Attorney General - Division of Debt Collection	87	87	1,150	2,985	2,699	554
30146	Science Museum of Virginia	739	739	3,323	5,681	5,786	1,591
30147	Office of the State Inspector General	1,448	1,449	3,606	6,935	5,943	1,253
30148	Virginia Commission for the Arts	1,064	1,064	1,337	1,586	1,597	494
30151	Department of Accounts	1,617	1,618	9,584	15,124	16,224	4,825
30152	Department of the Treasury	1,694	1,695	6,989	13,427	14,609	4,107
30154	Department of Motor Vehicles	(57,329)	(57,323)	6,886	87,981	119,473	33,698
30156	Department of State Police	2,099	2,102	27,445	55,520	55,982	14,443
30157	Compensation Board	(1,472)	(1,472)	(803)	549	1,990	738
30160	Virginia Criminal Sentencing Commission	(226)	(225)	218	622	988	341
30161	Department of Taxation	(6,151)	(6,147)	27,536	60,007	66,362	18,502
30162	Department of Accounts - Transfer Payments (CHRF)	34	34	116	191	194	54
30164	Virginia Management Fellows Administration	5,252	5,252	5,541	5,804	4,436	1,151
30165	Department of Housing and Community Development	3,157	3,158	7,733	11,909	11,057	2,876
30166	Secretary of the Commonwealth	(1,015)	(1,015)	(424)	117	489	159
30171	State Corporation Commission	13,773	13,776	47,848	70,663	61,697	15,470
30172	State Lottery Department	3,548	3,549	18,027	33,096	39,461	12,119
30174	Virginia College Savings Plan	10,722	10,722	16,694	21,524	18,496	4,815
30180	Secretary of Administration	3,146	3,146	3,897	4,583	4,266	1,244
30181	Department of Labor and Industry	(4,511)	(4,511)	1,118	6,255	8,328	2,435
30182	Virginia Employment Commission	(38,594)	(38,592)	(15,043)	22,763	34,417	7,946
30183	Secretary of Natural Resources	(245)	(245)	89	394	755	278
30184	Secretary of Technology	(1,577)	(1,577)	(1,457)	(1,347)	(1,342)	(459)
30185	Secretary of Education	188	188	527	836	43	(188)
30186	Secretary of Transportation	(3,944)	(3,944)	(3,678)	(3,435)	(2,619)	(735)
30187	Secretary of Public Safety	(2,054)	(2,054)	(1,585)	(48)	883	233
30188	Secretary of Health and Human Resources	(238)	(238)	102	412	1,000	402

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



		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
30190	Secretary of Finance	922	922	1,272	2,211	1,923	427
30191	Virginia Workers' Compensation Commission	(3,136)	(3,135)	9,616	21,623	21,407	5,293
30192	Secretary of Commerce and Trade	5,235	5,235	5,818	6,351	5,684	1,663
30193	Secretary of Agriculture and Forestry	1,960	1,960	2,276	2,564	2,003	505
30194	Department of General Services	(6,704)	(6,701)	18,417	47,277	55,340	15,632
30199	Department of Conservation and Recreation	16,889	16,891	34,155	48,676	41,337	10,112
30200	Office of Children's Services	2,606	2,606	3,321	2,984	1,515	275
30201	Department of Education - Central Office Operations	15,786	15,788	31,497	43,980	36,189	8,622
30202	The Library of Virginia	(17)	(16)	4,797	9,930	10,733	2,953
30203	Woodrow Wilson Rehabilitation Center	(14,666)	(14,665)	(6,244)	1,441	1,092	(810)
30204	The College of William and Mary	58,664	58,674	172,324	262,082	226,456	55,008
30207	University of Virginia - Academic Division	438,133	438,155	673,794	811,481	704,609	192,973
30208	Virginia Polytechnic Institute and State University	513,261	513,301	934,754	1,297,765	1,174,895	311,468
30209	University of Virginia Medical Center	(26,473)	(26,471)	(2,244)	19,867	23,615	5,389
30211	Virginia Military Institute	9,518	9,520	32,290	56,781	56,127	14,810
30212	Virginia State University	(9,111)	(9,108)	21,179	59,081	63,859	16,391
30213	Norfolk State University	(3,817)	(3,813)	32,932	76,848	79,227	20,116
30214	Longwood University	13,111	13,114	46,698	80,809	75,093	18,666
30215	University of Mary Washington	(9,758)	(9,755)	21,692	57,192	59,533	14,892
30216	James Madison University	138,222	138,235	275,149	383,913	349,256	93,061
30217	Radford University	(5,909)	(5,904)	48,522	91,889	99,315	28,221
30218	Virginia School for Deaf and Blind	(3,976)	(3,975)	233	6,055	8,763	2,565
30221	Old Dominion University	12,037	12,048	132,605	252,766	267,103	73,641
30222	Department of Professional and Occupational Regulation	(606)	(606)	7,101	18,335	19,322	4,876
30223	Department of Health Professions	13,407	13,408	24,207	34,802	34,004	9,527
30226	Board of Accountancy	6	6	569	1,081	1,104	295
30233	Board of Bar Examiners	28	28	462	857	875	235
30234	Cooperative Extension and Agricultural Research Service	1,090	1,090	4,291	7,213	7,916	2,338
30236	Virginia Commonwealth University	316,414	316,445	648,564	954,269	895,765	240,017
30238	Virginia Museum of Fine Arts	20,187	20,188	28,864	34,926	27,772	6,894
30239	Frontier Culture Museum of Virginia	(478)	(478)	462	1,320	2,048	705
30241	Richard Bland College	5,684	5,685	10,287	5,957	(258)	(530)
30242	Christopher Newport University	39,177	39,181	79,634	120,384	112,717	29,735
30245	State Council of Higher Education for Virginia	7,121	7,121	9,926	11,495	9,305	2,424
30246	University of Virginia's College at Wise	(9,450)	(9,450)	(3,243)	4,151	7,431	2,022
30247	George Mason University	178,216	178,238	417,800	655,347	611,968	158,797
30261	Virginia Community College System - Central Office Operations	11,291	11,292	24,570	22,597	18,062	5,640
30262	Department of Rehabilitative Services	(68,344)	(68,341)	(34,604)	3,476	23,489	6,188
30263	Virginia Rehabilitation Center for the Blind and Vision Impaired	2,227	2,227	3,089	2,886	1,307	166
30268	Virginia Institute of Marine Science	(16,315)	(16,314)	(1,278)	15,410	24,328	7,377
30270	Virginia Community College System - Shared Services	60,581	60,582	63,832	66,799	42,617	8,749
30275	New River Community College	(11,884)	(11,883)	(6,440)	1,123	6,118	1,890
30276	Southside Virginia Community College	(31,318)	(31,317)	(25,004)	(8,983)	5,313	2,120
30277	Paul D. Camp Community College	(3,009)	(3,009)	(487)	3,794	5,512	1,515
30278	Rappahannock Community College	(2,260)	(2,260)	2,160	7,679	10,224	3,065
30279	Danville Community College	(23,787)	(23,786)	(18,871)	(10,675)	(990)	375
30280	Northern Virginia Community College	(213,377)	(213,369)	(132,324)	26,182	141,160	45,281
30282	Piedmont Virginia Community College	3,384	3,385	11,641	19,176	16,977	4,080
30283	J. Sargeant Reynolds Community College	(80,888)	(80,887)	(65,369)	(35,017)	(5,234)	(407)
30284	Eastern Shore Community College	(2,959)	(2,959)	(1,055)	(57)	1,140	497
30285	Patrick Henry Community College	3,729	3,730	10,593	13,272	11,772	3,282
30286	Virginia Western Community College	(22,595)	(22,595)	(12,935)	3,545	10,205	2,186
30287	Dabney S. Lancaster Community College	(7,394)	(7,394)	(4,984)	(1,675)	1,295	529
30288	Wytheville Community College	(5,355)	(5,354)	(1,167)	3,520	4,398	937
30290	John Tyler Community College	(23,381)	(23,380)	(12,075)	4,548	19,151	6,759
30291	Blue Ridge Community College	(12,850)	(12,849)	(5,693)	6,278	14,820	4,787
30292	Central Virginia Community College	(1,909)	(1,908)	3,978	13,550	16,655	4,659
30293	Thomas Nelson Community College	(50,420)	(50,419)	(36,395)	(20,876)	(6,561)	(1,551)
30294	Southwest Virginia Community College	(11,123)	(11,123)	(6,899)	(3,908)	2,241	1,578
30295	Tidewater Community College	(184,179)	(184,176)	(150,223)	(99,707)	(47,091)	(12,559)

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



		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
30296	Virginia Highlands Community College	(6,342)	(6,342)	(2,166)	1,646	4,007	1,251
30297	Germanna Community College	(8,755)	(8,754)	598	11,728	16,423	4,717
30298	Lord Fairfax Community College	(15,450)	(15,449)	(6,836)	1,764	11,136	4,322
30299	Mountain Empire Community College	(5,083)	(5,083)	(561)	6,656	9,367	2,542
30301	Department of Agriculture and Consumer Services	(6,732)	(6,731)	10,807	29,283	33,630	9,278
30310	Virginia Economic Development Partnership	18,246	18,247	25,148	31,077	20,911	4,005
30320	Virginia Tourism Authority	8,619	8,619	12,466	15,731	13,491	3,538
30330	Virginia - Israel Advisory Board	(160)	(160)	(89)	(24)	668	353
30350	Department of Small Business and Supplier Diversity	5,865	5,866	7,785	8,302	7,368	2,201
30400	Jamestown-Yorktown Commemoration	10,621	10,621	11,185	8,239	3,354	617
30402	Marine Resources Commission	3,601	3,601	6,581	8,311	7,624	2,151
30403	Department of Game and Inland Fisheries	8,155	8,156	19,663	23,615	16,645	3,668
30405	Virginia Racing Commission	(1,329)	(1,329)	(1,162)	(270)	345	92
30407	Virginia Port Authority	(2,560)	(2,560)	(2,383)	(1,602)	(742)	(199)
30409	Department of Mines, Minerals and Energy	(20,630)	(20,629)	(12,062)	(1,524)	5,541	1,688
30411	Department of Forestry	(7,064)	(7,063)	1,124	8,596	12,152	3,661
30413	Commission on Virginia Alcohol Safety Action Program	(198)	(198)	234	628	645	162
30417	Gunston Hall	(877)	(877)	(701)	(171)	140	23
30423	Department of Historic Resources	(1,308)	(1,308)	494	2,634	3,111	805
30425	Jamestown - Yorktown Foundation	5,179	5,179	10,205	14,791	12,229	2,864
30440	Department of Environmental Quality	(27,533)	(27,529)	8,954	54,611	67,931	18,310
30454	Office of Commonwealth Preparedness	(520)	(520)	(81)	319	337	58
30505	Department of Rail and Public Transportation	6,060	6,060	9,401	9,235	5,473	1,142
30506	Motor Vehicle Dealer Board	(597)	(597)	323	1,163	1,200	283
30510	Virginia Department of Transportation	34,513	34,521	113,098	173,442	155,920	39,537
30511	Virginia Department of Transportation	36,110	36,112	59,596	72,378	55,187	13,106
30512	Virginia Department of Transportation	(30,896)	(30,893)	(2,814)	29,117	43,362	12,488
30513	Virginia Department of Transportation	25,746	25,748	46,427	56,280	38,903	8,119
30514	Virginia Department of Transportation	(11,917)	(11,914)	19,655	45,006	46,104	11,895
30515	Virginia Department of Transportation	26,940	26,943	59,879	77,578	65,920	17,145
30516	Virginia Department of Transportation	50,503	50,504	70,812	74,022	44,097	8,386
30517	Virginia Department of Transportation	39,337	39,339	58,271	61,214	42,758	10,280
30518	Virginia Department of Transportation	(4,473)	(4,471)	19,159	39,364	43,588	12,386
30519	Virginia Department of Transportation	(765)	(761)	39,348	74,594	74,071	19,334
30601	Department of Health	(60,722)	(60,710)	63,943	218,864	254,373	68,051
30602	Department of Medical Assistance Services	32,607	32,609	55,553	71,053	58,548	14,701
30606	Virginia Board for People With Disabilities	133	133	555	1,185	1,058	226
30701	Department of Corrections - Central Administration	21,469	21,471	37,384	51,908	48,518	13,250
30702	Department for the Blind and Vision Impaired	(211)	(211)	5,167	8,096	5,776	1,062
30703	Central State Hospital	(7,584)	(7,581)	17,588	55,269	64,982	17,693
30704	Eastern State Hospital	(97,773)	(97,772)	(77,609)	(30,408)	3,996	879
30705	Southwestern Virginia Mental Health Institute	4,136	4,137	19,485	32,132	31,642	8,568
30706	Western State Hospital	26,936	26,938	49,759	64,652	54,846	14,120
30707	Central Virginia Training Center	(279,184)	(279,183)	(269,623)	(200,088)	(95,556)	(21,701)
30708	Commonwealth Center for Children and Adolescents	17,750	17,750	23,033	31,935	33,184	9,840
30711	Virginia Correctional Enterprises	15,822	15,823	22,996	26,083	18,474	4,191
30716	Virginia Correctional Center for Women	(7,432)	(7,432)	(3,779)	1,284	6,994	2,703
30718	Bland Correctional Center	(3,783)	(3,783)	(1,278)	3,972	5,928	1,531
30720	Department of Behavioral Health & Developmental Services	104,646	104,648	128,231	124,538	80,437	18,717
30723	Southeastern Virginia Training Center	(12,508)	(12,507)	(4,843)	8,457	17,960	5,804
30724	Catawba Hospital	1,319	1,320	10,019	19,814	19,723	5,047
30725	Northern Virginia Training Center	(161,952)	(161,952)	(161,952)	(93,852)	(14,740)	(135)
30726	Southside Virginia Training Center	0	0	0	0	0	0
30728	Northern Virginia Mental Health Institute	24,735	24,736	38,243	55,886	49,950	12,640
30729	Piedmont Geriatric Hospital	(9,340)	(9,339)	715	15,331	23,301	7,089
30733	Sussex I State Prison	(6,398)	(6,398)	(4,530)	(2,329)	(2,539)	(1,208)
30734	Sussex II State Prison	(13,762)	(13,761)	(12,140)	(7,696)	(5,202)	(1,915)
30735	Wallen's Ridge State Prison	537	537	3,865	8,388	8,813	2,310
30737	St. Brides Correctional Center	(3,263)	(3,263)	(513)	1,996	1,185	(132)
30738	Southwestern Virginia Training Center	(118,296)	(118,295)	(116,026)	(100,110)	(77,630)	(23,657)

**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
30739	Southern Virginia Mental Health Institute	7,109	7,110	13,315	19,718	17,927	4,621
30741	Red Onion State Prison	1,416	1,416	4,693	9,044	9,367	2,507
30742	Department of Corrections - Employee Relations and Training	(3,228)	(3,228)	924	8,049	8,757	1,942
30743	Fluvanna Women's Correctional Center	24,221	24,221	28,818	37,588	38,749	11,663
30745	Nottoway Correctional Center	6,453	6,454	10,522	13,371	8,218	1,281
30747	Marion Correctional Treatment Center	3,262	3,262	6,081	10,013	9,163	2,257
30748	Hiram W. Davis Medical Center	(4,370)	(4,370)	1,130	8,005	11,472	3,465
30749	Buckingham Correctional Center	83	83	3,111	6,370	5,975	1,416
30751	Department for the Deaf and Hard-of-Hearing	(946)	(945)	(570)	17	236	33
30752	Deep Meadow Correctional Center	(14,387)	(14,387)	(10,554)	(4,832)	(90)	62
30753	Deerfield Correctional Center	2,242	2,242	6,333	7,717	8,497	2,816
30754	Augusta Correctional Center	(4,434)	(4,433)	(2,218)	1,289	3,629	1,135
30756	Department of Corrections - Division of Institutions	12,010	12,012	31,443	53,378	48,038	11,545
30757	Western Region Correctional Field Units	(1,846)	(1,846)	(1,045)	677	2,091	707
30761	Baskerville Correctional Center	(425)	(425)	1,028	3,093	2,954	633
30765	Department of Social Services	(58,723)	(58,717)	10,154	92,043	125,967	36,296
30766	Virginia Parole Board	(2,579)	(2,579)	(2,111)	(1,685)	(396)	69
30767	Division of Community Corrections	3,261	3,261	11,012	21,796	16,729	2,872
30768	Keen Mountain Correctional Center	(3,944)	(3,943)	(1,463)	800	3,435	1,343
30769	Greensville Correctional Center	(8,127)	(8,127)	(1,360)	5,556	11,623	4,060
30770	Dillwyn Correctional Center	(1,533)	(1,533)	1,787	5,557	6,300	1,674
30771	Indian Creek Correctional Center	(586)	(586)	1,644	3,679	5,149	1,708
30772	Haynesville Correctional Center	(3,370)	(3,370)	307	4,527	6,538	1,943
30773	Coffeewood Correctional Center	(7,542)	(7,542)	(5,060)	(695)	2,621	868
30774	Lunenburg Correctional Center	(1,056)	(1,056)	1,376	3,841	4,491	1,251
30775	Pocahontas State Correctional Center	(2,528)	(2,528)	134	5,528	5,988	1,231
30776	Green Rock Correctional Center	1,391	1,392	4,418	6,071	5,282	1,371
30777	Department of Juvenile Justice	(42,791)	(42,787)	2,171	60,257	77,191	20,210
30778	Department of Forensic Science	20,894	20,895	37,292	50,401	43,786	11,280
30785	River North Correctional Center	923	924	3,845	6,512	4,787	849
30786	Culpeper Correctional Center for Women	(899)	(899)	(899)	(404)	0	0
30794	Virginia Center for Behavioral Rehabilitation	4,044	4,046	16,492	39,222	45,575	12,817
30841	Department of Aviation	948	948	2,825	4,539	4,615	1,295
30848	Indigent Defense Commission	(9,118)	(9,115)	13,613	40,537	45,245	11,896
30851	Tobacco Indemnification & Revitalization Commission	1,109	1,109	1,862	2,055	1,681	464
30852	Virginia Tobacco Settlement Foundation	(158)	(158)	671	1,428	1,462	378
30912	Department of Veterans Services	48,461	48,461	56,195	56,334	35,541	7,657
30913	Veterans Services Foundation	1,302	1,302	1,364	1,421	617	32
30922	Sitter-Barfoot Veterans Care Center	17,985	17,986	27,164	25,405	14,952	3,300
30937	Southern Virginia Higher Education Center	739	739	2,291	3,707	3,770	1,054
30938	New College Institute	1,813	1,813	2,378	2,893	2,342	585
30942	Virginia Museum of Natural History	(3,734)	(3,734)	(2,669)	(832)	957	395
30948	Southwest Virginia Higher Education Center	(1,176)	(1,176)	(368)	370	751	217
30957	Commonwealth's Attorneys' Services Council	(485)	(485)	(166)	744	913	194
30960	Department of Fire Programs	(2,991)	(2,990)	(187)	4,471	6,305	1,734
30961	Division of Capitol Police	(33)	(33)	311	625	639	165
30999	Department of Alcoholic Beverage Control	52,336	52,339	87,260	115,050	99,301	25,702
33010	Virginia Outdoors Foundation	1,281	1,281	2,734	5,049	5,342	1,468
35106	Arlington County Health Department	19	19	66	109	110	31
35129	Fairfax County Health Department	(21,378)	(21,378)	(19,500)	(11,975)	(2,537)	(135)
35885	Fort Monroe Federal Area Development Authority	1,495	1,495	2,561	3,904	2,059	107
40100	Accomack County School Board	7,550	7,552	27,974	42,903	40,352	10,750
40101	Albemarle County Schools	76,340	76,347	146,553	204,818	201,302	57,523
40102	Alleghany County School Board	(16,707)	(16,707)	(8,463)	2,770	12,017	4,148
40103	Amelia County School Board	(7,750)	(7,750)	(1,812)	2,247	5,180	1,752
40104	Amherst County School Board	(22,324)	(22,322)	(5,310)	18,622	34,370	10,916
40105	Appomattox County School Board	6,288	6,289	14,547	18,748	16,351	4,388
40106	Arlington Public Schools	292,939	292,960	519,296	662,456	570,207	150,481
40107	Augusta County School Board	3,532	3,536	46,341	76,387	87,909	27,250
40108	Bath County School Board	(3,855)	(3,855)	(548)	2,840	4,774	1,473

**SCHEDULE C - AMORTIZATION OF DEFERRED INFLOWS AND OUTFLOWS
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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
40109	Bedford County School Board	11,644	11,648	49,384	92,845	97,498	26,697
40110	Bland County School Board	(5,625)	(5,625)	(3,079)	(1,376)	1,337	756
40111	Botetourt County Schools	(5,455)	(5,453)	14,497	32,949	42,950	13,551
40112	Brunswick County Public Schools	(15,074)	(15,073)	(8,570)	(2,139)	4,293	1,785
40113	Buchanan County School Board	(28,069)	(28,068)	(18,220)	(2,061)	10,889	3,741
40114	Buckingham County School Board	(9,011)	(9,011)	(1,246)	8,311	13,416	4,038
40115	Campbell County School Board	(3,253)	(3,250)	25,501	59,651	69,823	20,042
40116	Caroline County School Board	7,357	7,359	22,909	33,640	32,593	9,087
40117	Carroll County School Board	(7,126)	(7,125)	8,132	16,496	20,055	6,268
40118	Charles City County School Board	(7,526)	(7,526)	(4,460)	(1,906)	1,012	563
40119	Charlotte County School Board	(8,933)	(8,932)	(924)	8,365	10,306	2,420
40120	Chesterfield County School Board	229,531	229,552	455,726	617,279	555,865	148,935
40121	Clarke County School Board	1,764	1,765	10,851	19,143	19,512	5,328
40122	Craig County School Board	(2,069)	(2,069)	519	3,746	5,481	1,676
40123	Culpeper County School Board	13,137	13,140	46,308	74,974	78,118	22,354
40124	Cumberland County School Board	(4,043)	(4,042)	1,735	6,513	11,069	3,904
40125	Dickenson County School Board	(25,942)	(25,941)	(19,078)	(2,184)	9,556	2,875
40126	Dinwiddie County School Board	(466)	(464)	16,624	28,020	33,920	10,854
40128	Essex County Public Schools	(11,636)	(11,635)	(5,954)	1,331	8,349	3,086
40129	Fairfax County School Board	1,258,713	1,258,813	2,386,060	3,192,799	3,086,301	886,675
40130	Fauquier County School Board	(20,145)	(20,140)	34,472	92,223	120,847	37,235
40131	Floyd County School Board	3,192	3,192	11,242	20,939	21,915	5,995
40132	Fluvanna County Public Schools	(4,971)	(4,969)	12,781	31,700	36,024	9,999
40133	Franklin County Public Schools	22,115	22,118	53,487	74,946	64,474	16,253
40134	Frederick County School Board	40,265	40,271	107,377	174,677	180,859	51,174
40135	Giles County Schools	(1,643)	(1,643)	7,487	16,684	17,763	4,748
40136	Gloucester County School Board	16,650	16,652	39,354	51,668	54,585	17,032
40137	Goochland County School Board	6,440	6,441	17,868	27,557	26,491	7,157
40138	Grayson County School Board	(3,363)	(3,363)	2,922	6,557	6,820	1,829
40139	Greene County Public Schools	(482)	(481)	12,318	23,259	25,246	7,189
40140	Greensville County School Board	5,672	5,673	15,412	25,164	24,308	6,436
40141	Halifax County School Board	(36,849)	(36,847)	(17,003)	9,262	31,379	10,891
40142	Hanover County School Board	6,517	6,524	81,318	142,905	153,730	44,267
40143	Henrico County School Board	108,519	108,538	310,209	492,410	507,721	144,645
40144	Henry County Public Schools	(535)	(532)	26,499	49,189	54,549	15,884
40145	Highland County Public Schools	313	313	1,688	2,322	1,874	453
40146	Isle of Wight County Schools	11,633	11,636	34,117	55,499	59,079	17,141
40148	King George County School Board	31,236	31,237	48,483	48,648	41,217	12,425
40149	King & Queen County School Board	1,228	1,228	4,583	6,905	6,433	1,714
40150	King William County School Board	(2,868)	(2,867)	5,955	15,117	17,999	5,187
40151	Lancaster County Public Schools	(1,637)	(1,636)	3,998	8,400	9,633	2,816
40152	Lee County School Board	(5,368)	(5,367)	8,065	19,459	20,450	5,342
40153	Loudoun County School Board	1,162,656	1,162,699	1,615,083	1,847,379	1,532,682	413,007
40154	Louisa County Public Schools	15,540	15,542	36,685	55,981	50,617	12,860
40155	Lunenburg County School Board	(9,135)	(9,134)	(3,239)	8,816	15,089	4,374
40156	Madison County School Board	406	407	7,756	12,363	12,095	3,327
40157	Mathews County School Board	(3,099)	(3,099)	1,668	6,018	8,978	2,940
40158	Mecklenburg County School Board	(8,473)	(8,471)	8,189	28,213	32,143	8,429
40159	Middlesex County School Board	17,617	17,617	24,095	30,008	28,311	8,154
40160	Montgomery County School Board	36,211	36,215	74,627	101,773	93,288	25,370
40162	Nelson County Public Schools	(2,574)	(2,573)	5,988	15,781	17,744	4,809
40163	New Kent County School Board	14,867	14,868	27,218	35,770	32,087	8,684
40165	Northampton County Schools	(541)	(541)	6,399	13,473	15,974	4,748
40166	Northumberland County School Board	3,492	3,493	9,474	14,068	11,642	2,712
40167	Nottoway County School Board	(9,574)	(9,573)	(1,583)	5,709	10,069	3,164
40168	Orange County Public Schools	(11,571)	(11,570)	7,944	29,953	36,377	10,061
40169	Page County Public Schools	(11,837)	(11,836)	1,607	16,841	24,309	7,290
40170	Patrick County School Board	(15,183)	(15,183)	(6,002)	2,132	7,600	2,457
40171	Pittsylvania County School Board	21,865	21,868	54,034	83,390	71,329	16,906
40172	Powhatan County School Board	(2,038)	(2,036)	15,704	31,154	39,680	12,629

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40173	Prince Edward County School Board	(11,383)	(11,382)	(2,851)	9,259	12,571	2,990
40174	Prince George County School Board	(20,136)	(20,134)	3,548	30,351	40,975	11,722
40176	Prince William County School Board	383,655	383,693	787,545	1,060,707	948,777	253,568
40177	Pulaski County School Board	(15,946)	(15,944)	(286)	15,736	24,009	7,267
40178	Rappahannock County School Board	(3,355)	(3,355)	834	5,397	8,367	2,691
40179	Richmond County School Board	3,671	3,671	8,730	12,356	13,481	4,180
40180	Roanoke County School Board	6,995	7,000	63,066	93,099	97,327	29,155
40181	Rockbridge County School Board	7,732	7,733	20,318	32,544	34,011	9,755
40182	Rockingham County School Board	6,756	6,760	55,698	102,461	105,244	28,559
40183	Russell County School Board	(8,292)	(8,291)	5,083	20,254	25,069	7,015
40184	Scott County School Board	(674)	(673)	14,037	25,608	28,377	8,311
40185	Shenandoah County School Board	18,987	18,990	46,089	73,541	81,126	24,318
40186	Smyth County School Board	(21,937)	(21,935)	(5,635)	14,431	27,871	8,926
40187	Southampton County School Board	2,860	2,861	12,692	22,158	23,651	6,744
40188	Spotsylvania County School Board	(3,616)	(3,607)	92,036	191,931	234,593	71,480
40189	Stafford County School Board	106,418	106,429	222,830	292,730	296,644	89,514
40190	Surry County Schools	(5,476)	(5,475)	155	5,294	7,250	2,054
40191	Sussex County School Board	(4,245)	(4,245)	1,524	9,259	11,517	3,092
40192	Tazewell County Schools	(46,971)	(46,969)	(29,052)	(6,646)	11,597	4,180
40193	Warren County School Board	7,287	7,289	29,198	47,214	46,486	12,660
40195	Washington County School Board	(19,923)	(19,921)	5,791	31,482	44,719	13,712
40196	Westmoreland County School Board	3,992	3,993	10,904	11,032	8,448	2,384
40197	Wise County School Board	(31,450)	(31,448)	(11,373)	18,813	49,039	17,718
40198	Wythe County School Board	(10,138)	(10,137)	5,052	20,024	27,542	8,447
40199	York County School Board	2,420	2,425	53,897	110,017	130,073	38,753
40200	Alexandria City School Board	79,674	79,684	194,111	275,803	290,878	87,874
40201	Bristol City School Board	(9,802)	(9,801)	(887)	9,104	16,282	5,356
40202	Buena Vista City Schools	(4,089)	(4,089)	(262)	4,340	6,903	2,117
40203	Charlottesville Public Schools	17,577	17,579	46,829	70,928	72,293	20,751
40205	Danville City Schools	26,282	26,285	52,192	84,366	99,885	31,309
40206	Fredericksburg City Schools	2,937	2,939	20,138	34,725	37,045	10,639
40207	Hampton City Schools	(51,241)	(51,233)	27,989	94,976	120,231	35,328
40208	Harrisonburg City School Board	59,390	59,393	89,387	102,671	83,488	22,087
40209	Hopewell City School Board	22,207	22,209	41,228	51,170	50,019	15,022
40210	Lynchburg Public Schools	(59,395)	(59,391)	(19,657)	22,046	46,662	14,291
40211	Newport News Public Schools	(20,061)	(20,050)	99,648	210,870	248,458	73,653
40212	Norfolk Public Schools	(229,745)	(229,730)	(74,855)	126,808	289,959	98,504
40213	Petersburg City Schools	(20,264)	(20,262)	(2,906)	27,764	44,060	13,119
40214	Portsmouth School Board	(27,184)	(27,179)	33,175	110,382	134,966	37,975
40215	Radford City School Board	2,959	2,960	9,452	12,908	13,339	4,051
40216	Richmond Public Schools	49,664	49,675	174,605	313,093	309,377	80,998
40217	Roanoke City School Board	10,785	10,791	70,600	118,761	132,407	39,718
40219	Staunton City Schools	(7,234)	(7,233)	5,345	18,310	22,798	6,543
40220	Suffolk City School Board	64,934	64,940	124,413	181,411	181,090	51,487
40222	Winchester Public Schools	(14,333)	(14,331)	7,152	29,974	37,968	10,812
40223	Martinsville City Schools	(5,407)	(5,406)	3,274	13,545	18,583	5,627
40224	Falls Church Public Schools	16,622	16,624	36,744	55,106	59,958	18,140
40225	Colonial Heights City Schools	(1,202)	(1,201)	12,874	26,954	30,381	8,678
40230	Covington City School Board	(627)	(627)	3,326	4,463	5,481	1,906
40231	Fairfax City School Board	4	4	73	136	139	36
40232	Franklin City Public Schools	(19,014)	(19,014)	(14,107)	(7,649)	852	1,032
40233	Chesapeake Public Schools	86,352	86,368	259,486	405,494	407,319	114,184
40234	Virginia Beach City School Board	(4,653)	(4,625)	297,387	583,400	637,798	180,359
40236	Manassas Park City Schools	(3,147)	(3,145)	13,124	34,892	39,488	10,692
40306	Town of West Point School Board	7,014	7,014	11,084	11,339	9,246	2,671
40307	Lexington City School Board	3,433	3,434	5,642	6,918	6,399	1,844
40308	Waynesboro Public Schools	(5,367)	(5,366)	7,793	18,937	23,025	6,855
40309	Town of Colonial Beach Schools	(342)	(341)	2,268	3,659	3,879	1,147
40313	Galax City Schools	(1,526)	(1,525)	3,813	9,551	12,087	3,660
40314	Norton City Schools	(7,694)	(7,693)	(5,162)	(1,742)	2,039	923

**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
40332	Manassas City Schools	(28,282)	(28,278)	12,969	58,029	98,730	34,205
40335	City of Salem Schools	2,217	2,218	18,819	34,959	36,092	9,812
40402	Williamsburg-James City County School Board	20,190	20,195	72,792	121,659	137,177	41,400
40403	Poquoson City Public Schools	(1,231)	(1,231)	7,295	14,705	17,281	5,177
40410	Valley Vocational Technical Center	(211)	(211)	1,256	2,594	3,344	1,067
40412	Charlottesville/Albemarle Vo-Tech Center	1,184	1,184	2,057	2,114	3,154	1,258
40413	The Pruden Center for Industry and Technology	(21,656)	(21,656)	(21,656)	(20,171)	(7,205)	0
40414	Jackson River Technical Center	(4,564)	(4,564)	(4,126)	(1,257)	785	202
40415	New Horizons Technical Center	7,842	7,842	14,306	18,476	15,362	3,881
40416	Northern Neck Regional Vocational Center	(472)	(472)	381	1,780	2,319	662
40417	Rowanty Vocational Technical Center	(168)	(168)	396	910	1,739	668
40418	Amelia-Nottoway Vocational Center	656	656	850	1,027	1,035	314
40421	Northern Neck Regional Special Education Program	123	123	728	911	632	135
40423	Maggie Walker Governor's School for Govt & Intl Studies	(1,798)	(1,797)	1,375	4,271	4,399	1,067
40424	Appomattox Region Governor's School	(452)	(452)	906	3,010	4,463	1,447
40425	Bridging Communities Regional Career and Tech Center	352	352	713	1,042	483	(2)
55100	Accomack County	6,502	6,503	15,362	23,448	23,807	6,772
55101	Albemarle County	45,220	45,223	77,325	107,733	103,378	28,865
55102	Alleghany County	6,303	6,304	11,972	15,785	12,253	2,812
55103	Amelia County	2,032	2,032	5,175	8,539	8,148	2,120
55104	Amherst County	13,184	13,185	19,664	22,613	17,566	4,421
55105	Appomattox County	(2,460)	(2,460)	503	3,703	6,419	2,198
55107	Augusta County	24,105	24,107	40,026	49,240	42,540	11,485
55108	Bath County	(1,198)	(1,198)	821	4,024	5,566	1,661
55109	Bedford County	27,691	27,692	42,167	45,738	32,790	7,910
55110	Bland County	4,832	4,833	6,698	7,536	5,408	1,255
55111	Botetourt County	3,863	3,864	12,747	20,485	24,803	7,960
55112	Brunswick County	15,444	15,445	19,755	22,330	18,052	4,753
55113	Buchanan County	(11,170)	(11,169)	(3,420)	9,093	15,125	4,301
55114	Buckingham County	119	120	3,258	6,863	7,598	2,125
55115	Campbell County	7,135	7,136	17,680	29,898	31,876	9,111
55116	Caroline County	66,258	66,259	77,651	86,068	74,082	20,862
55117	Carroll County	(1,409)	(1,409)	4,394	10,800	11,947	3,232
55118	Charles City County	4,563	4,563	7,079	8,755	8,353	2,447
55119	Charlotte County	1,223	1,224	4,481	7,454	7,238	1,922
55120	Chesterfield County	24,869	24,882	165,345	300,339	322,545	91,485
55121	Clarke County	5,166	5,166	8,829	11,181	10,174	2,838
55122	Craig County	2,908	2,908	4,137	4,518	3,386	852
55123	Culpeper County	20,174	20,176	34,201	42,306	38,457	10,859
55124	Cumberland County	(63)	(63)	2,398	4,643	4,743	1,263
55125	Dickenson County	0	0	0	0	0	0
55126	Dinwiddie County	11,993	11,993	19,344	20,987	16,563	4,447
55128	Essex County	(2,185)	(2,184)	663	4,251	5,522	1,542
55130	Fauquier County	56,501	56,504	85,110	109,118	98,533	26,989
55131	Floyd County	10,807	10,808	14,194	15,555	12,548	3,378
55132	Fluvanna County	10,153	10,154	15,472	18,842	16,117	4,319
55133	Franklin County	24,037	24,038	35,366	41,130	39,004	11,716
55134	Frederick County	59,012	59,015	90,392	106,048	90,019	24,520
55135	Giles County	954	955	5,248	8,797	7,977	1,967
55136	Gloucester County	20,914	20,915	32,694	43,444	47,493	14,958
55137	Goochland County	25,405	25,406	34,269	40,999	32,296	7,964
55138	Grayson County	3,870	3,870	7,181	9,463	7,836	1,949
55139	Greene County	2,915	2,915	7,047	10,079	10,561	3,164
55140	Greensville County	3,800	3,800	7,290	9,610	8,353	2,188
55141	Halifax County	(1,911)	(1,910)	3,928	9,256	10,415	2,907
55142	Hanover County	48,816	48,821	96,324	132,878	123,023	33,534
55143	Henrico County	102,021	102,039	289,311	437,361	448,953	129,853
55144	Henry County	8,587	8,588	21,029	32,384	31,966	8,844
55145	Highland County	119	119	1,135	2,063	2,104	567
55146	Isle of Wight County	10,034	10,035	20,223	29,522	27,169	7,159

**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
55147	James City County	7,640	7,643	37,128	62,182	58,748	15,156
55148	King George County	15,087	15,088	23,466	29,382	25,540	6,844
55149	King and Queen County	4,210	4,210	6,212	8,039	7,772	2,255
55150	King William County	9,795	9,795	13,123	16,161	15,606	4,600
55151	Lancaster County	166	166	3,700	7,295	6,820	1,631
55152	Lee County	(773)	(773)	2,932	7,178	8,036	2,199
55153	Loudoun County	285,987	286,002	450,981	597,098	563,271	158,255
55154	Louisa County	10,526	10,527	19,776	27,477	26,554	7,493
55155	Lunenburg County	(1,840)	(1,840)	(271)	1,655	3,045	999
55156	Madison County	6,655	6,655	10,248	12,167	11,201	3,257
55157	Mathews County	2,050	2,050	4,103	6,717	7,408	2,195
55158	Mecklenburg County	3,994	3,995	10,416	15,782	15,639	4,373
55159	Middlesex County	3,783	3,784	6,084	8,184	7,929	2,262
55160	Montgomery County	7,164	7,166	20,977	35,807	39,915	11,834
55162	Nelson County	3,205	3,205	6,369	9,257	9,385	2,712
55163	New Kent County	8,422	8,423	15,255	19,635	17,475	4,745
55165	Northampton County	8,318	8,319	14,954	21,875	22,852	6,728
55166	Northumberland County	6,673	6,673	9,950	11,086	9,703	2,804
55167	Nottoway County	361	361	2,939	5,292	5,396	1,466
55168	Orange County	10,627	10,628	18,730	24,144	24,585	7,472
55169	Page County	3,544	3,545	8,927	14,085	14,507	4,130
55170	Patrick County	11,390	11,391	16,071	19,602	15,612	3,856
55171	Pittsylvania County	(985)	(984)	9,639	18,594	18,417	4,778
55172	Powhatan County	8,171	8,172	14,299	17,791	17,125	5,063
55173	Prince Edward County	(258)	(257)	3,605	7,994	8,859	2,449
55174	Prince George County	1,987	1,988	11,604	21,244	26,378	8,348
55176	Prince William County	291,362	291,381	494,168	673,432	607,299	161,543
55177	County of Pulaski	9,803	9,804	18,901	25,599	23,498	6,407
55178	Rappahannock County	1,786	1,786	4,094	7,805	8,641	2,455
55179	Richmond County	1,933	1,933	4,058	5,998	4,930	1,134
55180	Roanoke County	14,227	14,231	49,408	78,297	75,942	20,529
55181	Rockbridge County	7,515	7,515	12,747	16,658	15,814	4,509
55182	Rockingham County	24,544	24,546	44,160	56,746	51,350	14,173
55183	Russell County	1,638	1,638	5,991	9,964	7,491	1,400
55184	Scott County	(1,345)	(1,344)	2,853	7,794	8,877	2,415
55185	Shenandoah County	5,806	5,807	15,692	26,445	28,262	8,117
55186	Smyth County	(3,321)	(3,321)	2,234	9,034	11,597	3,334
55187	Southampton County	1,380	1,381	7,174	11,596	11,123	2,963
55188	Spotsylvania County	74,120	74,124	113,096	141,125	123,172	33,175
55189	Stafford County	67,128	67,132	107,256	129,416	115,872	32,655
55190	Surry County	2,144	2,144	5,227	7,421	7,042	1,945
55191	Sussex County	(4,977)	(4,976)	(1,325)	4,972	8,470	2,538
55192	Tazewell County	(11,883)	(11,882)	(3,691)	7,120	12,376	3,526
55193	Warren County	13,158	13,159	21,414	27,218	23,371	6,146
55195	Washington County	(2,474)	(2,473)	5,408	14,701	16,167	4,252
55196	Westmoreland County	14,847	14,847	19,583	18,220	13,412	3,780
55197	Wise County	(5,355)	(5,355)	2,576	13,149	14,591	3,519
55198	Wythe County	(2,678)	(2,677)	2,146	5,313	5,876	1,632
55199	York County	38,336	38,339	69,722	100,344	94,587	25,630
55200	City of Alexandria	0	0	0	0	0	0
55201	City of Bristol	(21,805)	(21,804)	(11,882)	264	12,647	4,870
55202	City of Buena Vista	2,140	2,141	4,648	5,701	6,287	2,069
55203	Town of St. Paul	(27)	(27)	514	1,007	1,029	270
55204	Town of Clifton Forge	(1,957)	(1,957)	(945)	969	1,818	478
55205	City of Danville	0	0	0	0	0	0
55206	City of Fredericksburg	4,772	4,774	22,730	41,714	41,916	11,104
55207	City of Hampton	(82,169)	(82,163)	(18,299)	43,447	68,922	18,990
55208	City of Harrisonburg	19,829	19,831	42,948	63,676	63,503	17,967
55209	City of Hopewell	18,559	18,561	32,525	39,955	34,903	9,556
55210	City of Lynchburg	(13,946)	(13,943)	26,000	65,913	75,207	20,916

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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
55211	Town of Crewe	1,471	1,471	2,251	2,718	2,546	745
55212	City of Norfolk	(14,109)	(14,107)	6,036	35,049	47,786	13,963
55213	City of Petersburg	(21,327)	(21,326)	(3,225)	48,645	71,846	20,193
55214	City of Portsmouth	(11,525)	(11,520)	39,260	101,920	114,562	31,041
55215	City of Radford	(1,219)	(1,218)	6,385	14,930	17,934	5,270
55216	City of Richmond	(26,563)	(26,561)	(8,081)	16,450	27,962	7,881
55217	City of Roanoke	(2,773)	(2,773)	3,722	9,650	11,990	3,580
55218	Town of Craigsville	(92)	(92)	48	176	181	41
55219	City of Staunton	8,942	8,943	19,608	31,196	30,842	8,409
55220	City of Suffolk	54,862	54,867	103,225	119,675	96,219	25,281
55221	City of Williamsburg	5,202	5,203	13,037	20,927	19,203	4,843
55222	City of Winchester	11,518	11,520	30,889	52,027	57,837	17,160
55223	City of Martinsville	(6,253)	(6,252)	3,771	15,884	21,485	6,427
55224	City of Falls Church	(2,049)	(2,049)	(1,130)	(291)	552	231
55225	City of Colonial Heights	(10,161)	(10,160)	(571)	11,270	16,953	4,982
55226	Town of Front Royal	2,839	2,840	8,539	13,496	13,871	3,948
55227	Town of Boyce	0	0	0	0	0	0
55228	Town of Middletown	0	0	0	0	0	0
55229	Town of Chilhowie	156	156	777	1,345	1,370	376
55230	City of Covington	(2,198)	(2,198)	543	3,414	4,635	1,360
55231	Town of Floyd	153	153	282	399	405	118
55232	City of Franklin	(2,547)	(2,546)	3,098	9,609	11,988	3,478
55233	City of Chesapeake	105,105	105,116	225,730	316,278	301,049	83,762
55234	City of Virginia Beach	125,533	125,556	367,332	557,955	531,554	143,503
55235	City of Norton	(989)	(989)	1,378	3,783	4,773	1,423
55236	City of Manassas Park	928	929	7,738	13,583	12,981	3,333
55237	Town of Exmore	0	0	0	0	0	0
55238	Town of Pound	0	0	0	0	0	0
55239	Town of Grottoes	(906)	(906)	(370)	118	140	(21)
55240	Town of Onley	770	770	998	1,206	1,215	373
55241	Town of West Point	718	718	1,855	2,893	2,939	833
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	(332)	(332)	(209)	(97)	256	140
55246	Town of Burkeville	5	5	79	146	149	40
55247	Town of Madison	469	469	513	553	555	175
55248	Town of Pennington Gap	0	0	0	0	0	0
55249	Town of La Crosse	0	0	0	0	0	0
55250	Town of Rich Creek	2,583	2,583	2,726	2,856	1,824	377
55251	Town of White Stone	0	0	0	0	0	0
55252	Town of Windsor	519	519	989	1,418	1,437	416
55253	Town of Haysi	0	0	0	0	0	0
55254	Town of Stephens City	103	103	415	699	712	196
55255	Town of Broadax	0	0	0	0	0	0
55256	Town of Mineral	0	0	0	0	0	0
55257	Town of Lebanon	(46)	(46)	1,486	2,639	2,497	633
55258	City of Newport News	270,897	270,901	322,226	315,672	214,836	52,639
55259	Town of Richlands	0	0	0	0	0	0
55260	Town of Haymarket	(446)	(446)	(12)	878	1,300	378
55261	Town of Lovettsville	978	978	1,407	1,798	1,816	545
55300	Town of Abingdon	(8,888)	(8,888)	(5,177)	(926)	4,079	1,730
55301	Town of Dumfries	1,571	1,571	2,627	6,061	4,904	833
55302	Town of Iron Gate	65	65	102	136	137	41
55303	Town of Montross	155	155	227	293	296	88
55304	Town of South Boston	1,297	1,298	3,652	5,801	5,322	1,352
55305	Town of Gretna	343	343	692	1,010	1,024	297
55306	Town of Remington	24	24	143	251	256	70
55307	City of Lexington	(6,528)	(6,528)	(2,952)	4,887	7,276	1,657
55308	City of Waynesboro	(5,320)	(5,319)	4,479	15,891	21,078	6,313

**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
55309	Town of Colonial Beach	(1,441)	(1,441)	(124)	1,322	2,734	976
55310	Town of Smithfield	4,075	4,076	6,325	7,143	7,028	2,206
55311	Town of Brookneal	139	139	356	553	562	161
55312	Town of Hamilton	91	91	312	513	522	145
55313	City of Galax	(2,985)	(2,985)	1,513	5,618	7,760	2,408
55314	Town of Jonesville	(393)	(393)	(132)	106	116	3
55315	Town of Wytheville	2,910	2,911	7,955	12,558	14,033	4,271
55316	City of Fairfax	0	0	0	0	0	0
55317	Town of Vienna	9,141	9,142	18,566	26,427	25,853	7,309
55318	Town of Vinton	2,019	2,020	4,639	4,679	2,865	626
55319	City of Emporia	6,837	6,837	10,395	11,912	9,028	2,221
55320	Town of Culpeper	2,577	2,578	9,777	15,852	18,274	5,665
55321	Town of Woodstock	3,260	3,260	5,378	7,311	6,475	1,693
55322	Town of Glasgow	(71)	(71)	59	178	183	43
55323	Town of Marion	3,296	3,297	5,862	7,093	6,633	1,944
55324	Town of Altavista	2,809	2,809	4,510	6,061	4,976	1,205
55325	Town of Herndon	4,582	4,584	17,234	27,420	29,471	8,717
55326	Town of Pearisburg	(341)	(341)	661	1,576	2,191	718
55327	Town of Christiansburg	0	0	0	0	0	0
55328	Town of Wakefield	0	0	0	0	0	0
55329	Town of Leesburg	10,723	10,725	29,000	52,599	55,890	15,582
55330	Town of Chatham	(3,864)	(3,864)	(3,571)	(3,059)	(1,689)	(361)
55331	Town of Bowling Green	2,816	2,816	3,146	3,202	2,437	643
55332	City of Manassas	10,524	10,526	32,839	50,732	48,576	13,093
55333	Town of Alberta	0	0	0	0	0	0
55334	Town of Boydton	(13)	(13)	137	274	280	72
55335	City of Salem	(7,092)	(7,090)	10,083	29,587	41,143	13,040
55336	Town of McKenney	(15)	(15)	11	34	35	9
55337	Town of Narrows	0	0	0	0	0	0
55338	Town of Quantico	(876)	(876)	(815)	(759)	(757)	(258)
55339	Town of Halifax	508	508	772	1,012	1,023	308
55340	Town of Blacksburg	7,120	7,121	18,299	27,636	26,112	6,993
55341	Town of Chincoteague	2,044	2,045	3,588	4,996	4,711	1,297
55342	Town of Lawrenceville	(844)	(844)	(161)	463	1,297	510
55343	Town of Amherst	942	942	1,589	2,180	2,206	650
55344	Town of Stanley	(363)	(363)	95	512	530	122
55345	Town of Hillsville	(233)	(233)	843	1,825	1,869	486
55346	Town of Elkton	1,199	1,199	2,007	2,990	2,537	600
55347	Town of Bridgewater	3,122	3,122	4,955	4,649	3,681	1,106
55348	Town of Purcellville	2,733	2,733	6,369	9,192	10,431	3,303
55349	Town of Timberville	1,021	1,021	1,500	1,441	1,057	288
55350	Town of Wise	(815)	(815)	748	3,039	3,120	697
55351	Town of New Market	173	173	776	1,327	1,351	373
55352	Town of Tappahannock	0	0	0	0	0	0
55353	Town of Rocky Mount	3,589	3,589	5,748	6,978	6,458	1,866
55354	Town of Big Stone Gap	0	0	0	0	0	0
55355	Town of Luray	(1,003)	(1,003)	477	2,567	3,925	1,255
55357	Town of Strasburg	542	542	2,651	4,206	4,794	1,489
55358	Town of Appomattox	10,041	10,041	10,596	11,102	11,125	3,599
55359	Town of Clarksville	1,026	1,026	1,692	2,301	2,328	685
55360	Town of Dublin	(43)	(43)	640	1,264	1,292	342
55361	Town of Middleburg	1,915	1,915	2,642	3,306	2,646	647
55362	Town of Edinburg	0	0	0	0	0	0
55363	Town of Chase City	(1,312)	(1,312)	(508)	721	810	103
55364	City of Bedford	3,670	3,671	6,670	9,408	9,182	2,596
55365	City of Poquoson	3,715	3,715	8,332	11,060	10,384	2,931
55366	Town of Ashland	592	592	3,053	5,668	5,498	1,398
55367	Town of Broadway	777	777	1,511	1,937	1,763	491
55368	Town of Berryville	789	789	1,916	2,944	2,990	851
55369	Town of Tazewell	0	0	0	0	0	0

**SCHEDULE C - AMORTIZATION OF DEFERRED INFLOWS AND OUTFLOWS
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		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55370	Town of Urbanna	105	105	177	243	246	72
55371	Town of Bluefield	216	217	1,956	3,544	3,615	978
55372	Town of Weber City	201	201	326	440	445	132
55374	Town of Hurt	555	555	688	809	815	255
55375	Town of Waverly	0	0	0	0	0	0
55376	Town of Coeburn	(1,049)	(1,049)	(526)	195	1,111	445
55377	Town of Dayton	(1,956)	(1,955)	(1,478)	(1,043)	(1,024)	(399)
55378	Town of Courtland	5	5	79	146	149	40
55379	Town of Cape Charles	1,220	1,220	2,229	3,150	2,617	623
55380	Town of Independence	0	0	0	0	0	0
55381	Town of Warsaw	1,983	1,983	2,459	2,893	1,990	413
55382	Town of Grundy	799	799	1,342	1,836	1,858	546
55383	Town of Warrenton	3,467	3,467	7,721	9,624	7,142	1,626
55384	Town of Louisa	180	180	677	1,130	1,150	317
55385	Town of Kenbridge	314	314	653	962	975	282
55386	Town of Mt. Jackson	1,541	1,541	2,151	2,708	2,043	462
55387	Town of Pulaski	(542)	(541)	2,414	3,507	3,923	1,263
55388	Town of Jarratt	0	0	0	0	0	0
55389	Town of Pembroke	301	301	485	653	660	197
55390	Town of Parksley	(159)	(159)	5	400	1,184	489
55391	Town of Onancock	(221)	(221)	213	853	1,075	302
55392	Town of Victoria	(23)	(23)	347	684	699	184
55393	Town of Shenandoah	67	67	591	1,314	1,539	444
55394	Town of Gate City	0	0	0	0	0	0
55395	Town of Round Hill	(1,795)	(1,795)	(1,292)	(834)	(813)	(333)
55396	Town of Kilmarnock	436	436	1,061	1,633	1,084	164
55397	Town of Orange	(986)	(986)	671	2,677	2,800	656
55398	Town of Saltville	0	0	0	0	0	0
55399	Town of Blackstone	(2,846)	(2,846)	(1,376)	1,075	2,620	800
55401	Southeastern Virginia Public Service Authority	(7,957)	(7,957)	(3,862)	1,236	4,010	1,128
55402	Pittsylvania County Service Authority	655	655	962	1,612	1,929	595
55403	Spotsylvania-Stafford-Fredericksburg Group Home Comm.	139	139	537	900	916	251
55404	Appomattox Regional Library	870	870	1,393	2,239	1,991	479
55405	Staunton Redevelopment & Housing Authority	603	603	912	1,193	1,206	359
55406	Hampton Newport News Community Services Board	0	0	0	0	0	0
55408	Charles Pinckney Jones Memorial Library	(24)	(24)	38	95	97	24
55409	Southside Regional Juvenile Group Home Commission	37	37	128	211	214	60
55411	Hampton Roads Sanitation District	25,501	25,505	62,607	93,623	89,581	24,372
55412	Peninsula Airport Commission	(1,443)	(1,443)	325	3,174	5,064	1,618
55413	Richmond Redevelopment & Housing Authority	(6,863)	(6,863)	(1,172)	2,167	4,802	1,683
55415	Chesapeake Redevelopment & Housing Authority	(456)	(456)	1,049	2,422	2,483	632
55416	Alexandria Sanitation Authority	0	0	0	0	0	0
55417	Norfolk Airport Authority	9,969	9,970	18,833	23,958	21,889	6,141
55418	Charlottesville Redevelopment & Housing Authority	(1,097)	(1,097)	(727)	350	167	(151)
55419	Hampton Redevelopment & Housing Authority	336	336	2,522	4,517	5,296	1,619
55420	Loudoun County Sanitation Authority	28,114	28,115	44,784	53,816	46,438	12,683
55421	Danville Redevelopment & Housing Authority	1,245	1,245	2,263	3,192	3,233	944
55422	NRV Regional Water Authority	3,082	3,082	4,012	4,861	3,861	954
55423	Northern Virginia Juvenile Detention Home	(14,012)	(14,012)	(11,298)	(4,867)	(3,364)	(1,817)
55424	Hopewell Redevelopment and Housing Authority	0	0	0	0	0	0
55425	Colonial Services Board	7,682	7,683	14,179	14,669	10,484	2,667
55426	Blacksburg-VPI Sanitation Authority	115	115	818	1,461	1,489	404
55427	Potomac River Fisheries Commission	(250)	(250)	(69)	96	104	9
55428	Chesapeake Bay Bridge & Tunnel District	1,474	1,475	7,370	12,380	12,315	3,343
55429	Alexandria Redevelopment & Housing Authority	(4,616)	(4,616)	(1,295)	1,491	1,422	65
55430	Albemarle County Service Authority	5,423	5,423	8,546	11,397	11,175	3,239
55431	Franklin Redevelopment & Housing Authority	631	631	951	748	357	75
55432	Bristol Redevelopment & Housing Authority	778	778	1,572	2,297	2,329	670
55433	Norfolk Redevelopment & Housing Authority	2,794	2,795	12,761	18,272	17,015	4,653
55435	Richmond Metropolitan Authority	(6,268)	(6,267)	(3,461)	2,064	5,986	1,916

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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
55436	Riverside Regional Jail	(4,302)	(4,301)	6,600	21,988	18,812	3,241
55439	Rappahannock-Rapidan Planning District Commission	(35)	(35)	221	700	566	82
55440	Shenandoah Valley Juvenile Detention Home	6,793	6,794	9,189	10,015	7,040	1,636
55442	Southside Regional Library Board	0	0	0	0	0	0
55443	Bedford Public Library	(285)	(285)	180	603	622	151
55445	Chesterfield County Health Center Commission	(14,178)	(14,177)	(9,701)	(4,010)	5,437	2,853
55446	Washington County Service Authority	1,101	1,101	3,831	6,692	7,106	2,011
55447	Rappahannock Area Community Services Board	30,880	30,881	45,876	48,561	39,364	10,994
55449	Hampton Roads Planning District Commission	(1,158)	(1,158)	1,283	5,365	5,826	1,394
55450	Meherrin Regional Library	411	411	619	809	817	245
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	(2,454)	(2,454)	314	3,335	511	(846)
55454	Greensville/Emporia Department of Social Services	865	865	1,689	2,441	2,475	714
55455	James City Service Authority	1,750	1,750	4,962	8,139	8,473	2,405
55456	Accomack-Northampton Planning District Commission	(252)	(252)	288	1,150	1,476	422
55457	Harrisonburg/Rockingham Sewer Authority	559	559	1,734	2,806	2,854	800
55458	Wytheville Redevelopment & Housing Authority	194	194	544	863	877	247
55459	Waynesboro Redevelopment and Housing Authority	(2,502)	(2,502)	(1,989)	(1,522)	227	363
55460	Region Ten Community Services Board	20,799	20,801	37,404	50,207	46,194	12,656
55462	LENOWISCO Planning District Commission	(1,349)	(1,349)	(1,163)	(499)	(87)	(48)
55465	Rivanna Water & Sewer Authority	6,474	6,474	10,206	12,747	11,268	3,076
55466	Appomattox River Water Authority	490	491	1,616	2,888	3,138	896
55467	Campbell County Utilities and Service Authority	895	895	1,855	2,731	2,770	801
55469	Eastern Shore Community Services Board	2,250	2,250	5,904	7,879	6,915	1,834
55470	ANCHOR Commission	133	133	275	404	410	119
55471	Central Virginia Community Services	(53,090)	(53,088)	(34,758)	(12,219)	(2,229)	(2,064)
55472	District 19 Community Services Board	(6,687)	(6,687)	(253)	11,180	14,381	3,631
55473	Tidewater Transportation District	(10,473)	(10,472)	2,033	13,446	19,943	6,264
55474	Upper Occoquan Sewage Authority	(1,029)	(1,028)	9,312	18,749	21,935	6,533
55475	New River Valley Juvenile Detention Home	(138)	(138)	434	1,200	1,428	401
55476	Rockbridge Regional Library	0	0	0	0	0	0
55477	Frederick County Sanitation Authority	6,230	6,231	8,932	10,037	7,764	1,975
55478	Western Tidewater Community Services Board	0	0	0	0	0	0
55479	Cumberland Mountain Community Services	11,652	11,653	19,545	22,173	14,027	2,709
55482	Middle Peninsula/Northern Neck Public Service Auth	5,920	5,921	15,835	20,309	20,427	6,229
55483	Rockbridge County Public Service Authority	174	174	476	751	763	215
55484	Danville-Pittsylvania Mental Health Services Board	9,538	9,539	16,925	20,575	17,773	4,845
55485	Crater Youth Care Commission	(387)	(387)	551	1,653	1,895	507
55486	Southeastern Tidewater Manpower Authority	(3,156)	(3,156)	(1,852)	203	2,234	831
55487	Capital Regional Airport Commission	11,294	11,295	17,764	22,929	18,547	4,516
55488	Northwestern Community Services Board	24,891	24,892	31,029	35,145	28,302	7,402
55489	Harrisonburg-Rockingham Community Services Board	11,603	11,603	16,479	18,334	13,757	3,406
55491	Middle Peninsula Regional Security Center	1,104	1,104	3,237	5,184	5,271	1,480
55492	Northern Neck Planning District Commission	138	138	352	547	556	157
55493	Planning District One Community Services Board	103	103	293	466	474	134
55494	Rockbridge Area Social Services Board	103	103	769	1,378	831	73
55495	Dinwiddie County Water Authority	(89)	(89)	302	658	674	172
55496	Rappahannock Rapidan Community Services	(4,284)	(4,283)	3,353	11,313	16,466	5,317
55498	Valley Community Services Board	1,387	1,388	9,058	17,294	18,617	5,205
55499	Eastern Shore Public Library	18	18	184	335	342	92
55500	Alexandria City Public Schools	(6,695)	(6,694)	(985)	4,226	6,185	1,697
55501	Albemarle County Public Schools	7,029	7,029	12,363	15,997	14,047	3,750
55502	Alleghany Highlands Public Schools	(1,120)	(1,120)	205	1,414	2,158	692
55503	Charlottesville City Public Schools	(1,568)	(1,568)	(63)	2,175	3,634	1,158
55504	Amherst County Public Schools	(623)	(622)	1,253	3,830	3,234	556
55505	Appomattox County Public Schools	(912)	(911)	(451)	(31)	(13)	(63)
55506	Arlington County Public Schools	44,809	44,810	61,476	69,145	54,085	13,880
55507	Augusta County Public Schools	(2,686)	(2,685)	(786)	1,688	3,643	1,226
55508	Bath County Public Schools	(1,293)	(1,293)	(840)	(427)	165	118

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55509	Bedford County Public Schools	(5,485)	(5,485)	(1,614)	2,783	4,454	1,158
55510	Bland County Public Schools	(1,688)	(1,688)	(1,437)	(1,209)	(508)	(57)
55511	Botetourt County Public Schools	4,092	4,092	6,132	7,499	7,178	2,118
55512	Norfolk Public Schools	6,445	6,446	19,520	31,207	32,223	9,175
55513	Petersburg City Public Schools	(3,318)	(3,318)	(1,634)	642	2,240	717
55514	Buckingham County Public Schools	210	210	841	1,418	1,443	399
55515	Radford City Public Schools	5	5	260	492	503	135
55516	Caroline County Public Schools	(503)	(503)	495	786	1,245	477
55517	Carroll County Public Schools	(8,618)	(8,618)	(7,162)	(2,374)	1,555	548
55518	Charles City County Public Schools	587	587	798	990	999	307
55519	Charlotte County Public Schools	(350)	(350)	84	109	(177)	(109)
55520	Chesterfield County Public Schools	(7,773)	(7,772)	7,553	61,339	86,339	24,963
55521	Clarke County Public Schools	(537)	(537)	(78)	340	359	62
55522	Winchester City Public Schools	1,444	1,444	3,132	4,177	3,841	1,060
55523	Culpeper County Public Schools	5,241	5,241	8,626	9,860	8,482	2,384
55524	Cumberland County Public Schools	(175)	(175)	314	759	779	201
55525	Dickenson County Public Schools	(1,272)	(1,272)	(298)	1,581	2,429	683
55526	Dinwiddie County Public Schools	(464)	(464)	1,004	3,949	5,324	1,578
55528	Essex County Public Schools	(673)	(673)	(241)	153	170	1
55530	Covington City Public Schools	471	471	764	1,031	1,043	311
55531	Floyd County Public Schools	(178)	(178)	970	2,018	2,064	542
55532	Fluvanna County Public Schools	(3,239)	(3,238)	(1,627)	338	1,613	499
55533	Chesapeake City Public Schools	(20,709)	(20,707)	(5,296)	10,624	21,753	7,112
55534	Virginia Beach City Public Schools	(7,361)	(7,358)	25,977	61,096	71,250	20,441
55535	Giles County Public Schools	193	193	479	740	751	213
55536	Gloucester County Public Schools	(7,610)	(7,609)	(5,272)	1,436	6,425	2,068
55537	Goochland County Public Schools	(801)	(801)	(204)	1,207	1,939	564
55538	Grayson County Public Schools	(2,283)	(2,283)	(1,611)	(997)	184	214
55539	Greene County Public Schools	(1,496)	(1,496)	(242)	903	1,876	653
55540	Greensville County Public Schools	630	630	1,311	1,933	1,961	566
55541	Halifax County Public Schools	(6,135)	(6,135)	(5,004)	(2,737)	(67)	167
55542	Hanover County Public Schools	(12,396)	(12,396)	(8,593)	562	7,212	2,289
55543	Henrico County Public Schools	(1,336)	(1,336)	(873)	(451)	(432)	(200)
55544	Henry County Public Schools	1,623	1,624	4,182	5,156	4,148	1,055
55545	Highland County Public Schools	22	22	198	358	365	99
55546	Isle of Wight County Public Schools	6,143	6,144	7,704	9,372	9,988	3,172
55548	King George County Public Schools	5,282	5,282	7,203	6,362	4,890	1,494
55549	King and Queen County Public Schools	(672)	(672)	(176)	276	296	36
55550	King William County Public Schools	(1,996)	(1,996)	(1,066)	278	1,294	433
55551	Lancaster County Public Schools	337	337	974	1,556	1,582	446
55552	Lee County Public Schools	1,129	1,129	2,599	3,570	3,325	918
55553	Loudoun County Public Schools	97,759	97,763	143,862	190,755	175,363	47,947
55554	Louisa County Public Schools	(3,186)	(3,186)	(511)	1,929	3,192	960
55555	Lunenburg County Public Schools	18	18	487	914	933	250
55556	Madison County Public Schools	380	380	981	1,531	1,207	258
55557	Mathews County Public Schools	399	399	1,003	1,555	1,580	448
55558	Mecklenburg County Public Schools	4,820	4,820	5,668	4,217	2,432	697
55559	Middlesex County Public Schools	371	371	725	1,048	1,062	308
55560	Montgomery County Public Schools	(21,550)	(21,549)	(18,316)	(15,365)	(2,210)	1,508
55562	Nelson County Public Schools	192	192	1,387	2,477	2,526	686
55563	New Kent County Public Schools	156	156	1,080	1,924	1,961	532
55565	Northampton County Public Schools	379	379	1,118	1,793	1,823	513
55566	Northumberland County Public Schools	(187)	(187)	332	804	825	207
55567	Nottoway County Public Schools	(1,398)	(1,398)	(747)	(152)	564	249
55568	Orange County Public Schools	(647)	(647)	1,662	4,509	5,211	1,435
55569	Page County Public Schools	(1,441)	(1,441)	(86)	1,890	2,553	678
55570	Patrick County Public Schools	(401)	(401)	873	2,036	2,087	532
55571	Pittsylvania County Public Schools	(1,580)	(1,580)	470	2,341	3,462	1,104
55572	Powhatan County Public Schools	(2,239)	(2,239)	(1,023)	457	1,500	485
55573	Prince Edward County Public Schools	451	451	936	1,622	1,846	550

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55574	Prince George County Public Schools	2,522	2,523	5,661	8,771	12,326	4,339
55576	Prince William County Public Schools	18,487	18,491	61,298	93,816	92,495	25,758
55577	Pulaski County Public Schools	(2,306)	(2,306)	(628)	2,388	3,668	1,002
55578	Rappahannock County Public Schools	282	282	785	1,243	1,264	356
55579	Richmond County Public Schools	199	199	257	310	312	97
55580	Roanoke County Public Schools	(3,276)	(3,276)	(1,090)	1,645	2,342	503
55581	Rockbridge County Public Schools	(3,489)	(3,489)	(2,552)	(706)	946	360
55582	Rockingham County Public Schools	(2,434)	(2,433)	3,602	10,840	13,539	3,939
55583	Russell County Public Schools	(2,963)	(2,963)	(1,082)	1,130	2,533	795
55584	Scott County Public Schools	(343)	(343)	1,290	2,779	3,536	1,108
55585	Shenandoah County Public Schools	(4,499)	(4,499)	(1,843)	1,816	5,011	1,748
55586	Smyth County Public Schools	(3,338)	(3,338)	(1,793)	111	1,616	555
55587	Southampton County Public Schools	(1,174)	(1,174)	(597)	(567)	207	234
55588	Spotsylvania County Public Schools	254	255	7,275	14,672	17,261	5,141
55589	Stafford County Public Schools	2,342	2,343	8,819	14,730	14,993	4,155
55590	Surry County Public Schools	(64)	(64)	631	1,266	1,294	340
55591	Sussex County School Board	(2,280)	(2,280)	(1,631)	72	1,011	257
55592	Tazewell County Public Schools	(9,433)	(9,433)	(6,877)	(3,310)	(2)	131
55593	Warren County Public Schools	(1,493)	(1,493)	(76)	1,217	2,081	676
55595	Washington County Public Schools	(1,442)	(1,441)	526	2,322	4,014	1,414
55596	Westmoreland County Public Schools	(879)	(879)	(380)	74	443	157
55597	Wise County Public Schools	(2,677)	(2,677)	(1,549)	346	2,370	897
55598	Wythe County Public Schools	1,340	1,340	2,351	2,779	2,416	675
55599	York County Public Schools	(5,322)	(5,321)	(610)	5,175	8,306	2,514
55600	Accomack County Public Schools	(1,282)	(1,282)	864	2,823	3,600	1,064
55601	Bristol VA Public Schools	7,683	7,683	8,395	8,800	4,479	555
55602	Buena Vista City Public Schools	(320)	(320)	(64)	170	180	29
55603	Amelia County Public Schools	(969)	(969)	(348)	590	919	229
55605	Danville City Public Schools	4,663	4,663	6,293	8,275	7,823	2,196
55606	Franklin City Public Schools	382	382	704	997	1,010	297
55608	Harrisonburg City Public Schools	3,733	3,733	5,410	7,184	5,960	1,462
55609	Hopewell City Public Schools	2,805	2,806	4,366	5,789	4,931	1,249
55610	Lynchburg City Public Schools	(5,544)	(5,544)	(2,896)	880	2,447	551
55611	Fauquier County Public Schools	5,806	5,807	11,584	15,372	16,238	5,028
55612	Brunswick County Public Schools	(1,289)	(1,289)	(512)	198	577	163
55613	PD Pruden Vocational-Technical Center	(929)	(929)	(929)	(929)	(355)	0
55614	Portsmouth City Public Schools	(9,874)	(9,873)	(4,311)	2,991	7,570	2,332
55615	Campbell County Public Schools	1,365	1,366	3,768	5,960	6,058	1,703
55616	Richmond Public Schools	(6,539)	(6,538)	1,055	12,681	16,027	4,198
55617	Roanoke City Schools	13,644	13,644	16,750	19,090	15,814	4,233
55619	Staunton City Public Schools	217	217	1,048	1,807	1,840	505
55620	Suffolk City Public Schools	6,838	6,838	12,083	16,250	15,959	4,629
55622	Craig County Public Schools	(133)	(133)	91	295	304	72
55623	Martinsville City Public Schools	(4)	(4)	350	673	687	182
55624	Appomattox Regional Governor's School	(21)	(21)	50	115	117	30
55625	Colonial Heights City Public Schools	1,082	1,082	2,013	2,243	1,777	475
55632	Manassas City Public Schools	(8,507)	(8,506)	(5,972)	296	4,788	1,500
55633	Franklin County Public Schools	2,992	2,992	7,106	10,121	9,680	2,692
55634	Frederick County Public Schools	6,705	6,706	13,505	19,711	19,987	5,762
55635	Salem City Public Schools	(232)	(232)	665	1,239	1,072	241
55636	Manassas Park City Public Schools	83	83	1,071	2,218	2,462	692
55637	Newport News Public Schools	55,339	55,339	63,403	61,862	40,622	9,531
55708	Waynesboro City Public Schools	731	731	1,353	1,677	1,498	419
55710	Valley Vocational-Technical Center	122	122	176	225	227	69
55711	New Horizons Regional Education Center	1,027	1,027	1,265	1,482	918	156
55713	Galax City Public Schools	206	206	586	932	947	267
55714	Norton City Public Schools	322	322	496	655	662	199
55802	Williamsburg-James City County Public Schools	1,790	1,791	6,019	10,249	12,916	4,189
55803	Poquoson City Public Schools	85	85	473	827	842	229
55806	Fredericksburg City Public Schools	189	190	1,135	1,998	2,037	554

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



		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55807	Hampton City Public Schools	(3,496)	(3,496)	(584)	3,929	3,371	317
55813	Buchanan County Public Schools	(6,089)	(6,089)	(4,633)	(1,575)	1,396	585
55814	Jackson River Technical Center	(81)	(81)	(34)	9	10	(2)
55815	Northern Neck Regional Vocational Center	11	11	38	63	64	17
55858	Peumansend Creek Regional Jail Authority	10,707	10,707	11,298	11,839	11,863	3,839
55859	Williamsburg Area Transit Authority	12,653	12,653	13,352	13,991	14,019	4,541
55860	Middle Peninsula Juvenile Detention Commission	14,856	14,856	15,677	16,427	16,460	5,329
55862	Crater Criminal Justice Training Academy	4,027	4,027	4,241	3,696	1,601	199
55863	Central Shenandoah Criminal Justice Training Academy	5,840	5,840	6,129	4,907	1,863	207
55864	New River Valley Emergency Comm Regional Authority	22,595	22,595	23,745	12,559	2,594	715
55865	Mauzy Service Authority	11,980	11,980	12,585	8,073	3,260	860
55866	Hampton Roads Transportation Accountability Commission	2,523	2,523	2,709	1,518	414	114
55867	Pamunkey Regional Library	1,729	1,729	2,557	2,693	1,533	263
55868	Northern Virginia Transportation Authority	5,134	5,135	5,927	4,921	2,615	581
55869	RSW Regional Jail Authority	(2,191)	(2,190)	1,366	8,692	11,018	2,969
55870	Bedford Regional Water Authority	6,410	6,410	8,648	9,701	8,062	2,198
55871	Portsmouth Redevelopment and Housing Authority	(10,809)	(10,809)	(8,547)	(4,502)	(1,873)	(709)
55872	Southwest Regional Recreation Authority	3,985	3,986	4,344	4,426	2,508	433
55873	Roanoke Redevelopment and Housing Authority	0	0	0	0	0	0
55874	Meherrin Regional Jail Authority	131	131	4,236	11,568	16,279	5,199
55875	Woodway Water Authority	15	15	172	315	322	86
55876	Bristol Virginia Utilities Authority (BVU)	(52,190)	(52,190)	(48,981)	(41,972)	(34,012)	(10,705)
55877	Washington Metropolitan Area Transit Commission	0	0	0	0	0	0
55878	Mount Rogers Community Services Board	45,291	45,292	62,871	70,509	58,466	15,957
55879	Lonesome Pine Soil & Water Conservation District	38	38	71	101	102	31
55880	Big Sandy Soil & Water Conservation District	0	0	0	0	0	0
55881	Virginia's Region 2000 Local Government Council	693	694	2,006	4,809	4,334	896
55882	Middle Peninsula Planning District Commission	(1,598)	(1,598)	(1,463)	(1,095)	(312)	(4)
55883	Western Virginia Regional Jail Authority	3,025	3,025	9,113	15,408	15,573	4,255
55884	Halifax Service Authority	113	113	1,013	1,835	2,219	694
55886	Russell County Public Service Authority	526	526	890	1,222	1,236	360
55887	Piedmont Community Services Board	22,543	22,544	31,210	39,858	36,782	10,260
55888	Blue Ridge Behavioral Health Care	6,336	6,337	16,527	25,087	22,011	5,437
55889	Skyline Soil and Water Conservation District	0	0	0	0	0	0
55890	Middle River Regional Jail Authority	11,512	11,512	16,714	18,990	14,527	3,621
55891	Tidewater Soil and Water Conservation District	0	0	0	0	0	0
55892	Big Stone Gap Redevelopment and Housing Authority	3,509	3,509	3,703	3,880	3,888	1,259
55893	Eastern Shore Soil and Water Conservation District	(614)	(614)	(525)	(444)	(440)	(155)
55894	Town of Boykins	0	0	0	0	0	0
55895	Town of Gordonsville	(464)	(464)	48	1,009	1,434	413
55896	Virginia Resources Authority	660	660	1,713	2,674	3,523	1,196
55897	Prince William County Services Authority	47,197	47,199	66,012	78,857	63,404	16,055
55898	Western Virginia Water Authority	12,345	12,345	20,001	22,664	19,434	5,475
55899	Shenandoah Valley Regional Airport Commission	328	328	823	1,273	1,294	368
55900	Alleghany Highlands Community Services Board	(872)	(872)	1,321	3,942	4,535	1,230
55901	Brunswick Industrial Development Authority	184	184	285	377	729	296
55902	Northern Neck-Essex County Group Home Commission	0	0	0	0	0	0
55904	Highlands Juvenile Detention Center Commission	(153)	(153)	1,311	3,142	3,953	1,192
55905	Goochland-Powhatan Community Services Board	1,720	1,720	3,479	4,345	4,383	1,346
55906	Suffolk Redevelopment and Housing Authority	(1,358)	(1,358)	(485)	1,672	2,246	516
55908	Lee County Redevelopment and Housing Authority	(289)	(289)	(76)	118	126	20
55909	Henry County Public Service Authority	1,151	1,151	2,912	4,520	4,591	1,298
55910	Southside Planning District Commission	484	484	869	1,220	1,236	361
55911	Industrial Development Authority	829	829	1,387	1,401	1,019	265
55912	Augusta County Service Authority	3,344	3,344	7,344	9,884	9,134	2,522
55914	Rappahannock Juvenile Detention Commission	4,857	4,857	7,537	9,612	9,417	2,777
55915	Cumberland Plateau Regional Housing Authority	(39)	(38)	354	712	727	190
55917	Bedford County Public Service Authority	0	0	0	0	0	0
55918	Amherst County Service Authority	835	835	1,596	1,796	1,997	681
55919	Pepper's Ferry Regional Wastewater Treatment Authority	(1,120)	(1,120)	(299)	1,191	2,754	994

**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
55920	Rappahannock Regional Jail Authority	(23,317)	(23,316)	(13,394)	977	11,608	3,806
55921	Thomas Jefferson Planning District Commission	1,053	1,053	1,511	1,928	1,256	217
55922	Piedmont Regional Jail	(944)	(943)	2,260	4,074	1,448	(285)
55923	Nelson County Services Authority	(433)	(433)	218	813	839	199
55924	Coeburn-Norton-Wise Regional Water	122	122	540	921	938	257
55925	Fauquier County Water & Sanitation Authority	2,886	2,886	5,124	5,807	5,134	1,490
55926	Scott County Soil & Water Conservation District	116	116	215	305	309	91
55927	New River Resource Authority	831	831	1,635	2,369	2,402	698
55928	Scott County Water & Sewage Authority	219	219	871	1,467	1,494	412
55929	Greensville County Water & Sewer Authority	(169)	(169)	704	1,501	2,111	710
55930	Petersburg Redevelopment & Housing Authority	(876)	(876)	(31)	1,236	1,674	448
55931	Central Rappahannock Regional Library	2,928	2,929	6,251	10,394	10,060	2,631
55932	Virginia Coalfield Economic Development Authority	72	72	307	521	531	145
55933	Central Virginia Regional Jail	13,388	13,388	17,771	14,851	9,365	2,553
55934	Thomas Jefferson Soil & Water Conservation District	(1,055)	(1,055)	(821)	(608)	(599)	(228)
55936	Piedmont Planning District Commission	0	0	0	0	0	0
55937	Wythe-Grayson Regional Library	704	704	898	705	409	109
55938	Colonial Soil & Water Conservation District	1,464	1,464	1,621	1,144	647	196
55939	Rivanna Solid Waste Authority	2,698	2,698	3,171	3,602	3,621	1,136
55940	Monacan Soil & Water Conservation District	47	47	160	263	268	73
55941	Robert E. Lee Soil & Water Conservation District	0	0	0	0	0	0
55942	Virginia Soil & Water Conservation	(50)	(50)	70	180	185	45
55944	Central Virginia Waste Management Authority	264	264	664	1,028	1,044	297
55945	Lonesome Pine Regional Library	(2,342)	(2,342)	(1,813)	(962)	(288)	(87)
55946	Virginia Peninsulas Public Service Authority	(169)	(169)	958	1,986	2,380	716
55947	Tidewater Regional Group Home Commission	(3,220)	(3,220)	(1,641)	(821)	235	189
55948	Virginia Highlands Airport Commission	329	329	522	698	705	212
55949	Western Tidewater Regional Jail	(1,776)	(1,776)	3,348	7,653	6,519	1,318
55950	Scott County Redevelopment & Housing Authority	(1,195)	(1,195)	(1,002)	(206)	305	77
55951	Handley Regional Library	367	367	835	1,261	1,280	367
55952	Northern Neck Regional Jail	968	968	3,497	6,174	6,581	1,862
55953	Montgomery Regional Solid Waste Authority	541	541	1,067	1,546	1,567	455
55954	Potomac & Rappahannock Transportation Comm	11,034	11,034	17,583	18,370	14,388	3,947
55955	Giles County Public Service Authority	(1,765)	(1,765)	(1,445)	(43)	882	252
55956	South Central Wastewater Authority	515	516	1,760	2,896	2,372	513
55957	Wise County Redevelopment and Housing Authority	(287)	(287)	172	590	609	146
55958	Prince William Soil & Water Conservation District	211	211	358	492	498	147
55959	Hampton Roads Regional Jail Authority	(9,430)	(9,429)	(780)	9,958	15,746	4,766
55960	Russell County Water & Sewage Authority	(1,265)	(1,265)	(1,088)	(1,172)	(446)	15
55961	Pamunkey Regional Jail	(5,410)	(5,410)	(1,306)	4,420	6,203	1,545
55962	Charlottesville - Albemarle Airport Authority	5,684	5,684	7,270	8,717	7,975	2,271
55963	Virginia Peninsula Regional Jail	(4,746)	(4,746)	(1,151)	3,614	5,778	1,634
55964	Virginia Biotechnology Research Park Authority	1,516	1,516	1,981	2,159	1,974	596
55965	Peumansend Creek Regional Jail	(68,441)	(68,441)	(68,441)	(60,036)	(20,200)	0
55966	Blue Ridge Regional Jail Authority	(20,403)	(20,402)	(9,956)	5,633	13,205	3,520
55967	Rockingham Regional Library	2,111	2,111	2,683	2,709	2,329	698
55968	Albemarle-Charlottesville Regional Jail	1,915	1,916	7,567	11,735	11,504	3,175
55969	Culpeper Soil & Water Conservation District	1,061	1,061	1,400	969	374	85
55970	New River Valley Regional Jail	(14,312)	(14,311)	(8,477)	(1,918)	(669)	(936)
55971	Sussex Service Authority	(103)	(103)	559	1,164	1,191	315
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	(546)	(546)	(518)	(492)	(143)	18
55975	New River Soil & Water Conservation District	333	333	412	484	488	152
55977	Southside Regional Jail	(2,522)	(2,522)	(1,218)	467	1,272	328
55978	Evergreen Soil & Water Conservation District	35	35	120	197	201	56
55979	Roanoke Higher Education Authority	519	519	1,173	1,770	1,797	517
55981	John Marshall Soil & Water Conservation District	(171)	(171)	22	198	205	42
55982	Daniel Boone Soil & Water Conservation District	42	42	144	237	241	67
55983	Southside Community Services Board	1,474	1,474	6,625	10,460	12,037	3,763

**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
55984	Northern Shenandoah Valley Regional Commission	565	565	966	1,331	1,348	399
55985	Tazewell Soil & Water Conservation District	(16)	(16)	68	144	148	38
55987	Richmond Regional Planning District Commission	0	0	0	0	0	0
55988	Henricopolis Soil & Water Conservation District	(13)	(13)	78	161	164	43
55989	Piedmont Regional Juvenile Detention Center	828	828	1,303	1,735	1,407	338
55990	Roanoke River Service Authority	190	190	410	610	619	178
55991	Lee County Public Service Authority	1,099	1,099	1,581	2,020	2,039	616
55992	Blue Ridge Juvenile Detention Center	2,071	2,072	3,530	4,616	3,433	745
55993	Ferrum Water & Sewage Authority	0	0	0	0	0	0
55994	Wise County Public Service Authority	756	756	1,500	1,935	1,761	490
55995	Holston River Soil & Water Conservation District	922	922	973	1,019	1,022	332
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	(14,715)	(14,714)	(3,766)	11,910	17,006	4,275
55999	Clinch Valley Soil & Water Conservation District	(49)	(49)	13	70	72	15
59212	City of Norfolk - Insurance Only Employees	(51,452)	(51,438)	89,453	231,389	280,179	81,736
59214	City of Portsmouth - Insurance Only Employees	(27,484)	(27,484)	(25,887)	(15,780)	(2,987)	(40)
59216	City of Richmond - Insurance Only Employees	(140,953)	(140,940)	(7,730)	170,945	285,301	90,452
59217	City of Roanoke - Insurance Only Employees	(30,497)	(30,492)	22,439	77,172	100,369	29,844
59617	Roanoke City Schools - Insurance Only Employees	(16,676)	(16,676)	(15,515)	(8,771)	(1,537)	(138)
70156	Department of State Police	(293)	(293)	152	557	575	138
70203	Woodrow Wilson Rehabilitation Center	(142)	(142)	120	359	369	87
70204	The College of William and Mary	2,848	2,848	3,652	3,521	3,194	1,024
70207	University of Virginia - Academic Division	2,614	2,615	4,602	5,181	4,250	1,163
70208	Virginia Polytechnic Institute and State University	(2,457)	(2,457)	(797)	1,337	2,598	794
70211	Virginia Military Institute	1,149	1,149	1,532	1,636	1,795	616
70212	Virginia State University	1,909	1,909	2,534	2,861	2,682	805
70213	Norfolk State University	827	827	1,536	204	(1,036)	(358)
70214	Longwood University	707	707	1,274	1,545	1,364	382
70215	University of Mary Washington	2,583	2,583	3,248	3,116	1,613	267
70216	James Madison University	1,594	1,594	2,790	3,882	3,930	1,152
70217	Radford University	106	106	896	1,372	2,470	974
70221	Old Dominion University	1,621	1,621	3,258	3,886	3,245	871
70236	Virginia Commonwealth University	4,927	4,928	8,267	10,945	10,776	3,150
70241	Richard Bland College	680	680	816	570	271	73
70242	Christopher Newport University	(2,048)	(2,048)	(1,377)	226	1,061	272
70246	University of Virginia's College at Wise	(500)	(500)	(253)	(28)	(18)	(35)
70247	George Mason University	985	985	3,022	5,871	3,880	449
70280	Northern Virginia Community College	(2,902)	(2,901)	(863)	1,618	2,894	849
70282	Piedmont Virginia Community College	(287)	(287)	(195)	(111)	(107)	(49)
70283	J. Sargeant Reynolds Community College	(1,068)	(1,068)	(629)	391	913	246
70286	Virginia Western Community College	(672)	(672)	(418)	(187)	(177)	(88)
70291	Blue Ridge Community College	(438)	(438)	(401)	(367)	208	179
70292	Central Virginia Community College	(3)	(3)	171	330	337	88
70293	Thomas Nelson Community College	767	767	1,072	240	(86)	55
70294	Southwest Virginia Community College	406	406	542	666	671	208
70296	Virginia Highlands Community College	(6)	(6)	41	84	85	22
70297	Germanna Community College	(23)	(23)	105	221	226	59
70298	Lord Fairfax Community College	484	484	626	755	761	231
70299	Mountain Empire Community College	6	6	83	153	156	42
70402	Marine Resources Commission	(4,198)	(4,198)	(1,834)	2,054	5,178	1,743
70403	Department of Game and Inland Fisheries	19,056	19,056	25,816	28,771	23,535	6,357
70701	Department of Corrections - Central Administration	449	449	449	204	0	0
70716	Virginia Correctional Center for Women	1,890	1,891	6,805	13,639	17,029	5,278
70718	Bland Correctional Center	(2,889)	(2,889)	2,082	7,853	9,989	2,877
70733	Sussex I State Prison	(13,194)	(13,193)	(5,577)	1,375	8,828	3,429
70734	Sussex II State Prison	(17,039)	(17,039)	(10,269)	1,595	19,545	8,255
70735	Wallen's Ridge State Prison	(4,409)	(4,408)	4,747	15,083	18,450	5,251
70737	St. Brides Correctional Center	139	139	5,148	9,719	7,730	1,493
70741	Red Onion State Prison	(4,894)	(4,893)	4,296	14,043	17,139	4,857

**SCHEDULE C - AMORTIZATION OF DEFERRED INFLOWS AND OUTFLOWS
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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
70743	Fluvanna Women's Correctional Center	(20,045)	(20,045)	(14,273)	(3,815)	5,735	2,213
70745	Nottoway Correctional Center	(2,501)	(2,500)	5,531	15,951	17,883	4,731
70747	Marion Correctional Treatment Center	(2,232)	(2,231)	1,949	6,260	6,833	1,746
70749	Buckingham Correctional Center	(12,464)	(12,464)	(5,113)	5,305	15,547	5,630
70752	Deep Meadow Correctional Center	2,768	2,769	15,306	19,948	18,817	5,469
70753	Deerfield Correctional Center	(6,488)	(6,487)	2,215	11,023	16,004	5,013
70754	Augusta Correctional Center	(3,143)	(3,143)	2,884	7,644	13,386	4,919
70756	Department of Corrections - Division of Institutions	(173)	(173)	197	534	549	134
70757	Western Region Correctional Field Units	(5,044)	(5,044)	(2,039)	2,559	4,545	1,204
70761	Baskerville Correctional Center	(1,974)	(1,973)	908	4,402	6,149	1,862
70767	Division of Community Corrections	(31,150)	(31,147)	1,649	48,760	64,720	17,465
70768	Keen Mountain Correctional Center	(6,683)	(6,682)	(915)	5,709	7,629	1,931
70769	Greensville Correctional Center	(32,973)	(32,971)	(16,916)	7,252	27,909	9,718
70770	Dillwyn Correctional Center	(10,923)	(10,922)	(4,487)	4,352	9,691	2,949
70771	Indian Creek Correctional Center	(4,096)	(4,096)	471	6,494	10,387	3,313
70772	Haynesville Correctional Center	(6,072)	(6,071)	1,057	11,147	11,254	2,215
70773	Coffeewood Correctional Center	(6,989)	(6,988)	(1,721)	4,572	6,572	1,645
70774	Lunenburg Correctional Center	1,036	1,037	6,535	11,058	10,878	2,915
70775	Pocahontas State Correctional Center	1,265	1,266	6,425	9,278	7,971	1,998
70776	Green Rock Correctional Center	1,393	1,393	6,599	11,349	11,560	3,179
70777	Department of Juvenile Justice	(98,369)	(98,368)	(89,458)	(56,731)	(10,545)	628
70785	River North Correctional Center	11,351	11,352	17,814	22,848	17,444	3,963
70786	Culpeper Correctional Center for Women	(2,921)	(2,921)	(2,921)	(1,316)	0	0
70961	Division of Capitol Police	2,394	2,395	5,343	11,495	11,332	2,750
70999	Department of Alcoholic Beverage Control	(13,163)	(13,163)	(9,106)	(1,323)	4,712	1,573
Total for VRS Group Life Insurance		5,829,607	5,830,942	19,987,774	32,908,065	33,482,397	9,318,604

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



Employer Code	Employer	6/30/2018 Net OPEB Liability	6/30/2019 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
11111	Supreme Court - Judges	111,000	116,024	152,423	86,505
11113	Circuit Courts - Judges	2,175,000	2,259,784	2,968,731	1,684,848
11114	General District Courts - Judges	1,452,000	1,536,302	2,018,276	1,145,435
11115	Juvenile and Domestic Relations District Courts - Judges	1,477,000	1,518,239	1,994,546	1,131,968
11125	Virginia Court of Appeals - Judges	160,000	166,144	218,268	123,874
11171	State Corporation Commission - Commissioners	38,000	32,871	43,183	24,508
11191	VA Worker's Compensation Comm. - Commissioners	41,000	42,960	56,438	32,030
21156	Department of State Police - Troopers	9,929,000	10,539,803	13,846,384	7,858,258
30100	Senate	505,000	524,305	688,791	390,911
30101	House of Delegates	858,000	918,755	1,206,989	685,004
30103	Magistrate System	1,506,000	1,517,751	1,993,905	1,131,604
30107	Division of Legislative Services	451,000	460,028	604,350	342,988
30109	Division of Legislative Automated Systems	129,000	132,296	173,801	98,637
30110	Joint Legislative Audit and Review Commission	200,000	205,361	269,788	153,113
30111	Supreme Court	1,484,000	1,544,763	2,029,392	1,151,743
30112	Judicial Inquiry and Review Commission	29,000	30,267	39,763	22,567
30114	General District Courts	2,541,000	2,681,247	3,522,416	1,999,082
30115	Juvenile and Domestic Relations District Courts	1,534,000	1,616,689	2,123,882	1,205,370
30116	Combined District Courts	526,000	520,888	684,303	388,364
30117	Virginia State Bar	507,000	521,864	685,585	389,091
30119	Office of the Lieutenant Governor	16,000	18,388	24,156	13,709
30121	Office of the Governor	271,000	336,681	442,306	251,023
30122	Department of Planning and Budget	306,000	321,385	422,211	239,618
30123	Department of Military Affairs	1,053,000	1,123,302	1,475,707	837,510
30125	Virginia Court of Appeals	303,000	319,107	419,218	237,919
30127	Department of Emergency Management	718,000	697,121	915,824	519,759
30128	Virginia Veterans Care Center	654,000	682,638	896,797	508,961
30129	Department of Human Resource Management	618,000	662,297	870,075	493,795
30132	State Board of Elections	224,000	270,127	354,871	201,401
30133	Auditor of Public Accounts	689,000	709,976	932,712	529,343
30136	Virginia Information Technologies Agency (VITA)	1,553,000	1,627,103	2,137,563	1,213,134
30140	Department of Criminal Justice Services	529,000	563,523	740,313	420,151
30141	Office of the Attorney General and Department of Law	2,321,000	2,380,853	3,127,782	1,775,114
30143	Office of the Attorney General - Division of Debt Collection	116,000	122,208	160,547	91,116
30146	Science Museum of Virginia	279,000	296,977	390,145	221,420
30147	Office of the State Inspector General	235,000	247,995	325,797	184,900
30148	Virginia Commission for the Arts	23,000	31,407	41,259	23,416
30151	Department of Accounts	862,000	915,663	1,202,928	682,700
30152	Department of the Treasury	557,000	608,597	799,528	453,757
30154	Department of Motor Vehicles	7,046,000	7,380,465	9,695,888	5,502,722
30156	Department of State Police	2,760,000	2,913,132	3,827,049	2,171,971
30157	Compensation Board	66,000	76,969	101,116	57,387
30160	Virginia Criminal Sentencing Commission	47,000	50,933	66,912	37,975
30161	Department of Taxation	3,681,000	3,871,754	5,086,413	2,886,700
30162	Department of Accounts - Transfer Payments (CHRF)	9,000	9,438	12,399	7,037
30164	Virginia Management Fellows Administration	13,000	33,196	43,610	24,750
30165	Department of Housing and Community Development	493,000	525,932	690,929	392,124
30166	Secretary of the Commonwealth	68,000	68,020	89,359	50,714
30171	State Corporation Commission	3,783,000	3,916,342	5,144,989	2,919,943
30172	State Lottery Department	1,506,000	1,664,205	2,186,305	1,240,796
30174	Virginia College Savings Plan	624,000	686,381	901,714	511,751
30180	Secretary of Administration	67,000	86,408	113,516	64,424
30181	Department of Labor and Industry	627,000	647,001	849,980	482,390
30182	Virginia Employment Commission	2,665,000	2,706,795	3,555,979	2,018,130
30183	Secretary of Natural Resources	34,000	38,404	50,452	28,633
30184	Secretary of Technology	23,000	13,832	18,171	10,313

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



Employer Code	Employer	6/30/2018 Net OPEB Liability	6/30/2019 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
30185	Secretary of Education	44,000	38,892	51,093	28,997
30186	Secretary of Transportation	45,000	30,592	40,190	22,809
30187	Secretary of Public Safety	52,000	53,863	70,761	40,159
30188	Secretary of Health and Human Resources	33,000	39,055	51,307	29,118
30190	Secretary of Finance	33,000	40,194	52,804	29,968
30191	Virginia Workers' Compensation Commission	1,425,000	1,465,679	1,925,496	1,092,780
30192	Secretary of Commerce and Trade	39,000	67,044	88,077	49,987
30193	Secretary of Agriculture and Forestry	28,000	36,288	47,673	27,056
30194	Department of General Services	2,711,000	2,887,258	3,793,058	2,152,680
30199	Department of Conservation and Recreation	1,875,000	1,984,451	2,607,019	1,479,565
30200	Office of Children's Services	81,000	82,177	107,958	61,270
30201	Department of Education - Central Office Operations	1,717,000	1,805,778	2,372,292	1,346,350
30202	The Library of Virginia	521,000	553,270	726,844	412,507
30203	Woodrow Wilson Rehabilitation Center	1,020,000	967,898	1,271,550	721,644
30204	The College of William and Mary	12,556,000	13,063,530	17,161,862	9,739,897
30207	University of Virginia - Academic Division	24,583,000	27,085,682	35,583,089	20,194,522
30208	Virginia Polytechnic Institute and State University	44,587,000	48,444,201	63,642,270	36,118,990
30209	University of Virginia Medical Center	2,793,000	2,784,741	3,658,379	2,076,245
30211	Virginia Military Institute	2,446,000	2,617,294	3,438,401	1,951,400
30212	Virginia State University	3,315,000	3,481,373	4,573,561	2,595,639
30213	Norfolk State University	4,017,000	4,223,732	5,548,814	3,149,127
30214	Longwood University	3,666,000	3,860,364	5,071,449	2,878,207
30215	University of Mary Washington	3,480,000	3,614,647	4,748,645	2,695,005
30216	James Madison University	14,634,000	15,737,617	20,674,872	11,733,640
30217	Radford University	5,979,000	6,256,024	8,218,685	4,664,362
30218	Virginia School for Deaf and Blind	455,000	483,786	635,561	360,701
30221	Old Dominion University	13,038,000	13,857,473	18,204,884	10,331,844
30222	Department of Professional and Occupational Regulation	830,000	885,884	1,163,806	660,497
30223	Department of Health Professions	1,114,000	1,241,279	1,630,697	925,472
30226	Board of Accountancy	61,000	64,602	84,870	48,166
30233	Board of Bar Examiners	47,000	49,794	65,416	37,126
30234	Cooperative Extension and Agricultural Research Service	339,000	367,925	483,351	274,317
30236	Virginia Commonwealth University	35,236,000	38,175,664	50,152,255	28,462,982
30238	Virginia Museum of Fine Arts	909,000	997,189	1,310,030	743,484
30239	Frontier Culture Museum of Virginia	100,000	108,051	141,949	80,561
30241	Richard Bland College	559,000	529,025	694,992	394,430
30242	Christopher Newport University	4,283,000	4,649,913	6,108,699	3,466,879
30245	State Council of Higher Education for Virginia	290,000	322,361	423,493	240,346
30246	University of Virginia's College at Wise	704,000	713,394	937,202	531,891
30247	George Mason University	25,680,000	27,536,598	36,175,467	20,530,716
30261	Virginia Community College System - Central Office Operations	1,481,000	1,526,213	2,005,021	1,137,912
30262	Department of Rehabilitative Services	3,914,000	3,877,938	5,094,537	2,891,310
30263	Virginia Rehabilitation Center for the Blind and Vision Impaired	100,000	99,101	130,191	73,887
30268	Virginia Institute of Marine Science	1,660,000	1,728,319	2,270,533	1,288,599
30270	Virginia Community College System - Shared Services	227,000	373,621	490,834	278,564
30275	New River Community College	615,000	625,684	821,975	466,497
30276	Southside Virginia Community College	715,000	725,598	953,235	540,991
30277	Paul D. Camp Community College	273,000	289,816	380,738	216,081
30278	Rappahannock Community College	471,000	508,032	667,414	378,778
30279	Danville Community College	580,000	564,987	742,236	421,242
30280	Northern Virginia Community College	8,842,000	9,315,773	12,238,347	6,945,647
30282	Piedmont Virginia Community College	911,000	949,022	1,246,752	707,571
30283	J. Sargeant Reynolds Community College	1,860,000	1,783,646	2,343,218	1,329,850
30284	Eastern Shore Community College	218,000	218,867	287,531	163,183
30285	Patrick Henry Community College	759,000	788,899	1,036,394	588,186
30286	Virginia Western Community College	1,113,000	1,110,284	1,458,605	827,804

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



Employer Code	Employer	6/30/2018 Net OPEB Liability	6/30/2019 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
30287	Dabney S. Lancaster Community College	278,000	276,961	363,850	206,496
30288	Wytheville Community College	482,000	481,346	632,355	358,881
30290	John Tyler Community College	1,225,000	1,299,534	1,707,229	968,906
30291	Blue Ridge Community College	766,000	822,584	1,080,647	613,301
30292	Central Virginia Community College	617,000	676,617	888,888	504,472
30293	Thomas Nelson Community College	1,703,000	1,611,970	2,117,682	1,201,852
30294	Southwest Virginia Community College	476,000	485,576	637,913	362,035
30295	Tidewater Community College	4,284,000	3,902,673	5,127,032	2,909,752
30296	Virginia Highlands Community College	476,000	480,043	630,644	357,910
30297	Germanna Community College	1,030,000	1,074,972	1,412,216	801,477
30298	Lord Fairfax Community College	949,000	990,029	1,300,624	738,145
30299	Mountain Empire Community College	493,000	519,749	682,806	387,514
30301	Department of Agriculture and Consumer Services	1,923,000	2,015,857	2,648,279	1,502,981
30310	Virginia Economic Development Partnership	750,000	793,292	1,042,166	591,462
30320	Virginia Tourism Authority	394,000	442,128	580,834	329,641
30330	Virginia - Israel Advisory Board	2,000	8,136	10,689	6,066
30350	Department of Small Business and Supplier Diversity	189,000	220,657	289,883	164,518
30400	Jamestown-Yorktown Commemoration	56,000	64,765	85,084	48,288
30402	Marine Resources Commission	316,000	342,539	450,002	255,390
30403	Department of Game and Inland Fisheries	1,306,000	1,322,642	1,737,585	986,134
30405	Virginia Racing Commission	18,000	19,202	25,226	14,316
30407	Virginia Port Authority	25,000	20,341	26,722	15,166
30409	Department of Mines, Minerals and Energy	992,000	984,658	1,293,569	734,141
30411	Department of Forestry	910,000	941,048	1,236,276	701,626
30413	Commission on Virginia Alcohol Safety Action Program	49,000	49,631	65,202	37,004
30417	Gunston Hall	20,000	20,178	26,508	15,044
30423	Department of Historic Resources	201,000	207,151	272,139	154,448
30425	Jamestown - Yorktown Foundation	547,000	577,680	758,911	430,706
30440	Department of Environmental Quality	4,019,000	4,193,627	5,509,266	3,126,681
30454	Office of Commonwealth Preparedness	51,000	50,445	66,271	37,611
30505	Department of Rail and Public Transportation	378,000	384,035	504,516	286,329
30506	Motor Vehicle Dealer Board	105,000	105,772	138,956	78,862
30510	Virginia Department of Transportation	8,654,000	9,032,141	11,865,733	6,734,177
30511	Virginia Department of Transportation	2,562,000	2,699,309	3,546,145	2,012,549
30512	Virginia Department of Transportation	3,122,000	3,227,520	4,240,068	2,406,372
30513	Virginia Department of Transportation	2,319,000	2,376,947	3,122,651	1,772,202
30514	Virginia Department of Transportation	3,550,000	3,628,641	4,767,029	2,705,439
30515	Virginia Department of Transportation	3,617,000	3,785,835	4,973,539	2,822,640
30516	Virginia Department of Transportation	2,270,000	2,334,313	3,066,641	1,740,415
30517	Virginia Department of Transportation	2,071,000	2,176,143	2,858,849	1,622,487
30518	Virginia Department of Transportation	2,593,000	2,716,070	3,568,164	2,025,045
30519	Virginia Department of Transportation	4,433,000	4,610,370	6,056,751	3,437,396
30601	Department of Health	13,630,000	14,328,404	18,823,557	10,682,961
30602	Department of Medical Assistance Services	2,469,000	2,637,310	3,464,696	1,966,324
30606	Virginia Board for People With Disabilities	47,000	48,492	63,705	36,155
30701	Department of Corrections - Central Administration	1,656,000	1,829,210	2,403,076	1,363,821
30702	Department for the Blind and Vision Impaired	622,000	618,199	812,142	460,916
30703	Central State Hospital	2,679,000	2,893,117	3,800,755	2,157,048
30704	Eastern State Hospital	2,391,000	2,317,553	3,044,622	1,727,919
30705	Southwestern Virginia Mental Health Institute	1,674,000	1,764,119	2,317,565	1,315,291
30706	Western State Hospital	2,465,000	2,623,153	3,446,097	1,955,769
30707	Central Virginia Training Center	1,541,000	1,098,893	1,443,641	819,312
30708	Commonwealth Center for Children and Adolescents	450,000	607,296	797,819	452,787
30711	Virginia Correctional Enterprises	780,000	824,536	1,083,212	614,757
30716	Virginia Correctional Center for Women	386,000	419,835	551,546	313,020
30718	Bland Correctional Center	271,000	287,863	378,173	214,625

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



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30720	Department of Behavioral Health & Developmental Services	2,471,000	2,710,700	3,561,110	2,021,042
30723	Southeastern Virginia Training Center	808,000	881,002	1,157,393	656,857
30724	Catawba Hospital	946,000	999,955	1,313,665	745,546
30725	Northern Virginia Training Center	2,000	0	0	0
30726	Southside Virginia Training Center	0	0	0	0
30728	Northern Virginia Mental Health Institute	1,380,000	1,552,574	2,039,653	1,157,567
30729	Piedmont Geriatric Hospital	1,069,000	1,155,684	1,518,249	861,654
30733	Sussex I State Prison	245,000	214,799	282,187	160,150
30734	Sussex II State Prison	229,000	186,322	244,776	138,918
30735	Wallen's Ridge State Prison	354,000	382,570	502,591	285,236
30737	St. Brides Correctional Center	331,000	316,015	415,157	235,614
30738	Southwestern Virginia Training Center	706,000	260,851	342,686	194,485
30739	Southern Virginia Mental Health Institute	655,000	713,230	936,988	531,770
30741	Red Onion State Prison	346,000	376,712	494,896	280,869
30742	Department of Corrections - Employee Relations and Training	460,000	477,277	627,010	355,848
30743	Fluvanna Women's Correctional Center	334,000	528,373	694,136	393,944
30745	Nottoway Correctional Center	462,000	467,677	614,397	348,690
30747	Marion Correctional Treatment Center	295,000	323,988	425,631	241,559
30748	Hiram W. Davis Medical Center	593,000	632,193	830,526	471,350
30749	Buckingham Correctional Center	336,000	348,072	457,270	259,515
30751	Department for the Deaf and Hard-of-Hearing	45,000	43,122	56,651	32,151
30752	Deep Meadow Correctional Center	457,000	440,501	578,696	328,428
30753	Deerfield Correctional Center	437,000	470,280	617,818	350,631
30754	Augusta Correctional Center	243,000	254,667	334,562	189,875
30756	Department of Corrections - Division of Institutions	2,108,000	2,233,585	2,934,313	1,665,315
30757	Western Region Correctional Field Units	82,000	92,103	120,998	68,671
30761	Baskerville Correctional Center	162,000	166,957	219,336	124,480
30765	Department of Social Services	7,554,000	7,916,325	10,399,859	5,902,247
30766	Virginia Parole Board	55,000	53,700	70,547	40,038
30767	Division of Community Corrections	873,000	890,929	1,170,433	664,258
30768	Keen Mountain Correctional Center	271,000	285,097	374,538	212,562
30769	Greensville Correctional Center	733,000	777,833	1,021,857	579,936
30770	Dillwyn Correctional Center	365,000	381,594	501,309	284,508
30771	Indian Creek Correctional Center	234,000	256,295	336,700	191,088
30772	Haynesville Correctional Center	404,000	422,601	555,181	315,082
30773	Coffeewood Correctional Center	281,000	285,260	374,752	212,684
30774	Lunenburg Correctional Center	267,000	279,564	367,270	208,437
30775	Pocahontas State Correctional Center	295,000	305,926	401,902	228,092
30776	Green Rock Correctional Center	336,000	347,910	457,057	259,395
30777	Department of Juvenile Justice	4,995,000	5,167,709	6,788,939	3,852,937
30778	Department of Forensic Science	1,750,000	1,884,700	2,475,974	1,405,193
30785	River North Correctional Center	333,000	335,868	441,238	250,416
30786	Culpeper Correctional Center for Women	0	0	0	0
30794	Virginia Center for Behavioral Rehabilitation	1,250,000	1,430,693	1,879,534	1,066,695
30841	Department of Aviation	201,000	215,776	283,469	160,878
30848	Indigent Defense Commission	2,494,000	2,612,576	3,432,201	1,947,882
30851	Tobacco Indemnification & Revitalization Commission	82,000	86,571	113,730	64,545
30852	Virginia Tobacco Settlement Foundation	92,000	95,358	125,274	71,097
30912	Department of Veterans Services	782,000	888,975	1,167,867	662,801
30913	Veterans Services Foundation	7,000	7,160	9,406	5,338
30922	Sitter-Barfoot Veterans Care Center	1,035,000	1,054,957	1,385,921	786,554
30937	Southern Virginia Higher Education Center	166,000	178,348	234,300	132,973
30938	New College Institute	57,000	64,928	85,297	48,409
30942	Virginia Museum of Natural History	120,000	122,370	160,760	91,236
30948	Southwest Virginia Higher Education Center	93,000	92,917	122,067	69,277
30957	Commonwealth's Attorneys' Services Council	35,000	36,613	48,100	27,298

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



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30960	Department of Fire Programs	303,000	322,198	423,279	240,224
30961	Division of Capitol Police	38,000	39,543	51,948	29,482
30999	Department of Alcoholic Beverage Control	3,697,000	4,013,977	5,273,255	2,992,738
33010	Virginia Outdoors Foundation	146,000	166,957	219,336	124,480
35106	Arlington County Health Department	5,000	5,370	7,054	4,004
35129	Fairfax County Health Department	227,000	215,939	283,683	160,999
35885	Fort Monroe Federal Area Development Authority	125,000	122,533	160,974	91,358
40100	Accomack County School Board	2,240,000	2,347,494	3,083,957	1,750,243
40101	Albemarle County Schools	7,324,000	8,069,938	10,601,665	6,016,778
40102	Alleghany County School Board	908,000	947,557	1,244,827	706,479
40103	Amelia County School Board	677,000	682,475	896,583	508,839
40104	Amherst County School Board	1,830,000	1,955,485	2,568,967	1,457,969
40105	Appomattox County School Board	906,000	949,184	1,246,965	707,692
40106	Arlington Public Schools	24,253,000	26,016,243	34,178,142	19,397,171
40107	Augusta County School Board	4,609,000	4,920,202	6,463,783	3,668,400
40108	Bath County School Board	368,000	380,130	499,385	283,417
40109	Bedford County School Board	4,014,000	4,337,640	5,698,459	3,234,055
40110	Bland County School Board	290,000	292,583	384,373	218,144
40111	Botetourt County Schools	2,133,000	2,293,144	3,012,556	1,709,721
40112	Brunswick County Public Schools	743,000	747,567	982,095	557,370
40113	Buchanan County School Board	1,107,000	1,132,089	1,487,251	844,062
40114	Buckingham County School Board	853,000	892,556	1,172,571	665,471
40115	Campbell County School Board	3,064,000	3,304,815	4,341,612	2,464,002
40116	Caroline County School Board	1,689,000	1,787,389	2,348,134	1,332,640
40117	Carroll County School Board	1,706,000	1,753,705	2,303,883	1,307,526
40118	Charles City County School Board	356,000	352,466	463,042	262,791
40119	Charlotte County School Board	912,000	920,545	1,209,341	686,339
40120	Chesterfield County School Board	24,263,000	25,997,693	34,153,772	19,383,340
40121	Clarke County School Board	987,000	1,044,379	1,372,025	778,667
40122	Craig County School Board	278,000	297,465	390,786	221,783
40123	Culpeper County School Board	3,549,000	3,812,522	5,008,598	2,842,537
40124	Cumberland County School Board	618,000	664,087	872,427	495,130
40125	Dickenson County School Board	766,000	788,899	1,036,394	588,186
40126	Dinwiddie County School Board	1,840,000	1,964,273	2,580,511	1,464,521
40128	Essex County Public Schools	621,000	653,022	857,890	486,879
40129	Fairfax County School Board	118,262,000	129,574,636	170,225,224	96,608,168
40130	Fauquier County School Board	5,835,000	6,277,342	8,246,689	4,680,255
40131	Floyd County School Board	851,000	925,264	1,215,540	689,857
40132	Fluvanna County Public Schools	1,935,000	2,040,266	2,680,345	1,521,180
40133	Franklin County Public Schools	3,446,000	3,605,696	4,736,887	2,688,332
40134	Frederick County School Board	7,071,000	7,713,567	10,133,492	5,751,075
40135	Giles County Schools	1,003,000	1,049,424	1,378,652	782,428
40136	Gloucester County School Board	2,397,000	2,609,484	3,428,140	1,945,577
40137	Goochland County School Board	1,233,000	1,313,529	1,725,614	979,340
40138	Grayson County School Board	717,000	722,344	948,960	538,565
40139	Greene County Public Schools	1,396,000	1,471,212	1,932,765	1,096,905
40140	Greensville County School Board	1,044,000	1,119,396	1,470,577	834,598
40141	Halifax County School Board	2,169,000	2,280,939	2,996,523	1,700,621
40142	Hanover County School Board	8,115,000	8,597,335	11,294,519	6,409,995
40143	Henrico County School Board	21,416,000	23,181,220	30,453,706	17,283,436
40144	Henry County Public Schools	2,935,000	3,107,102	4,081,872	2,316,591
40145	Highland County Public Schools	155,000	158,007	207,578	117,807
40146	Isle of Wight County Schools	2,369,000	2,584,099	3,394,790	1,926,650
40148	King George County School Board	1,830,000	1,982,335	2,604,240	1,477,988
40149	King & Queen County School Board	369,000	385,662	506,654	287,542
40150	King William County School Board	958,000	1,014,113	1,332,263	756,101

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



Employer Code	Employer	6/30/2018 Net OPEB Liability	6/30/2019 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
40151	Lancaster County Public Schools	621,000	647,652	850,835	482,876
40152	Lee County School Board	1,505,000	1,543,950	2,028,323	1,151,137
40153	Loudoun County School Board	46,412,000	51,999,615	68,313,100	38,769,833
40154	Louisa County Public Schools	2,288,000	2,430,322	3,192,770	1,811,998
40155	Lunenburg County School Board	624,000	677,593	890,170	505,199
40156	Madison County School Board	816,000	844,714	1,109,720	629,801
40157	Mathews County School Board	515,000	547,900	719,789	408,503
40158	Mecklenburg County School Board	1,834,000	1,914,967	2,515,736	1,427,759
40159	Middlesex County School Board	623,000	744,637	978,247	555,186
40160	Montgomery County School Board	4,119,000	4,415,261	5,800,431	3,291,927
40162	Nelson County Public Schools	934,000	984,008	1,292,714	733,656
40163	New Kent County School Board	1,314,000	1,419,627	1,864,997	1,058,444
40165	Northampton County Schools	741,000	797,686	1,047,938	594,738
40166	Northumberland County School Board	665,000	687,520	903,211	512,600
40167	Nottoway County School Board	895,000	918,429	1,206,561	684,761
40168	Orange County Public Schools	2,145,000	2,243,024	2,946,712	1,672,352
40169	Page County Public Schools	1,470,000	1,545,252	2,030,034	1,152,108
40170	Patrick County School Board	1,051,000	1,055,282	1,386,348	786,796
40171	Pittsylvania County School Board	3,529,000	3,697,312	4,857,244	2,756,639
40172	Powhatan County School Board	1,886,000	2,039,127	2,678,848	1,520,330
40173	Prince Edward County School Board	963,000	980,591	1,288,225	731,108
40174	Prince George County School Board	2,612,000	2,722,091	3,576,074	2,029,534
40176	Prince William County School Board	43,550,000	46,421,022	60,984,373	34,610,550
40177	Pulaski County School Board	1,735,000	1,799,919	2,364,595	1,341,982
40178	Rappahannock County School Board	451,000	481,509	632,569	359,003
40179	Richmond County School Board	527,000	581,422	763,828	433,496
40180	Roanoke County School Board	6,157,000	6,444,462	8,466,239	4,804,857
40181	Rockbridge County School Board	1,323,000	1,446,640	1,900,484	1,078,585
40182	Rockingham County School Board	5,317,000	5,625,134	7,389,869	4,193,983
40183	Russell County School Board	1,468,000	1,537,278	2,019,558	1,146,163
40184	Scott County School Board	1,603,000	1,690,893	2,221,365	1,260,695
40185	Shenandoah County School Board	2,787,000	3,114,913	4,092,134	2,322,415
40186	Smyth County School Board	1,782,000	1,873,634	2,461,437	1,396,943
40187	Southampton County School Board	1,050,000	1,129,974	1,484,472	842,485
40188	Spotsylvania County School Board	10,104,000	10,993,811	14,442,824	8,196,757
40189	Stafford County School Board	12,250,000	13,379,870	17,577,446	9,975,753
40190	Surry County Schools	635,000	647,164	850,194	482,512
40191	Sussex County School Board	632,000	663,111	871,144	494,402
40192	Tazewell County Schools	2,063,000	2,059,468	2,705,571	1,535,496
40193	Warren County School Board	2,383,000	2,518,357	3,308,424	1,877,635
40195	Washington County School Board	2,818,000	2,955,441	3,882,631	2,203,515
40196	Westmoreland County School Board	782,000	794,431	1,043,663	592,312
40197	Wise County School Board	2,071,000	2,307,463	3,031,368	1,720,396
40198	Wythe County School Board	1,658,000	1,745,894	2,293,621	1,301,702
40199	York County School Board	5,432,000	5,916,415	7,772,531	4,411,156
40200	Alexandria City School Board	12,045,000	13,152,867	17,279,226	9,806,504
40201	Bristol City School Board	966,000	1,024,689	1,346,158	763,987
40202	Buena Vista City Schools	418,000	439,850	577,842	327,943
40203	Charlottesville Public Schools	3,110,000	3,362,095	4,416,862	2,506,708
40205	Danville City Schools	2,517,000	2,977,897	3,912,133	2,220,258
40206	Fredericksburg City Schools	1,857,000	1,976,966	2,597,186	1,473,985
40207	Hampton City Schools	8,808,000	9,106,181	11,963,001	6,789,379
40208	Harrisonburg City School Board	3,174,000	3,447,689	4,529,309	2,570,525
40209	Hopewell City School Board	1,994,000	2,186,069	2,871,890	1,629,888
40210	Lynchburg Public Schools	4,481,000	4,567,248	6,000,100	3,405,245
40211	Newport News Public Schools	12,936,000	13,758,698	18,075,120	10,258,199

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



Employer Code	Employer	6/30/2018 Net OPEB Liability	6/30/2019 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
40212	Norfolk Public Schools	16,679,000	17,802,292	23,387,284	13,273,019
40213	Petersburg City Schools	1,831,000	1,995,028	2,620,915	1,487,452
40214	Portsmouth School Board	6,507,000	6,937,361	9,113,772	5,172,353
40215	Radford City School Board	700,000	746,264	980,385	556,399
40216	Richmond Public Schools	13,425,000	14,360,136	18,865,243	10,706,619
40217	Roanoke City School Board	6,410,000	6,874,874	9,031,682	5,125,763
40219	Staunton City Schools	1,382,000	1,445,826	1,899,415	1,077,978
40220	Suffolk City School Board	6,154,000	6,836,145	8,980,803	5,096,888
40222	Winchester Public Schools	2,366,000	2,469,377	3,244,077	1,841,116
40223	Martinsville City Schools	933,000	997,677	1,310,672	743,847
40224	Falls Church Public Schools	2,068,000	2,312,671	3,038,209	1,724,279
40225	Colonial Heights City Schools	1,521,000	1,617,828	2,125,378	1,206,219
40230	Covington City School Board	436,000	454,333	596,867	338,741
40231	Fairfax City School Board	8,000	7,973	10,475	5,945
40232	Franklin City Public Schools	567,000	564,011	740,954	420,515
40233	Chesapeake Public Schools	18,568,000	19,899,187	26,142,024	14,836,421
40234	Virginia Beach City School Board	32,738,000	34,714,957	45,605,844	25,882,751
40236	Manassas Park City Schools	1,746,000	1,870,054	2,456,733	1,394,273
40306	Town of West Point School Board	436,000	467,839	614,610	348,811
40307	Lexington City School Board	230,000	253,853	333,493	189,268
40308	Waynesboro Public Schools	1,445,000	1,512,544	1,987,064	1,127,721
40309	Town of Colonial Beach Schools	290,000	299,905	393,992	223,603
40313	Galax City Schools	569,000	613,642	806,156	457,519
40314	Norton City Schools	286,000	290,956	382,235	216,931
40332	Manassas City Schools	4,296,000	4,741,203	6,228,628	3,534,942
40335	City of Salem Schools	1,801,000	1,908,133	2,506,758	1,422,664
40402	Williamsburg-James City County School Board	5,518,000	6,045,782	7,942,484	4,507,609
40403	Poquoson City Public Schools	922,000	979,940	1,287,369	730,623
40410	Valley Vocational Technical Center	156,000	168,585	221,474	125,693
40412	Charlottesville/Albemarle Vo-Tech Center	81,000	100,403	131,901	74,858
40413	The Pruden Center for Industry and Technology	0	0	0	0
40414	Jackson River Technical Center	48,000	50,282	66,057	37,489
40415	New Horizons Technical Center	701,000	743,010	976,109	553,973
40416	Northern Neck Regional Vocational Center	90,000	98,124	128,908	73,160
40417	Rowanty Vocational Technical Center	55,000	64,765	85,084	48,288
40418	Amelia-Nottoway Vocational Center	17,000	22,293	29,287	16,621
40421	Northern Neck Regional Special Education Program	70,000	69,647	91,497	51,928
40423	Maggie Walker Governor's School for Govt & Intl Studies	359,000	364,670	479,076	271,891
40424	Appomattox Region Governor's School	136,000	156,055	205,013	116,351
40425	Bridging Communities Regional Career and Tech Center	43,000	41,495	54,513	30,938
55100	Accomack County	933,000	1,018,343	1,337,821	759,256
55101	Albemarle County	3,302,000	3,689,989	4,847,624	2,751,179
55102	Alleghany County	625,000	651,557	855,966	485,788
55103	Amelia County	336,000	361,253	474,586	269,343
55104	Amherst County	692,000	744,800	978,461	555,308
55105	Appomattox County	313,000	340,587	447,437	253,935
55107	Augusta County	1,689,000	1,829,861	2,403,931	1,364,306
55108	Bath County	211,000	232,048	304,847	173,010
55109	Bedford County	1,583,000	1,663,880	2,185,877	1,240,554
55110	Bland County	199,000	214,473	281,759	159,907
55111	Botetourt County	914,000	1,021,110	1,341,455	761,318
55112	Brunswick County	427,000	495,503	650,953	369,436
55113	Buchanan County	847,000	890,765	1,170,219	664,136
55114	Buckingham County	336,000	360,765	473,945	268,979
55115	Campbell County	1,091,000	1,211,988	1,592,216	903,633
55116	Caroline County	977,000	1,309,461	1,720,269	976,307

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



Employer Code	Employer	6/30/2018 Net OPEB Liability	6/30/2019 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
55117	Carroll County	633,000	667,017	876,275	497,314
55118	Charles City County	255,000	289,165	379,883	215,596
55119	Charlotte County	354,000	374,434	491,902	279,170
55120	Chesterfield County	15,087,000	16,145,572	21,210,813	12,037,804
55121	Clarke County	385,000	420,974	553,043	313,869
55122	Craig County	131,000	141,247	185,559	105,311
55123	Culpeper County	1,474,000	1,612,132	2,117,896	1,201,972
55124	Cumberland County	271,000	282,818	371,545	210,863
55125	Dickenson County	0	0	0	0
55126	Dinwiddie County	795,000	844,877	1,109,934	629,923
55128	Essex County	312,000	327,243	429,907	243,985
55130	Fauquier County	2,919,000	3,288,217	4,319,807	2,451,626
55131	Floyd County	342,000	389,242	511,356	290,211
55132	Fluvanna County	556,000	611,364	803,163	455,820
55133	Franklin County	1,137,000	1,302,139	1,710,650	970,848
55134	Frederick County	3,295,000	3,606,672	4,738,169	2,689,060
55135	Giles County	477,000	493,550	648,388	367,981
55136	Gloucester County	1,131,000	1,353,885	1,778,631	1,009,429
55137	Goochland County	912,000	1,018,831	1,338,462	759,619
55138	Grayson County	360,000	380,618	500,026	283,781
55139	Greene County	435,000	474,999	624,017	354,149
55140	Greensville County	377,000	401,121	526,962	299,067
55141	Halifax County	643,000	671,084	881,619	500,346
55142	Hanover County	5,054,000	5,460,292	7,173,312	4,071,080
55143	Henrico County	19,970,000	21,526,128	28,279,373	16,049,434
55144	Henry County	1,323,000	1,430,041	1,878,679	1,066,209
55145	Highland County	111,000	116,838	153,493	87,112
55146	Isle of Wight County	1,085,000	1,171,144	1,538,558	873,180
55147	James City County	3,241,000	3,389,107	4,452,349	2,526,848
55148	King George County	874,000	963,016	1,265,137	718,005
55149	King and Queen County	198,000	230,096	302,282	171,555
55150	King William County	313,000	382,570	502,591	285,236
55151	Lancaster County	392,000	406,166	533,589	302,829
55152	Lee County	402,000	425,855	559,456	317,509
55153	Loudoun County	16,786,000	18,963,509	24,912,802	14,138,799
55154	Louisa County	966,000	1,063,093	1,396,610	792,620
55155	Lunenburg County	169,000	180,301	236,866	134,429
55156	Madison County	369,000	413,001	542,568	307,925
55157	Mathews County	205,000	235,954	309,978	175,922
55158	Mecklenburg County	686,000	738,128	969,696	550,333
55159	Middlesex County	233,000	264,431	347,389	197,154
55160	Montgomery County	1,431,000	1,587,561	2,085,615	1,183,652
55162	Nelson County	328,000	363,694	477,794	271,163
55163	New Kent County	728,000	785,319	1,031,692	585,518
55165	Northampton County	668,000	762,700	1,001,976	568,653
55166	Northumberland County	339,000	376,712	494,896	280,869
55167	Nottoway County	281,000	296,325	389,289	220,934
55168	Orange County	830,000	931,284	1,223,450	694,346
55169	Page County	567,000	618,687	812,783	461,280
55170	Patrick County	488,000	537,974	706,749	401,102
55171	Pittsylvania County	1,181,000	1,221,101	1,604,188	910,428
55172	Powhatan County	639,000	704,281	925,230	525,098
55173	Prince Edward County	416,000	443,918	583,185	330,976
55174	Prince George County	995,000	1,105,239	1,451,978	824,043
55176	Prince William County	21,239,000	23,309,449	30,622,163	17,379,041
55177	County of Pulaski	968,000	1,045,681	1,373,736	779,638

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



Employer Code	Employer	6/30/2018 Net OPEB Liability	6/30/2019 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
55178	Rappahannock County	230,000	265,245	348,458	197,761
55179	Richmond County	233,000	244,253	320,881	182,110
55180	Roanoke County	3,822,000	4,043,431	5,311,949	3,014,699
55181	Rockbridge County	542,000	601,437	790,122	448,419
55182	Rockingham County	2,081,000	2,254,577	2,961,890	1,680,966
55183	Russell County	494,000	500,384	657,366	373,076
55184	Scott County	456,000	482,485	633,851	359,731
55185	Shenandoah County	1,030,000	1,136,319	1,492,809	847,216
55186	Smyth County	602,000	638,540	838,864	476,082
55187	Southampton County	637,000	665,878	874,779	496,465
55188	Spotsylvania County	4,043,000	4,479,701	5,885,087	3,339,972
55189	Stafford County	4,189,000	4,612,161	6,059,102	3,438,731
55190	Surry County	332,000	354,419	465,608	264,247
55191	Sussex County	389,000	419,671	551,332	312,898
55192	Tazewell County	913,000	941,536	1,236,918	701,990
55193	Warren County	873,000	948,859	1,246,538	707,450
55195	Washington County	862,000	905,899	1,190,100	675,419
55196	Westmoreland County	496,000	544,321	715,087	405,834
55197	Wise County	882,000	911,595	1,197,583	679,666
55198	Wythe County	546,000	554,409	728,340	413,356
55199	York County	3,276,000	3,607,323	4,739,025	2,689,545
55200	City of Alexandria	0	0	0	0
55201	City of Bristol	1,095,000	1,140,551	1,498,368	850,371
55202	City of Buena Vista	262,000	288,189	378,601	214,868
55203	Town of St. Paul	59,000	62,161	81,663	46,346
55204	Town of Clifton Forge	112,000	116,349	152,851	86,747
55205	City of Danville	0	0	0	0
55206	City of Fredericksburg	1,939,000	2,064,024	2,711,557	1,538,894
55207	City of Hampton	7,275,000	7,340,923	9,643,941	5,473,240
55208	City of Harrisonburg	2,429,000	2,657,163	3,490,777	1,981,126
55209	City of Hopewell	1,491,000	1,605,135	2,108,703	1,196,755
55210	City of Lynchburg	4,384,000	4,591,169	6,031,525	3,423,080
55211	Town of Crewe	80,000	89,662	117,791	66,850
55212	City of Norfolk	2,148,000	2,315,274	3,041,629	1,726,220
55213	City of Petersburg	1,790,000	2,080,623	2,733,362	1,551,269
55214	City of Portsmouth	5,491,000	5,837,004	7,668,208	4,351,949
55215	City of Radford	811,000	874,005	1,148,201	651,640
55216	City of Richmond	2,061,000	2,124,233	2,790,654	1,583,784
55217	City of Roanoke	710,000	746,589	980,812	556,641
55218	Town of Craigsville	16,000	16,110	21,164	12,012
55219	City of Staunton	1,118,000	1,225,820	1,610,388	913,946
55220	City of Suffolk	5,308,000	5,558,578	7,302,433	4,144,361
55221	City of Williamsburg	846,000	900,529	1,183,046	671,416
55222	City of Winchester	1,997,000	2,226,425	2,924,906	1,659,976
55223	City of Martinsville	1,079,000	1,152,105	1,513,547	858,985
55224	City of Falls Church	105,000	105,609	138,742	78,740
55225	City of Colonial Heights	1,053,000	1,102,147	1,447,917	821,738
55226	Town of Front Royal	608,000	655,137	860,669	488,456
55227	Town of Boyce	0	0	0	0
55228	Town of Middletown	0	0	0	0
55229	Town of Chilhowie	67,000	71,437	93,849	53,262
55230	City of Covington	303,000	315,039	413,874	234,887
55231	Town of Floyd	13,000	14,808	19,454	11,041
55232	City of Franklin	610,000	648,791	852,332	483,725
55233	City of Chesapeake	12,859,000	13,863,982	18,213,435	10,336,697
55234	City of Virginia Beach	26,225,000	27,791,102	36,509,816	20,720,469

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



Employer Code	Employer	6/30/2018 Net OPEB Liability	6/30/2019 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
55235	City of Norton	257,000	272,079	357,436	202,856
55236	City of Manassas Park	752,000	782,715	1,028,271	583,576
55237	Town of Exmore	0	0	0	0
55238	Town of Pound	0	0	0	0
55239	Town of Grottoes	65,000	61,511	80,808	45,861
55240	Town of Onley	21,000	26,199	34,418	19,533
55241	Town of West Point	121,000	130,669	171,663	97,424
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	12,000	14,157	18,599	10,555
55246	Town of Burkeville	9,000	8,462	11,117	6,309
55247	Town of Madison	2,000	5,045	6,627	3,761
55248	Town of Pennington Gap	0	0	0	0
55249	Town of La Crosse	0	0	0	0
55250	Town of Rich Creek	10,000	16,435	21,592	12,254
55251	Town of White Stone	0	0	0	0
55252	Town of Windsor	48,000	54,025	70,974	40,280
55253	Town of Haysi	0	0	0	0
55254	Town of Stephens City	34,000	35,800	47,031	26,692
55255	Town of Broadax	0	0	0	0
55256	Town of Mineral	0	0	0	0
55257	Town of Lebanon	171,000	176,070	231,307	131,274
55258	City of Newport News	5,159,000	5,899,490	7,750,297	4,398,537
55259	Town of Richlands	0	0	0	0
55260	Town of Haymarket	45,000	49,794	65,416	37,126
55261	Town of Lovettsville	41,000	49,306	64,775	36,762
55300	Town of Abingdon	411,000	426,506	560,311	317,994
55301	Town of Dumfries	111,000	121,394	159,478	90,509
55302	Town of Iron Gate	3,000	4,231	5,558	3,154
55303	Town of Montross	7,000	8,299	10,903	6,188
55304	Town of South Boston	256,000	270,615	355,513	201,765
55305	Town of Gretna	36,000	40,031	52,589	29,846
55306	Town of Remington	12,000	13,669	17,957	10,191
55307	City of Lexington	397,000	411,047	540,002	306,468
55308	City of Waynesboro	1,054,000	1,126,231	1,479,556	839,694
55309	Town of Colonial Beach	140,000	151,336	198,814	112,833
55310	Town of Smithfield	228,000	258,573	339,693	192,787
55311	Town of Brookneal	23,000	24,898	32,708	18,563
55312	Town of Hamilton	24,000	25,386	33,350	18,927
55313	City of Galax	493,000	516,983	679,172	385,452
55314	Town of Jonesville	31,000	29,941	39,335	22,324
55315	Town of Wytheville	524,000	579,795	761,690	432,283
55316	City of Fairfax	0	0	0	0
55317	Town of Vienna	991,000	1,083,271	1,423,118	807,664
55318	Town of Vinton	301,000	301,044	395,489	224,452
55319	City of Emporia	384,000	408,932	537,223	304,891
55320	Town of Culpeper	755,000	827,465	1,087,060	616,941
55321	Town of Woodstock	222,000	243,439	319,811	181,503
55322	Town of Glasgow	15,000	14,971	19,668	11,162
55323	Town of Marion	271,000	294,860	387,365	219,842
55324	Town of Altavista	181,000	195,435	256,747	145,712
55325	Town of Herndon	1,350,000	1,454,125	1,910,318	1,084,165
55326	Town of Pearisburg	106,000	115,211	151,355	85,899
55327	Town of Christiansburg	0	0	0	0
55328	Town of Wakefield	0	0	0	0

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



Employer Code	Employer	6/30/2018 Net OPEB Liability	6/30/2019 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
55329	Town of Leesburg	1,895,000	2,100,638	2,759,657	1,566,192
55330	Town of Chatham	41,000	33,684	44,252	25,114
55331	Town of Bowling Green	27,000	37,916	49,810	28,269
55332	City of Manassas	2,423,000	2,564,734	3,369,350	1,912,212
55333	Town of Alberta	0	0	0	0
55334	Town of Boynton	17,000	17,249	22,660	12,860
55335	City of Salem	1,811,000	1,974,036	2,593,337	1,471,800
55336	Town of McKenney	3,000	2,929	3,848	2,184
55337	Town of Narrows	0	0	0	0
55338	Town of Quantico	12,000	6,997	9,192	5,217
55339	Town of Halifax	26,000	30,267	39,763	22,567
55340	Town of Blacksburg	1,206,000	1,284,889	1,687,989	957,987
55341	Town of Chincoteague	161,000	177,372	233,018	132,245
55342	Town of Lawrenceville	72,000	78,597	103,254	58,600
55343	Town of Amherst	65,000	74,366	97,696	55,446
55344	Town of Stanley	52,000	52,561	69,050	39,188
55345	Town of Hillsville	119,000	123,672	162,471	92,207
55346	Town of Elkton	85,000	92,917	122,067	69,277
55347	Town of Bridgewater	199,000	210,731	276,842	157,117
55348	Town of Purcellville	373,000	417,882	548,981	311,564
55349	Town of Timberville	52,000	55,002	72,257	41,009
55350	Town of Wise	174,000	179,650	236,011	133,944
55351	Town of New Market	66,000	69,321	91,069	51,684
55352	Town of Tappahannock	0	0	0	0
55353	Town of Rocky Mount	223,000	248,158	326,011	185,022
55354	Town of Big Stone Gap	0	0	0	0
55355	Town of Luray	154,000	170,049	223,397	126,785
55357	Town of Strasburg	224,000	242,463	318,529	180,775
55358	Town of Appomattox	0	63,788	83,800	47,559
55359	Town of Clarksville	67,000	76,644	100,689	57,144
55360	Town of Dublin	75,000	78,597	103,254	58,600
55361	Town of Middleburg	75,000	83,641	109,882	62,361
55362	Town of Edinburg	0	0	0	0
55363	Town of Chase City	94,000	92,429	121,426	68,913
55364	City of Bedford	310,000	344,818	452,995	257,089
55365	City of Poquoson	497,000	530,652	697,129	395,643
55366	Town of Ashland	269,000	282,818	371,545	210,863
55367	Town of Broadway	78,000	84,455	110,951	62,968
55368	Town of Berryville	119,000	129,530	170,167	96,575
55369	Town of Tazewell	0	0	0	0
55370	Town of Urbanna	7,000	8,299	10,903	6,188
55371	Town of Bluefield	190,000	199,991	262,733	149,109
55372	Town of Weber City	13,000	14,320	18,813	10,677
55374	Town of Hurt	11,000	15,296	20,095	11,405
55375	Town of Waverly	0	0	0	0
55376	Town of Coeburn	54,000	60,046	78,884	44,769
55377	Town of Dayton	65,000	54,839	72,043	40,887
55378	Town of Courtland	9,000	8,462	11,117	6,309
55379	Town of Cape Charles	109,000	116,024	152,423	86,505
55380	Town of Independence	0	0	0	0
55381	Town of Warsaw	49,000	54,676	71,829	40,765
55382	Town of Grundy	55,000	62,324	81,877	46,468
55383	Town of Warrenton	478,000	488,994	642,402	364,584
55384	Town of Louisa	54,000	57,117	75,036	42,586
55385	Town of Kenbridge	35,000	38,892	51,093	28,997
55386	Town of Mt. Jackson	64,000	70,135	92,138	52,291

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



Employer Code	Employer	6/30/2018 Net OPEB Liability	6/30/2019 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
55387	Town of Pulaski	330,000	339,773	446,367	253,327
55388	Town of Jarratt	0	0	0	0
55389	Town of Pembroke	19,000	21,154	27,791	15,772
55390	Town of Parksley	11,000	18,877	24,799	14,074
55391	Town of Onancock	47,000	49,794	65,416	37,126
55392	Town of Victoria	40,000	42,471	55,796	31,666
55393	Town of Shenandoah	54,000	60,209	79,098	44,890
55394	Town of Gate City	0	0	0	0
55395	Town of Round Hill	66,000	57,767	75,891	43,070
55396	Town of Kilmarnock	72,000	71,926	94,490	53,626
55397	Town of Orange	186,000	190,390	250,120	141,951
55398	Town of Saltville	0	0	0	0
55399	Town of Blackstone	160,000	168,910	221,901	125,935
55401	Southeastern Virginia Public Service Authority	468,000	470,768	618,459	350,995
55402	Pittsylvania County Service Authority	26,000	35,312	46,390	26,328
55403	Spotsylvania-Stafford-Fredericksburg Group Home Comm.	43,000	45,726	60,071	34,092
55404	Appomattox Regional Library	54,000	60,046	78,884	44,769
55405	Staunton Redevelopment & Housing Authority	30,000	35,474	46,603	26,449
55406	Hampton Newport News Community Services Board	0	0	0	0
55408	Charles Pinckney Jones Memorial Library	7,000	7,160	9,406	5,338
55409	Southside Regional Juvenile Group Home Commission	10,000	10,415	13,682	7,765
55411	Hampton Roads Sanitation District	3,981,000	4,264,739	5,602,686	3,179,701
55412	Peninsula Airport Commission	182,000	203,246	267,009	151,536
55413	Richmond Redevelopment & Housing Authority	648,000	654,161	859,386	487,729
55415	Chesapeake Redevelopment & Housing Authority	168,000	172,978	227,246	128,969
55416	Alexandria Sanitation Authority	0	0	0	0
55417	Norfolk Airport Authority	945,000	1,018,831	1,338,462	759,619
55418	Charlottesville Redevelopment & Housing Authority	47,000	42,471	55,796	31,666
55419	Hampton Redevelopment & Housing Authority	231,000	251,250	330,073	187,327
55420	Loudoun County Sanitation Authority	1,756,000	1,915,943	2,517,018	1,428,487
55421	Danville Redevelopment & Housing Authority	105,000	117,000	153,706	87,233
55422	NRV Regional Water Authority	94,000	106,912	140,452	79,711
55423	Northern Virginia Juvenile Detention Home	358,000	311,947	409,812	232,581
55424	Hopewell Redevelopment and Housing Authority	0	0	0	0
55425	Colonial Services Board	727,000	746,752	981,026	556,763
55426	Blacksburg-VPI Sanitation Authority	77,000	80,875	106,247	60,299
55427	Potomac River Fisheries Commission	22,000	20,829	27,364	15,530
55428	Chesapeake Bay Bridge & Tunnel District	643,000	677,593	890,170	505,199
55429	Alexandria Redevelopment & Housing Authority	395,000	381,757	501,523	284,630
55430	Albemarle County Service Authority	313,000	358,975	471,593	267,644
55431	Franklin Redevelopment & Housing Authority	36,000	36,776	48,314	27,420
55432	Bristol Redevelopment & Housing Authority	82,000	91,289	119,929	68,063
55433	Norfolk Redevelopment & Housing Authority	1,104,000	1,145,596	1,504,996	854,133
55435	Richmond Metropolitan Authority	300,000	322,524	423,708	240,467
55436	Riverside Regional Jail	1,242,000	1,252,995	1,646,088	934,207
55439	Rappahannock-Rapidan Planning District Commission	29,000	29,453	38,694	21,960
55440	Shenandoah Valley Juvenile Detention Home	256,000	275,333	361,712	205,283
55442	Southside Regional Library Board	0	0	0	0
55443	Bedford Public Library	53,000	53,375	70,120	39,795
55445	Chesterfield County Health Center Commission	482,000	514,541	675,965	383,631
55446	Washington County Service Authority	289,000	313,737	412,164	233,916
55447	Rappahannock Area Community Services Board	1,588,000	1,723,601	2,264,334	1,285,081
55449	Hampton Roads Planning District Commission	266,000	280,541	368,553	209,166
55450	Meherrin Regional Library	21,000	23,921	31,425	17,835
55451	New River Valley Planning District	0	0	0	0
55452	Northern Virginia Healthcare Center & District Home	0	0	0	0

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



Employer Code	Employer	6/30/2018 Net OPEB Liability	6/30/2019 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
55453	Rockbridge Area Community Services Board	346,000	318,131	417,936	237,192
55454	Greensville/Emporia Department of Social Services	86,000	94,707	124,419	70,611
55455	James City Service Authority	340,000	369,227	485,062	275,288
55456	Accomack-Northampton Planning District Commission	57,000	61,999	81,450	46,225
55457	Harrisonburg/Rockingham Sewer Authority	125,000	135,063	177,435	100,700
55458	Wytheville Redevelopment & Housing Authority	37,000	40,194	52,804	29,968
55459	Waynesboro Redevelopment and Housing Authority	55,000	58,907	77,387	43,919
55460	Region Ten Community Services Board	1,749,000	1,908,458	2,507,185	1,422,906
55462	LENOWISCO Planning District Commission	23,000	21,317	28,005	15,894
55465	Rivanna Water & Sewer Authority	389,000	428,948	563,519	319,815
55466	Appomattox River Water Authority	118,000	129,368	169,954	96,454
55467	Campbell County Utilities and Service Authority	100,000	110,328	144,941	82,258
55469	Eastern Shore Community Services Board	402,000	419,998	551,760	313,141
55470	ANCHOR Commission	15,000	16,272	21,377	12,132
55471	Central Virginia Community Services	2,226,000	2,106,985	2,767,994	1,570,924
55472	District 19 Community Services Board	702,000	739,592	971,620	551,425
55473	Tidewater Transportation District	1,377,000	1,437,365	1,888,299	1,071,669
55474	Upper Occoquan Sewage Authority	1,114,000	1,188,555	1,561,432	886,162
55475	New River Valley Juvenile Detention Home	61,000	65,742	86,366	49,016
55476	Rockbridge Regional Library	0	0	0	0
55477	Frederick County Sanitation Authority	287,000	310,482	407,888	231,489
55478	Western Tidewater Community Services Board	0	0	0	0
55479	Cumberland Mountain Community Services	892,000	907,201	1,191,811	676,390
55482	Middle Peninsula/Northern Neck Public Service Auth	1,069,000	1,139,575	1,497,086	849,644
55483	Rockbridge County Public Service Authority	32,000	34,661	45,535	25,843
55484	Danville-Pittsylvania Mental Health Services Board	793,000	848,944	1,115,278	632,955
55485	Crater Youth Care Commission	102,000	107,888	141,735	80,439
55486	Southeastern Tidewater Manpower Authority	141,000	149,871	196,889	111,741
55487	Capital Regional Airport Commission	689,000	743,661	976,965	554,458
55488	Northwestern Community Services Board	597,000	705,420	926,727	525,947
55489	Harrisonburg-Rockingham Community Services Board	520,000	560,430	736,250	417,845
55491	Middle Peninsula Regional Security Center	227,000	245,229	322,163	182,838
55492	Northern Neck Planning District Commission	22,000	24,572	32,280	18,320
55493	Planning District One Community Services Board	20,000	21,805	28,646	16,257
55494	Rockbridge Area Social Services Board	78,000	76,644	100,689	57,144
55495	Dinwiddie County Water Authority	43,000	44,913	59,003	33,486
55496	Rappahannock Rapidan Community Services	814,000	877,748	1,153,117	654,430
55498	Valley Community Services Board	820,000	881,653	1,158,248	657,342
55499	Eastern Shore Public Library	18,000	19,039	25,012	14,195
55500	Alexandria City Public Schools	651,000	656,276	862,165	489,306
55501	Albemarle County Public Schools	568,000	613,154	805,514	457,155
55502	Alleghany Highlands Public Schools	145,000	152,312	200,096	113,561
55503	Charlottesville City Public Schools	159,000	172,978	227,246	128,969
55504	Amherst County Public Schools	214,000	215,613	283,255	160,756
55505	Appomattox County Public Schools	56,000	52,886	69,477	39,430
55506	Arlington County Public Schools	1,735,000	1,915,618	2,516,591	1,428,245
55507	Augusta County Public Schools	205,000	218,379	286,890	162,819
55508	Bath County Public Schools	51,000	52,073	68,409	38,824
55509	Bedford County Public Schools	441,000	444,894	584,468	331,704
55510	Bland County Public Schools	31,000	28,802	37,838	21,474
55511	Botetourt County Public Schools	204,000	234,489	308,054	174,830
55512	Norfolk Public Schools	1,392,000	1,502,780	1,974,237	1,120,442
55513	Petersburg City Public Schools	188,000	193,482	254,182	144,257
55514	Buckingham County Public Schools	68,000	72,576	95,344	54,111
55515	Radford City Public Schools	28,000	29,290	38,479	21,838
55516	Caroline County Public Schools	110,000	114,722	150,713	85,534

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



Employer Code	Employer	6/30/2018 Net OPEB Liability	6/30/2019 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
55517	Carroll County Public Schools	164,000	167,283	219,763	124,722
55518	Charles City County Public Schools	19,000	24,247	31,853	18,078
55519	Charlotte County Public Schools	54,000	49,794	65,416	37,126
55520	Chesterfield County Public Schools	1,371,000	1,761,516	2,314,144	1,313,350
55521	Clarke County Public Schools	54,000	52,724	69,264	39,310
55522	Winchester City Public Schools	182,000	193,970	254,823	144,620
55523	Culpeper County Public Schools	361,000	389,079	511,142	290,089
55524	Cumberland County Public Schools	55,000	56,140	73,753	41,857
55525	Dickenson County Public Schools	104,000	111,956	147,080	83,472
55526	Dinwiddie County Public Schools	146,000	168,748	221,688	125,815
55528	Essex County Public Schools	52,000	49,631	65,202	37,004
55530	Covington City Public Schools	29,000	33,684	44,252	25,114
55531	Floyd County Public Schools	128,000	131,971	173,374	98,395
55532	Fluvanna County Public Schools	183,000	185,183	243,279	138,069
55533	Chesapeake City Public Schools	1,709,000	1,771,442	2,327,184	1,320,750
55534	Virginia Beach City Public Schools	3,604,000	3,831,723	5,033,824	2,856,853
55535	Giles County Public Schools	30,000	32,871	43,183	24,508
55536	Gloucester County Public Schools	241,000	268,661	352,947	200,308
55537	Goochland County Public Schools	61,000	68,671	90,215	51,200
55538	Grayson County Public Schools	77,000	77,295	101,545	57,630
55539	Greene County Public Schools	137,000	144,176	189,407	107,495
55540	Greensville County Public Schools	71,000	78,271	102,827	58,358
55541	Halifax County Public Schools	132,000	130,019	170,809	96,940
55542	Hanover County Public Schools	411,000	437,084	574,207	325,881
55543	Henrico County Public Schools	59,000	53,212	69,906	39,674
55544	Henry County Public Schools	286,000	294,047	386,296	219,235
55545	Highland County Public Schools	19,000	20,178	26,508	15,044
55546	Isle of Wight County Public Schools	128,000	179,324	235,583	133,700
55548	King George County Public Schools	202,000	220,820	290,097	164,639
55549	King and Queen County Public Schools	59,000	56,954	74,822	42,464
55550	King William County Public Schools	103,000	106,912	140,452	79,711
55551	Lancaster County Public Schools	68,000	73,227	96,200	54,596
55552	Lee County Public Schools	159,000	168,910	221,901	125,935
55553	Loudoun County Public Schools	4,622,000	5,298,866	6,961,244	3,950,725
55554	Louisa County Public Schools	301,000	307,391	403,827	229,184
55555	Lunenburg County Public Schools	51,000	53,863	70,761	40,159
55556	Madison County Public Schools	68,000	69,159	90,856	51,564
55557	Mathews County Public Schools	64,000	69,484	91,283	51,806
55558	Mecklenburg County Public Schools	88,000	97,473	128,053	72,674
55559	Middlesex County Public Schools	37,000	40,682	53,445	30,332
55560	Montgomery County Public Schools	358,000	371,667	488,268	277,107
55562	Nelson County Public Schools	130,000	137,341	180,428	102,399
55563	New Kent County Public Schools	100,000	106,261	139,597	79,226
55565	Northampton County Public Schools	79,000	84,943	111,592	63,332
55566	Northumberland County Public Schools	58,000	59,558	78,242	44,405
55567	Nottoway County Public Schools	73,000	74,854	98,337	55,809
55568	Orange County Public Schools	249,000	265,407	348,671	197,882
55569	Page County Public Schools	149,000	155,730	204,586	116,109
55570	Patrick County Public Schools	143,000	146,453	192,399	109,193
55571	Pittsylvania County Public Schools	224,000	235,629	309,551	175,680
55572	Powhatan County Public Schools	136,000	139,782	183,635	104,219
55573	Prince Edward County Public Schools	48,000	55,652	73,112	41,493
55574	Prince George County Public Schools	295,000	360,765	473,945	268,979
55576	Prince William County Public Schools	4,637,000	4,920,528	6,464,211	3,668,644
55577	Pulaski County Public Schools	182,000	192,831	253,327	143,771
55578	Rappahannock County Public Schools	54,000	57,767	75,891	43,070

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



Employer Code	Employer	6/30/2018 Net OPEB Liability	6/30/2019 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
55579	Richmond County Public Schools	6,000	6,672	8,765	4,975
55580	Roanoke County Public Schools	252,000	251,250	330,073	187,327
55581	Rockbridge County Public Schools	105,000	107,725	141,521	80,317
55582	Rockingham County Public Schools	649,000	693,704	911,335	517,211
55583	Russell County Public Schools	210,000	216,264	284,111	161,242
55584	Scott County Public Schools	175,000	187,623	246,485	139,888
55585	Shenandoah County Public Schools	285,000	305,275	401,047	227,606
55586	Smyth County Public Schools	174,000	177,535	233,232	132,366
55587	Southampton County Public Schools	64,000	66,230	87,008	49,379
55588	Spotsylvania County Public Schools	743,000	806,961	1,060,124	601,654
55589	Stafford County Public Schools	696,000	744,474	978,033	555,064
55590	Surry County Public Schools	76,000	79,899	104,965	59,571
55591	Sussex County School Board	72,000	74,692	98,124	55,689
55592	Tazewell County Public Schools	303,000	293,722	385,869	218,993
55593	Warren County Public Schools	156,000	162,889	213,991	121,446
55595	Washington County Public Schools	209,000	226,190	297,151	168,643
55596	Westmoreland County Public Schools	57,000	57,279	75,249	42,706
55597	Wise County Public Schools	118,000	129,693	170,381	96,696
55598	Wythe County Public Schools	108,000	116,187	152,638	86,627
55599	York County Public Schools	516,000	541,554	711,452	403,772
55600	Accomack County Public Schools	237,000	246,693	324,087	183,929
55601	Bristol VA Public Schools	74,000	81,851	107,530	61,026
55602	Buena Vista City Public Schools	30,000	29,453	38,694	21,960
55603	Amelia County Public Schools	70,000	71,437	93,849	53,262
55605	Danville City Public Schools	154,000	187,298	246,058	139,646
55606	Franklin City Public Schools	33,000	36,939	48,528	27,541
55608	Harrisonburg City Public Schools	173,000	192,668	253,113	143,649
55609	Hopewell City Public Schools	164,000	179,324	235,583	133,700
55610	Lynchburg City Public Schools	306,000	304,299	399,764	226,879
55611	Fauquier County Public Schools	598,000	664,087	872,427	495,130
55612	Brunswick County Public Schools	90,000	89,337	117,364	66,608
55613	PD Pruden Vocational-Technical Center	0	0	0	0
55614	Portsmouth City Public Schools	621,000	639,353	839,932	476,688
55615	Campbell County Public Schools	256,000	276,147	362,781	205,890
55616	Richmond Public Schools	829,000	872,866	1,146,704	650,791
55617	Roanoke City Schools	293,000	357,022	469,028	266,188
55619	Staunton City Public Schools	90,000	95,521	125,488	71,219
55620	Suffolk City Public Schools	541,000	602,902	792,047	449,512
55622	Craig County Public Schools	25,000	25,711	33,777	19,169
55623	Martinsville City Public Schools	39,000	40,682	53,445	30,332
55624	Appomattox Regional Governor's School	8,000	8,136	10,689	6,066
55625	Colonial Heights City Public Schools	102,000	107,074	140,665	79,832
55632	Manassas City Public Schools	275,000	291,281	382,662	217,173
55633	Franklin County Public Schools	441,000	472,883	621,238	352,572
55634	Frederick County Public Schools	706,000	781,575	1,026,774	582,726
55635	Salem City Public Schools	102,000	103,169	135,536	76,921
55636	Manassas Park City Public Schools	105,000	113,584	149,217	84,686
55637	Newport News Public Schools	787,000	926,891	1,217,678	691,071
55708	Waynesboro City Public Schools	67,000	71,599	94,062	53,383
55710	Valley Vocational-Technical Center	6,000	6,184	8,124	4,611
55711	New Horizons Regional Education Center	25,000	27,338	35,915	20,383
55713	Galax City Public Schools	41,000	43,610	57,292	32,515
55714	Norton City Public Schools	17,000	20,015	26,294	14,923
55802	Williamsburg-James City County Public Schools	428,000	486,064	638,554	362,399
55803	Poquoson City Public Schools	42,000	44,588	58,576	33,244
55806	Fredericksburg City Public Schools	102,000	108,701	142,803	81,045

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



Employer Code	Employer	6/30/2018 Net OPEB Liability	6/30/2019 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
55807	Hampton City Public Schools	342,000	334,729	439,741	249,567
55813	Buchanan County Public Schools	163,000	167,283	219,763	124,722
55814	Jackson River Technical Center	6,000	5,370	7,054	4,004
55815	Northern Neck Regional Vocational Center	3,000	3,091	4,061	2,305
55858	Peumansend Creek Regional Jail Authority	0	68,020	89,359	50,714
55859	Williamsburg Area Transit Authority	0	80,387	105,606	59,935
55860	Middle Peninsula Juvenile Detention Commission	0	94,382	123,991	70,369
55862	Crater Criminal Justice Training Academy	22,000	24,572	32,280	18,320
55863	Central Shenandoah Criminal Justice Training Academy	31,000	33,196	43,610	24,750
55864	New River Valley Emergency Comm Regional Authority	124,000	132,134	173,588	98,517
55865	Maury Service Authority	57,000	69,647	91,497	51,928
55866	Hampton Roads Transportation Accountability Commission	20,000	21,317	28,005	15,894
55867	Pamunkey Regional Library	94,000	95,195	125,060	70,975
55868	Northern Virginia Transportation Authority	84,000	91,127	119,716	67,943
55869	RSW Regional Jail Authority	370,000	408,769	537,009	304,769
55870	Bedford Regional Water Authority	227,000	257,271	337,982	191,816
55871	Portsmouth Redevelopment and Housing Authority	283,000	260,037	341,617	193,878
55872	Southwest Regional Recreation Authority	34,000	41,170	54,086	30,696
55873	Roanoke Redevelopment and Housing Authority	0	0	0	0
55874	Meherrin Regional Jail Authority	395,000	471,907	619,955	351,844
55875	Woodway Water Authority	17,000	18,063	23,729	13,467
55876	Bristol Virginia Utilities Authority (BVU)	580,000	368,901	484,634	275,045
55877	Washington Metropolitan Area Transit Commission	0	0	0	0
55878	Mount Rogers Community Services Board	1,805,000	2,020,576	2,654,478	1,506,499
55879	Lonesome Pine Soil & Water Conservation District	3,000	3,743	4,917	2,790
55880	Big Sandy Soil & Water Conservation District	0	0	0	0
55881	Virginia's Region 2000 Local Government Council	140,000	150,847	198,171	112,468
55882	Middle Peninsula Planning District Commission	16,000	15,459	20,309	11,526
55883	Western Virginia Regional Jail Authority	648,000	699,725	919,244	521,700
55884	Halifax Service Authority	94,000	103,494	135,963	77,163
55886	Russell County Public Service Authority	36,000	41,821	54,941	31,181
55887	Piedmont Community Services Board	846,000	996,050	1,308,534	742,634
55888	Blue Ridge Behavioral Health Care	1,117,000	1,171,307	1,538,773	873,302
55889	Skyline Soil and Water Conservation District	0	0	0	0
55890	Middle River Regional Jail Authority	554,000	597,858	785,419	445,750
55891	Tidewater Soil and Water Conservation District	0	0	0	0
55892	Big Stone Gap Redevelopment and Housing Authority	0	22,293	29,287	16,621
55893	Eastern Shore Soil and Water Conservation District	14,000	10,252	13,468	7,643
55894	Town of Boykins	0	0	0	0
55895	Town of Gordonsville	54,000	58,745	77,174	43,799
55896	Virginia Resources Authority	104,000	121,069	159,051	90,266
55897	Prince William County Services Authority	1,951,000	2,162,474	2,840,892	1,612,296
55898	Western Virginia Water Authority	813,000	880,026	1,156,110	656,129
55899	Shenandoah Valley Regional Airport Commission	52,000	56,791	74,608	42,342
55900	Alleghany Highlands Community Services Board	239,000	252,064	331,142	187,934
55901	Brunswick Industrial Development Authority	6,000	11,554	15,178	8,614
55902	Northern Neck-Essex County Group Home Commission	0	0	0	0
55904	Highlands Juvenile Detention Center Commission	153,000	168,260	221,047	125,451
55905	Goochland-Powhatan Community Services Board	185,000	202,270	265,726	150,808
55906	Suffolk Redevelopment and Housing Authority	94,000	100,403	131,901	74,858
55908	Lee County Redevelopment and Housing Authority	25,000	24,409	32,066	18,198
55909	Henry County Public Service Authority	186,000	202,432	265,939	150,929
55910	Southside Planning District Commission	40,000	44,261	58,147	33,000
55911	Industrial Development Authority	61,000	64,114	84,229	47,802
55912	Augusta County Service Authority	431,000	459,702	603,922	342,744
55914	Rappahannock Juvenile Detention Commission	269,000	308,041	404,681	229,669

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



Employer Code	Employer	6/30/2018 Net OPEB Liability	6/30/2019 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
55915	Cumberland Plateau Regional Housing Authority	44,000	45,076	59,217	33,608
55917	Bedford County Public Service Authority	0	0	0	0
55918	Amherst County Service Authority	79,000	87,547	115,012	65,273
55919	Pepper's Ferry Regional Wastewater Treatment Authority	79,000	94,382	123,991	70,369
55920	Rappahannock Regional Jail Authority	1,115,000	1,140,551	1,498,368	850,371
55921	Thomas Jefferson Planning District Commission	51,000	52,561	69,050	39,188
55922	Piedmont Regional Jail	388,000	368,250	483,779	274,559
55923	Nelson County Services Authority	74,000	74,854	98,337	55,809
55924	Coeburn-Norton-Wise Regional Water	45,000	48,004	63,064	35,791
55925	Fauquier County Water & Sanitation Authority	240,000	257,271	337,982	191,816
55926	Scott County Soil & Water Conservation District	10,000	11,391	14,964	8,493
55927	New River Resource Authority	84,000	92,429	121,426	68,913
55928	Scott County Water & Sewage Authority	70,000	75,017	98,552	55,931
55929	Greensville County Water & Sewer Authority	91,000	100,403	131,901	74,858
55930	Petersburg Redevelopment & Housing Authority	93,000	97,148	127,626	72,432
55931	Central Rappahannock Regional Library	348,000	381,919	501,736	284,751
55932	Virginia Coalfield Economic Development Authority	25,000	27,013	35,487	20,140
55933	Central Virginia Regional Jail	476,000	503,802	661,856	375,624
55934	Thomas Jefferson Soil & Water Conservation District	32,000	26,850	35,273	20,019
55936	Piedmont Planning District Commission	0	0	0	0
55937	Wythe-Grayson Regional Library	21,000	22,293	29,287	16,621
55938	Colonial Soil & Water Conservation District	15,000	18,063	23,729	13,467
55939	Rivanna Solid Waste Authority	36,000	54,351	71,402	40,523
55940	Monacan Soil & Water Conservation District	12,000	13,018	17,102	9,706
55941	Robert E. Lee Soil & Water Conservation District	0	0	0	0
55942	Virginia Soil & Water Conservation	14,000	13,832	18,171	10,313
55944	Central Virginia Waste Management Authority	43,000	45,889	60,285	34,214
55945	Lonesome Pine Regional Library	65,000	60,697	79,739	45,254
55946	Virginia Peninsulas Public Service Authority	122,000	129,530	170,167	96,575
55947	Tidewater Regional Group Home Commission	185,000	181,441	238,363	135,278
55948	Virginia Highlands Airport Commission	19,000	22,131	29,074	16,501
55949	Western Tidewater Regional Jail	587,000	588,907	773,661	439,077
55950	Scott County Redevelopment & Housing Authority	21,000	22,131	29,074	16,501
55951	Handley Regional Library	49,000	53,700	70,547	40,038
55952	Northern Neck Regional Jail	268,000	290,630	381,807	216,687
55953	Montgomery Regional Solid Waste Authority	54,000	60,372	79,312	45,012
55954	Potomac & Rappahannock Transportation Comm	709,000	752,773	988,936	561,252
55955	Giles County Public Service Authority	34,000	36,776	48,314	27,420
55956	South Central Wastewater Authority	139,000	143,037	187,911	106,645
55957	Wise County Redevelopment and Housing Authority	52,000	52,724	69,264	39,310
55958	Prince William Soil & Water Conservation District	15,000	16,923	22,233	12,618
55959	Hampton Roads Regional Jail Authority	945,000	994,097	1,305,968	741,178
55960	Russell County Water & Sewage Authority	21,000	20,341	26,722	15,166
55961	Pamunkey Regional Jail	461,000	471,744	619,741	351,723
55962	Charlottesville - Albemarle Airport Authority	147,000	182,254	239,431	135,885
55963	Virginia Peninsula Regional Jail	399,000	413,163	542,781	308,045
55964	Virginia Biotechnology Research Park Authority	44,000	53,375	70,120	39,795
55965	Peumansend Creek Regional Jail	0	0	0	0
55966	Blue Ridge Regional Jail Authority	1,182,000	1,200,760	1,577,466	895,262
55967	Rockingham Regional Library	56,000	65,742	86,366	49,016
55968	Albemarle-Charlottesville Regional Jail	616,000	649,604	853,400	484,331
55969	Culpeper Soil & Water Conservation District	39,000	38,892	51,093	28,997
55970	New River Valley Regional Jail	714,000	670,596	880,978	499,983
55971	Sussex Service Authority	73,000	76,156	100,048	56,780
55972	Big Water Soil & Water Conservation District	0	0	0	0
55973	Peter Francisco Soil & Water Conservation District	0	0	0	0

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



Employer Code	Employer	6/30/2018 Net OPEB Liability	6/30/2019 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
55974	Peaks of Otter Soil & Water Conservation District	3,000	3,254	4,275	2,426
55975	New River Soil & Water Conservation District	7,000	9,112	11,971	6,794
55977	Southside Regional Jail	150,000	149,871	196,889	111,741
55978	Evergreen Soil & Water Conservation District	9,000	9,763	12,826	7,279
55979	Roanoke Higher Education Authority	69,000	75,180	98,766	56,053
55981	John Marshall Soil & Water Conservation District	22,000	22,131	29,074	16,501
55982	Daniel Boone Soil & Water Conservation District	11,000	11,717	15,392	8,736
55983	Southside Community Services Board	546,000	592,000	777,724	441,383
55984	Northern Shenandoah Valley Regional Commission	40,000	46,052	60,499	34,335
55985	Tazewell Soil & Water Conservation District	9,000	9,600	12,612	7,158
55987	Richmond Regional Planning District Commission	0	0	0	0
55988	Henricopolis Soil & Water Conservation District	10,000	10,415	13,682	7,765
55989	Piedmont Regional Juvenile Detention Center	50,000	54,513	71,615	40,644
55990	Roanoke River Service Authority	23,000	25,223	33,136	18,806
55991	Lee County Public Service Authority	47,000	55,327	72,684	41,251
55992	Blue Ridge Juvenile Detention Center	161,000	167,609	220,191	124,965
55993	Ferrum Water & Sewage Authority	0	0	0	0
55994	Wise County Public Service Authority	80,000	85,595	112,447	63,818
55995	Holston River Soil & Water Conservation District	0	5,858	7,696	4,367
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	1,228,000	1,258,365	1,653,144	938,211
55999	Clinch Valley Soil & Water Conservation District	8,000	7,160	9,406	5,338
59212	City of Norfolk - Insurance Only Employees	15,317,000	16,194,879	21,275,587	12,074,565
59214	City of Portsmouth - Insurance Only Employees	191,000	183,556	241,142	136,856
59216	City of Richmond - Insurance Only Employees	14,240,000	15,311,923	20,115,629	11,416,252
59217	City of Roanoke - Insurance Only Employees	5,770,000	6,084,185	7,992,935	4,536,242
59617	Roanoke City Schools - Insurance Only Employees	141,000	133,436	175,297	99,487
70156	Department of State Police	51,000	51,096	67,127	38,097
70203	Woodrow Wilson Rehabilitation Center	30,000	30,104	39,549	22,445
70204	The College of William and Mary	77,000	92,429	121,426	68,913
70207	University of Virginia - Academic Division	216,000	228,468	300,144	170,341
70208	Virginia Polytechnic Institute and State University	183,000	190,716	250,548	142,194
70211	Virginia Military Institute	34,000	43,936	57,720	32,758
70212	Virginia State University	60,000	71,926	94,490	53,626
70213	Norfolk State University	91,000	81,526	107,103	60,784
70214	Longwood University	60,000	65,091	85,511	48,530
70215	University of Mary Washington	75,000	76,481	100,475	57,023
70216	James Madison University	121,000	137,504	180,642	102,520
70217	Radford University	77,000	90,801	119,288	67,700
70221	Old Dominion University	180,000	188,112	247,127	140,252
70236	Virginia Commonwealth University	341,000	383,872	504,302	286,207
70241	Richard Bland College	15,000	15,621	20,522	11,647
70242	Christopher Newport University	75,000	77,132	101,331	57,508
70246	University of Virginia's College at Wise	30,000	28,314	37,197	21,110
70247	George Mason University	235,000	234,163	307,626	174,587
70280	Northern Virginia Community College	228,000	234,326	307,840	174,709
70282	Piedmont Virginia Community College	12,000	10,578	13,896	7,886
70283	J. Sargeant Reynolds Community College	48,000	50,445	66,271	37,611
70286	Virginia Western Community College	32,000	29,128	38,266	21,717
70291	Blue Ridge Community College	1,000	4,231	5,558	3,154
70292	Central Virginia Community College	19,000	20,015	26,294	14,923
70293	Thomas Nelson Community College	36,000	34,986	45,962	26,085
70294	Southwest Virginia Community College	13,000	15,621	20,522	11,647
70296	Virginia Highlands Community College	6,000	5,370	7,054	4,004
70297	Germanna Community College	14,000	14,645	19,240	10,919

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



Employer Code	Employer	6/30/2018 Net OPEB Liability	6/30/2019 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
70298	Lord Fairfax Community College	13,000	16,272	21,377	12,132
70299	Mountain Empire Community College	8,000	8,787	11,544	6,552
70402	Marine Resources Commission	250,000	271,754	357,009	202,614
70403	Department of Game and Inland Fisheries	690,000	777,020	1,020,789	579,330
70701	Department of Corrections - Central Administration	0	0	0	0
70716	Virginia Correctional Center for Women	490,000	564,824	742,022	421,121
70718	Bland Correctional Center	540,000	571,333	750,573	425,974
70733	Sussex I State Prison	846,000	875,469	1,150,124	652,732
70734	Sussex II State Prison	657,000	778,159	1,022,285	580,179
70735	Wallen's Ridge State Prison	997,000	1,052,353	1,382,501	784,613
70737	St. Brides Correctional Center	570,000	575,726	756,345	429,250
70741	Red Onion State Prison	1,008,000	1,056,259	1,387,632	787,525
70743	Fluvanna Women's Correctional Center	648,000	663,436	871,572	494,644
70745	Nottoway Correctional Center	872,000	923,148	1,212,761	688,280
70747	Marion Correctional Treatment Center	467,000	480,531	631,285	358,274
70749	Buckingham Correctional Center	774,000	844,877	1,109,934	629,923
70752	Deep Meadow Correctional Center	1,396,000	1,441,107	1,893,216	1,074,460
70753	Deerfield Correctional Center	947,000	1,000,281	1,314,092	745,788
70754	Augusta Correctional Center	629,000	692,727	910,052	516,483
70756	Department of Corrections - Division of Institutions	41,000	42,471	55,796	31,666
70757	Western Region Correctional Field Units	336,000	345,469	453,850	257,574
70761	Baskerville Correctional Center	310,000	331,149	435,038	246,897
70767	Division of Community Corrections	3,594,000	3,769,724	4,952,374	2,810,628
70768	Keen Mountain Correctional Center	653,000	662,948	870,930	494,280
70769	Greensville Correctional Center	1,738,000	1,845,482	2,424,453	1,375,953
70770	Dillwyn Correctional Center	714,000	739,755	971,834	551,546
70771	Indian Creek Correctional Center	484,000	524,956	689,647	391,396
70772	Haynesville Correctional Center	810,000	819,328	1,076,370	610,874
70773	Coffeewood Correctional Center	598,000	605,506	795,467	451,452
70774	Lunenburg Correctional Center	603,000	632,031	830,313	471,229
70775	Pocahontas State Correctional Center	579,000	592,976	779,006	442,111
70776	Green Rock Correctional Center	563,000	598,346	786,061	446,114
70777	Department of Juvenile Justice	1,052,000	1,024,201	1,345,517	763,623
70785	River North Correctional Center	698,000	742,847	975,895	553,851
70786	Culpeper Correctional Center for Women	0	0	0	0
70961	Division of Capitol Police	301,000	338,960	445,299	252,721
70999	Department of Alcoholic Beverage Control	456,000	466,374	612,687	347,719
	Total for VRS Group Life Insurance	1,518,735,000	1,627,266,147	2,137,777,276	1,213,255,851

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



Health Insurance Credit Plan - State Cost Sharing Plan

Employer Code	Employer	2018	2018	2019	2019
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
11111	Supreme Court - Judges	\$ 16,447	0.02070%	\$ 16,345	0.02050%
11113	Circuit Courts - Judges	321,444	0.40457%	318,501	0.39948%
11114	General District Courts - Judges	214,534	0.27001%	216,540	0.27160%
11115	Juvenile and Domestic Relations District Courts - Judges	217,701	0.27400%	213,987	0.26840%
11125	Virginia Court of Appeals - Judges	23,553	0.02964%	23,408	0.02936%
11171	State Corporation Commission - Commissioners	5,519	0.00695%	4,633	0.00581%
11191	VA Worker's Compensation Comm. - Commissioners	6,086	0.00766%	6,050	0.00759%
21156	Department of State Police - Troopers	1,463,304	1.84171%	1,479,846	1.85612%
30100	Senate	74,609	0.09390%	73,905	0.09270%
30101	House of Delegates	126,803	0.15959%	129,492	0.16242%
30103	Magistrate System	222,444	0.27997%	213,882	0.26826%
30107	Division of Legislative Services	66,615	0.08384%	64,847	0.08134%
30109	Division of Legislative Automated Systems	19,039	0.02396%	18,644	0.02338%
30110	Joint Legislative Audit and Review Commission	29,455	0.03707%	28,947	0.03631%
30111	Supreme Court	218,816	0.27540%	217,697	0.27305%
30112	Judicial Inquiry and Review Commission	4,348	0.00547%	4,255	0.00534%
30114	General District Courts	374,797	0.47172%	377,262	0.47319%
30115	Juvenile and Domestic Relations District Courts	226,443	0.28500%	227,480	0.28532%
30116	Combined District Courts	77,711	0.09781%	73,367	0.09202%
30117	Virginia State Bar	74,947	0.09433%	73,482	0.09217%
30119	Office of the Lieutenant Governor	2,395	0.00301%	2,597	0.00326%
30121	Office of the Governor	34,790	0.04379%	40,421	0.05070%
30122	Department of Planning and Budget	45,263	0.05697%	45,304	0.05682%
30123	Department of Military Affairs	155,261	0.19541%	158,337	0.19860%
30125	Virginia Court of Appeals	44,738	0.05631%	44,982	0.05642%
30127	Department of Emergency Management	103,982	0.13087%	98,165	0.12312%
30128	Virginia Veterans Care Center	96,581	0.12156%	95,123	0.11931%
30129	Department of Human Resource Management	91,389	0.11502%	91,423	0.11467%
30132	State Board of Elections	32,467	0.04086%	36,659	0.04598%
30133	Auditor of Public Accounts	101,335	0.12754%	100,060	0.12550%
30136	Virginia Information Technologies Agency (VITA)	228,776	0.28794%	229,331	0.28764%
30140	Department of Criminal Justice Services	77,017	0.09693%	79,413	0.09960%
30141	Office of the Attorney General and Department of Law	342,614	0.43121%	335,514	0.42082%
30143	Office of the Attorney General - Division of Debt Collection	17,246	0.02171%	17,134	0.02149%
30146	Science Museum of Virginia	41,246	0.05191%	41,864	0.05251%
30147	Office of the State Inspector General	34,653	0.04361%	34,958	0.04385%
30148	Virginia Commission for the Arts	3,477	0.00438%	4,415	0.00554%
30151	Department of Accounts	127,294	0.16021%	128,886	0.16166%
30152	Department of the Treasury	82,137	0.10338%	85,688	0.10748%
30154	Department of Motor Vehicles	1,038,989	1.30767%	1,038,210	1.30219%
30156	Department of State Police	406,306	0.51138%	410,163	0.51445%
30157	Compensation Board	9,744	0.01226%	10,631	0.01333%
30160	Virginia Criminal Sentencing Commission	6,895	0.00868%	7,176	0.00900%
30161	Department of Taxation	542,613	0.68293%	545,230	0.68386%
30162	Department of Accounts - Transfer Payments (CHRF)	1,296	0.00163%	1,323	0.00166%
30164	Virginia Management Fellows Administration	1,967	0.00248%	4,680	0.00587%
30165	Department of Housing and Community Development	72,821	0.09165%	74,133	0.09298%
30166	Secretary of the Commonwealth	10,016	0.01261%	9,583	0.01202%
30171	State Corporation Commission	557,344	0.70147%	552,806	0.69336%
30172	State Lottery Department	221,451	0.27872%	232,895	0.29211%
30174	Virginia College Savings Plan	92,236	0.11609%	96,737	0.12133%
30180	Secretary of Administration	9,702	0.01221%	12,183	0.01528%
30181	Department of Labor and Industry	92,661	0.11662%	90,683	0.11374%
30182	Virginia Employment Commission	393,570	0.49535%	381,343	0.47830%

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



Health Insurance Credit Plan - State Cost Sharing Plan

Employer Code	Employer	2018	2018	2019	2019
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
30183	Secretary of Natural Resources	5,131	0.00646%	5,413	0.00679%
30184	Secretary of Technology	1,965	0.00247%	0	0.00000%
30185	Secretary of Education	6,006	0.00756%	5,482	0.00688%
30186	Secretary of Transportation	6,684	0.00841%	4,311	0.00541%
30187	Secretary of Public Safety	7,279	0.00916%	7,600	0.00953%
30188	Secretary of Health and Human Resources	4,887	0.00615%	5,499	0.00690%
30190	Secretary of Finance	5,001	0.00629%	5,668	0.00711%
30191	Virginia Workers' Compensation Commission	210,496	0.26493%	206,473	0.25897%
30192	Secretary of Commerce and Trade	4,405	0.00554%	6,596	0.00827%
30193	Secretary of Agriculture and Forestry	2,985	0.00376%	3,442	0.00432%
30194	Department of General Services	399,470	0.50277%	405,624	0.50876%
30199	Department of Conservation and Recreation	276,460	0.34795%	279,714	0.35084%
30200	Office of Children's Services	11,873	0.01494%	11,585	0.01453%
30201	Department of Education - Central Office Operations	253,607	0.31919%	254,510	0.31922%
30202	The Library of Virginia	76,336	0.09608%	77,986	0.09781%
30203	Woodrow Wilson Rehabilitation Center	150,616	0.18957%	134,617	0.16885%
30204	The College of William and Mary	1,852,328	2.33134%	1,834,234	2.30061%
30206	VCU - Medical College of Virginia Hospitals Authority	652,802	0.82162%	550,530	0.69051%
30207	University of Virginia - Academic Division	9,213,013	11.59558%	9,690,447	12.15436%
30208	Virginia Polytechnic Institute and State University	6,580,513	8.28224%	6,824,794	8.56009%
30209	University of Virginia Medical Center	5,190,301	6.53252%	4,698,671	5.89337%
30211	Virginia Military Institute	360,711	0.45399%	367,893	0.46143%
30212	Virginia State University	487,915	0.61409%	490,564	0.61530%
30213	Norfolk State University	589,660	0.74215%	594,478	0.74563%
30214	Longwood University	540,293	0.68001%	543,749	0.68200%
30215	University of Mary Washington	515,436	0.64873%	508,469	0.63775%
30216	James Madison University	2,157,068	2.71489%	2,212,368	2.77489%
30217	Radford University	882,116	1.11023%	880,115	1.10390%
30218	Virginia School for Deaf and Blind	67,268	0.08466%	68,177	0.08551%
30221	Old Dominion University	1,924,654	2.42237%	1,950,826	2.44685%
30222	Department of Professional and Occupational Regulation	122,675	0.15440%	124,868	0.15662%
30223	Department of Health Professions	164,195	0.20666%	174,118	0.21839%
30226	Board of Accountancy	9,100	0.01145%	9,110	0.01143%
30233	Board of Bar Examiners	7,001	0.00881%	7,021	0.00881%
30234	Cooperative Extension and Agricultural Research Service	50,111	0.06307%	51,850	0.06503%
30236	Virginia Commonwealth University	5,188,254	6.52994%	5,358,685	6.72120%
30238	Virginia Museum of Fine Arts	134,283	0.16901%	140,546	0.17628%
30239	Frontier Culture Museum of Virginia	14,581	0.01835%	15,225	0.01910%
30241	Richard Bland College	82,497	0.10383%	74,570	0.09353%
30242	Christopher Newport University	632,596	0.79619%	655,398	0.82204%
30245	State Council of Higher Education for Virginia	42,874	0.05396%	45,439	0.05699%
30246	University of Virginia's College at Wise	197,457	0.24852%	204,032	0.25591%
30247	George Mason University	3,777,371	4.75420%	3,863,919	4.84637%
30261	Virginia Community College System - Central Office Operations	218,815	0.27540%	215,112	0.26981%
30262	Department of Rehabilitative Services	576,904	0.72609%	542,437	0.68036%
30263	Virginia Rehabilitation Center for the Blind and Vision Impaired	14,761	0.01858%	13,030	0.01634%
30268	Virginia Institute of Marine Science	245,053	0.30842%	242,792	0.30453%
30270	Virginia Community College System - Shared Services	33,563	0.04224%	52,669	0.06606%
30275	New River Community College	90,865	0.11436%	88,185	0.11061%
30276	Southside Virginia Community College	103,940	0.13082%	102,282	0.12829%
30277	Paul D. Camp Community College	39,389	0.04957%	40,856	0.05124%
30278	Rappahannock Community College	68,848	0.08665%	71,611	0.08982%
30279	Danville Community College	84,725	0.10664%	76,782	0.09630%
30280	Northern Virginia Community College	1,303,049	1.64002%	1,308,628	1.64136%

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



Health Insurance Credit Plan - State Cost Sharing Plan

Employer Code	Employer	2018	2018	2019	2019
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
30282	Piedmont Virginia Community College	134,532	0.16932%	133,760	0.16777%
30283	J. Sargeant Reynolds Community College	272,952	0.34354%	249,871	0.31340%
30284	Eastern Shore Community College	32,253	0.04059%	30,845	0.03869%
30285	Patrick Henry Community College	108,280	0.13628%	111,030	0.13926%
30286	Virginia Western Community College	163,907	0.20629%	156,187	0.19590%
30287	Dabney S. Lancaster Community College	41,005	0.05161%	38,988	0.04890%
30288	Wytheville Community College	71,309	0.08975%	67,840	0.08509%
30290	John Tyler Community College	179,825	0.22633%	182,369	0.22874%
30291	Blue Ridge Community College	113,212	0.14249%	115,921	0.14540%
30292	Central Virginia Community College	91,161	0.11474%	95,375	0.11963%
30293	Thomas Nelson Community College	249,817	0.31442%	227,203	0.28497%
30294	Southwest Virginia Community College	70,239	0.08840%	68,439	0.08584%
30295	Tidewater Community College	624,186	0.78560%	542,401	0.68031%
30296	Virginia Highlands Community College	70,103	0.08823%	67,443	0.08459%
30297	Germanna Community College	152,132	0.19147%	149,096	0.18701%
30298	Lord Fairfax Community College	139,944	0.17613%	139,390	0.17483%
30299	Mountain Empire Community College	72,850	0.09169%	73,261	0.09189%
30301	Department of Agriculture and Consumer Services	283,834	0.35723%	284,069	0.35630%
30310	Virginia Economic Development Partnership	109,637	0.13799%	110,960	0.13917%
30320	Virginia Tourism Authority	58,126	0.07316%	61,882	0.07762%
30330	Virginia - Israel Advisory Board	291	0.00037%	1,147	0.00144%
30350	Department of Small Business and Supplier Diversity	27,886	0.03510%	31,101	0.03901%
30400	Jamestown-Yorktown Commemoration	8,252	0.01039%	9,120	0.01144%
30402	Marine Resources Commission	46,707	0.05879%	45,024	0.05647%
30403	Department of Game and Inland Fisheries	192,987	0.24289%	186,427	0.23383%
30405	Virginia Racing Commission	2,689	0.00338%	2,706	0.00339%
30407	Virginia Port Authority	3,666	0.00461%	2,867	0.00360%
30409	Department of Mines, Minerals and Energy	145,721	0.18340%	138,471	0.17368%
30411	Department of Forestry	134,444	0.16921%	132,638	0.16636%
30413	Commission on Virginia Alcohol Safety Action Program	7,174	0.00903%	7,006	0.00879%
30417	Gunston Hall	3,019	0.00380%	2,835	0.00356%
30423	Department of Historic Resources	29,534	0.03717%	29,190	0.03661%
30425	Jamestown - Yorktown Foundation	80,871	0.10178%	81,431	0.10214%
30440	Department of Environmental Quality	592,225	0.74537%	589,227	0.73905%
30454	Office of Commonwealth Preparedness	7,249	0.00912%	7,103	0.00891%
30505	Department of Rail and Public Transportation	55,822	0.07026%	54,120	0.06788%
30506	Motor Vehicle Dealer Board	15,450	0.01945%	14,908	0.01870%
30510	Virginia Department of Transportation	1,274,697	1.60433%	1,271,035	1.59421%
30511	Virginia Department of Transportation	378,759	0.47671%	380,464	0.47720%
30512	Virginia Department of Transportation	460,855	0.58003%	454,302	0.56981%
30513	Virginia Department of Transportation	342,213	0.43071%	334,629	0.41971%
30514	Virginia Department of Transportation	524,036	0.65955%	510,848	0.64074%
30515	Virginia Department of Transportation	534,130	0.67226%	533,434	0.66907%
30516	Virginia Department of Transportation	334,896	0.42150%	328,673	0.41224%
30517	Virginia Department of Transportation	305,847	0.38494%	306,378	0.38428%
30518	Virginia Department of Transportation	382,969	0.48201%	382,421	0.47966%
30519	Virginia Department of Transportation	654,597	0.82388%	649,446	0.81458%
30601	Department of Health	2,010,535	2.53046%	2,014,006	2.52609%
30602	Department of Medical Assistance Services	364,229	0.45842%	371,341	0.46576%
30606	Virginia Board for People With Disabilities	6,822	0.00859%	6,841	0.00858%
30701	Department of Corrections - Central Administration	244,610	0.30787%	257,317	0.32274%
30702	Department for the Blind and Vision Impaired	91,776	0.11551%	86,279	0.10822%
30703	Central State Hospital	394,228	0.49618%	406,563	0.50994%
30704	Eastern State Hospital	352,691	0.44390%	325,978	0.40886%

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



Health Insurance Credit Plan - State Cost Sharing Plan

Employer Code	Employer	2018	2018	2019	2019
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
30705	Southwestern Virginia Mental Health Institute	247,081	0.31098%	248,109	0.31119%
30706	Western State Hospital	363,356	0.45732%	368,622	0.46235%
30707	Central Virginia Training Center	219,605	0.27639%	143,164	0.17957%
30708	Commonwealth Center for Children and Adolescents	66,403	0.08357%	85,558	0.10731%
30711	Virginia Correctional Enterprises	115,089	0.14485%	116,166	0.14570%
30716	Virginia Correctional Center for Women	57,057	0.07181%	59,032	0.07404%
30718	Bland Correctional Center	40,009	0.05035%	40,584	0.05090%
30720	Department of Behavioral Health & Developmental Services	365,069	0.45948%	382,054	0.47920%
30723	Southeastern Virginia Training Center	119,299	0.15015%	124,151	0.15572%
30724	Catawba Hospital	139,294	0.17532%	140,787	0.17658%
30725	Northern Virginia Training Center	0	0.00000%	0	0.00000%
30726	Southside Virginia Training Center	0	0.00000%	0	0.00000%
30728	Northern Virginia Mental Health Institute	203,611	0.25626%	218,666	0.27426%
30729	Piedmont Geriatric Hospital	157,904	0.19874%	162,814	0.20421%
30733	Sussex I State Prison	36,244	0.04562%	30,287	0.03799%
30734	Sussex II State Prison	33,309	0.04192%	26,166	0.03282%
30735	Wallen's Ridge State Prison	52,261	0.06578%	53,933	0.06765%
30737	St. Brides Correctional Center	48,745	0.06135%	44,251	0.05550%
30738	Southwestern Virginia Training Center	104,007	0.13090%	19,273	0.02417%
30739	Southern Virginia Mental Health Institute	96,494	0.12145%	100,386	0.12591%
30741	Red Onion State Prison	51,003	0.06419%	53,090	0.06659%
30742	Department of Corrections - Employee Relations and Training	67,958	0.08553%	67,241	0.08434%
30743	Fluvanna Women's Correctional Center	49,395	0.06217%	74,121	0.09297%
30745	Nottoway Correctional Center	68,095	0.08570%	65,787	0.08251%
30747	Marion Correctional Treatment Center	43,420	0.05465%	45,669	0.05728%
30748	Hiram W. Davis Medical Center	87,339	0.10992%	88,835	0.11142%
30749	Buckingham Correctional Center	49,495	0.06229%	49,031	0.06150%
30751	Department for the Deaf and Hard-of-Hearing	6,534	0.00822%	6,063	0.00760%
30752	Deep Meadow Correctional Center	66,851	0.08414%	61,799	0.07751%
30753	Deerfield Correctional Center	64,460	0.08113%	66,285	0.08314%
30754	Augusta Correctional Center	35,977	0.04528%	35,906	0.04504%
30756	Department of Corrections - Division of Institutions	311,017	0.39145%	314,589	0.39458%
30757	Western Region Correctional Field Units	12,208	0.01537%	12,977	0.01628%
30761	Baskerville Correctional Center	23,899	0.03008%	23,526	0.02951%
30765	Department of Social Services	1,115,149	1.40353%	1,114,902	1.39838%
30766	Virginia Parole Board	7,940	0.00999%	7,581	0.00951%
30767	Division of Community Corrections	128,820	0.16213%	125,352	0.15722%
30768	Keen Mountain Correctional Center	40,030	0.05038%	40,124	0.05033%
30769	Greensville Correctional Center	108,068	0.13601%	109,458	0.13729%
30770	Dillwyn Correctional Center	53,729	0.06762%	53,780	0.06745%
30771	Indian Creek Correctional Center	34,689	0.04366%	36,116	0.04530%
30772	Haynesville Correctional Center	59,502	0.07489%	59,240	0.07430%
30773	Coffeewood Correctional Center	41,399	0.05210%	40,186	0.05040%
30774	Lunenburg Correctional Center	39,373	0.04956%	39,320	0.04932%
30775	Pocahontas State Correctional Center	43,562	0.05483%	43,074	0.05403%
30776	Green Rock Correctional Center	49,613	0.06244%	48,985	0.06144%
30777	Department of Juvenile Justice	732,449	0.92186%	727,607	0.91261%
30778	Department of Forensic Science	258,338	0.32514%	265,638	0.33318%
30785	River North Correctional Center	49,233	0.06196%	47,335	0.05937%
30794	Virginia Center for Behavioral Rehabilitation	184,659	0.23241%	200,966	0.25206%
30841	Department of Aviation	28,919	0.03640%	28,788	0.03611%
30848	Indigent Defense Commission	368,044	0.46322%	367,962	0.46152%
30851	Tobacco Indemnification & Revitalization Commission	12,030	0.01514%	12,204	0.01531%
30852	Virginia Tobacco Settlement Foundation	13,608	0.01713%	13,433	0.01685%

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



Health Insurance Credit Plan - State Cost Sharing Plan

Employer Code	Employer	2018	2018	2019	2019
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
30912	Department of Veterans Services	114,920	0.14464%	124,115	0.15567%
30913	Veterans Services Foundation	1,011	0.00127%	1,002	0.00126%
30922	Sitter-Barfoot Veterans Care Center	152,924	0.19247%	148,689	0.18650%
30937	Southern Virginia Higher Education Center	24,496	0.03083%	25,135	0.03153%
30938	New College Institute	8,357	0.01052%	9,150	0.01148%
30942	Virginia Museum of Natural History	17,358	0.02185%	17,255	0.02164%
30948	Southwest Virginia Higher Education Center	13,669	0.01720%	13,094	0.01642%
30957	Commonwealth's Attorneys' Services Council	5,100	0.00642%	5,166	0.00648%
30960	Department of Fire Programs	44,434	0.05592%	44,697	0.05606%
30961	Division of Capitol Police	5,617	0.00707%	5,581	0.00700%
30999	Department of Alcoholic Beverage Control	545,832	0.68698%	564,930	0.70857%
33010	Virginia Outdoors Foundation	21,634	0.02723%	23,545	0.02953%
35106	Arlington County Health Department	749	0.00094%	766	0.00096%
35129	Fairfax County Health Department	33,508	0.04217%	30,445	0.03819%
35885	Fort Monroe Federal Area Development Authority	18,524	0.02331%	17,286	0.02168%
70156	Department of State Police	7,472	0.00940%	7,199	0.00903%
70203	Woodrow Wilson Rehabilitation Center	4,386	0.00552%	4,234	0.00531%
70204	The College of William and Mary	11,405	0.01435%	13,031	0.01634%
70207	University of Virginia - Academic Division	31,862	0.04010%	32,209	0.04040%
70208	Virginia Polytechnic Institute and State University	27,110	0.03412%	26,885	0.03372%
70211	Virginia Military Institute	5,061	0.00637%	6,194	0.00777%
70212	Virginia State University	8,849	0.01114%	10,137	0.01271%
70213	Norfolk State University	13,421	0.01689%	11,495	0.01442%
70214	Longwood University	8,950	0.01126%	9,187	0.01152%
70215	University of Mary Washington	11,023	0.01387%	10,788	0.01353%
70216	James Madison University	17,966	0.02261%	19,380	0.02431%
70217	Radford University	11,290	0.01421%	12,803	0.01606%
70221	Old Dominion University	25,922	0.03263%	26,416	0.03313%
70236	Virginia Commonwealth University	49,735	0.06260%	52,572	0.06594%
70241	Richard Bland College	2,189	0.00276%	2,189	0.00275%
70242	Christopher Newport University	11,104	0.01398%	10,571	0.01326%
70246	University of Virginia's College at Wise	4,438	0.00559%	4,000	0.00502%
70247	George Mason University	34,376	0.04327%	32,216	0.04041%
70280	Northern Virginia Community College	33,657	0.04236%	32,775	0.04111%
70282	Piedmont Virginia Community College	1,764	0.00222%	1,500	0.00188%
70283	J. Sargeant Reynolds Community College	7,080	0.00891%	7,108	0.00892%
70286	Virginia Western Community College	4,724	0.00595%	4,105	0.00515%
70291	Blue Ridge Community College	148	0.00019%	590	0.00074%
70292	Central Virginia Community College	2,837	0.00357%	2,820	0.00354%
70293	Thomas Nelson Community College	5,131	0.00646%	4,944	0.00620%
70294	Southwest Virginia Community College	1,830	0.00230%	2,209	0.00277%
70296	Virginia Highlands Community College	757	0.00095%	752	0.00094%
70297	Germanna Community College	2,081	0.00262%	2,068	0.00259%
70298	Lord Fairfax Community College	1,857	0.00234%	2,294	0.00288%
70299	Mountain Empire Community College	1,234	0.00155%	1,229	0.00154%
70402	Marine Resources Commission	36,712	0.04621%	38,301	0.04804%
70403	Department of Game and Inland Fisheries	101,385	0.12760%	108,952	0.13665%
70701	Department of Corrections - Central Administration	0	0.00000%	0	0.00000%
70716	Virginia Correctional Center for Women	71,981	0.09059%	78,879	0.09894%
70718	Bland Correctional Center	79,661	0.10026%	80,319	0.10074%
70733	Sussex I State Prison	123,518	0.15546%	122,161	0.15322%
70734	Sussex II State Prison	96,544	0.12151%	109,051	0.13678%
70735	Wallen's Ridge State Prison	146,772	0.18473%	147,062	0.18445%
70737	St. Brides Correctional Center	83,667	0.10530%	80,749	0.10128%

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



Health Insurance Credit Plan - State Cost Sharing Plan

Employer Code	Employer	2018	2018	2019	2019
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
70741	Red Onion State Prison	148,793	0.18727%	148,536	0.18630%
70743	Fluvanna Women's Correctional Center	95,501	0.12020%	93,442	0.11720%
70745	Nottoway Correctional Center	128,137	0.16127%	128,647	0.16136%
70747	Marion Correctional Treatment Center	68,974	0.08681%	67,579	0.08476%
70749	Buckingham Correctional Center	114,152	0.14367%	118,764	0.14896%
70752	Deep Meadow Correctional Center	204,982	0.25799%	202,094	0.25348%
70753	Deerfield Correctional Center	139,299	0.17532%	140,822	0.17663%
70754	Augusta Correctional Center	92,553	0.11649%	97,018	0.12169%
70756	Department of Corrections - Division of Institutions	6,153	0.00774%	5,987	0.00751%
70757	Western Region Correctional Field Units	49,753	0.06262%	48,697	0.06108%
70761	Baskerville Correctional Center	45,745	0.05758%	46,670	0.05854%
70767	Division of Community Corrections	530,702	0.66794%	530,916	0.66591%
70768	Keen Mountain Correctional Center	95,793	0.12056%	92,775	0.11636%
70769	Greensville Correctional Center	254,934	0.32086%	259,317	0.32525%
70770	Dillwyn Correctional Center	105,421	0.13268%	103,915	0.13034%
70771	Indian Creek Correctional Center	71,525	0.09002%	73,876	0.09266%
70772	Haynesville Correctional Center	119,363	0.15023%	114,746	0.14392%
70773	Coffeewood Correctional Center	88,093	0.11087%	84,845	0.10642%
70774	Lunenburg Correctional Center	88,902	0.11189%	88,829	0.11141%
70775	Pocahontas State Correctional Center	85,561	0.10769%	82,804	0.10386%
70776	Green Rock Correctional Center	83,031	0.10450%	84,279	0.10571%
70777	Department of Juvenile Justice	155,290	0.19545%	144,000	0.18061%
70785	River North Correctional Center	102,930	0.12955%	104,217	0.13072%
70786	Culpeper Correctional Center for Women	0	0.00000%	0	0.00000%
70961	Division of Capitol Police	44,531	0.05605%	47,400	0.05945%
70999	Department of Alcoholic Beverage Control	67,287	0.08469%	65,467	0.08211%
Total for VRS Health Insurance Credit - State		\$ 79,453,329	100.00000%	\$ 79,728,071	100.00000%

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



		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 Changes in Proportionate Share	Total Employer OPEB Expense
11113	Circuit Courts - Judges	2,011	0	75,886	0	77,897	44,802	1,449	25,251	92,497	163,999	319,455	(22,404)	297,051
11114	General District Courts - Judges	1,367	0	51,594	12,260	65,221	30,460	985	17,168	64,340	112,953	217,193	(14,270)	202,923
11115	Juvenile and Domestic Relations District Courts - Judges	1,350	0	50,986	0	52,336	30,102	973	16,965	153,358	201,398	214,634	(39,242)	175,392
11125	Virginia Court of Appeals - Judges	148	0	5,577	0	5,725	3,293	106	1,856	6,103	11,358	23,479	(1,477)	22,002
11171	State Corporation Commission - Commissioners	29	0	1,104	0	1,133	652	21	367	15,241	16,281	4,646	(3,264)	1,382
11191	VA Worker's Compensation Comm. - Commissioners	38	0	1,442	4,837	6,317	851	28	480	5,115	6,474	6,070	(367)	5,703
21156	Department of State Police - Troopers	9,338	0	352,594	845,568	1,207,500	208,167	6,731	117,324	442,995	775,217	1,484,298	60,205	1,544,503
30100	Senate	464	0	17,610	0	18,074	10,396	336	5,859	19,646	36,237	74,130	(4,411)	69,719
30101	House of Delegates	817	0	30,854	33,259	64,930	18,216	589	10,266	15,318	44,389	129,884	4,135	134,019
30103	Magistrate System	1,351	0	50,959	0	52,310	30,086	973	16,957	145,138	193,154	214,522	(31,762)	182,760
30107	Division of Legislative Services	408	0	15,452	0	15,860	9,122	295	5,141	52,876	67,434	65,046	(12,160)	52,886
30109	Division of Legislative Automated Systems	118	0	4,441	6,450	11,009	2,622	85	1,478	12,097	16,282	18,696	(1,697)	16,999
30110	Joint Legislative Audit and Review Commission	182	0	6,898	4,837	11,917	4,072	132	2,295	8,911	15,410	29,036	(929)	28,107
30111	Supreme Court	1,373	0	51,869	0	53,242	30,623	990	17,259	39,058	99,352	218,352	(9,595)	208,757
30112	Judicial Inquiry and Review Commission	27	0	1,014	0	1,041	599	19	338	2,528	3,484	4,270	(670)	3,600
30114	General District Courts	2,380	0	89,889	72,606	164,875	53,069	1,716	29,910	86,159	170,854	378,400	(9,903)	368,497
30115	Juvenile and Domestic Relations District Courts	1,436	0	54,200	62,932	118,568	31,999	1,035	18,035	35,836	86,905	228,164	3,852	232,016
30116	Combined District Courts	464	0	17,480	4,031	21,975	10,320	334	5,817	57,610	74,081	73,586	(11,772)	61,814
30117	Virginia State Bar	463	0	17,509	0	17,972	10,337	334	5,826	64,590	81,087	73,706	(15,312)	58,394
30119	Office of the Lieutenant Governor	17	0	619	5,153	5,789	366	12	206	0	584	2,607	1,151	3,758
30121	Office of the Governor	255	0	9,631	53,284	63,170	5,686	184	3,205	6,862	15,937	40,544	8,249	48,793
30122	Department of Planning and Budget	286	0	10,794	0	11,080	6,372	206	3,592	23,487	33,657	45,438	(6,895)	38,543
30123	Department of Military Affairs	998	0	37,727	24,599	63,324	22,273	720	12,553	51,135	86,681	158,816	(9,070)	149,746
30125	Virginia Court of Appeals	284	0	10,718	849	11,851	6,328	205	3,566	7,256	17,355	45,118	(1,579)	43,539
30127	Department of Emergency Management	620	0	23,388	202,184	226,192	13,808	447	7,782	59,761	81,798	98,456	44,167	142,623
30128	Virginia Veterans Care Center	601	0	22,664	0	23,265	13,381	433	7,541	27,262	48,617	95,410	(6,470)	88,940
30129	Department of Human Resource Management	577	0	21,783	25,711	48,071	12,860	416	7,248	2,699	23,223	91,699	5,763	97,462
30132	State Board of Elections	231	0	8,735	118,827	127,793	5,157	167	2,906	0	8,230	36,769	30,350	67,119
30133	Auditor of Public Accounts	632	0	23,840	12,418	36,890	14,075	455	7,933	15,730	38,193	100,360	516	100,876
30136	Virginia Information Technologies Agency (VITA)	1,447	0	54,641	39,648	95,736	32,259	1,043	18,182	49,880	101,364	230,019	467	230,486
30140	Department of Criminal Justice Services	502	0	18,920	20,589	40,011	11,170	361	6,296	4,750	22,577	79,648	2,763	82,411
30141	Office of the Attorney General and Department of Law	2,118	0	79,940	0	82,058	47,196	1,526	26,600	189,619	264,941	336,520	(46,117)	290,403
30143	Office of the Attorney General - Division of Debt Collection	108	0	4,082	10,481	14,671	2,410	78	1,358	8,558	12,404	17,185	50	17,235
30146	Science Museum of Virginia	264	0	9,975	4,627	14,866	5,889	190	3,319	0	9,398	41,991	902	42,893
30147	Office of the State Inspector General	221	0	8,330	24,424	32,975	4,918	159	2,772	13,724	21,573	35,066	1,511	36,577
30148	Virginia Commission for the Arts	28	0	1,052	8,945	10,025	621	20	350	1,525	2,516	4,430	1,269	5,699
30151	Department of Accounts	813	0	30,709	25,668	57,190	18,130	586	10,218	35,473	64,407	129,276	(1,835)	127,441
30152	Department of the Treasury	542	0	20,417	31,616	52,575	12,054	390	6,794	16,906	36,144	85,949	1,069	87,018
30154	Department of Motor Vehicles	6,552	0	247,368	0	253,920	146,043	4,723	82,310	445,425	678,501	1,041,333	(120,070)	921,263
30156	Department of State Police	2,588	0	97,727	33,347	133,662	57,697	1,866	32,518	43,461	135,542	411,394	(6,598)	404,796
30157	Compensation Board	68	0	2,532	8,251	10,851	1,495	48	843	18,106	20,492	10,660	(3,286)	7,374
30160	Virginia Criminal Sentencing Commission	45	0	1,710	2,467	4,222	1,009	33	569	5,643	7,254	7,197	(876)	6,321
30161	Department of Taxation	3,441	0	129,908	7,171	140,520	76,696	2,480	43,226	106,806	229,208	546,868	(25,796)	521,072
30162	Department of Accounts - Transfer Payments (CHRF)	8	0	315	232	555	186	6	105	0	297	1,327	45	1,372
30164	Virginia Management Fellows Administration	29	0	1,115	41,459	42,603	658	21	371	0	1,050	4,694	8,778	13,472
30165	Department of Housing and Community Development	467	0	17,663	15,899	34,029	10,428	337	5,877	0	16,642	74,354	3,356	77,710
30166	Secretary of the Commonwealth	61	0	2,283	0	2,344	1,348	44	760	9,386	11,538	9,612	(2,050)	7,562
30171	State Corporation Commission	3,490	0	131,713	73,960	209,163	77,762	2,515	43,827	80,273	204,377	554,465	6,585	561,050
30172	State Lottery Department	1,469	0	55,490	103,252	160,211	32,761	1,059	18,464	73,271	125,555	233,594	398	233,992
30174	Virginia College Savings Plan	610	0	23,048	66,748	90,406	13,607	440	7,669	0	21,716	97,025	14,535	111,560
30180	Secretary of Administration	77	0	2,903	26,092	29,072	1,714	55	966	2,287	5,022	12,219	4,483	16,702
30181	Department of Labor and Industry	572	0	21,606	2,287	24,465	12,756	412	7,189	50,426	70,783	90,955	(10,399)	80,556
30182	Virginia Employment Commission	2,407	0	90,859	0	93,266	53,642	1,735	30,233	281,682	367,292	382,486	(72,422)	310,064

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



		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 Changes in Proportionate Share	Total Employer OPEB Expense
30183	Secretary of Natural Resources	35	0	1,290	2,545	3,870	762	25	429	4,837	6,053	5,430	(667)	4,763
30184	Secretary of Technology	0	0	0	0	0	0	0	0	35,083	35,083	0	(7,676)	(7,676)
30185	Secretary of Education	35	0	1,307	4,031	5,373	772	25	435	5,243	6,475	5,502	(53)	5,449
30186	Secretary of Transportation	28	0	1,028	0	1,056	607	20	342	31,196	32,165	4,326	(6,447)	(2,121)
30187	Secretary of Public Safety	48	0	1,810	2,853	4,711	1,069	35	602	9,912	11,618	7,621	(2,532)	5,089
30188	Secretary of Health and Human Resources	34	0	1,311	5,784	7,129	774	25	436	6,450	7,685	5,518	(423)	5,095
30190	Secretary of Finance	35	0	1,351	13,579	14,965	797	26	449	5,337	6,609	5,686	1,314	7,000
30191	Virginia Workers' Compensation Commission	1,303	0	49,195	0	50,498	29,044	939	16,369	56,984	103,336	207,093	(11,934)	195,159
30192	Secretary of Commerce and Trade	41	0	1,571	21,051	22,663	927	30	523	3,225	4,705	6,613	3,329	9,942
30193	Secretary of Agriculture and Forestry	21	0	821	4,318	5,160	484	16	273	4,031	4,804	3,455	(127)	3,328
30194	Department of General Services	2,559	0	96,646	46,189	145,394	57,058	1,845	32,158	119,307	210,368	406,844	(23,689)	383,155
30199	Department of Conservation and Recreation	1,764	0	66,647	83,795	152,206	39,347	1,272	22,176	0	62,795	280,559	19,835	300,394
30200	Office of Children's Services	74	0	2,760	16,362	19,196	1,630	53	918	3,162	5,763	11,619	4,022	15,641
30201	Department of Education - Central Office Operations	1,607	0	60,640	70,172	132,419	35,801	1,158	20,178	0	57,137	255,273	18,105	273,378
30202	The Library of Virginia	492	0	18,580	13,340	32,412	10,970	355	6,182	16,012	33,519	78,217	(2,388)	75,829
30203	Woodrow Wilson Rehabilitation Center	850	0	32,075	0	32,925	18,937	612	10,673	166,226	196,448	135,026	(32,695)	102,331
30204	The College of William and Mary	11,576	0	437,031	300,228	748,835	258,018	8,343	145,420	236,963	648,744	1,839,747	35,580	1,875,327
30206	VCU - Medical College of Virginia Hospitals Authority	3,475	0	131,171	0	134,646	77,442	2,504	43,647	1,774,250	1,897,843	552,186	(400,836)	151,350
30207	University of Virginia - Academic Division	61,145	0	2,308,884	8,500,282	10,870,311	1,363,135	44,086	768,263	0	2,175,484	9,719,572	2,026,485	11,746,057
30208	Virginia Polytechnic Institute and State University	43,070	0	1,626,101	3,102,456	4,771,627	960,030	31,044	541,077	0	1,532,151	6,845,316	659,735	7,505,051
30209	University of Virginia Medical Center	29,651	0	1,119,523	4,241,347	5,390,521	660,952	21,373	372,515	4,928,577	5,983,417	4,712,798	295,917	5,008,715
30211	Virginia Military Institute	2,321	0	87,655	73,495	163,471	51,750	1,673	29,167	35,074	117,664	368,995	4,133	373,128
30212	Virginia State University	3,096	0	116,884	9,331	129,311	69,007	2,231	38,893	81,584	191,715	492,042	(23,597)	468,445
30213	Norfolk State University	3,752	0	141,642	42,153	187,547	83,624	2,704	47,131	88,447	221,906	596,264	(18,640)	577,624
30214	Longwood University	3,432	0	129,555	70,973	203,960	76,488	2,473	43,109	14,487	136,557	545,380	11,850	557,230
30215	University of Mary Washington	3,209	0	121,149	16,124	140,482	71,525	2,313	40,312	145,666	259,816	509,995	(31,631)	478,364
30216	James Madison University	13,962	0	527,127	720,624	1,261,713	311,209	10,063	175,399	0	496,671	2,219,018	162,233	2,381,251
30217	Radford University	5,554	0	209,700	50,323	265,577	123,804	4,003	69,777	231,014	428,598	882,765	(37,636)	845,129
30218	Virginia School for Deaf and Blind	430	0	16,244	6,554	23,228	9,590	310	5,405	32,636	47,941	68,380	(8,086)	60,294
30221	Old Dominion University	12,312	0	464,811	188,768	665,891	274,419	8,874	154,664	245,812	683,769	1,956,692	(27,391)	1,929,301
30222	Department of Professional and Occupational Regulation	788	0	29,752	35,662	66,202	17,565	568	9,900	36,599	64,632	125,246	(3,607)	121,639
30223	Department of Health Professions	1,099	0	41,486	92,871	135,456	24,493	792	13,804	8,387	47,476	174,642	15,600	190,242
30226	Board of Accountancy	57	0	2,171	0	2,228	1,282	41	722	154	2,199	9,140	(30)	9,110
30233	Board of Bar Examiners	44	0	1,674	0	1,718	988	32	557	1,525	3,102	7,045	(475)	6,570
30234	Cooperative Extension and Agricultural Research Service	327	0	12,353	15,114	27,794	7,293	236	4,110	10,481	22,120	52,003	427	52,430
30236	Virginia Commonwealth University	33,817	0	1,276,780	1,897,283	3,207,880	753,795	24,375	424,842	85,397	1,288,409	5,374,796	362,439	5,737,235
30238	Virginia Museum of Fine Arts	887	0	33,487	131,730	166,104	19,770	639	11,143	0	31,552	140,967	30,257	171,224
30239	Frontier Culture Museum of Virginia	95	0	3,628	5,784	9,507	2,142	69	1,207	6,450	9,868	15,274	(423)	14,851
30241	Richard Bland College	471	0	17,767	76,247	94,485	10,490	339	5,912	93,129	109,870	74,794	4,976	79,770
30242	Christopher Newport University	4,136	0	156,157	284,790	445,083	92,193	2,981	51,961	38,124	185,259	657,367	47,523	704,890
30245	State Council of Higher Education for Virginia	287	0	10,826	44,651	55,764	6,392	207	3,602	0	10,201	45,574	10,268	55,842
30246	University of Virginia's College at Wise	1,288	0	48,613	56,985	106,886	28,701	928	16,176	60,266	106,071	204,646	(4,626)	200,020
30247	George Mason University	24,384	0	920,631	1,204,939	2,149,954	543,529	17,576	306,335	242,466	1,109,906	3,875,535	181,809	4,057,344
30261	Virginia Community College System - Central Office Operations	1,357	0	51,254	124,283	176,894	30,260	978	17,054	128,562	176,854	215,761	9,771	225,532
30262	Department of Rehabilitative Services	3,424	0	129,243	0	132,667	76,304	2,467	43,005	611,736	733,512	544,069	(135,634)	408,435
30263	Virginia Rehabilitation Center for the Blind and Vision Impaired	82	0	3,104	16,362	19,548	1,833	59	1,033	17,273	20,198	13,067	1,271	14,338
30268	Virginia Institute of Marine Science	1,533	0	57,849	0	59,382	34,154	1,104	19,249	139,091	193,598	243,526	(33,753)	209,773
30270	Virginia Community College System - Shared Services	333	0	12,549	447,307	460,189	7,409	240	4,176	0	11,825	52,827	99,177	152,004
30275	New River Community College	557	0	21,012	0	21,569	12,405	401	6,992	88,070	107,868	88,452	(21,484)	66,968
30276	Southside Virginia Community College	645	0	24,370	0	25,015	14,388	465	8,109	193,826	216,788	102,591	(52,486)	50,105
30277	Paul D. Camp Community College	259	0	9,734	12,877	22,870	5,747	186	3,239	26,318	35,490	40,976	(5,172)	35,804
30278	Rappahannock Community College	452	0	17,062	24,444	41,958	10,073	326	5,677	37,235	53,311	71,827	(5,000)	66,827
30279	Danville Community College	484	0	18,293	0	18,777	10,800	349	6,087	194,859	212,095	77,009	(46,416)	30,593
30280	Northern Virginia Community College	8,259	0	311,798	10,333	330,390	184,082	5,953	103,749	1,347,879	1,641,663	1,312,559	(377,107)	935,452

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



		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 Changes in Proportionate Share	Total Employer OPEB Expense
30282	Piedmont Virginia Community College	844	0	31,870	15,318	48,032	18,816	608	10,605	11,951	41,980	134,162	1,352	135,514
30283	J. Sargeant Reynolds Community College	1,577	0	59,534	0	61,111	35,148	1,137	19,810	582,208	638,303	250,619	(140,511)	110,108
30284	Eastern Shore Community College	194	0	7,350	6,100	13,644	4,339	140	2,446	36,418	43,343	30,940	(6,189)	24,751
30285	Patrick Henry Community College	701	0	26,454	56,529	83,684	15,618	505	8,803	52,403	77,329	111,363	2,333	113,696
30286	Virginia Western Community College	986	0	37,214	0	38,200	21,971	710	12,383	164,233	199,297	156,657	(40,503)	116,154
30287	Dabney S. Lancaster Community College	246	0	9,289	0	9,535	5,484	177	3,091	53,427	62,179	39,104	(12,544)	26,560
30288	Wytheville Community College	428	0	16,164	0	16,592	9,543	309	5,378	43,733	58,963	68,045	(9,205)	58,840
30290	John Tyler Community College	1,151	0	43,452	18,583	63,186	25,654	830	14,458	178,159	219,101	182,918	(43,218)	139,700
30291	Blue Ridge Community College	732	0	27,621	22,439	50,792	16,307	527	9,191	99,545	125,570	116,273	(23,081)	93,192
30292	Central Virginia Community College	602	0	22,725	37,707	61,034	13,417	434	7,562	41,305	62,718	95,665	(5,345)	90,320
30293	Thomas Nelson Community College	1,433	0	54,134	0	55,567	31,960	1,033	18,013	410,181	461,187	227,884	(90,179)	137,705
30294	Southwest Virginia Community College	432	0	16,306	9,150	25,888	9,627	311	5,426	98,748	114,112	68,644	(19,990)	48,654
30295	Tidewater Community College	3,423	0	129,234	0	132,657	76,298	2,467	43,002	1,494,332	1,616,099	544,029	(334,840)	209,189
30296	Virginia Highlands Community College	426	0	16,069	0	16,495	9,487	307	5,347	59,511	74,652	67,645	(13,029)	54,616
30297	Germanna Community College	942	0	35,525	0	36,467	20,974	678	11,821	91,039	124,512	149,548	(22,057)	127,491
30298	Lord Fairfax Community College	881	0	33,211	0	34,092	19,608	634	11,051	120,188	151,481	139,808	(29,791)	110,017
30299	Mountain Empire Community College	462	0	17,456	1,542	19,460	10,306	333	5,808	31,699	48,146	73,482	(9,000)	64,482
30301	Department of Agriculture and Consumer Services	1,793	0	67,684	0	69,477	39,960	1,292	22,521	66,630	130,403	284,925	(16,939)	267,986
30310	Virginia Economic Development Partnership	701	0	26,437	107,193	134,331	15,608	505	8,797	0	24,910	111,291	25,680	136,971
30320	Virginia Tourism Authority	389	0	14,745	57,510	72,644	8,705	281	4,906	0	13,892	62,071	12,586	74,657
30330	Virginia - Israel Advisory Board	6	0	274	8,251	8,531	161	5	91	6,450	6,707	1,152	58	1,210
30350	Department of Small Business and Supplier Diversity	197	0	7,410	40,826	48,433	4,375	141	2,466	6,450	13,432	31,195	7,652	38,847
30400	Jamestown-Yorktown Commemoration	57	0	2,173	62,650	64,880	1,283	41	723	0	2,047	9,148	17,025	26,173
30402	Marine Resources Commission	284	0	10,727	7,625	18,636	6,333	205	3,569	17,890	27,997	45,158	(1,112)	44,046
30403	Department of Game and Inland Fisheries	1,176	0	44,419	65,923	111,518	26,224	848	14,780	69,863	111,715	186,989	6,458	193,447
30405	Virginia Racing Commission	17	0	644	3,302	3,963	380	12	214	8,387	8,993	2,711	(1,823)	888
30407	Virginia Port Authority	19	0	684	0	703	404	13	228	18,769	19,414	2,879	(4,538)	(1,659)
30409	Department of Mines, Minerals and Energy	874	0	32,993	0	33,867	19,479	630	10,978	165,504	196,591	138,888	(38,059)	100,829
30411	Department of Forestry	837	0	31,602	0	32,439	18,658	603	10,515	69,543	99,319	133,034	(15,718)	117,316
30413	Commission on Virginia Alcohol Safety Action Program	44	0	1,670	1,525	3,239	986	32	556	1,850	3,424	7,029	114	7,143
30417	Gunston Hall	18	0	676	3,225	3,919	399	13	225	5,662	6,299	2,847	(774)	2,073
30423	Department of Historic Resources	184	0	6,955	0	7,139	4,106	133	2,314	9,655	16,208	29,276	(2,505)	26,771
30425	Jamestown - Yorktown Foundation	513	0	19,403	25,350	45,266	11,455	370	6,456	2,287	20,568	81,679	5,254	86,933
30440	Department of Environmental Quality	3,719	0	140,392	0	144,111	82,886	2,680	46,715	239,389	371,670	591,002	(63,846)	527,156
30454	Office of Commonwealth Preparedness	44	0	1,693	0	1,737	999	32	563	4,844	6,438	7,125	(1,091)	6,034
30505	Department of Rail and Public Transportation	342	0	12,895	39,410	52,647	7,613	246	4,291	18,353	30,503	54,282	8,013	62,295
30506	Motor Vehicle Dealer Board	94	0	3,552	0	3,646	2,097	68	1,182	9,815	13,162	14,954	(2,096)	12,858
30510	Virginia Department of Transportation	8,022	0	302,841	110,239	421,102	178,794	5,782	100,769	78,036	363,381	1,274,855	16,549	1,291,404
30511	Virginia Department of Transportation	2,401	0	90,650	178,250	271,301	53,519	1,731	30,163	0	85,413	381,606	48,265	429,871
30512	Virginia Department of Transportation	2,865	0	108,243	0	111,108	63,905	2,066	36,017	260,779	362,767	455,665	(63,391)	392,274
30513	Virginia Department of Transportation	2,112	0	79,729	168,566	250,407	47,071	1,522	26,530	84,822	159,945	335,633	29,899	365,532
30514	Virginia Department of Transportation	3,224	0	121,717	31,261	156,202	71,860	2,324	40,501	220,829	335,514	512,386	(36,752)	475,634
30515	Virginia Department of Transportation	3,364	0	127,099	113,608	244,071	75,037	2,426	42,291	39,111	158,865	535,041	27,109	562,150
30516	Virginia Department of Transportation	2,074	0	78,310	306,460	386,844	46,233	1,495	26,057	71,406	145,191	329,659	69,621	399,280
30517	Virginia Department of Transportation	1,934	0	72,999	188,298	263,231	43,098	1,394	24,290	5,090	73,872	307,300	53,710	361,010
30518	Virginia Department of Transportation	2,414	0	91,118	13,724	107,256	53,795	1,740	30,319	99,547	185,401	383,574	(18,830)	364,744
30519	Virginia Department of Transportation	4,099	0	154,740	8,387	167,226	91,357	2,954	51,489	115,250	261,050	651,402	(21,831)	629,571
30601	Department of Health	12,710	0	479,864	0	492,574	283,306	9,161	159,672	528,481	980,620	2,020,059	(150,785)	1,869,274
30602	Department of Medical Assistance Services	2,343	0	88,477	172,399	263,219	52,236	1,689	29,440	0	83,365	372,458	42,233	414,691
30606	Virginia Board for People With Disabilities	43	0	1,630	4,031	5,704	962	31	542	3,127	4,662	6,861	4	6,865
30701	Department of Corrections - Central Administration	1,623	0	61,309	146,106	209,038	36,196	1,170	20,400	6,100	63,866	258,088	28,010	286,098
30702	Department for the Blind and Vision Impaired	545	0	20,558	16,774	37,877	12,137	392	6,841	56,214	75,584	86,541	(5,732)	80,809
30703	Central State Hospital	2,565	0	96,870	106,105	205,540	57,191	1,849	32,233	140,645	231,918	407,788	(22,672)	385,116
30704	Eastern State Hospital	2,058	0	77,668	0	79,726	45,854	1,483	25,844	667,931	741,112	326,956	(166,938)	160,018

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



		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 Changes in Proportionate Share	Total Employer OPEB Expense
30705	Southwestern Virginia Mental Health Institute	1,567	0	59,115	15,343	76,025	34,901	1,129	19,670	20,961	76,661	248,852	(447)	248,405
30706	Western State Hospital	2,327	0	87,829	127,544	217,700	51,853	1,677	29,225	0	82,755	369,731	32,803	402,534
30707	Central Virginia Training Center	902	0	34,112	0	35,014	20,139	651	11,350	1,921,778	1,953,918	143,598	(465,350)	(321,752)
30708	Commonwealth Center for Children and Adolescents	539	0	20,385	204,022	224,946	12,035	389	6,783	36,599	55,806	85,813	29,323	115,136
30711	Virginia Correctional Enterprises	733	0	27,678	83,813	112,224	16,341	528	9,210	0	26,079	116,513	22,019	138,532
30716	Virginia Correctional Center for Women	373	0	14,065	17,196	31,634	8,304	269	4,680	66,084	79,337	59,208	(13,564)	45,644
30718	Bland Correctional Center	257	0	9,669	7,467	17,393	5,709	185	3,217	26,686	35,797	40,704	(6,712)	33,992
30720	Department of Behavioral Health & Developmental Services	2,411	0	91,030	619,353	712,794	53,743	1,738	30,290	0	85,771	383,206	158,353	541,559
30723	Southeastern Virginia Training Center	784	0	29,581	42,951	73,316	17,464	565	9,843	114,382	142,254	124,526	(23,245)	101,281
30724	Catawba Hospital	887	0	33,544	16,973	51,404	19,804	640	11,161	17,537	49,142	141,207	(1,825)	139,382
30725	Northern Virginia Training Center	0	0	0	0	0	0	0	0	621,769	621,769	0	(191,231)	(191,231)
30726	Southside Virginia Training Center	0	0	0	0	0	0	0	0	0	0	0	0	0
30728	Northern Virginia Mental Health Institute	1,381	0	52,099	243,607	297,087	30,759	995	17,336	50,323	99,413	219,320	36,574	255,894
30729	Piedmont Geriatric Hospital	1,029	0	38,792	42,180	82,001	22,903	741	12,908	97,846	134,398	163,302	(18,932)	144,370
30733	Sussex I State Prison	191	0	7,217	4,031	11,439	4,261	138	2,401	62,648	69,448	30,380	(11,688)	18,692
30734	Sussex II State Prison	165	0	6,235	0	6,400	3,681	119	2,075	104,919	110,794	26,245	(23,931)	2,314
30735	Wallen's Ridge State Prison	340	0	12,851	19,257	32,448	7,587	245	4,276	12,200	24,308	54,098	174	54,272
30737	St. Brides Correctional Center	278	0	10,543	5,556	16,377	6,224	201	3,508	45,111	55,044	44,382	(7,349)	37,033
30738	Southwestern Virginia Training Center	123	0	4,591	0	4,714	2,711	88	1,528	1,080,229	1,084,556	19,328	(231,212)	(211,884)
30739	Southern Virginia Mental Health Institute	634	0	23,918	50,516	75,068	14,121	457	7,959	8,387	30,924	100,687	7,967	108,654
30741	Red Onion State Prison	334	0	12,650	24,957	37,941	7,468	241	4,209	13,724	25,642	53,251	882	54,133
30742	Department of Corrections - Employee Relations and Training	425	0	16,021	18,543	34,989	9,459	306	5,331	38,912	54,008	67,445	(6,596)	60,849
30743	Fluvanna Women's Correctional Center	468	0	17,661	264,914	283,043	10,427	337	5,877	41,173	74,346	40,059	114,405	114,405
30745	Nottoway Correctional Center	415	0	15,674	51,160	67,249	9,254	299	5,215	24,599	39,367	65,981	8,045	74,026
30747	Marion Correctional Treatment Center	289	0	10,881	37,211	48,381	6,424	208	3,621	13,724	23,977	45,806	3,747	49,553
30748	Hiram W. Davis Medical Center	561	0	21,166	11,566	33,293	12,496	404	7,043	45,710	65,653	89,100	(10,035)	79,065
30749	Buckingham Correctional Center	308	0	11,683	6,450	18,441	6,897	223	3,887	11,429	22,436	49,180	(1,301)	47,879
30751	Department for the Deaf and Hard-of-Hearing	37	0	1,444	0	1,481	852	28	480	7,068	8,428	6,078	(1,645)	4,433
30752	Deep Meadow Correctional Center	390	0	14,724	0	15,114	8,693	281	4,899	111,303	125,176	61,983	(25,788)	36,195
30753	Deerfield Correctional Center	418	0	15,794	36,849	53,061	9,324	302	5,255	33,054	47,935	66,485	1,726	68,211
30754	Augusta Correctional Center	226	0	8,556	0	8,782	5,051	163	2,847	28,605	36,666	36,017	(7,606)	28,411
30756	Department of Corrections - Division of Institutions	1,985	0	74,956	102,338	179,279	44,253	1,431	24,941	37,361	107,986	315,537	11,864	327,401
30757	Western Region Correctional Field Units	81	0	3,093	7,018	10,192	1,826	59	1,029	14,837	17,751	13,019	(2,795)	10,224
30761	Baskerville Correctional Center	149	0	5,606	6,450	12,205	3,310	107	1,865	10,495	15,777	23,598	(1,207)	22,391
30765	Department of Social Services	7,036	0	265,641	0	272,677	156,831	5,071	88,391	473,064	723,357	1,118,254	(124,389)	993,865
30766	Virginia Parole Board	47	0	1,807	0	1,854	1,067	34	601	19,019	20,721	7,605	(4,404)	3,201
30767	Division of Community Corrections	791	0	29,866	80,620	111,277	17,633	570	9,938	70,648	98,789	125,725	1,786	127,511
30768	Keen Mountain Correctional Center	253	0	9,561	0	9,814	5,645	183	3,181	31,828	40,837	40,248	(7,633)	32,615
30769	Greensville Correctional Center	691	0	26,080	9,871	36,642	15,397	498	8,678	71,315	95,888	109,788	(15,761)	94,027
30770	Dillwyn Correctional Center	340	0	12,813	0	13,153	7,565	245	4,263	17,760	29,833	53,938	(4,807)	49,131
30771	Indian Creek Correctional Center	228	0	8,605	12,646	21,479	5,080	164	2,863	20,655	28,762	36,225	(2,880)	33,345
30772	Haynesville Correctional Center	373	0	14,114	0	14,487	8,333	269	4,696	28,341	41,639	59,416	(7,095)	52,321
30773	Coffeeewood Correctional Center	253	0	9,574	0	9,827	5,652	183	3,186	51,476	60,497	40,304	(13,188)	27,116
30774	Lunenburg Correctional Center	248	0	9,369	0	9,617	5,531	179	3,117	13,049	21,876	39,440	(3,162)	36,278
30775	Pocahontas State Correctional Center	272	0	10,264	18,543	29,079	6,060	196	3,415	33,618	43,289	43,207	(5,297)	37,910
30776	Green Rock Correctional Center	310	0	11,671	8,387	20,368	6,891	223	3,884	7,712	18,710	49,132	1,110	50,242
30777	Department of Juvenile Justice	4,592	0	173,362	0	177,954	102,351	3,310	57,685	325,473	488,819	729,794	(84,760)	645,034
30778	Department of Forensic Science	1,676	0	63,292	120,739	185,707	37,367	1,208	21,060	0	59,635	266,437	27,344	293,781
30785	River North Correctional Center	298	0	11,278	15,318	26,894	6,658	215	3,753	19,972	30,598	47,477	(211)	47,266
30794	Virginia Center for Behavioral Rehabilitation	1,268	0	47,882	174,904	224,054	28,269	914	15,933	100,646	145,762	201,567	3,803	205,370
30841	Department of Aviation	181	0	6,860	0	7,041	4,050	131	2,282	17,481	17,481	28,876	(2,655)	26,221
30848	Indigent Defense Commission	2,322	0	87,672	0	89,994	51,760	1,674	29,172	82,738	165,344	369,067	(22,926)	346,141
30851	Tobacco Indemnification & Revitalization Commission	78	0	2,908	5,886	8,872	1,717	56	968	0	2,741	12,243	1,681	13,924
30852	Virginia Tobacco Settlement Foundation	85	0	3,201	0	3,286	1,890	61	1,065	2,159	5,175	13,475	(421)	13,054

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



		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 Changes in Proportionate Share	Total Employer OPEB Expense
30912	Department of Veterans Services	784	0	29,572	304,567	334,923	17,459	565	9,840	0	27,864	124,486	74,067	198,553
30913	Veterans Services Foundation	7	0	239	8,062	8,308	141	5	80	77	303	1,008	1,923	2,931
30922	Sitter-Barfoot Veterans Care Center	938	0	35,428	106,183	142,549	20,916	676	11,789	46,036	79,417	149,140	22,843	171,983
30937	Southern Virginia Higher Education Center	158	0	5,990	5,398	11,546	3,536	114	1,993	0	5,643	25,214	1,052	26,266
30938	New College Institute	59	0	2,181	12,240	14,480	1,288	42	726	1,525	3,581	9,180	2,131	11,311
30942	Virginia Museum of Natural History	109	0	4,111	0	4,220	2,427	78	1,368	21,424	25,297	17,305	(5,511)	11,794
30948	Southwest Virginia Higher Education Center	84	0	3,119	2,287	5,490	1,842	60	1,038	12,465	15,405	13,131	(2,010)	11,121
30957	Commonwealth's Attorneys' Services Council	33	0	1,231	4,494	5,758	727	24	410	4,575	5,736	5,182	(366)	4,816
30960	Department of Fire Programs	283	0	10,649	1,080	12,012	6,287	203	3,544	22,287	32,321	44,830	(6,503)	38,327
30961	Division of Capitol Police	34	0	1,330	0	1,364	785	25	442	540	1,792	5,598	(105)	5,493
30999	Department of Alcoholic Beverage Control	3,565	0	134,602	308,957	447,124	79,467	2,570	44,788	0	126,825	566,628	68,979	635,607
33010	Virginia Outdoors Foundation	149	0	5,610	20,960	26,719	3,312	107	1,867	9,150	14,436	23,614	1,382	24,996
35106	Arlington County Health Department	5	0	182	154	341	108	3	61	0	172	768	30	798
35129	Fairfax County Health Department	192	0	7,255	0	7,447	4,283	138	2,414	137,273	144,108	30,540	(35,401)	(4,861)
35885	Fort Monroe Federal Area Development Authority	109	0	4,118	22,574	26,801	2,431	79	1,370	16,381	20,261	17,337	1,788	19,125
70156	Department of State Police	47	0	1,715	0	1,762	1,013	33	571	9,171	10,788	7,221	(2,238)	4,983
70203	Woodrow Wilson Rehabilitation Center	27	0	1,009	2,419	3,455	596	19	336	1,619	2,570	4,246	265	4,511
70204	The College of William and Mary	82	0	3,104	22,970	26,156	1,833	59	1,033	6,450	9,375	13,067	3,816	16,883
70207	University of Virginia - Academic Division	204	0	7,675	11,464	19,343	4,531	147	2,554	0	7,232	32,307	3,301	35,608
70208	Virginia Polytechnic Institute and State University	169	0	6,406	0	6,575	3,782	122	2,131	18,903	24,938	26,965	(4,783)	22,182
70211	Virginia Military Institute	39	0	1,476	13,846	15,361	871	28	491	4,837	6,227	6,213	1,891	8,104
70212	Virginia State University	63	0	2,414	15,156	17,633	1,425	46	803	2,419	4,693	10,164	2,729	12,893
70213	Norfolk State University	71	0	2,739	17,537	20,347	1,617	52	911	25,496	28,076	11,531	200	11,731
70214	Longwood University	58	0	2,188	9,042	11,288	1,292	42	728	0	2,062	9,212	2,354	11,566
70215	University of Mary Washington	67	0	2,570	15,730	18,367	1,517	49	855	2,622	5,043	10,820	3,759	14,579
70216	James Madison University	122	0	4,618	15,396	20,136	2,726	88	1,537	0	4,351	19,440	3,268	22,708
70217	Radford University	80	0	3,051	14,265	17,396	1,801	58	1,015	12,093	14,967	12,843	(126)	12,717
70221	Old Dominion University	168	0	6,293	9,192	15,653	3,716	120	2,094	0	5,930	26,493	2,415	28,908
70236	Virginia Commonwealth University	332	0	12,526	27,280	40,138	7,395	239	4,168	6,450	18,252	52,731	3,946	56,677
70241	Richard Bland College	14	0	522	4,575	5,111	308	10	174	77	569	2,199	1,410	3,609
70242	Christopher Newport University	67	0	2,519	0	2,586	1,487	48	838	15,464	17,837	10,604	(4,170)	6,434
70246	University of Virginia's College at Wise	25	0	954	0	979	563	18	317	4,395	5,293	4,014	(857)	3,157
70247	George Mason University	204	0	7,676	27,411	35,291	4,532	147	2,554	31,204	38,437	32,315	(560)	31,755
70280	Northern Virginia Community College	208	0	7,809	0	8,017	4,611	149	2,599	24,650	32,009	32,875	(5,868)	27,007
70282	Piedmont Virginia Community College	10	0	357	2,287	2,654	211	7	119	2,622	2,959	1,503	202	1,705
70283	J. Sargeant Reynolds Community College	45	0	1,694	77	1,816	1,000	32	564	5,337	6,933	7,133	(1,648)	5,485
70286	Virginia Western Community College	27	0	978	0	1,005	578	19	326	6,169	7,092	4,118	(1,203)	2,915
70291	Blue Ridge Community College	4	0	141	4,242	4,387	83	3	47	5,643	5,776	592	(530)	62
70292	Central Virginia Community College	19	0	672	0	691	397	13	224	232	866	2,831	(45)	2,786
70293	Thomas Nelson Community College	31	0	1,178	6,862	8,071	695	22	392	2,005	3,114	4,958	1,747	6,705
70294	Southwest Virginia Community College	14	0	526	3,624	4,164	311	10	175	0	496	2,215	707	2,922
70296	Virginia Highlands Community College	3	0	179	0	182	105	3	59	77	244	752	(15)	737
70297	Germanna Community College	13	0	492	0	505	290	9	164	232	695	2,071	(45)	2,026
70298	Lord Fairfax Community College	14	0	547	6,451	7,012	323	10	182	3,225	3,740	2,303	750	3,053
70299	Mountain Empire Community College	8	0	293	3,225	3,526	173	6	97	77	353	1,232	760	1,992
70402	Marine Resources Commission	242	0	9,126	14,111	23,479	5,388	174	3,037	38,454	47,053	38,417	(7,795)	30,622
70403	Department of Game and Inland Fisheries	689	0	25,958	120,483	147,130	15,326	496	8,638	0	24,660	109,276	27,907	137,183
70701	Department of Corrections - Central Administration	0	0	0	3,050	3,050	0	0	0	4,031	4,031	0	(19)	(19)
70716	Virginia Correctional Center for Women	498	0	18,795	64,388	83,681	11,096	359	6,254	43,923	61,632	79,120	474	79,594
70718	Bland Correctional Center	507	0	19,137	3,701	23,345	11,298	365	6,368	27,518	45,549	80,560	(6,760)	73,800
70733	Sussex I State Prison	771	0	29,106	0	29,877	17,184	556	9,685	107,393	134,818	122,527	(25,247)	97,280
70734	Sussex II State Prison	689	0	25,983	117,750	144,422	15,340	496	8,646	201,846	226,328	109,380	(29,201)	80,179
70735	Wallen's Ridge State Prison	927	0	35,039	0	35,966	20,686	669	11,659	51,725	84,739	147,501	(13,855)	133,646
70737	St. Brides Correctional Center	510	0	19,239	18,543	38,292	11,359	367	6,402	30,998	49,126	80,991	(1,586)	79,405

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



		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts Changes in Proportionate Share	Total Employer OPEB Expense
70741	Red Onion State Prison	938	0	35,390	0	36,328	20,894	676	11,776	47,091	80,437	148,980	(11,847)	137,133
70743	Fluvanna Women's Correctional Center	589	0	22,264	0	22,853	13,144	425	7,408	130,872	151,849	93,722	(33,771)	59,951
70745	Nottoway Correctional Center	812	0	30,652	694	32,158	18,097	585	10,199	32,286	61,167	129,036	(9,579)	119,457
70747	Marion Correctional Treatment Center	426	0	16,101	0	16,527	9,506	307	5,358	25,133	40,304	67,781	(5,756)	62,025
70749	Buckingham Correctional Center	750	0	28,297	40,791	69,838	16,706	540	9,416	118,832	145,494	119,120	(23,216)	95,904
70752	Deep Meadow Correctional Center	1,275	0	48,152	64,048	113,475	28,428	919	16,022	94,436	139,805	202,702	(1,168)	201,534
70753	Deerfield Correctional Center	889	0	33,553	10,102	44,544	19,809	641	11,165	63,340	94,955	141,247	(13,691)	127,556
70754	Augusta Correctional Center	612	0	23,117	40,098	63,827	13,648	441	7,692	66,915	88,696	97,313	(8,269)	89,044
70756	Department of Corrections - Division of Institutions	37	0	1,427	0	1,464	842	27	475	4,192	5,536	6,006	(927)	5,079
70757	Western Region Correctional Field Units	307	0	11,603	0	11,910	6,850	222	3,861	25,274	36,207	48,844	(5,916)	42,928
70761	Baskerville Correctional Center	294	0	11,120	7,403	18,817	6,565	212	3,700	22,137	32,614	46,813	(4,420)	42,393
70767	Division of Community Corrections	3,351	0	126,498	0	129,849	74,683	2,415	42,092	210,289	329,479	532,514	(60,416)	472,098
70768	Keen Mountain Correctional Center	585	0	22,104	0	22,689	13,050	422	7,355	64,523	85,350	93,051	(15,177)	77,874
70769	Greensville Correctional Center	1,637	0	61,785	33,851	97,273	36,477	1,180	20,559	243,737	301,953	260,095	(58,664)	201,431
70770	Dillwyn Correctional Center	656	0	24,760	0	25,416	14,618	473	8,239	80,291	103,621	104,230	(20,270)	83,960
70771	Indian Creek Correctional Center	466	0	17,602	20,358	38,426	10,392	336	5,857	44,272	60,857	74,098	(7,760)	66,338
70772	Haynesville Correctional Center	725	0	27,339	22,574	50,638	16,141	522	9,097	82,969	108,729	115,090	(14,748)	100,342
70773	Coffeewood Correctional Center	535	0	20,216	0	20,751	11,935	386	6,727	60,263	79,311	85,102	(13,740)	71,362
70774	Lunenburg Correctional Center	561	0	21,164	5,337	27,062	12,495	404	7,042	8,538	28,479	89,092	(222)	88,870
70775	Pocahontas State Correctional Center	523	0	19,730	18,299	38,552	11,648	377	6,565	32,759	51,349	83,055	(831)	82,224
70776	Green Rock Correctional Center	532	0	20,081	11,618	32,231	11,856	383	6,682	8,062	26,983	84,534	594	85,128
70777	Department of Juvenile Justice	909	0	34,309	0	35,218	20,256	655	11,416	629,551	661,878	144,430	(162,190)	(17,760)
70785	River North Correctional Center	657	0	24,832	59,420	84,909	14,660	474	8,263	0	23,397	104,534	14,362	118,896
70786	Culpeper Correctional Center for Women	0	0	0	0	0	0	0	0	0	0	0	0	0
70961	Division of Capitol Police	299	0	11,293	56,853	68,445	6,667	216	3,758	32,786	43,427	47,541	2,261	49,802
70999	Department of Alcoholic Beverage Control	414	0	15,598	0	16,012	9,209	298	5,190	90,267	104,964	65,662	(23,506)	42,156
Total for VRS Health Insurance Credit - State		503,140	0	18,996,308	30,557,331	50,056,779	11,215,186	362,660	6,320,923	30,557,331	48,456,100	79,967,799	0	79,967,799

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



		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
11111	Supreme Court - Judges	(442)	(442)	(328)	(18)	14	2
11113	Circuit Courts - Judges	(25,158)	(25,160)	(22,929)	(10,144)	(2,504)	(207)
11114	General District Courts - Judges	(16,142)	(16,144)	(14,627)	(6,397)	4,732	846
11115	Juvenile and Domestic Relations District Courts - Judges	(41,092)	(41,094)	(39,595)	(20,533)	(6,185)	(563)
11125	Virginia Court of Appeals - Judges	(1,679)	(1,680)	(1,516)	(697)	(65)	4
11171	State Corporation Commission - Commissioners	(3,304)	(3,304)	(3,272)	(3,184)	(1,875)	(209)
11191	VA Worker's Compensation Comm. - Commissioners	(419)	(419)	(377)	863	195	0
21156	Department of State Police - Troopers	47,410	47,398	57,765	194,809	78,424	6,477
30100	Senate	(5,050)	(5,051)	(4,533)	(2,759)	(720)	(50)
30101	House of Delegates	3,015	3,014	3,922	3,558	6,159	873
30103	Magistrate System	(33,611)	(33,613)	(32,115)	(24,685)	(15,061)	(1,759)
30107	Division of Legislative Services	(12,721)	(12,721)	(12,267)	(9,914)	(3,623)	(328)
30109	Division of Legislative Automated Systems	(1,858)	(1,858)	(1,728)	500	(263)	(66)
30110	Joint Legislative Audit and Review Commission	(1,179)	(1,180)	(977)	321	(399)	(79)
30111	Supreme Court	(11,477)	(11,479)	(9,954)	(2,267)	413	76
30112	Judicial Inquiry and Review Commission	(707)	(707)	(677)	(221)	(113)	(18)
30114	General District Courts	(13,165)	(13,168)	(10,525)	17,823	11,833	1,223
30115	Juvenile and Domestic Relations District Courts	1,885	1,883	3,477	16,604	7,189	625
30116	Combined District Courts	(12,406)	(12,407)	(11,893)	(7,314)	(7,134)	(952)
30117	Virginia State Bar	(15,947)	(15,948)	(15,433)	(12,167)	(3,381)	(239)
30119	Office of the Lieutenant Governor	1,129	1,129	1,147	1,196	551	53
30121	Office of the Governor	7,900	7,899	8,182	10,638	11,166	1,448
30122	Department of Planning and Budget	(7,287)	(7,287)	(6,970)	(1,607)	493	81
30123	Department of Military Affairs	(10,439)	(10,440)	(9,331)	(893)	6,731	1,015
30125	Virginia Court of Appeals	(1,968)	(1,968)	(1,653)	(801)	752	134
30127	Department of Emergency Management	43,318	43,317	44,005	20,909	(5,883)	(1,272)
30128	Virginia Veterans Care Center	(7,292)	(7,293)	(6,627)	(2,386)	(1,549)	(205)
30129	Department of Human Resource Management	4,973	4,972	5,612	6,968	2,166	157
30132	State Board of Elections	30,033	30,033	30,290	18,599	9,517	1,091
30133	Auditor of Public Accounts	(349)	(350)	351	180	(983)	(152)
30136	Virginia Information Technologies Agency (VITA)	(1,516)	(1,518)	89	(5,329)	2,138	508
30140	Department of Criminal Justice Services	2,076	2,076	2,632	4,511	5,418	721
30141	Office of the Attorney General and Department of Law	(49,018)	(49,021)	(46,670)	(25,868)	(11,108)	(1,198)
30143	Office of the Attorney General - Division of Debt Collection	(98)	(98)	22	2,036	404	1
30146	Science Museum of Virginia	540	540	833	1,626	1,709	220
30147	Office of the State Inspector General	1,209	1,208	1,453	5,495	1,905	132
30148	Virginia Commission for the Arts	1,231	1,231	1,262	1,720	1,829	236
30151	Department of Accounts	(2,949)	(2,950)	(2,047)	(3,172)	3,297	604
30152	Department of the Treasury	328	327	928	6,115	7,719	1,014
30154	Department of Motor Vehicles	(129,047)	(129,055)	(121,781)	(50,520)	4,327	1,495
30156	Department of State Police	(10,144)	(10,148)	(7,274)	11,187	12,888	1,611
30157	Compensation Board	(3,378)	(3,378)	(3,304)	(1,227)	1,408	238
30160	Virginia Criminal Sentencing Commission	(938)	(938)	(888)	(752)	404	80
30161	Department of Taxation	(30,510)	(30,515)	(26,695)	(11,117)	8,619	1,530
30162	Department of Accounts - Transfer Payments (CHRF)	34	34	43	68	71	8
30164	Virginia Management Fellows Administration	8,738	8,737	8,770	8,859	5,776	673
30165	Department of Housing and Community Development	2,715	2,714	3,234	4,637	3,642	445
30166	Secretary of the Commonwealth	(2,133)	(2,133)	(2,066)	(1,884)	(887)	(91)
30171	State Corporation Commission	1,805	1,801	5,674	(2,060)	(2,220)	(214)
30172	State Lottery Department	(1,616)	(1,618)	14	11,744	22,939	3,193
30174	Virginia College Savings Plan	13,699	13,698	14,376	15,082	10,576	1,259
30180	Secretary of Administration	4,378	4,378	4,463	5,259	4,945	627
30181	Department of Labor and Industry	(11,183)	(11,184)	(10,548)	(9,397)	(3,667)	(339)
30182	Virginia Employment Commission	(75,719)	(75,722)	(73,051)	(28,866)	(18,281)	(2,387)
30183	Secretary of Natural Resources	(714)	(714)	(676)	(573)	415	79
30184	Secretary of Technology	(7,676)	(7,676)	(7,676)	(7,301)	(4,273)	(481)
30185	Secretary of Education	(100)	(100)	(62)	42	(761)	(121)
30186	Secretary of Transportation	(6,484)	(6,484)	(6,454)	(6,372)	(4,736)	(579)
30187	Secretary of Public Safety	(2,598)	(2,598)	(2,545)	39	702	93
30188	Secretary of Health and Human Resources	(471)	(471)	(432)	(328)	983	163

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



		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
30190	Secretary of Finance	1,265	1,265	1,305	2,727	1,622	172
30191	Virginia Workers' Compensation Commission	(13,719)	(13,721)	(12,274)	(7,240)	(5,231)	(653)
30192	Secretary of Commerce and Trade	3,272	3,272	3,318	3,443	4,106	547
30193	Secretary of Agriculture and Forestry	(157)	(157)	(133)	(67)	753	117
30194	Department of General Services	(27,196)	(27,200)	(24,358)	(2,793)	14,400	2,173
30199	Department of Conservation and Recreation	17,416	17,414	19,374	22,230	11,719	1,258
30200	Office of Children's Services	3,922	3,922	4,003	1,782	(143)	(53)
30201	Department of Education - Central Office Operations	15,904	15,902	17,685	18,189	6,964	638
30202	The Library of Virginia	(3,062)	(3,063)	(2,517)	2,900	4,103	532
30203	Woodrow Wilson Rehabilitation Center	(33,859)	(33,860)	(32,917)	(30,368)	(28,801)	(3,718)
30204	The College of William and Mary	19,721	19,705	32,556	34,069	(4,495)	(1,465)
30206	VCU - Medical College of Virginia Hospitals Authority	(405,596)	(405,601)	(401,744)	(321,140)	(204,860)	(24,256)
30207	University of Virginia - Academic Division	1,942,691	1,942,623	2,010,508	1,574,760	1,091,093	133,152
30208	Virginia Polytechnic Institute and State University	600,726	600,669	648,484	738,480	579,940	71,177
30209	University of Virginia Medical Center	255,291	255,252	288,171	(443,078)	(835,257)	(113,275)
30211	Virginia Military Institute	952	949	3,527	19,122	18,892	2,365
30212	Virginia State University	(27,839)	(27,843)	(24,406)	4,962	11,271	1,451
30213	Norfolk State University	(23,780)	(23,785)	(19,620)	13,400	17,275	2,151
30214	Longwood University	7,149	7,144	10,954	24,814	15,608	1,734
30215	University of Mary Washington	(36,027)	(36,032)	(32,469)	(7,832)	(6,088)	(886)
30216	James Madison University	143,104	143,086	158,586	165,758	137,312	17,196
30217	Radford University	(45,246)	(45,253)	(39,087)	(34,808)	433	940
30218	Virginia School for Deaf and Blind	(8,675)	(8,676)	(8,198)	(1,653)	2,157	332
30221	Old Dominion University	(44,258)	(44,275)	(30,607)	23,969	67,686	9,607
30222	Department of Professional and Occupational Regulation	(4,687)	(4,688)	(3,813)	7,556	6,458	744
30223	Department of Health Professions	14,095	14,093	15,313	20,675	21,082	2,722
30226	Board of Accountancy	(109)	(109)	(45)	128	146	18
30233	Board of Bar Examiners	(536)	(536)	(487)	21	135	19
30234	Cooperative Extension and Agricultural Research Service	(21)	(22)	342	1,323	3,540	512
30236	Virginia Commonwealth University	316,107	316,062	353,605	476,078	406,994	50,625
30238	Virginia Museum of Fine Arts	29,042	29,041	30,025	28,746	15,931	1,767
30239	Frontier Culture Museum of Virginia	(555)	(555)	(448)	(160)	1,170	187
30241	Richard Bland College	4,331	4,331	4,853	(12,500)	(14,570)	(1,830)
30242	Christopher Newport University	41,856	41,851	46,443	68,231	54,769	6,674
30245	State Council of Higher Education for Virginia	9,875	9,875	10,193	8,988	5,924	708
30246	University of Virginia's College at Wise	(6,390)	(6,392)	(4,962)	3,216	13,394	1,949
30247	George Mason University	148,401	148,368	175,439	308,266	232,005	27,569
30261	Virginia Community College System - Central Office Operations	7,911	7,909	9,416	(17,096)	(7,543)	(557)
30262	Department of Rehabilitative Services	(140,324)	(140,329)	(136,528)	(110,308)	(65,762)	(7,594)
30263	Virginia Rehabilitation Center for the Blind and Vision Impaired	1,158	1,158	1,250	(944)	(2,866)	(406)
30268	Virginia Institute of Marine Science	(35,852)	(35,854)	(34,153)	(23,741)	(4,454)	(162)
30270	Virginia Community College System - Shared Services	98,722	98,721	99,090	100,087	46,960	4,784
30275	New River Community College	(22,246)	(22,247)	(21,629)	(14,330)	(5,333)	(514)
30276	Southside Virginia Community College	(53,370)	(53,371)	(52,655)	(27,263)	(4,872)	(242)
30277	Paul D. Camp Community College	(5,525)	(5,526)	(5,239)	224	3,017	429
30278	Rappahannock Community College	(5,619)	(5,620)	(5,118)	(947)	5,155	796
30279	Danville Community College	(47,080)	(47,080)	(46,543)	(34,019)	(16,763)	(1,833)
30280	Northern Virginia Community College	(388,422)	(388,433)	(379,264)	(163,838)	5,184	3,500
30282	Piedmont Virginia Community College	195	194	1,131	3,664	837	31
30283	J. Sargeant Reynolds Community College	(142,671)	(142,674)	(140,923)	(97,722)	(47,931)	(5,271)
30284	Eastern Shore Community College	(6,456)	(6,456)	(6,240)	(7,156)	(3,097)	(294)
30285	Patrick Henry Community College	1,373	1,372	2,150	(4,003)	4,603	860
30286	Virginia Western Community College	(41,853)	(41,855)	(40,760)	(21,663)	(13,324)	(1,642)
30287	Dabney S. Lancaster Community College	(12,881)	(12,881)	(12,608)	(9,620)	(4,223)	(431)
30288	Wytheville Community College	(9,792)	(9,792)	(9,317)	(6,907)	(5,823)	(740)
30290	John Tyler Community College	(44,795)	(44,796)	(43,519)	(26,181)	2,457	919
30291	Blue Ridge Community College	(24,083)	(24,084)	(23,272)	(8,882)	4,688	855
30292	Central Virginia Community College	(6,170)	(6,170)	(5,502)	5,874	9,093	1,191
30293	Thomas Nelson Community College	(92,143)	(92,145)	(90,554)	(79,682)	(45,905)	(5,191)
30294	Southwest Virginia Community College	(20,582)	(20,582)	(20,103)	(21,057)	(5,569)	(331)

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



		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
30295	Tidewater Community College	(339,530)	(339,534)	(335,734)	(282,120)	(167,290)	(19,234)
30296	Virginia Highlands Community College	(13,612)	(13,613)	(13,140)	(11,863)	(5,382)	(547)
30297	Germanna Community College	(23,346)	(23,347)	(22,303)	(13,475)	(5,071)	(503)
30298	Lord Fairfax Community College	(30,996)	(30,997)	(30,021)	(22,692)	(2,773)	90
30299	Mountain Empire Community College	(9,633)	(9,634)	(9,121)	(1,919)	1,403	218
30301	Department of Agriculture and Consumer Services	(19,395)	(19,398)	(17,407)	(7,714)	2,466	522
30310	Virginia Economic Development Partnership	24,721	24,720	25,497	26,473	7,507	503
30320	Virginia Tourism Authority	12,051	12,050	12,484	12,531	8,611	1,025
30330	Virginia - Israel Advisory Board	48	48	56	78	1,380	214
30350	Department of Small Business and Supplier Diversity	7,383	7,383	7,601	5,565	6,226	843
30400	Jamestown-Yorktown Commemoration	16,946	16,946	17,010	9,113	2,589	229
30402	Marine Resources Commission	(1,501)	(1,502)	(1,186)	(2,209)	(2,620)	(343)
30403	Department of Game and Inland Fisheries	4,846	4,845	6,151	(4,955)	(9,777)	(1,307)
30405	Virginia Racing Commission	(1,846)	(1,846)	(1,827)	289	192	8
30407	Virginia Port Authority	(4,563)	(4,563)	(4,543)	(3,173)	(1,678)	(191)
30409	Department of Mines, Minerals and Energy	(39,256)	(39,257)	(38,287)	(29,851)	(14,518)	(1,555)
30411	Department of Forestry	(16,865)	(16,866)	(15,937)	(13,425)	(3,558)	(229)
30413	Commission on Virginia Alcohol Safety Action Program	53	53	102	(140)	(226)	(27)
30417	Gunston Hall	(799)	(799)	(779)	215	(181)	(37)
30423	Department of Historic Resources	(2,757)	(2,758)	(2,553)	(685)	(280)	(36)
30425	Jamestown - Yorktown Foundation	4,550	4,549	5,120	7,227	2,980	272
30440	Department of Environmental Quality	(68,941)	(68,946)	(64,817)	(24,201)	(877)	223
30454	Office of Commonwealth Preparedness	(1,152)	(1,152)	(1,103)	(968)	(304)	(22)
30505	Department of Rail and Public Transportation	7,545	7,545	7,924	1,628	(2,164)	(334)
30506	Motor Vehicle Dealer Board	(2,225)	(2,225)	(2,121)	(1,838)	(995)	(112)
30510	Virginia Department of Transportation	5,559	5,549	14,454	20,319	10,673	1,167
30511	Virginia Department of Transportation	44,975	44,972	47,638	35,511	11,758	1,034
30512	Virginia Department of Transportation	(67,319)	(67,323)	(64,140)	(40,714)	(11,289)	(874)
30513	Virginia Department of Transportation	27,006	27,003	29,347	15,228	(6,802)	(1,320)
30514	Virginia Department of Transportation	(41,169)	(41,173)	(37,594)	(35,617)	(21,346)	(2,413)
30515	Virginia Department of Transportation	22,497	22,492	26,230	8,369	4,923	695
30516	Virginia Department of Transportation	66,779	66,776	69,079	41,152	(1,136)	(997)
30517	Virginia Department of Transportation	51,061	51,058	53,205	26,356	7,051	628
30518	Virginia Department of Transportation	(22,137)	(22,140)	(19,460)	(15,600)	707	485
30519	Virginia Department of Transportation	(27,446)	(27,452)	(22,902)	(12,670)	(3,140)	(214)
30601	Department of Health	(168,199)	(168,215)	(154,105)	(28,528)	26,872	4,129
30602	Department of Medical Assistance Services	39,022	39,019	41,621	37,017	20,823	2,352
30606	Virginia Board for People With Disabilities	(55)	(55)	(7)	872	272	15
30701	Department of Corrections - Central Administration	25,785	25,783	27,586	33,958	28,520	3,540
30702	Department for the Blind and Vision Impaired	(6,478)	(6,479)	(5,874)	(8,371)	(9,296)	(1,209)
30703	Central State Hospital	(26,187)	(26,191)	(23,342)	17,380	28,267	3,695
30704	Eastern State Hospital	(169,756)	(169,759)	(167,475)	(96,754)	(51,599)	(6,043)
30705	Southwestern Virginia Mental Health Institute	(2,592)	(2,594)	(856)	461	4,292	653
30706	Western State Hospital	29,616	29,613	32,195	25,665	15,964	1,892
30707	Central Virginia Training Center	(466,588)	(466,589)	(465,586)	(333,775)	(167,801)	(18,565)
30708	Commonwealth Center for Children and Adolescents	28,583	28,583	29,182	39,807	38,139	4,846
30711	Virginia Correctional Enterprises	21,015	21,014	21,828	16,522	5,316	450
30716	Virginia Correctional Center for Women	(14,074)	(14,075)	(13,661)	(8,979)	2,504	582
30718	Bland Correctional Center	(7,063)	(7,063)	(6,779)	559	1,734	208
30720	Department of Behavioral Health & Developmental Services	155,050	155,046	157,723	108,287	46,119	4,798
30723	Southeastern Virginia Training Center	(24,318)	(24,319)	(23,450)	(6,839)	8,595	1,393
30724	Catawba Hospital	(3,042)	(3,043)	(2,057)	4,923	4,887	594
30725	Northern Virginia Training Center	(191,231)	(191,231)	(191,231)	(46,741)	(1,335)	0
30726	Southside Virginia Training Center	0	0	0	0	0	0
30728	Northern Virginia Mental Health Institute	34,683	34,682	36,214	52,739	35,300	4,056
30729	Piedmont Geriatric Hospital	(20,340)	(20,341)	(19,200)	(3,548)	9,559	1,473
30733	Sussex I State Prison	(11,950)	(11,950)	(11,738)	(10,224)	(10,730)	(1,417)
30734	Sussex II State Prison	(24,157)	(24,157)	(23,974)	(16,909)	(13,485)	(1,712)
30735	Wallen's Ridge State Prison	(292)	(293)	85	4,106	4,035	499
30737	St. Brides Correctional Center	(7,732)	(7,732)	(7,422)	(6,959)	(7,785)	(1,037)

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



		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
30738	Southwestern Virginia Training Center	(231,379)	(231,379)	(231,244)	(199,919)	(165,115)	(20,806)
30739	Southern Virginia Mental Health Institute	7,099	7,098	7,802	11,767	9,258	1,120
30741	Red Onion State Prison	423	423	794	5,180	4,881	598
30742	Department of Corrections - Employee Relations and Training	(7,177)	(7,178)	(6,707)	1,886	222	(65)
30743	Fluvanna Women's Correctional Center	39,418	39,417	39,937	51,475	48,780	6,202
30745	Nottoway Correctional Center	7,476	7,476	7,937	7,307	(1,852)	(462)
30747	Marion Correctional Treatment Center	3,352	3,352	3,672	7,916	5,483	629
30748	Hiram W. Davis Medical Center	(10,803)	(10,804)	(10,181)	(3,995)	2,912	511
30749	Buckingham Correctional Center	(1,725)	(1,725)	(1,382)	862	7	(32)
30751	Department for the Deaf and Hard-of-Hearing	(1,697)	(1,697)	(1,655)	(975)	(815)	(108)
30752	Deep Meadow Correctional Center	(26,322)	(26,323)	(25,890)	(20,030)	(10,355)	(1,142)
30753	Deerfield Correctional Center	1,153	1,152	1,617	(2,383)	3,028	559
30754	Augusta Correctional Center	(7,916)	(7,917)	(7,665)	(4,170)	(259)	43
30756	Department of Corrections - Division of Institutions	9,144	9,141	11,345	26,497	13,777	1,389
30757	Western Region Correctional Field Units	(2,907)	(2,907)	(2,816)	(506)	1,368	209
30761	Baskerville Correctional Center	(1,410)	(1,411)	(1,246)	700	(154)	(51)
30765	Department of Social Services	(134,029)	(134,038)	(126,227)	(61,958)	3,821	1,751
30766	Virginia Parole Board	(4,470)	(4,470)	(4,416)	(4,273)	(1,166)	(72)
30767	Division of Community Corrections	702	701	1,579	12,023	(1,865)	(652)
30768	Keen Mountain Correctional Center	(7,980)	(7,980)	(7,699)	(6,939)	(512)	87
30769	Greensville Correctional Center	(16,707)	(16,708)	(15,941)	(11,994)	1,583	521
30770	Dillwyn Correctional Center	(5,272)	(5,272)	(4,896)	(1,812)	470	102
30771	Indian Creek Correctional Center	(3,192)	(3,193)	(2,940)	(941)	2,571	412
30772	Haynesville Correctional Center	(7,607)	(7,608)	(7,193)	(4,381)	(396)	33
30773	Coffeewood Correctional Center	(13,535)	(13,536)	(13,254)	(7,613)	(2,496)	(236)
30774	Lunenburg Correctional Center	(3,502)	(3,502)	(3,227)	(2,107)	27	52
30775	Pocahontas State Correctional Center	(5,669)	(5,670)	(5,368)	2,203	342	(48)
30776	Green Rock Correctional Center	686	686	1,029	(108)	(559)	(76)
30777	Department of Juvenile Justice	(91,051)	(91,057)	(85,959)	(38,408)	(4,379)	(11)
30778	Department of Forensic Science	25,047	25,045	26,906	27,995	18,848	2,231
30785	River North Correctional Center	(620)	(621)	(289)	607	(2,391)	(390)
30794	Virginia Center for Behavioral Rehabilitation	2,065	2,064	3,472	32,047	34,309	4,335
30841	Department of Aviation	(2,904)	(2,904)	(2,702)	(1,782)	(161)	13
30848	Indigent Defense Commission	(26,107)	(26,111)	(23,533)	(3,996)	3,820	577
30851	Tobacco Indemnification & Revitalization Commission	1,575	1,575	1,661	767	491	62
30852	Virginia Tobacco Settlement Foundation	(537)	(537)	(443)	(189)	(162)	(21)
30912	Department of Veterans Services	72,994	72,993	73,862	59,887	24,861	2,462
30913	Veterans Services Foundation	1,914	1,914	1,921	1,940	316	0
30922	Sitter-Barfoot Veterans Care Center	21,557	21,556	22,598	3,648	(5,429)	(798)
30937	Southern Virginia Higher Education Center	835	834	1,011	1,487	1,536	200
30938	New College Institute	2,052	2,052	2,116	2,664	1,804	211
30942	Virginia Museum of Natural History	(5,660)	(5,660)	(5,539)	(3,713)	(509)	4
30948	Southwest Virginia Higher Education Center	(2,123)	(2,123)	(2,032)	(2,349)	(1,171)	(117)
30957	Commonwealth's Attorneys' Services Council	(411)	(411)	(375)	848	345	26
30960	Department of Fire Programs	(6,889)	(6,890)	(6,577)	(1,040)	946	141
30961	Division of Capitol Police	(153)	(153)	(114)	(9)	3	(2)
30999	Department of Alcoholic Beverage Control	64,094	64,090	68,048	70,864	47,588	5,615
33010	Virginia Outdoors Foundation	1,178	1,178	1,343	4,039	4,036	509
35106	Arlington County Health Department	23	23	29	43	45	6
35129	Fairfax County Health Department	(35,664)	(35,665)	(35,451)	(21,740)	(7,441)	(700)
35885	Fort Monroe Federal Area Development Authority	1,639	1,638	1,760	3,027	(1,247)	(277)
70156	Department of State Police	(2,300)	(2,300)	(2,250)	(1,549)	(572)	(55)
70203	Woodrow Wilson Rehabilitation Center	228	228	258	338	(139)	(28)
70204	The College of William and Mary	3,703	3,703	3,795	2,166	2,992	422
70207	University of Virginia - Academic Division	3,023	3,022	3,248	1,608	1,072	138
70208	Virginia Polytechnic Institute and State University	(5,015)	(5,016)	(4,827)	(3,003)	(488)	(14)
70211	Virginia Military Institute	1,837	1,837	1,881	1,248	2,038	293
70212	Virginia State University	2,641	2,641	2,712	2,154	2,460	332
70213	Norfolk State University	101	101	181	(3,916)	(3,741)	(455)
70214	Longwood University	2,275	2,275	2,339	1,573	693	71

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



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
70215	University of Mary Washington	3,666	3,666	3,741	2,255	37	(41)
70216	James Madison University	3,100	3,100	3,236	3,038	2,928	383
70217	Radford University	(237)	(237)	(147)	95	2,563	392
70221	Old Dominion University	2,187	2,186	2,371	1,557	1,261	161
70236	Virginia Commonwealth University	3,491	3,491	3,859	4,480	5,784	781
70241	Richard Bland College	1,391	1,391	1,406	323	27	4
70242	Christopher Newport University	(4,261)	(4,261)	(4,187)	(1,547)	(878)	(117)
70246	University of Virginia's College at Wise	(892)	(892)	(864)	(788)	(780)	(98)
70247	George Mason University	(839)	(839)	(613)	2,247	(2,623)	(479)
70280	Northern Virginia Community College	(6,151)	(6,152)	(5,922)	(3,986)	(1,617)	(164)
70282	Piedmont Virginia Community College	189	189	200	(337)	(482)	(64)
70283	J. Sargeant Reynolds Community College	(1,709)	(1,710)	(1,660)	(210)	152	20
70286	Virginia Western Community College	(1,239)	(1,239)	(1,210)	(1,132)	(1,124)	(143)
70291	Blue Ridge Community College	(535)	(535)	(531)	(520)	623	109
70292	Central Virginia Community College	(69)	(69)	(50)	4	9	0
70293	Thomas Nelson Community College	1,704	1,704	1,739	142	(296)	(36)
70294	Southwest Virginia Community College	688	688	703	745	750	94
70296	Virginia Highlands Community College	(21)	(21)	(16)	(2)	(2)	0
70297	Germanna Community College	(63)	(63)	(48)	(9)	(5)	(2)
70298	Lord Fairfax Community College	730	730	746	225	731	110
70299	Mountain Empire Community College	749	749	758	781	134	2
70402	Marine Resources Commission	(8,126)	(8,126)	(7,858)	(2,628)	2,714	450
70403	Department of Game and Inland Fisheries	26,965	26,964	27,727	22,470	16,508	2,036
70701	Department of Corrections - Central Administration	(19)	(19)	(19)	(769)	(155)	0
70716	Virginia Correctional Center for Women	(208)	(209)	344	7,092	13,201	1,829
70718	Bland Correctional Center	(7,454)	(7,455)	(6,892)	(2,372)	1,680	289
70733	Sussex I State Prison	(26,303)	(26,304)	(25,448)	(22,386)	(4,363)	(137)
70734	Sussex II State Prison	(30,144)	(30,145)	(29,381)	(14,746)	19,254	3,256
70735	Wallen's Ridge State Prison	(15,127)	(15,128)	(14,097)	(6,058)	1,328	309
70737	St. Brides Correctional Center	(2,284)	(2,285)	(1,719)	(190)	(3,772)	(584)
70741	Red Onion State Prison	(13,131)	(13,132)	(12,092)	(6,280)	349	177
70743	Fluvanna Women's Correctional Center	(34,579)	(34,580)	(33,925)	(20,521)	(5,034)	(357)
70745	Nottoway Correctional Center	(10,691)	(10,692)	(9,791)	(600)	2,429	336
70747	Marion Correctional Treatment Center	(6,340)	(6,341)	(5,867)	(3,088)	(1,904)	(237)
70749	Buckingham Correctional Center	(24,243)	(24,244)	(23,412)	(12,158)	7,075	1,326
70752	Deep Meadow Correctional Center	(2,915)	(2,917)	(1,501)	(13,435)	(5,180)	(382)
70753	Deerfield Correctional Center	(14,909)	(14,910)	(13,923)	(9,757)	2,482	606
70754	Augusta Correctional Center	(9,108)	(9,109)	(8,429)	(6,592)	7,110	1,259
70756	Department of Corrections - Division of Institutions	(979)	(979)	(937)	(824)	(326)	(27)
70757	Western Region Correctional Field Units	(6,337)	(6,337)	(5,996)	(3,759)	(1,687)	(181)
70761	Baskerville Correctional Center	(4,824)	(4,824)	(4,497)	(1,738)	1,782	304
70767	Division of Community Corrections	(65,006)	(65,011)	(61,291)	(14,649)	5,414	913
70768	Keen Mountain Correctional Center	(15,979)	(15,980)	(15,330)	(9,633)	(5,145)	(594)
70769	Greensville Correctional Center	(60,906)	(60,908)	(59,091)	(31,102)	5,831	1,496
70770	Dillwyn Correctional Center	(21,168)	(21,169)	(20,441)	(12,284)	(2,940)	(203)
70771	Indian Creek Correctional Center	(8,399)	(8,399)	(7,882)	(2,728)	4,276	701
70772	Haynesville Correctional Center	(15,740)	(15,741)	(14,937)	(4,320)	(6,404)	(949)
70773	Coffeewood Correctional Center	(14,474)	(14,474)	(13,880)	(9,458)	(5,614)	(660)
70774	Lunenburg Correctional Center	(990)	(991)	(368)	(2)	804	130
70775	Pocahontas State Correctional Center	(1,547)	(1,548)	(968)	(3,905)	(4,286)	(543)
70776	Green Rock Correctional Center	(135)	(135)	455	1,486	3,133	444
70777	Department of Juvenile Justice	(163,435)	(163,436)	(162,427)	(104,156)	(30,662)	(2,544)
70785	River North Correctional Center	13,461	13,460	14,190	14,473	5,442	486
70786	Culpeper Correctional Center for Women	0	0	0	0	0	0
70961	Division of Capitol Police	1,851	1,851	2,183	11,150	7,204	779
70999	Department of Alcoholic Beverage Control	(24,072)	(24,073)	(23,614)	(12,994)	(3,857)	(342)
Total for VRS Health Insurance Credit - State		(689,348)	(690,013)	(131,431)	1,378,081	1,536,208	197,182

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



Employer Code	Employer	6/30/2018 Net OPEB Liability	6/30/2019 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
11111	Supreme Court - Judges	189,000	189,229	209,729	171,612
11113	Circuit Courts - Judges	3,691,000	3,687,485	4,086,949	3,344,180
11114	General District Courts - Judges	2,463,000	2,507,062	2,778,651	2,273,654
11115	Juvenile and Domestic Relations District Courts - Judges	2,499,000	2,477,523	2,745,912	2,246,865
11125	Virginia Court of Appeals - Judges	271,000	271,014	300,373	245,782
11171	State Corporation Commission - Commissioners	63,000	53,631	59,440	48,638
11191	VA Worker's Compensation Comm. - Commissioners	70,000	70,061	77,651	63,538
21156	Department of State Police - Troopers	16,802,000	17,133,310	18,989,358	15,538,199
30100	Senate	857,000	855,687	948,384	776,023
30101	House of Delegates	1,456,000	1,499,252	1,661,666	1,359,672
30103	Magistrate System	2,554,000	2,476,231	2,744,481	2,245,694
30107	Division of Legislative Services	765,000	750,826	832,163	680,924
30109	Division of Legislative Automated Systems	219,000	215,814	239,193	195,721
30110	Joint Legislative Audit and Review Commission	338,000	335,167	371,476	303,963
30111	Supreme Court	2,513,000	2,520,446	2,793,486	2,285,793
30112	Judicial Inquiry and Review Commission	50,000	49,292	54,632	44,703
30114	General District Courts	4,304,000	4,367,880	4,841,052	3,961,231
30115	Juvenile and Domestic Relations District Courts	2,600,000	2,633,707	2,919,016	2,388,509
30116	Combined District Courts	892,000	849,410	941,427	770,330
30117	Virginia State Bar	861,000	850,795	942,962	771,586
30119	Office of the Lieutenant Governor	27,000	30,092	33,352	27,291
30121	Office of the Governor	399,000	467,997	518,695	424,426
30122	Department of Planning and Budget	519,000	524,489	581,307	475,659
30123	Department of Military Affairs	1,783,000	1,833,219	2,031,811	1,662,546
30125	Virginia Court of Appeals	514,000	520,797	577,214	472,310
30127	Department of Emergency Management	1,193,000	1,136,485	1,259,601	1,030,679
30128	Virginia Veterans Care Center	1,109,000	1,101,317	1,220,622	998,784
30129	Department of Human Resource Management	1,050,000	1,058,485	1,173,151	959,940
30132	State Board of Elections	373,000	424,428	470,406	384,914
30133	Auditor of Public Accounts	1,164,000	1,158,454	1,283,949	1,050,602
30136	Virginia Information Technologies Agency (VITA)	2,627,000	2,655,122	2,942,751	2,407,930
30140	Department of Criminal Justice Services	884,000	919,379	1,018,975	833,785
30141	Office of the Attorney General and Department of Law	3,933,000	3,884,469	4,305,273	3,522,825
30143	Office of the Attorney General - Division of Debt Collection	198,000	198,368	219,857	179,900
30146	Science Museum of Virginia	473,000	484,705	537,213	439,579
30147	Office of the State Inspector General	398,000	404,766	448,615	367,083
30148	Virginia Commission for the Arts	40,000	51,138	56,678	46,377
30151	Department of Accounts	1,461,000	1,492,237	1,653,891	1,353,310
30152	Department of the Treasury	943,000	992,117	1,099,593	899,751
30154	Department of Motor Vehicles	11,930,000	12,020,141	13,322,281	10,901,066
30156	Department of State Police	4,666,000	4,748,740	5,263,170	4,306,632
30157	Compensation Board	112,000	123,045	136,375	111,590
30160	Virginia Criminal Sentencing Commission	80,000	83,076	92,076	75,342
30161	Department of Taxation	6,230,000	6,312,515	6,996,349	5,724,820
30162	Department of Accounts - Transfer Payments (CHRF)	14,000	15,323	16,983	13,896
30164	Virginia Management Fellows Administration	23,000	54,184	60,054	49,139
30165	Department of Housing and Community Development	836,000	858,271	951,248	778,366
30166	Secretary of the Commonwealth	115,000	110,953	122,972	100,623
30171	State Corporation Commission	6,399,000	6,400,207	7,093,541	5,804,348
30172	State Lottery Department	2,543,000	2,696,383	2,988,482	2,445,350
30174	Virginia College Savings Plan	1,059,000	1,119,962	1,241,287	1,015,693
30180	Secretary of Administration	111,000	141,045	156,324	127,914
30181	Department of Labor and Industry	1,064,000	1,049,901	1,163,637	952,155
30182	Virginia Employment Commission	4,519,000	4,415,050	4,893,331	4,004,008
30183	Secretary of Natural Resources	59,000	62,676	69,466	56,841
30184	Secretary of Technology	23,000	0	0	0

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



Employer Code	Employer	6/30/2018 Net OPEB Liability	6/30/2019 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
30185	Secretary of Education	69,000	63,507	70,387	57,595
30186	Secretary of Transportation	77,000	49,938	55,348	45,289
30187	Secretary of Public Safety	83,000	87,969	97,498	79,779
30188	Secretary of Health and Human Resources	56,000	63,691	70,591	57,762
30190	Secretary of Finance	57,000	65,630	72,740	59,520
30191	Virginia Workers' Compensation Commission	2,417,000	2,390,477	2,649,437	2,167,924
30192	Secretary of Commerce and Trade	51,000	76,338	84,608	69,231
30193	Secretary of Agriculture and Forestry	34,000	39,876	44,196	36,164
30194	Department of General Services	4,587,000	4,696,217	5,204,958	4,259,000
30199	Department of Conservation and Recreation	3,174,000	3,238,503	3,589,330	2,936,999
30200	Office of Children's Services	137,000	134,122	148,652	121,636
30201	Department of Education - Central Office Operations	2,912,000	2,946,628	3,265,836	2,672,297
30202	The Library of Virginia	877,000	902,856	1,000,663	818,800
30203	Woodrow Wilson Rehabilitation Center	1,729,000	1,558,606	1,727,450	1,413,500
30204	The College of William and Mary	21,268,000	21,236,269	23,536,790	19,259,172
30206	VCU - Medical College of Virginia Hospitals Authority	7,495,000	6,373,900	7,064,383	5,780,490
30207	University of Virginia - Academic Division	105,773,000	112,193,423	124,347,309	101,748,211
30208	Virginia Polytechnic Institute and State University	75,557,000	79,015,729	87,575,490	71,659,365
30209	University of Virginia Medical Center	59,595,000	54,400,004	60,293,147	49,335,364
30211	Virginia Military Institute	4,142,000	4,259,327	4,720,739	3,862,784
30212	Virginia State University	5,602,000	5,679,658	6,294,934	5,150,881
30213	Norfolk State University	6,770,000	6,882,696	7,628,297	6,241,917
30214	Longwood University	6,204,000	6,295,346	6,977,320	5,709,250
30215	University of Mary Washington	5,918,000	5,886,887	6,524,612	5,338,818
30216	James Madison University	24,767,000	25,614,211	28,388,995	23,229,528
30217	Radford University	10,128,000	10,189,784	11,293,641	9,241,115
30218	Virginia School for Deaf and Blind	773,000	789,318	874,824	715,832
30221	Old Dominion University	22,099,000	22,586,169	25,032,924	20,483,396
30222	Department of Professional and Occupational Regulation	1,409,000	1,445,714	1,602,328	1,311,118
30223	Department of Health Professions	1,886,000	2,015,895	2,234,277	1,828,216
30226	Board of Accountancy	104,000	105,507	116,937	95,685
30233	Board of Bar Examiners	81,000	81,322	90,132	73,751
30234	Cooperative Extension and Agricultural Research Service	576,000	600,273	665,300	544,387
30236	Virginia Commonwealth University	59,571,000	62,041,465	68,762,406	56,265,404
30238	Virginia Museum of Fine Arts	1,542,000	1,627,190	1,803,463	1,475,698
30239	Frontier Culture Museum of Virginia	167,000	176,307	195,406	159,893
30241	Richard Bland College	947,000	863,349	956,875	782,971
30242	Christopher Newport University	7,263,000	7,588,015	8,410,023	6,881,571
30245	State Council of Higher Education for Virginia	492,000	526,058	583,046	477,082
30246	University of Virginia's College at Wise	2,268,000	2,362,231	2,618,131	2,142,307
30247	George Mason University	43,371,000	44,735,448	49,581,631	40,570,578
30261	Virginia Community College System - Central Office Operations	2,513,000	2,490,538	2,760,338	2,258,669
30262	Department of Rehabilitative Services	6,624,000	6,280,208	6,960,542	5,695,521
30263	Virginia Rehabilitation Center for the Blind and Vision Impaired	169,000	150,830	167,170	136,788
30268	Virginia Institute of Marine Science	2,813,000	2,811,028	3,115,547	2,549,322
30270	Virginia Community College System - Shared Services	385,000	609,780	675,838	553,010
30275	New River Community College	1,043,000	1,021,009	1,131,615	925,953
30276	Southside Virginia Community College	1,194,000	1,184,208	1,312,493	1,073,958
30277	Paul D. Camp Community College	452,000	472,982	524,220	428,947
30278	Rappahannock Community College	791,000	829,103	918,920	751,914
30279	Danville Community College	973,000	888,918	985,214	806,159
30280	Northern Virginia Community College	14,961,000	15,150,922	16,792,219	13,740,371
30282	Piedmont Virginia Community College	1,545,000	1,548,636	1,716,400	1,404,458
30283	J. Sargeant Reynolds Community College	3,135,000	2,892,905	3,206,293	2,623,576
30284	Eastern Shore Community College	370,000	357,136	395,825	323,887
30285	Patrick Henry Community College	1,243,000	1,285,469	1,424,724	1,165,792

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



Employer Code	Employer	6/30/2018 Net OPEB Liability	6/30/2019 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
30286	Virginia Western Community College	1,882,000	1,808,297	2,004,189	1,639,944
30287	Dabney S. Lancaster Community College	471,000	451,382	500,280	409,358
30288	Wytheville Community College	819,000	785,441	870,528	712,316
30290	John Tyler Community College	2,065,000	2,111,433	2,340,164	1,914,859
30291	Blue Ridge Community College	1,300,000	1,342,146	1,487,540	1,217,192
30292	Central Virginia Community College	1,047,000	1,104,270	1,223,896	1,001,463
30293	Thomas Nelson Community College	2,868,000	2,630,476	2,915,435	2,385,578
30294	Southwest Virginia Community College	806,000	792,365	878,201	718,596
30295	Tidewater Community College	7,167,000	6,279,746	6,960,030	5,695,102
30296	Virginia Highlands Community College	805,000	780,825	865,412	708,131
30297	Germanna Community College	1,746,000	1,726,235	1,913,238	1,565,523
30298	Lord Fairfax Community College	1,607,000	1,613,805	1,788,629	1,463,560
30299	Mountain Empire Community College	836,000	848,210	940,097	769,242
30301	Department of Agriculture and Consumer Services	3,259,000	3,288,903	3,645,189	2,982,706
30310	Virginia Economic Development Partnership	1,259,000	1,284,638	1,423,803	1,165,039
30320	Virginia Tourism Authority	668,000	716,488	794,105	649,782
30330	Virginia - Israel Advisory Board	4,000	13,292	14,732	12,055
30350	Department of Small Business and Supplier Diversity	320,000	360,090	399,098	326,566
30400	Jamestown-Yorktown Commemoration	95,000	105,600	117,039	95,768
30402	Marine Resources Commission	537,000	521,259	577,726	472,729
30403	Department of Game and Inland Fisheries	2,216,000	2,158,418	2,392,239	1,957,469
30405	Virginia Racing Commission	31,000	31,292	34,682	28,379
30407	Virginia Port Authority	42,000	33,230	36,830	30,137
30409	Department of Mines, Minerals and Energy	1,673,000	1,603,190	1,776,863	1,453,933
30411	Department of Forestry	1,544,000	1,535,621	1,701,974	1,392,655
30413	Commission on Virginia Alcohol Safety Action Program	82,000	81,138	89,928	73,584
30417	Gunston Hall	34,000	32,862	36,421	29,802
30423	Department of Historic Resources	339,000	337,937	374,545	306,475
30425	Jamestown - Yorktown Foundation	928,000	942,825	1,044,961	855,048
30440	Department of Environmental Quality	6,800,000	6,821,958	7,560,980	6,186,834
30454	Office of Commonwealth Preparedness	83,000	82,246	91,155	74,589
30505	Department of Rail and Public Transportation	641,000	626,581	694,458	568,246
30506	Motor Vehicle Dealer Board	177,000	172,615	191,314	156,544
30510	Virginia Department of Transportation	14,636,000	14,715,694	16,309,842	13,345,663
30511	Virginia Department of Transportation	4,349,000	4,404,896	4,882,078	3,994,801
30512	Virginia Department of Transportation	5,292,000	5,259,752	5,829,540	4,770,069
30513	Virginia Department of Transportation	3,929,000	3,874,223	4,293,916	3,513,532
30514	Virginia Department of Transportation	6,016,000	5,914,486	6,555,202	5,363,848
30515	Virginia Department of Transportation	6,133,000	6,175,993	6,845,037	5,601,008
30516	Virginia Department of Transportation	3,845,000	3,805,269	4,217,493	3,450,999
30517	Virginia Department of Transportation	3,512,000	3,547,179	3,931,444	3,216,936
30518	Virginia Department of Transportation	4,398,000	4,427,604	4,907,246	4,015,394
30519	Virginia Department of Transportation	7,516,000	7,519,154	8,333,702	6,819,121
30601	Department of Health	23,085,000	23,317,610	25,843,603	21,146,741
30602	Department of Medical Assistance Services	4,182,000	4,299,297	4,765,039	3,899,032
30606	Virginia Board for People With Disabilities	79,000	79,200	87,779	71,826
30701	Department of Corrections - Central Administration	2,809,000	2,979,120	3,301,847	2,701,764
30702	Department for the Blind and Vision Impaired	1,054,000	998,947	1,107,163	905,945
30703	Central State Hospital	4,526,000	4,707,109	5,217,029	4,268,877
30704	Eastern State Hospital	4,049,000	3,774,069	4,182,914	3,422,703
30705	Southwestern Virginia Mental Health Institute	2,837,000	2,872,506	3,183,684	2,605,076
30706	Western State Hospital	4,172,000	4,267,819	4,730,152	3,870,485
30707	Central Virginia Training Center	2,522,000	1,657,560	1,837,123	1,503,241
30708	Commonwealth Center for Children and Adolescents	763,000	990,547	1,097,853	898,327
30711	Virginia Correctional Enterprises	1,321,000	1,344,915	1,490,610	1,219,704
30716	Virginia Correctional Center for Women	655,000	683,442	757,479	619,813

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



Employer Code	Employer	6/30/2018 Net OPEB Liability	6/30/2019 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
30718	Bland Correctional Center	460,000	469,843	520,741	426,101
30720	Department of Behavioral Health & Developmental Services	4,191,000	4,423,357	4,902,539	4,011,543
30723	Southeastern Virginia Training Center	1,370,000	1,437,406	1,593,120	1,303,584
30724	Catawba Hospital	1,600,000	1,629,959	1,806,532	1,478,210
30725	Northern Virginia Training Center	0	0	0	0
30726	Southside Virginia Training Center	0	0	0	0
30728	Northern Virginia Mental Health Institute	2,338,000	2,531,616	2,805,865	2,295,922
30729	Piedmont Geriatric Hospital	1,813,000	1,885,004	2,089,206	1,709,510
30733	Sussex I State Prison	416,000	350,675	388,663	318,027
30734	Sussex II State Prison	383,000	302,952	335,771	274,747
30735	Wallen's Ridge State Prison	600,000	624,458	692,105	566,321
30737	St. Brides Correctional Center	560,000	512,304	567,802	464,609
30738	Southwestern Virginia Training Center	1,194,000	223,106	247,275	202,335
30739	Southern Virginia Mental Health Institute	1,108,000	1,162,239	1,288,144	1,054,034
30741	Red Onion State Prison	585,000	614,674	681,261	557,447
30742	Department of Corrections - Employee Relations and Training	780,000	778,518	862,855	706,038
30743	Fluvanna Women's Correctional Center	567,000	858,179	951,145	778,282
30745	Nottoway Correctional Center	782,000	761,626	844,133	690,719
30747	Marion Correctional Treatment Center	499,000	528,736	586,013	479,510
30748	Hiram W. Davis Medical Center	1,003,000	1,028,486	1,139,902	932,734
30749	Buckingham Correctional Center	568,000	567,689	629,187	514,837
30751	Department for the Deaf and Hard-of-Hearing	75,000	70,153	77,753	63,622
30752	Deep Meadow Correctional Center	767,000	715,472	792,979	648,862
30753	Deerfield Correctional Center	740,000	767,441	850,578	695,992
30754	Augusta Correctional Center	414,000	415,751	460,789	377,045
30756	Department of Corrections - Division of Institutions	3,572,000	3,642,254	4,036,819	3,303,160
30757	Western Region Correctional Field Units	140,000	150,276	166,555	136,285
30761	Baskerville Correctional Center	274,000	272,398	301,907	247,038
30765	Department of Social Services	12,804,000	12,908,044	14,306,370	11,706,305
30766	Virginia Parole Board	91,000	87,784	97,294	79,611
30767	Division of Community Corrections	1,480,000	1,451,252	1,608,466	1,316,141
30768	Keen Mountain Correctional Center	460,000	464,582	514,910	421,329
30769	Greensville Correctional Center	1,241,000	1,267,284	1,404,569	1,149,300
30770	Dillwyn Correctional Center	617,000	622,612	690,059	564,646
30771	Indian Creek Correctional Center	398,000	418,152	463,450	379,222
30772	Haynesville Correctional Center	683,000	685,842	760,139	621,990
30773	Coffeewood Correctional Center	475,000	465,227	515,626	421,915
30774	Lunenburg Correctional Center	452,000	455,259	504,577	412,874
30775	Pocahontas State Correctional Center	500,000	498,735	552,763	452,303
30776	Green Rock Correctional Center	570,000	567,135	628,572	514,334
30777	Department of Juvenile Justice	8,410,000	8,424,041	9,336,616	7,639,763
30778	Department of Forensic Science	2,966,000	3,075,488	3,408,656	2,789,160
30785	River North Correctional Center	566,000	548,027	607,395	497,006
30794	Virginia Center for Behavioral Rehabilitation	2,120,000	2,326,694	2,578,744	2,110,078
30841	Department of Aviation	332,000	333,321	369,430	302,289
30848	Indigent Defense Commission	4,226,000	4,260,158	4,721,660	3,863,537
30851	Tobacco Indemnification & Revitalization Commission	138,000	141,323	156,632	128,166
30852	Virginia Tobacco Settlement Foundation	157,000	155,538	172,387	141,057
30912	Department of Veterans Services	1,319,000	1,436,945	1,592,609	1,303,165
30913	Veterans Services Foundation	12,000	11,630	12,890	10,548
30922	Sitter-Barfoot Veterans Care Center	1,755,000	1,721,528	1,908,020	1,561,253
30937	Southern Virginia Higher Education Center	281,000	291,044	322,573	263,948
30938	New College Institute	96,000	105,968	117,448	96,103
30942	Virginia Museum of Natural History	199,000	199,752	221,391	181,155
30948	Southwest Virginia Higher Education Center	157,000	151,568	167,987	137,457
30957	Commonwealth's Attorneys' Services Council	59,000	59,815	66,294	54,246

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



Employer Code	Employer	6/30/2018 Net OPEB Liability	6/30/2019 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
30960	Department of Fire Programs	510,000	517,474	573,532	469,297
30961	Division of Capitol Police	64,000	64,615	71,614	58,599
30999	Department of Alcoholic Beverage Control	6,267,000	6,540,606	7,249,148	5,931,675
33010	Virginia Outdoors Foundation	249,000	272,583	302,112	247,206
35106	Arlington County Health Department	8,000	8,861	9,821	8,036
35129	Fairfax County Health Department	385,000	352,521	390,709	319,701
35885	Fort Monroe Federal Area Development Authority	213,000	200,122	221,801	181,491
70156	Department of State Police	86,000	83,353	92,383	75,593
70203	Woodrow Wilson Rehabilitation Center	51,000	49,015	54,325	44,452
70204	The College of William and Mary	131,000	150,830	167,170	136,788
70207	University of Virginia - Academic Division	366,000	372,921	413,319	338,202
70208	Virginia Polytechnic Institute and State University	311,000	311,259	344,978	282,281
70211	Virginia Military Institute	58,000	71,723	79,492	65,045
70212	Virginia State University	101,000	117,322	130,032	106,399
70213	Norfolk State University	154,000	133,107	147,526	120,715
70214	Longwood University	103,000	106,338	117,858	96,438
70215	University of Mary Washington	127,000	124,891	138,421	113,264
70216	James Madison University	206,000	224,399	248,708	203,508
70217	Radford University	129,000	148,245	164,305	134,444
70221	Old Dominion University	298,000	305,814	338,943	277,343
70236	Virginia Commonwealth University	571,000	608,673	674,610	552,005
70241	Richard Bland College	25,000	25,385	28,134	23,021
70242	Christopher Newport University	128,000	122,400	135,659	111,004
70246	University of Virginia's College at Wise	51,000	46,338	51,358	42,024
70247	George Mason University	395,000	373,013	413,422	338,286
70280	Northern Virginia Community College	386,000	379,475	420,583	344,146
70282	Piedmont Virginia Community College	20,000	17,353	19,233	15,738
70283	J. Sargeant Reynolds Community College	81,000	82,338	91,257	74,672
70286	Virginia Western Community College	54,000	47,538	52,688	43,112
70291	Blue Ridge Community College	2,000	6,830	7,570	6,195
70292	Central Virginia Community College	33,000	32,677	36,217	29,635
70293	Thomas Nelson Community College	59,000	57,231	63,431	51,903
70294	Southwest Virginia Community College	21,000	25,569	28,339	23,189
70296	Virginia Highlands Community College	9,000	8,677	9,617	7,869
70297	Germanna Community College	23,000	23,907	26,497	21,681
70298	Lord Fairfax Community College	22,000	26,584	29,464	24,109
70299	Mountain Empire Community College	15,000	14,215	15,755	12,892
70402	Marine Resources Commission	422,000	443,443	491,481	402,158
70403	Department of Game and Inland Fisheries	1,164,000	1,261,377	1,398,021	1,143,943
70701	Department of Corrections - Central Administration	0	0	0	0
70716	Virginia Correctional Center for Women	826,000	913,287	1,012,223	828,260
70718	Bland Correctional Center	915,000	929,902	1,030,638	843,328
70733	Sussex I State Prison	1,418,000	1,414,330	1,567,544	1,282,656
70734	Sussex II State Prison	1,108,000	1,262,576	1,399,351	1,145,031
70735	Wallen's Ridge State Prison	1,685,000	1,702,605	1,887,048	1,544,092
70737	St. Brides Correctional Center	961,000	934,887	1,036,163	847,849
70741	Red Onion State Prison	1,708,000	1,719,681	1,905,974	1,559,579
70743	Fluvanna Women's Correctional Center	1,097,000	1,081,839	1,199,035	981,120
70745	Nottoway Correctional Center	1,471,000	1,489,468	1,650,822	1,350,799
70747	Marion Correctional Treatment Center	792,000	782,395	867,152	709,554
70749	Buckingham Correctional Center	1,310,000	1,375,007	1,523,961	1,246,993
70752	Deep Meadow Correctional Center	2,354,000	2,339,801	2,593,272	2,121,966
70753	Deerfield Correctional Center	1,600,000	1,630,421	1,807,044	1,478,629
70754	Augusta Correctional Center	1,062,000	1,123,285	1,244,971	1,018,708
70756	Department of Corrections - Division of Institutions	71,000	69,322	76,832	62,868
70757	Western Region Correctional Field Units	571,000	563,812	624,890	511,321

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



Employer Code	Employer	6/30/2018 Net OPEB Liability	6/30/2019 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
70761	Baskerville Correctional Center	526,000	540,366	598,904	490,058
70767	Division of Community Corrections	6,093,000	6,146,823	6,812,708	5,574,554
70768	Keen Mountain Correctional Center	1,099,000	1,074,086	1,190,441	974,088
70769	Greensville Correctional Center	2,927,000	3,002,289	3,327,527	2,722,776
70770	Dillwyn Correctional Center	1,211,000	1,203,132	1,333,467	1,091,120
70771	Indian Creek Correctional Center	822,000	855,317	947,974	775,687
70772	Haynesville Correctional Center	1,371,000	1,328,484	1,472,398	1,204,802
70773	Coffeewood Correctional Center	1,012,000	982,333	1,088,749	890,877
70774	Lunenburg Correctional Center	1,021,000	1,028,394	1,139,800	932,651
70775	Pocahontas State Correctional Center	983,000	958,702	1,062,558	869,447
70776	Green Rock Correctional Center	954,000	975,779	1,081,485	884,934
70777	Department of Juvenile Justice	1,783,000	1,667,159	1,847,762	1,511,947
70785	River North Correctional Center	1,182,000	1,206,639	1,337,353	1,094,300
70786	Culpeper Correctional Center for Women	0	0	0	0
70961	Division of Capitol Police	511,000	548,766	608,214	497,676
70999	Department of Alcoholic Beverage Control	773,000	757,934	840,040	687,370
Total for VRS Health Insurance Credit - State		912,276,000	923,071,251	1,023,067,398	837,133,319

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



Health Insurance Credit Plan - Teachers Cost Sharing Plan

Employer Code	Employer	2018	2018	2019	2019
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
40100	Accomack County School Board	\$ 344,237	0.34605%	\$ 338,793	0.33660%
40101	Albemarle County Schools	1,127,840	1.13379%	1,166,705	1.15914%
40102	Alleghany County School Board	139,401	0.14014%	136,875	0.13599%
40103	Amelia County School Board	103,743	0.10429%	98,265	0.09763%
40104	Amherst County School Board	281,860	0.28335%	282,685	0.28085%
40105	Appomattox County School Board	139,357	0.14009%	136,627	0.13574%
40106	Arlington Public Schools	3,705,388	3.72495%	3,734,369	3.71017%
40107	Augusta County School Board	709,551	0.71330%	710,876	0.70627%
40108	Bath County School Board	56,620	0.05692%	54,764	0.05441%
40109	Bedford County School Board	615,756	0.61901%	623,541	0.61950%
40110	Bland County School Board	44,634	0.04487%	42,298	0.04202%
40111	Botetourt County Schools	328,394	0.33013%	331,493	0.32934%
40112	Brunswick County Public Schools	114,311	0.11491%	107,997	0.10730%
40113	Buchanan County School Board	169,321	0.17021%	163,139	0.16208%
40114	Buckingham County School Board	131,261	0.13195%	128,927	0.12809%
40115	Campbell County School Board	471,703	0.47419%	477,591	0.47450%
40116	Caroline County School Board	259,792	0.26116%	257,761	0.25609%
40117	Carroll County School Board	262,295	0.26368%	253,144	0.25150%
40118	Charles City County School Board	54,766	0.05506%	50,958	0.05063%
40119	Charlotte County School Board	139,914	0.14065%	132,973	0.13211%
40120	Chesterfield County School Board	3,729,702	3.74939%	3,753,555	3.72923%
40121	Clarke County School Board	151,947	0.15275%	150,987	0.15001%
40122	Craig County School Board	42,819	0.04305%	42,991	0.04271%
40123	Culpeper County School Board	546,283	0.54917%	550,712	0.54714%
40124	Cumberland County School Board	95,174	0.09568%	96,011	0.09539%
40125	Dickenson County School Board	118,006	0.11863%	114,044	0.11331%
40126	Dinwiddie County School Board	283,314	0.28481%	283,782	0.28194%
40128	Essex County Public Schools	95,580	0.09608%	94,393	0.09378%
40129	Fairfax County School Board	18,089,758	18.18525%	18,590,218	18.46972%
40130	Fauquier County School Board	897,633	0.90237%	906,889	0.90101%
40131	Floyd County School Board	131,016	0.13171%	133,754	0.13289%
40132	Fluvanna County Public Schools	297,962	0.29954%	294,941	0.29303%
40133	Franklin County Public Schools	528,957	0.53175%	521,035	0.51766%
40134	Frederick County School Board	1,084,266	1.08999%	1,113,235	1.10602%
40135	Giles County Schools	154,402	0.15522%	151,657	0.15067%
40136	Gloucester County School Board	367,996	0.36994%	375,569	0.37314%
40137	Goochland County School Board	188,710	0.18971%	189,045	0.18782%
40138	Grayson County School Board	110,347	0.11093%	104,425	0.10375%
40139	Greene County Public Schools	214,966	0.21610%	212,679	0.21130%
40140	Greensville County School Board	160,501	0.16135%	161,626	0.16058%
40141	Halifax County School Board	333,452	0.33521%	329,265	0.32713%
40142	Hanover County School Board	1,247,254	1.25384%	1,239,468	1.23144%
40143	Henrico County School Board	3,276,903	3.29420%	3,333,265	3.31167%
40144	Henry County Public Schools	451,914	0.45430%	449,035	0.44613%
40145	Highland County Public Schools	23,988	0.02411%	22,838	0.02269%
40146	Isle of Wight County Schools	364,272	0.36619%	372,275	0.36986%
40148	King George County School Board	280,815	0.28230%	286,090	0.28424%
40149	King & Queen County School Board	56,414	0.05671%	55,758	0.05540%
40150	King William County School Board	147,506	0.14828%	146,604	0.14565%
40151	Lancaster County Public Schools	95,621	0.09613%	93,089	0.09249%
40152	Lee County School Board	231,585	0.23281%	222,645	0.22120%
40153	Loudoun County School Board	7,145,959	7.18368%	7,518,031	7.46932%
40154	Louisa County Public Schools	351,964	0.35382%	351,183	0.34891%
40155	Lunenburg County School Board	95,990	0.09650%	97,821	0.09719%

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



Health Insurance Credit Plan - Teachers Cost Sharing Plan

Employer Code	Employer	2018	2018	2019	2019
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
40156	Madison County School Board	125,687	0.12635%	122,122	0.12133%
40157	Mathews County School Board	79,301	0.07972%	78,978	0.07847%
40158	Mecklenburg County School Board	282,122	0.28361%	276,549	0.27476%
40159	Middlesex County School Board	96,013	0.09652%	107,651	0.10695%
40160	Montgomery County School Board	633,912	0.63726%	637,766	0.63363%
40162	Nelson County Public Schools	143,762	0.14452%	142,260	0.14134%
40163	New Kent County School Board	201,504	0.20257%	204,142	0.20282%
40165	Northampton County Schools	114,023	0.11463%	115,259	0.11451%
40166	Northumberland County School Board	102,151	0.10269%	99,384	0.09874%
40167	Nottoway County School Board	137,956	0.13868%	132,471	0.13161%
40168	Orange County Public Schools	330,092	0.33183%	324,250	0.32215%
40169	Page County Public Schools	226,504	0.22770%	223,375	0.22193%
40170	Patrick County School Board	161,811	0.16267%	152,497	0.15151%
40171	Pittsylvania County School Board	541,696	0.54456%	534,622	0.53116%
40172	Powhatan County School Board	289,675	0.29120%	293,757	0.29185%
40173	Prince Edward County School Board	147,508	0.14829%	140,781	0.13987%
40174	Prince George County School Board	401,623	0.40374%	392,593	0.39005%
40176	Prince William County School Board	6,669,490	6.70470%	6,680,391	6.63710%
40177	Pulaski County School Board	266,706	0.26811%	259,913	0.25823%
40178	Rappahannock County School Board	69,407	0.06977%	69,612	0.06916%
40179	Richmond County School Board	80,910	0.08134%	83,888	0.08334%
40180	Roanoke County School Board	947,395	0.95240%	931,426	0.92539%
40181	Rockbridge County School Board	202,114	0.20318%	208,029	0.20668%
40182	Rockingham County School Board	818,290	0.82261%	812,949	0.80768%
40183	Russell County School Board	225,953	0.22715%	222,228	0.22079%
40184	Scott County School Board	246,174	0.24747%	244,162	0.24258%
40185	Shenandoah County School Board	429,329	0.43160%	450,303	0.44739%
40186	Smyth County School Board	274,199	0.27565%	269,389	0.26764%
40187	Southampton County School Board	161,609	0.16246%	163,127	0.16207%
40188	Spotsylvania County School Board	1,554,413	1.56262%	1,588,130	1.57784%
40189	Stafford County School Board	1,884,866	1.89482%	1,932,439	1.91992%
40190	Surry County Schools	97,698	0.09821%	93,551	0.09294%
40191	Sussex County School Board	97,185	0.09770%	95,434	0.09482%
40192	Tazewell County Schools	316,659	0.31833%	297,475	0.29555%
40193	Warren County School Board	366,588	0.36852%	363,956	0.36160%
40195	Washington County School Board	433,884	0.43617%	427,002	0.42424%
40196	Westmoreland County School Board	120,306	0.12094%	114,699	0.11396%
40197	Wise County School Board	318,834	0.32052%	333,453	0.33129%
40198	Wythe County School Board	255,328	0.25668%	251,877	0.25024%
40199	York County School Board	832,471	0.83687%	852,109	0.84659%
40200	Alexandria City School Board	1,843,517	1.85325%	1,889,030	1.87679%
40201	Bristol City School Board	148,727	0.14951%	148,136	0.14718%
40202	Buena Vista City Schools	64,279	0.06462%	63,576	0.06316%
40203	Charlottesville Public Schools	479,003	0.48153%	486,028	0.48288%
40205	Danville City Schools	386,235	0.38827%	429,835	0.42705%
40206	Fredericksburg City Schools	285,491	0.28700%	284,013	0.28217%
40207	Hampton City Schools	1,352,052	1.35919%	1,305,003	1.29655%
40208	Harrisonburg City School Board	488,888	0.49147%	498,390	0.49516%
40209	Hopewell City School Board	306,367	0.30798%	314,433	0.31240%
40210	Lynchburg Public Schools	688,453	0.69209%	659,131	0.65486%
40211	Newport News Public Schools	1,981,017	1.99148%	1,977,510	1.96470%
40212	Norfolk Public Schools	2,551,997	2.56547%	2,556,432	2.53987%
40213	Petersburg City Schools	281,539	0.28303%	287,179	0.28532%
40214	Portsmouth School Board	996,673	1.00193%	994,856	0.98841%

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



Health Insurance Credit Plan - Teachers Cost Sharing Plan

Employer Code	Employer	2018	2018	2019	2019
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
40215	Radford City School Board	107,885	0.10845%	107,884	0.10718%
40216	Richmond Public Schools	2,041,128	2.05190%	2,062,647	2.04928%
40217	Roanoke City School Board	986,943	0.99215%	993,298	0.98686%
40219	Staunton City Schools	212,608	0.21373%	208,798	0.20745%
40220	Suffolk City School Board	943,341	0.94832%	981,928	0.97557%
40222	Winchester Public Schools	363,971	0.36589%	356,681	0.35437%
40223	Martinsville City Schools	143,625	0.14438%	144,134	0.14320%
40224	Falls Church Public Schools	316,800	0.31847%	333,740	0.33158%
40225	Colonial Heights City Schools	233,356	0.23459%	233,562	0.23205%
40230	Covington City School Board	67,154	0.06751%	65,638	0.06521%
40231	Fairfax City School Board	1,170	0.00118%	1,142	0.00113%
40232	Franklin City Public Schools	86,765	0.08722%	80,962	0.08044%
40233	Chesapeake Public Schools	2,850,681	2.86573%	2,867,808	2.84923%
40234	Virginia Beach City School Board	5,023,021	5.04954%	5,000,014	4.96761%
40236	Manassas Park City Schools	268,825	0.27024%	270,352	0.26860%
40306	Town of West Point School Board	67,258	0.06761%	67,639	0.06720%
40307	Lexington City School Board	35,228	0.03541%	36,695	0.03646%
40308	Waynesboro Public Schools	221,807	0.22298%	218,095	0.21668%
40309	Town of Colonial Beach Schools	44,716	0.04495%	43,369	0.04309%
40313	Galax City Schools	87,717	0.08818%	88,494	0.08792%
40314	Norton City Schools	43,889	0.04412%	42,061	0.04179%
40332	Manassas City Schools	659,758	0.66324%	684,190	0.67976%
40335	City of Salem Schools	277,314	0.27878%	275,589	0.27380%
40402	Williamsburg-James City County School Board	845,580	0.85004%	868,602	0.86297%
40403	Poquoson City Public Schools	142,095	0.14285%	141,665	0.14075%
40410	Valley Vocational Technical Center	23,950	0.02408%	24,373	0.02422%
40412	Charlottesville/Albemarle Vo-Tech Center	12,479	0.01255%	14,507	0.01441%
40413	The Pruden Center for Industry and Technology	0	0.00000%	0	0.00000%
40414	Jackson River Technical Center	7,463	0.00750%	7,264	0.00722%
40415	New Horizons Technical Center	107,622	0.10819%	107,109	0.10641%
40416	Northern Neck Regional Vocational Center	13,823	0.01390%	14,192	0.01410%
40417	Rowanty Vocational Technical Center	8,456	0.00850%	9,353	0.00929%
40418	Amelia-Nottoway Vocational Center	2,659	0.00267%	3,238	0.00322%
40421	Northern Neck Regional Special Education Program	10,465	0.01052%	10,078	0.01001%
40423	Maggie Walker Governor's School for Govt & Intl Studies	55,301	0.05559%	52,293	0.05195%
40424	Appomattox Region Governor's School	20,872	0.02098%	22,572	0.02243%
40425	Bridging Communities Regional Career and Tech Center	6,649	0.00668%	5,994	0.00596%
Total for VRS Health Insurance Credit - Teachers		\$ 99,474,880	100.00000%	\$ 100,652,207	100.00000%

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



		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
40101	Albemarle County Schools	0	958	353,175	369,478	723,611	85,949	0	105,440	0	191,389	1,248,570	59,025	1,307,595
40102	Alleghany County School Board	0	112	41,434	0	41,546	10,083	0	12,370	174,404	196,857	146,482	(32,047)	114,435
40103	Amelia County School Board	0	81	29,747	6,577	36,405	7,240	0	8,881	118,431	134,552	105,162	(17,926)	87,236
40104	Amherst County School Board	0	232	85,571	0	85,803	20,824	0	25,547	246,174	292,545	302,518	(48,026)	254,492
40105	Appomattox County School Board	0	112	41,358	38,892	80,362	10,065	0	12,347	48,568	70,980	146,213	648	146,861
40106	Arlington Public Schools	0	3,067	1,130,442	1,521,832	2,655,341	275,103	0	337,493	165,016	777,612	3,996,418	272,820	4,269,238
40107	Augusta County School Board	0	584	215,192	60,011	275,787	52,370	0	64,245	268,342	384,957	760,760	(33,214)	727,546
40108	Bath County School Board	0	45	16,578	0	16,623	4,034	0	4,949	54,018	63,001	58,608	(9,311)	49,297
40109	Bedford County School Board	0	512	188,754	90,226	279,492	45,936	0	56,352	152,082	254,370	667,296	(16,834)	650,462
40110	Bland County School Board	0	35	12,803	4,110	16,948	3,117	0	3,822	72,503	79,442	45,262	(11,315)	33,947
40111	Botetourt County Schools	0	272	100,346	0	100,618	24,421	0	29,958	137,706	192,085	354,749	(25,469)	329,280
40112	Brunswick County Public Schools	0	89	32,693	0	32,782	7,957	0	9,760	171,779	189,496	115,578	(29,237)	86,341
40113	Buchanan County School Board	0	134	49,384	0	49,518	12,019	0	14,743	270,630	297,392	174,585	(50,083)	124,502
40114	Buckingham County School Board	0	106	39,027	0	39,133	9,497	0	11,652	112,244	133,393	137,972	(20,471)	117,501
40115	Campbell County School Board	0	392	144,574	3,461	148,427	35,184	0	43,162	134,226	212,572	511,109	(28,242)	482,867
40116	Caroline County School Board	0	212	78,027	34,527	112,766	18,989	0	23,295	61,690	103,974	275,848	(2,137)	273,711
40117	Carroll County School Board	0	208	76,629	46,036	122,873	18,649	0	22,877	216,505	258,031	270,904	(25,407)	245,497
40118	Charles City County School Board	0	42	15,426	0	15,468	3,754	0	4,606	87,600	95,960	54,536	(14,458)	40,078
40119	Charlotte County School Board	0	109	40,252	0	40,361	9,796	0	12,017	128,230	150,043	142,303	(21,763)	120,540
40120	Chesterfield County School Board	0	3,083	1,136,250	924,623	2,063,956	276,519	0	339,226	225,082	840,827	4,016,948	141,802	4,158,750
40121	Clarke County School Board	0	124	45,706	8,476	54,306	11,123	0	13,646	38,813	63,582	161,584	(4,954)	156,630
40122	Craig County School Board	0	35	13,013	0	13,048	3,166	0	3,885	28,764	35,815	46,005	(5,615)	40,390
40123	Culpeper County School Board	0	452	166,707	0	167,159	40,570	0	49,770	50,945	141,285	589,353	(9,200)	580,153
40124	Cumberland County School Board	0	79	29,064	0	29,143	7,073	0	8,677	62,567	78,317	102,750	(11,168)	91,582
40125	Dickenson County School Board	0	94	34,524	0	34,618	8,402	0	10,307	223,008	241,717	122,052	(43,513)	78,539
40126	Dinwiddie County School Board	0	233	85,904	38,637	124,774	20,906	0	25,646	134,599	181,151	303,692	(15,004)	288,688
40128	Essex County Public Schools	0	78	28,574	0	28,652	6,954	0	8,531	122,129	137,614	101,015	(22,495)	78,520
40129	Fairfax County School Board	0	15,268	5,627,493	5,028,975	10,671,736	1,369,503	0	1,680,082	0	3,049,585	19,894,700	875,947	20,770,647
40130	Fauquier County School Board	0	745	274,526	0	275,271	66,808	0	81,960	363,257	512,025	970,525	(70,260)	900,265
40131	Floyd County School Board	0	110	40,490	38,601	79,201	9,854	0	12,088	34,527	56,469	143,143	(876)	142,267
40132	Fluvanna County Public Schools	0	242	89,283	5,933	95,458	21,728	0	26,655	131,050	179,433	315,638	(22,731)	292,907
40133	Franklin County Public Schools	0	428	157,725	160,820	318,973	38,384	0	47,089	157,312	242,785	557,599	7,015	564,614
40134	Frederick County School Board	0	914	336,990	238,301	576,205	82,009	0	100,608	149,616	332,233	1,191,352	5,779	1,197,131
40135	Giles County Schools	0	125	45,907	13,561	59,593	11,172	0	13,706	70,530	95,408	162,295	(9,634)	152,661
40136	Gloucester County School Board	0	308	113,691	108,069	222,068	27,667	0	33,942	94,927	156,536	401,929	4,073	406,002
40137	Goochland County School Board	0	155	57,226	21,189	78,570	13,926	0	17,085	26,034	57,045	202,311	(498)	201,813
40138	Grayson County School Board	0	86	31,611	20,552	52,249	7,692	0	9,438	97,963	115,093	111,755	(11,067)	100,688
40139	Greene County Public Schools	0	175	64,380	0	64,555	15,667	0	19,221	71,313	106,201	227,602	(11,510)	216,092
40140	Greensville County School Board	0	133	48,927	42,378	91,438	11,907	0	14,607	33,258	59,772	172,969	963	173,932
40141	Halifax County School Board	0	270	99,672	0	99,942	24,255	0	29,757	390,069	444,081	352,369	(72,000)	280,369
40142	Hanover County School Board	0	1,018	375,204	0	376,222	91,309	0	112,017	360,197	563,523	1,326,448	(58,311)	1,268,137
40143	Henrico County School Board	0	2,737	1,009,024	295,061	1,306,822	245,555	0	301,243	158,658	705,456	3,567,172	13,608	3,580,780
40144	Henry County Public Schools	0	369	135,930	0	136,299	33,079	0	40,582	147,875	221,536	480,550	(24,353)	456,197
40145	Highland County Public Schools	0	19	6,913	6,577	13,509	1,682	0	2,064	15,854	19,600	24,441	(1,012)	23,429
40146	Isle of Wight County Schools	0	306	112,692	40,975	153,973	27,425	0	33,644	36,993	98,062	398,395	(1,713)	396,682
40148	King George County School Board	0	235	86,604	193,471	280,310	21,075	0	25,856	54,244	101,175	306,170	30,760	336,930
40149	King & Queen County School Board	0	46	16,880	5,085	22,011	4,109	0	5,039	14,626	23,774	59,674	(1,332)	58,342
40150	King William County School Board	0	120	44,378	0	44,498	10,800	0	13,249	65,942	89,991	156,887	(11,932)	144,955
40151	Lancaster County Public Schools	0	76	28,181	3,288	31,545	6,858	0	8,413	55,895	71,166	99,626	(8,275)	91,351
40152	Lee County School Board	0	183	67,397	4,238	71,818	16,402	0	20,121	129,624	166,147	238,266	(19,149)	219,117
40153	Loudoun County School Board	0	6,174	2,275,808	8,100,634	10,382,616	553,840	0	679,440	0	1,233,280	8,045,594	1,444,361	9,489,955
40154	Louisa County Public Schools	0	288	106,309	103,402	209,999	25,872	0	31,738	80,303	137,913	375,829	4,661	380,490
40155	Lunenburg County School Board	0	80	29,613	7,705	37,398	7,206	0	8,841	86,317	102,364	146,688	(17,500)	87,188

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



		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	100	36,968	17,263	54,331	8,997	0	11,037	64,524	84,558	130,691	(6,396)	124,295
40157	Mathews County School Board	0	65	23,909	0	23,974	5,819	0	7,138	52,714	65,671	84,524	(9,385)	75,139
40158	Mecklenburg County School Board	0	227	83,716	28,817	112,760	20,373	0	24,993	178,548	223,914	295,958	(27,255)	268,703
40159	Middlesex County School Board	0	88	32,586	147,809	180,483	7,929	0	9,729	7,399	25,057	115,201	21,927	137,128
40160	Montgomery County School Board	0	524	193,059	138,318	331,901	46,983	0	57,638	40,528	145,149	682,516	20,457	702,973
40162	Nelson County Public Schools	0	117	43,065	5,933	49,115	10,481	0	12,857	66,743	90,081	152,245	(11,149)	141,096
40163	New Kent County School Board	0	168	61,797	56,678	118,643	15,040	0	18,449	0	33,489	218,468	10,542	229,010
40165	Northampton County Schools	0	95	34,890	0	34,985	8,491	0	10,416	33,012	51,919	123,345	(6,534)	116,811
40166	Northumberland County School Board	0	82	30,085	37,937	68,104	7,322	0	8,982	44,102	60,406	106,358	289	106,647
40167	Nottoway County School Board	0	109	40,100	0	40,209	9,759	0	11,972	130,408	152,139	141,764	(21,653)	120,111
40168	Orange County Public Schools	0	266	98,155	0	98,421	23,887	0	29,304	183,241	236,432	347,005	(32,436)	314,569
40169	Page County Public Schools	0	183	67,619	0	67,802	16,455	0	20,188	163,700	200,343	239,052	(29,617)	209,435
40170	Patrick County School Board	0	125	46,163	0	46,288	11,234	0	13,782	193,896	218,912	163,199	(31,843)	131,356
40171	Pittsylvania County School Board	0	439	161,838	201,720	363,997	39,384	0	48,317	174,270	261,971	572,140	7,961	580,101
40172	Powhatan County School Board	0	241	88,923	7,257	96,421	21,640	0	26,548	108,334	156,522	314,367	(18,551)	295,816
40173	Prince Edward County School Board	0	116	42,617	12,713	55,446	10,372	0	12,723	152,375	175,470	150,661	(24,786)	125,875
40174	Prince George County School Board	0	322	118,843	0	119,165	28,920	0	35,481	296,644	361,045	420,143	(52,681)	367,462
40176	Prince William County School Board	0	5,486	2,022,241	1,713,935	3,741,662	492,132	0	603,738	754,741	1,850,611	7,149,166	219,129	7,368,295
40177	Pulaski County School Board	0	213	78,679	0	78,892	19,146	0	23,490	224,379	267,015	278,153	(38,874)	239,279
40178	Rappahannock County School Board	0	57	21,072	0	21,129	5,128	0	6,291	42,102	53,521	74,496	(7,754)	66,742
40179	Richmond County School Board	0	69	25,393	28,907	54,369	6,180	0	7,581	21,189	34,950	89,770	1,042	90,812
40180	Roanoke County School Board	0	765	281,955	190,719	473,439	68,617	0	84,177	490,568	643,362	996,786	(39,036)	957,750
40181	Rockbridge County School Board	0	171	62,973	39,077	102,221	15,326	0	18,800	52,339	222,626	2,216	224,842	224,842
40182	Rockingham County School Board	0	668	246,090	64,415	311,173	59,888	0	73,470	243,142	376,500	869,994	(30,568)	839,426
40183	Russell County School Board	0	183	67,272	0	67,455	16,372	0	20,084	131,197	167,653	237,824	(23,718)	214,106
40184	Scott County School Board	0	201	73,911	2,466	76,578	17,987	0	22,066	87,651	127,704	261,296	(13,797)	247,499
40185	Shenandoah County School Board	0	370	136,314	176,293	312,977	33,174	0	40,696	96,405	170,275	481,907	7,485	489,392
40186	Smyth County School Board	0	221	81,547	0	81,768	19,845	0	24,346	264,639	308,830	288,289	(48,528)	239,761
40187	Southampton County School Board	0	134	49,381	0	49,515	12,017	0	14,743	20,795	47,555	174,574	(4,228)	170,346
40188	Spotsylvania County School Board	0	1,304	480,748	169,928	651,980	116,995	0	143,527	546,758	807,280	1,699,574	(81,139)	1,618,435
40189	Stafford County School Board	0	1,587	584,976	586,866	1,173,429	142,360	0	174,644	279,695	596,699	2,068,046	59,112	2,127,158
40190	Surry County Schools	0	77	28,318	0	28,395	6,892	0	8,454	81,570	96,916	100,111	(13,307)	86,804
40191	Sussex County School Board	0	78	28,890	6,780	35,748	7,031	0	8,625	67,504	83,160	102,136	(11,370)	90,766
40192	Tazewell County Schools	0	244	90,050	0	90,294	21,914	0	26,884	500,739	549,537	318,352	(86,664)	231,688
40193	Warren County School Board	0	299	110,175	19,494	129,968	26,812	0	32,893	78,904	138,609	389,498	(8,718)	380,780
40195	Washington County School Board	0	351	129,261	0	129,612	31,457	0	38,591	302,746	372,794	456,971	(52,910)	404,061
40196	Westmoreland County School Board	0	94	34,722	67,409	102,225	8,450	0	10,366	100,814	119,630	122,752	(1,496)	121,256
40197	Wise County School Board	0	274	100,940	120,245	221,459	24,565	0	30,136	418,553	473,254	356,850	(62,976)	293,874
40198	Wythe County School Board	0	207	76,245	0	76,452	18,555	0	22,763	169,301	210,619	269,547	(29,646)	239,901
40199	York County School Board	0	700	257,945	108,521	367,166	62,774	0	77,009	276,240	416,023	911,906	(39,090)	872,816
40200	Alexandria City School Board	0	1,551	571,834	357,356	930,741	139,160	0	170,721	108,488	418,369	2,021,588	41,323	2,062,911
40201	Bristol City School Board	0	122	44,844	0	44,966	10,914	0	13,388	121,640	145,942	158,535	(22,369)	136,166
40202	Buena Vista City Schools	0	52	19,244	0	19,296	4,683	0	5,745	50,490	60,918	68,033	(9,315)	58,718
40203	Charlottesville Public Schools	0	399	147,127	15,074	162,600	35,805	0	43,925	5,085	84,815	520,135	1,400	521,535
40205	Danville City Schools	0	353	130,117	432,971	563,441	31,665	0	38,846	215,464	285,975	459,998	22,973	482,971
40206	Fredericksburg City Schools	0	233	85,974	0	86,207	20,923	0	25,667	120,552	303,940	73,962	(12,247)	291,693
40207	Hampton City Schools	0	1,072	395,043	0	396,115	96,138	0	117,940	1,020,493	1,234,571	1,396,582	(166,300)	1,230,282
40208	Harrisonburg City School Board	0	409	150,869	334,461	485,739	36,715	0	45,042	0	81,757	533,363	64,066	597,429
40209	Hopewell City School Board	0	258	95,184	115,936	211,378	23,163	0	28,417	89,720	117,500	336,502	15,133	351,635
40210	Lynchburg Public Schools	0	541	199,528	0	200,069	48,557	0	59,569	734,323	842,449	705,384	(125,193)	580,191
40211	Newport News Public Schools	0	1,624	598,620	0	600,244	145,681	0	178,717	738,884	1,063,282	2,116,281	(130,038)	1,986,243
40212	Norfolk Public Schools	0	2,099	773,867	0	775,966	188,328	0	231,037	2,424,100	2,843,465	2,735,826	(459,624)	2,276,202
40213	Petersburg City Schools	0	236	86,933	25,568	112,737	21,156	0	25,954	212,036	259,146	307,333	(41,037)	266,296
40214	Portsmouth School Board	0	817	301,156	0	301,973	73,289	0	89,910	477,486	640,685	1,064,668	(93,649)	971,019

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



		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	89	32,656	25,484	58,229	7,947	0	9,750	37,911	55,608	115,449	(930)	114,519
40216	Richmond Public Schools	0	1,694	624,390	436,494	1,062,578	151,951	0	186,411	407,401	745,763	2,207,386	(7,838)	2,199,548
40217	Roanoke City School Board	0	816	300,684	11,509	313,009	73,175	0	89,769	225,184	388,128	1,062,998	(36,459)	1,026,539
40219	Staunton City Schools	0	171	63,207	0	63,378	15,381	0	18,871	124,933	159,185	223,455	(21,953)	201,502
40220	Suffolk City School Board	0	806	297,244	445,784	743,834	72,337	0	88,742	95,359	256,438	1,050,837	51,550	1,102,387
40222	Winchester Public Schools	0	293	107,972	0	108,265	26,276	0	32,235	231,856	290,367	381,710	(40,520)	341,190
40223	Martinsville City Schools	0	118	43,631	0	43,749	10,617	0	13,026	78,060	101,703	154,248	(15,138)	139,110
40224	Falls Church Public Schools	0	274	101,028	146,370	247,672	24,586	0	30,162	52,886	107,634	357,162	12,370	369,532
40225	Colonial Heights City Schools	0	192	70,703	0	70,895	17,207	0	21,108	74,006	112,321	249,953	(13,709)	236,244
40230	Covington City School Board	0	54	19,869	24,662	44,585	4,835	0	5,932	62,124	72,891	70,241	(5,162)	65,079
40231	Fairfax City School Board	0	1	344	0	345	84	0	103	559	746	1,217	(86)	1,131
40232	Franklin City Public Schools	0	66	24,509	0	24,575	5,965	0	7,317	192,641	205,923	86,646	(33,684)	52,962
40233	Chesapeake Public Schools	0	2,355	868,125	88,994	959,474	211,267	0	259,178	218,746	689,191	3,069,054	(19,765)	3,049,289
40234	Virginia Beach City School Board	0	4,106	1,513,569	0	1,517,675	368,341	0	451,875	1,499,783	2,319,999	5,350,872	(262,462)	5,088,410
40236	Manassas Park City Schools	0	222	81,839	39,835	121,896	19,916	0	24,433	114,491	158,840	289,323	(16,467)	272,856
40306	Town of West Point School Board	0	56	20,475	36,993	57,524	4,983	0	6,113	7,968	19,064	72,385	6,694	79,079
40307	Lexington City School Board	0	30	11,109	18,300	29,439	2,703	0	3,317	0	6,020	39,273	3,224	42,497
40308	Waynesboro Public Schools	0	179	66,020	0	66,199	16,067	0	19,710	118,649	154,426	233,397	(19,494)	213,903
40309	Town of Colonial Beach Schools	0	36	13,129	9,043	22,208	3,196	0	3,920	30,090	37,206	46,414	(2,910)	43,504
40313	Galax City Schools	0	73	26,788	0	26,861	6,519	0	7,998	34,626	49,143	94,703	(6,723)	87,980
40314	Norton City Schools	0	35	12,733	0	12,768	3,100	0	3,801	77,230	84,131	45,014	(13,779)	31,235
40332	Manassas City Schools	0	562	207,114	184,443	392,119	50,403	0	61,834	505,712	617,949	732,205	(66,956)	665,249
40335	City of Salem Schools	0	226	83,423	22,037	105,686	20,301	0	24,906	86,017	131,224	294,924	(11,162)	283,762
40402	Williamsburg-James City County School Board	0	713	262,936	144,362	408,011	63,988	0	78,499	182,831	325,318	929,550	(12,994)	916,556
40403	Poquoson City Public Schools	0	116	42,885	0	43,001	10,437	0	12,803	48,025	71,265	151,609	(8,023)	143,586
40410	Valley Vocational Technical Center	0	20	7,380	1,564	8,964	1,797	0	2,203	11,764	15,764	26,089	(1,996)	24,093
40412	Charlottesville/Albemarle Vo-Tech Center	0	12	4,391	28,166	32,569	1,068	0	1,311	20,341	22,720	15,522	1,132	16,654
40413	The Pruden Center for Industry and Technology	0	0	0	0	0	0	0	0	177,452	177,452	0	(32,548)	(32,548)
40414	Jackson River Technical Center	0	6	2,200	4,238	6,444	535	0	657	32,720	33,912	7,777	(6,124)	1,653
40415	New Horizons Technical Center	0	88	32,422	49,598	82,108	7,891	0	9,679	19,873	37,443	114,620	6,349	120,969
40416	Northern Neck Regional Vocational Center	0	12	4,296	2,232	6,540	1,046	0	1,283	7,399	9,728	15,188	(1,258)	13,930
40417	Rowanty Vocational Technical Center	0	8	2,831	8,820	11,659	689	0	845	9,323	10,857	10,007	(322)	9,685
40418	Amelia-Nottoway Vocational Center	0	3	981	6,141	7,125	239	0	293	0	532	3,468	943	4,411
40421	Northern Neck Regional Special Education Program	0	8	3,050	6,678	9,736	741	0	911	5,693	7,345	10,782	447	11,229
40423	Maggie Walker Governor's School for Govt & Intl Studies	0	43	15,829	2,543	18,415	3,852	0	4,726	40,639	49,217	55,958	(5,786)	50,172
40424	Appomattox Region Governor's School	0	19	6,834	16,189	23,042	1,664	0	2,040	19,163	22,867	24,161	(1,350)	22,811
40425	Bridging Communities Regional Career and Tech Center	0	5	1,816	7,628	9,449	442	0	542	8,038	9,022	6,420	137	6,557
	Total for VRS Health Insurance Credit - Teachers	0	82,661	30,468,749	24,626,313	55,177,723	7,414,868	0	9,096,417	24,626,313	41,137,598	107,715,214	0	107,715,214

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



		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
40100	Accomack County School Board	(3,755)	(3,760)	(1,829)	(2,475)	(2,467)	(2,323)
40101	Albemarle County Schools	73,112	73,097	79,746	77,521	84,298	144,448
40102	Alleghany County School Board	(30,394)	(30,396)	(29,616)	(29,877)	(24,822)	(10,206)
40103	Amelia County School Board	(16,740)	(16,741)	(16,181)	(16,368)	(16,335)	(15,782)
40104	Amherst County School Board	(44,613)	(44,617)	(43,005)	(43,545)	(31,830)	868
40105	Appomattox County School Board	2,298	2,296	3,075	2,814	1,104	(2,205)
40106	Arlington Public Schools	317,910	317,860	339,144	332,021	298,743	272,051
40107	Augusta County School Board	(24,631)	(24,640)	(20,588)	(21,945)	(22,749)	5,383
40108	Bath County School Board	(8,650)	(8,650)	(8,338)	(8,443)	(7,383)	(4,914)
40109	Bedford County School Board	(9,305)	(9,313)	(5,760)	(6,949)	9,181	47,268
40110	Bland County School Board	(10,804)	(10,805)	(10,564)	(10,645)	(10,739)	(8,937)
40111	Botetourt County Schools	(21,467)	(21,471)	(19,582)	(20,214)	(16,192)	7,459
40112	Brunswick County Public Schools	(27,933)	(27,934)	(27,319)	(27,525)	(25,611)	(20,392)
40113	Buchanan County School Board	(48,113)	(48,115)	(47,186)	(47,497)	(38,029)	(18,934)
40114	Buckingham County School Board	(18,914)	(18,916)	(18,181)	(18,427)	(14,500)	(5,322)
40115	Campbell County School Board	(22,475)	(22,482)	(19,760)	(20,671)	(7,484)	28,727
40116	Caroline County School Board	975	972	2,441	1,949	609	1,846
40117	Carroll County School Board	(22,351)	(22,354)	(20,911)	(21,394)	(23,707)	(24,441)
40118	Charles City County School Board	(13,843)	(13,843)	(13,553)	(13,650)	(13,354)	(12,249)
40119	Charlotte County School Board	(20,157)	(20,159)	(19,401)	(19,655)	(16,181)	(14,129)
40120	Chesterfield County School Board	187,123	187,074	208,467	201,307	200,458	238,700
40121	Clarke County School Board	(3,131)	(3,133)	(2,272)	(2,560)	(1,009)	2,829
40122	Craig County School Board	(5,096)	(5,097)	(4,852)	(4,934)	(3,466)	678
40123	Culpeper County School Board	(2,551)	(2,558)	581	(470)	4,152	26,720
40124	Cumberland County School Board	(10,009)	(10,010)	(9,463)	(9,646)	(9,088)	(958)
40125	Dickenson County School Board	(42,136)	(42,137)	(41,487)	(41,705)	(29,888)	(9,746)
40126	Dinwiddie County School Board	(11,578)	(11,581)	(9,964)	(10,505)	(12,035)	(714)
40128	Essex County Public Schools	(21,355)	(21,357)	(20,819)	(20,999)	(17,748)	(6,684)
40129	Fairfax County School Board	1,100,407	1,100,160	1,206,116	1,170,657	1,155,442	1,889,369
40130	Fauquier County School Board	(59,310)	(59,322)	(54,153)	(55,883)	(38,645)	30,559
40131	Floyd County School Board	739	737	1,500	1,244	4,859	13,653
40132	Fluvanna County Public Schools	(19,170)	(19,174)	(17,493)	(18,055)	(11,544)	1,461
40133	Franklin County Public Schools	13,306	13,299	16,269	15,275	13,232	4,807
40134	Frederick County School Board	19,220	19,206	25,551	23,427	42,198	114,370
40135	Giles County Schools	(7,803)	(7,805)	(6,941)	(7,230)	(4,729)	(1,307)
40136	Gloucester County School Board	8,608	8,603	10,743	10,027	6,261	21,290
40137	Goochland County School Board	1,785	1,782	2,860	2,499	4,005	8,594
40138	Grayson County School Board	(9,806)	(9,808)	(9,212)	(9,412)	(10,493)	(14,113)
40139	Greene County Public Schools	(8,942)	(8,945)	(7,733)	(8,138)	(6,699)	(1,189)
40140	Greensville County School Board	2,915	2,912	3,834	3,525	6,492	11,988
40141	Halifax County School Board	(68,024)	(68,029)	(66,152)	(66,780)	(55,401)	(19,753)
40142	Hanover County School Board	(43,345)	(43,362)	(36,297)	(38,662)	(31,257)	5,622
40143	Henrico County School Board	53,855	53,811	72,809	66,450	98,866	255,575
40144	Henry County Public Schools	(18,931)	(18,937)	(16,378)	(17,234)	(14,286)	529
40145	Highland County Public Schools	(736)	(737)	(606)	(650)	(1,055)	(2,307)
40146	Isle of Wight County Schools	2,782	2,777	4,899	4,189	9,393	31,871
40148	King George County School Board	34,214	34,211	35,841	35,295	22,823	16,751
40149	King & Queen County School Board	(659)	(659)	(342)	(448)	(124)	469
40150	King William County School Board	(10,162)	(10,164)	(9,328)	(9,608)	(6,864)	633
40151	Lancaster County Public Schools	(7,151)	(7,152)	(6,622)	(6,799)	(6,530)	(5,367)
40152	Lee County School Board	(16,461)	(16,464)	(15,195)	(15,619)	(14,326)	(16,264)
40153	Loudoun County School Board	1,535,136	1,535,036	1,577,885	1,563,544	1,447,373	1,490,362
40154	Louisa County Public Schools	8,901	8,897	10,898	10,228	14,364	18,798
40155	Lunenburg County School Board	(16,319)	(16,320)	(15,763)	(15,949)	(8,283)	7,668
40156	Madison County School Board	(4,921)	(4,923)	(4,227)	(4,460)	(5,173)	(6,523)
40157	Mathews County School Board	(8,431)	(8,432)	(7,982)	(8,133)	(7,068)	(1,651)
40158	Mecklenburg County School Board	(23,916)	(23,920)	(22,343)	(22,871)	(14,704)	(3,400)
40159	Middlesex County School Board	23,227	23,225	23,839	23,634	24,865	36,636
40160	Montgomery County School Board	28,158	28,149	31,784	30,567	30,216	37,878
40162	Nelson County Public Schools	(9,431)	(9,433)	(8,622)	(8,894)	(5,495)	909

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



		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
40163	New Kent County School Board	13,007	13,004	14,168	13,778	14,018	17,179
40165	Northampton County Schools	(5,142)	(5,144)	(4,487)	(4,707)	(2,615)	5,161
40166	Northumberland County School Board	1,489	1,488	2,054	1,865	1,904	(1,102)
40167	Nottoway County School Board	(20,054)	(20,055)	(19,300)	(19,553)	(18,177)	(14,791)
40168	Orange County Public Schools	(28,521)	(28,525)	(26,677)	(27,296)	(20,206)	(6,786)
40169	Page County Public Schools	(26,920)	(26,923)	(25,650)	(26,076)	(20,586)	(6,386)
40170	Patrick County School Board	(30,002)	(30,004)	(29,135)	(29,425)	(28,002)	(26,056)
40171	Pittsylvania County School Board	14,416	14,409	17,456	16,436	21,570	17,739
40172	Powhatan County School Board	(15,004)	(15,008)	(13,334)	(13,894)	(11,780)	8,919
40173	Prince Edward County School Board	(23,086)	(23,088)	(22,286)	(22,554)	(16,938)	(12,072)
40174	Prince George County School Board	(47,941)	(47,946)	(45,708)	(46,457)	(36,671)	(17,157)
40176	Prince William County School Board	299,790	299,701	337,776	325,033	303,595	325,156
40177	Pulaski County School Board	(35,736)	(35,739)	(34,258)	(34,754)	(30,066)	(17,570)
40178	Rappahannock County School Board	(6,913)	(6,914)	(6,518)	(6,650)	(5,436)	39
40179	Richmond County School Board	2,055	2,054	2,532	2,372	2,321	8,085
40180	Roanoke County School Board	(27,790)	(27,802)	(22,493)	(24,270)	(34,545)	(33,023)
40181	Rockbridge County School Board	4,728	4,725	5,911	5,514	7,872	21,132
40182	Rockingham County School Board	(20,752)	(20,763)	(16,130)	(17,680)	(6,670)	16,668
40183	Russell County School Board	(21,035)	(21,038)	(19,771)	(20,195)	(14,440)	(3,719)
40184	Scott County School Board	(10,849)	(10,852)	(9,461)	(9,926)	(8,712)	(1,326)
40185	Shenandoah County School Board	12,922	12,916	15,483	14,624	22,310	64,447
40186	Smyth County School Board	(45,275)	(45,279)	(43,744)	(44,257)	(35,322)	(13,185)
40187	Southampton County School Board	(2,258)	(2,261)	(1,331)	(1,642)	660	8,792
40188	Spotsylvania County School Board	(61,964)	(61,985)	(52,933)	(55,962)	(26,722)	104,266
40189	Stafford County School Board	82,445	82,419	93,433	89,747	75,753	152,933
40190	Surry County Schools	(12,178)	(12,179)	(11,646)	(11,824)	(10,873)	(9,821)
40191	Sussex County School Board	(10,218)	(10,219)	(9,675)	(9,857)	(6,397)	(1,046)
40192	Tazewell County Schools	(83,072)	(83,076)	(81,381)	(81,948)	(72,850)	(56,916)
40193	Warren County School Board	(4,323)	(4,328)	(2,254)	(2,948)	(698)	5,910
40195	Washington County School Board	(47,754)	(47,760)	(45,326)	(46,141)	(39,264)	(16,937)
40196	Westmoreland County School Board	(111)	(113)	541	322	(4,557)	(13,487)
40197	Wise County School Board	(58,950)	(58,954)	(57,054)	(57,690)	(41,891)	22,744
40198	Wythe County School Board	(26,605)	(26,608)	(25,173)	(25,653)	(21,754)	(8,374)
40199	York County School Board	(28,801)	(28,813)	(23,956)	(25,582)	(6,973)	65,268
40200	Alexandria City School Board	64,132	64,107	74,873	71,270	74,466	163,524
40201	Bristol City School Board	(20,580)	(20,582)	(19,738)	(20,021)	(16,520)	(3,535)
40202	Buena Vista City Schools	(8,547)	(8,548)	(8,186)	(8,307)	(6,448)	(1,586)
40203	Charlottesville Public Schools	7,268	7,262	10,032	9,105	11,929	32,189
40205	Danville City Schools	28,163	28,157	30,607	29,787	43,036	117,716
40206	Fredericksburg City Schools	(8,818)	(8,822)	(7,203)	(7,745)	(5,285)	3,528
40207	Hampton City Schools	(150,543)	(150,560)	(143,122)	(145,612)	(135,527)	(113,092)
40208	Harrisonburg City School Board	70,084	70,077	72,918	71,967	63,640	55,296
40209	Hopewell City School Board	18,930	18,925	20,718	20,118	16,466	26,501
40210	Lynchburg Public Schools	(117,234)	(117,243)	(113,487)	(114,744)	(101,857)	(77,815)
40211	Newport News Public Schools	(106,161)	(106,187)	(94,916)	(98,689)	(75,979)	18,894
40212	Norfolk Public Schools	(428,757)	(428,791)	(414,220)	(419,097)	(334,262)	(42,372)
40213	Petersburg City Schools	(37,570)	(37,573)	(35,937)	(36,484)	(19,470)	20,625
40214	Portsmouth School Board	(81,637)	(81,650)	(75,980)	(77,878)	(45,728)	24,161
40215	Radford City School Board	373	371	986	780	(689)	800
40216	Richmond Public Schools	17,067	17,040	28,796	24,861	67,950	161,101
40217	Roanoke City School Board	(24,466)	(24,479)	(18,818)	(20,712)	(15,888)	29,244
40219	Staunton City Schools	(19,432)	(19,435)	(18,245)	(18,643)	(14,456)	(5,596)
40220	Suffolk City School Board	63,406	63,393	68,990	67,117	80,667	143,823
40222	Winchester Public Schools	(36,213)	(36,218)	(34,185)	(34,866)	(27,859)	(12,761)
40223	Martinsville City Schools	(13,398)	(13,400)	(12,578)	(12,853)	(8,770)	3,045
40224	Falls Church Public Schools	16,400	16,395	18,297	17,661	20,954	50,331
40225	Colonial Heights City Schools	(10,889)	(10,892)	(9,561)	(10,006)	(6,077)	5,999
40230	Covington City School Board	(4,370)	(4,370)	(3,996)	(4,121)	(5,768)	(5,681)
40231	Fairfax City School Board	(72)	(72)	(66)	(68)	(61)	(62)
40232	Franklin City Public Schools	(32,706)	(32,707)	(32,246)	(32,400)	(29,630)	(21,659)

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



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
40233	Chesapeake Public Schools	14,862	14,824	31,169	25,698	45,196	138,534
40234	Virginia Beach City School Board	(202,091)	(202,157)	(173,659)	(183,197)	(116,558)	75,338
40236	Manassas Park City Schools	(13,203)	(13,206)	(11,665)	(12,181)	(2,697)	16,008
40306	Town of West Point School Board	7,511	7,510	7,895	7,766	5,117	2,661
40307	Lexington City School Board	3,667	3,667	3,876	3,806	3,481	4,922
40308	Waynesboro Public Schools	(16,861)	(16,864)	(15,621)	(16,037)	(14,770)	(8,074)
40309	Town of Colonial Beach Schools	(2,386)	(2,387)	(2,140)	(2,222)	(2,712)	(3,151)
40313	Galax City Schools	(5,655)	(5,656)	(5,151)	(5,320)	(3,520)	3,020
40314	Norton City Schools	(13,271)	(13,272)	(13,032)	(13,112)	(11,582)	(7,094)
40332	Manassas City Schools	(58,695)	(58,704)	(54,804)	(56,110)	(42,397)	44,880
40335	City of Salem Schools	(7,835)	(7,838)	(6,267)	(6,793)	(2,688)	5,883
40402	Williamsburg-James City County School Board	(2,506)	(2,518)	2,433	776	10,960	73,548
40403	Poquoson City Public Schools	(6,312)	(6,314)	(5,507)	(5,777)	(4,954)	600
40410	Valley Vocational Technical Center	(1,702)	(1,702)	(1,563)	(1,610)	(1,196)	973
40412	Charlottesville/Albemarle Vo-Tech Center	1,307	1,307	1,390	1,362	840	3,643
40413	The Pruden Center for Industry and Technology	(32,548)	(32,548)	(32,548)	(32,548)	(31,126)	(16,134)
40414	Jackson River Technical Center	(6,036)	(6,036)	(5,995)	(6,009)	(3,531)	139
40415	New Horizons Technical Center	7,642	7,641	8,251	8,047	7,587	5,497
40416	Northern Neck Regional Vocational Center	(1,087)	(1,087)	(1,006)	(1,033)	(345)	1,370
40417	Rowanty Vocational Technical Center	(209)	(209)	(156)	(174)	(119)	1,669
40418	Amelia-Nottoway Vocational Center	982	982	1,001	994	1,013	1,621
40421	Northern Neck Regional Special Education Program	569	569	626	607	393	(373)
40423	Maggie Walker Governor's School for Govt & Intl Studies	(5,155)	(5,155)	(4,857)	(4,957)	(4,653)	(6,025)
40424	Appomattox Region Governor's School	(1,077)	(1,078)	(949)	(992)	17	4,254
40425	Bridging Communities Regional Career and Tech Center	209	209	244	232	267	(734)
Total for VRS Health Insurance Credit - Teachers		1,215,300	1,213,965	1,787,633	1,595,635	2,180,356	6,047,236

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



Employer Code	Employer	6/30/2018 Net OPEB Liability	6/30/2019 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
40100	Accomack County School Board	4,394,000	4,406,422	4,931,535	3,960,339
40101	Albemarle County Schools	14,395,000	15,174,269	16,982,587	13,638,106
40102	Alleghany County School Board	1,780,000	1,780,241	1,992,393	1,600,019
40103	Amelia County School Board	1,325,000	1,278,071	1,430,379	1,148,686
40104	Amherst County School Board	3,598,000	3,676,600	4,114,740	3,304,400
40105	Appomattox County School Board	1,779,000	1,776,969	1,988,730	1,597,078
40106	Arlington Public Schools	47,295,000	48,569,733	54,357,789	43,652,787
40107	Augusta County School Board	9,057,000	9,245,761	10,347,579	8,309,769
40108	Bath County School Board	722,000	712,280	797,162	640,173
40109	Bedford County School Board	7,859,000	8,109,857	9,076,309	7,288,857
40110	Bland County School Board	570,000	550,083	615,636	494,395
40111	Botetourt County Schools	4,191,000	4,311,381	4,825,168	3,874,919
40112	Brunswick County Public Schools	1,459,000	1,404,662	1,572,055	1,262,461
40113	Buchanan County School Board	2,161,000	2,121,785	2,374,638	1,906,986
40114	Buckingham County School Board	1,676,000	1,676,822	1,876,649	1,507,070
40115	Campbell County School Board	6,021,000	6,211,667	6,951,911	5,582,830
40116	Caroline County School Board	3,315,000	3,352,467	3,751,981	3,013,081
40117	Carroll County School Board	3,348,000	3,292,380	3,684,733	2,959,077
40118	Charles City County School Board	700,000	662,796	741,782	595,698
40119	Charlotte County School Board	1,786,000	1,729,448	1,935,547	1,554,368
40120	Chesterfield County School Board	47,605,000	48,819,247	54,637,038	43,877,042
40121	Clarke County School Board	1,939,000	1,963,777	2,197,800	1,764,974
40122	Craig County School Board	547,000	559,116	625,746	502,514
40123	Culpeper County School Board	6,973,000	7,162,595	8,016,161	6,437,491
40124	Cumberland County School Board	1,215,000	1,248,748	1,397,561	1,122,331
40125	Dickenson County School Board	1,507,000	1,483,338	1,660,108	1,333,173
40126	Dinwiddie County School Board	3,616,000	3,690,868	4,130,709	3,317,224
40128	Essex County Public Schools	1,220,000	1,227,671	1,373,973	1,103,388
40129	Fairfax County School Board	230,889,000	241,786,588	270,600,311	217,309,373
40130	Fauquier County School Board	11,458,000	11,795,098	13,200,719	10,601,024
40131	Floyd County School Board	1,672,000	1,739,660	1,946,975	1,563,546
40132	Fluvanna County Public Schools	3,804,000	3,836,048	4,293,190	3,447,707
40133	Franklin County Public Schools	6,751,000	6,776,673	7,584,249	6,090,638
40134	Frederick County School Board	13,839,000	14,478,877	16,204,325	13,013,111
40135	Giles County Schools	1,971,000	1,972,417	2,207,470	1,772,740
40136	Gloucester County School Board	4,697,000	4,884,765	5,466,883	4,390,257
40137	Goochland County School Board	2,408,000	2,458,747	2,751,756	2,209,836
40138	Grayson County School Board	1,408,000	1,358,189	1,520,044	1,220,693
40139	Greene County Public Schools	2,744,000	2,766,123	3,095,762	2,486,095
40140	Greensville County School Board	2,049,000	2,102,148	2,352,661	1,889,338
40141	Halifax County School Board	4,256,000	4,282,449	4,792,789	3,848,917
40142	Hanover County School Board	15,919,000	16,120,747	18,041,856	14,488,766
40143	Henrico County School Board	41,825,000	43,352,981	48,519,356	38,964,151
40144	Henry County Public Schools	5,768,000	5,840,275	6,536,261	5,249,036
40145	Highland County Public Schools	306,000	297,034	332,431	266,964
40146	Isle of Wight County Schools	4,649,000	4,841,827	5,418,828	4,351,666
40148	King George County School Board	3,584,000	3,720,978	4,164,407	3,344,286
40149	King & Queen County School Board	720,000	725,240	811,667	651,821
40150	King William County School Board	1,882,000	1,906,700	2,133,921	1,713,676
40151	Lancaster County Public Schools	1,221,000	1,210,784	1,355,073	1,088,211
40152	Lee County School Board	2,956,000	2,895,723	3,240,806	2,602,575
40153	Loudoun County School Board	91,209,000	97,780,663	109,433,186	87,881,859
40154	Louisa County Public Schools	4,492,000	4,567,571	5,111,889	4,105,174
40155	Lunenburg County School Board	1,225,000	1,272,312	1,423,933	1,143,509
40156	Madison County School Board	1,604,000	1,588,328	1,777,609	1,427,534
40157	Mathews County School Board	1,012,000	1,027,249	1,149,666	923,256

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



Employer Code	Employer	6/30/2018 Net OPEB Liability	6/30/2019 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
40158	Mecklenburg County School Board	3,601,000	3,596,876	4,025,516	3,232,747
40159	Middlesex County School Board	1,225,000	1,400,079	1,566,927	1,258,343
40160	Montgomery County School Board	8,092,000	8,294,833	9,283,329	7,455,108
40162	Nelson County Public Schools	1,835,000	1,850,278	2,070,776	1,662,966
40163	New Kent County School Board	2,572,000	2,655,111	2,971,520	2,386,321
40165	Northampton County Schools	1,455,000	1,499,048	1,677,689	1,347,292
40166	Northumberland County School Board	1,303,000	1,292,602	1,446,642	1,161,746
40167	Nottoway County School Board	1,761,000	1,722,903	1,928,221	1,548,485
40168	Orange County Public Schools	4,214,000	4,217,256	4,719,827	3,790,323
40169	Page County Public Schools	2,891,000	2,905,279	3,251,501	2,611,164
40170	Patrick County School Board	2,065,000	1,983,413	2,219,777	1,782,623
40171	Pittsylvania County School Board	6,914,000	6,953,401	7,782,038	6,249,475
40172	Powhatan County School Board	3,697,000	3,820,600	4,275,901	3,433,823
40173	Prince Edward County School Board	1,882,000	1,831,034	2,049,238	1,645,670
40174	Prince George County School Board	5,126,000	5,106,134	5,714,632	4,589,216
40176	Prince William County School Board	85,128,000	86,886,094	97,240,311	78,090,199
40177	Pulaski County School Board	3,404,000	3,380,482	3,783,334	3,038,260
40178	Rappahannock County School Board	886,000	905,372	1,013,265	813,717
40179	Richmond County School Board	1,033,000	1,091,002	1,221,017	980,555
40180	Roanoke County School Board	12,093,000	12,114,255	13,557,911	10,887,871
40181	Rockbridge County School Board	2,580,000	2,705,642	3,028,073	2,431,737
40182	Rockingham County School Board	10,445,000	10,573,316	11,833,338	9,502,929
40183	Russell County School Board	2,884,000	2,890,356	3,234,799	2,597,751
40184	Scott County School Board	3,142,000	3,175,608	3,554,046	2,854,126
40185	Shenandoah County School Board	5,480,000	5,856,771	6,554,722	5,263,862
40186	Smyth County School Board	3,500,000	3,503,668	3,921,200	3,148,975
40187	Southampton County School Board	2,063,000	2,121,654	2,374,491	1,906,869
40188	Spotsylvania County School Board	19,841,000	20,655,460	23,116,972	18,564,410
40189	Stafford County School Board	24,058,000	25,133,620	28,128,794	22,589,223
40190	Surry County Schools	1,247,000	1,216,675	1,361,666	1,093,505
40191	Sussex County School Board	1,241,000	1,241,286	1,389,210	1,115,625
40192	Tazewell County Schools	4,042,000	3,869,037	4,330,110	3,477,355
40193	Warren County School Board	4,679,000	4,733,696	5,297,810	4,254,481
40195	Washington County School Board	5,538,000	5,553,715	6,215,551	4,991,486
40196	Westmoreland County School Board	1,536,000	1,491,847	1,669,630	1,340,820
40197	Wise County School Board	4,069,000	4,336,908	4,853,737	3,897,862
40198	Wythe County School Board	3,259,000	3,275,885	3,666,272	2,944,251
40199	York County School Board	10,626,000	11,082,687	12,403,411	9,960,733
40200	Alexandria City School Board	23,530,000	24,569,006	27,496,895	22,081,768
40201	Bristol City School Board	1,898,000	1,926,729	2,156,337	1,731,677
40202	Buena Vista City Schools	821,000	826,826	925,359	743,122
40203	Charlottesville Public Schools	6,113,000	6,321,369	7,074,686	5,681,426
40205	Danville City Schools	4,930,000	5,590,499	6,256,719	5,024,546
40206	Fredericksburg City Schools	3,644,000	3,693,880	4,134,080	3,319,931
40207	Hampton City Schools	17,258,000	16,973,101	18,995,785	15,254,833
40208	Harrisonburg City School Board	6,240,000	6,482,126	7,254,601	5,825,909
40209	Hopewell City School Board	3,910,000	4,089,619	4,576,980	3,675,608
40210	Lynchburg Public Schools	8,787,000	8,572,755	9,594,370	7,704,894
40211	Newport News Public Schools	25,286,000	25,719,834	28,784,867	23,116,092
40212	Norfolk Public Schools	32,573,000	33,249,368	37,211,696	29,883,376
40213	Petersburg City Schools	3,594,000	3,735,117	4,180,230	3,356,993
40214	Portsmouth School Board	12,721,000	12,939,248	14,481,218	11,629,346
40215	Radford City School Board	1,377,000	1,403,090	1,570,296	1,261,048
40216	Richmond Public Schools	26,052,000	26,827,068	30,024,050	24,111,236
40217	Roanoke City School Board	12,597,000	12,918,957	14,458,510	11,611,109
40219	Staunton City Schools	2,713,000	2,715,722	3,039,355	2,440,797

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



Employer Code	Employer	6/30/2018 Net OPEB Liability	6/30/2019 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
40220	Suffolk City School Board	12,040,000	12,771,160	14,293,100	11,478,275
40222	Winchester Public Schools	4,646,000	4,639,048	5,191,884	4,169,415
40223	Martinsville City Schools	1,833,000	1,874,627	2,098,026	1,684,850
40224	Falls Church Public Schools	4,043,000	4,340,704	4,857,986	3,901,274
40225	Colonial Heights City Schools	2,978,000	3,037,760	3,399,770	2,730,233
40230	Covington City School Board	858,000	853,662	955,393	767,242
40231	Fairfax City School Board	15,000	14,793	16,556	13,295
40232	Franklin City Public Schools	1,108,000	1,053,038	1,178,528	946,434
40233	Chesapeake Public Schools	36,386,000	37,299,191	41,744,136	33,523,216
40234	Virginia Beach City School Board	64,113,000	65,030,846	72,780,573	58,447,463
40236	Manassas Park City Schools	3,431,000	3,516,235	3,935,265	3,160,270
40306	Town of West Point School Board	859,000	879,714	984,549	790,656
40307	Lexington City School Board	449,000	477,297	534,176	428,978
40308	Waynesboro Public Schools	2,831,000	2,836,552	3,174,584	2,549,394
40309	Town of Colonial Beach Schools	571,000	564,090	631,312	506,984
40313	Galax City Schools	1,120,000	1,150,959	1,288,118	1,034,442
40314	Norton City Schools	560,000	547,072	612,267	491,690
40332	Manassas City Schools	8,421,000	8,898,720	9,959,180	7,997,860
40335	City of Salem Schools	3,540,000	3,584,308	4,011,450	3,221,451
40402	Williamsburg-James City County School Board	10,793,000	11,297,117	12,643,394	10,153,455
40403	Poquoson City Public Schools	1,814,000	1,842,554	2,062,132	1,656,024
40410	Valley Vocational Technical Center	306,000	317,064	354,848	284,966
40412	Charlottesville/Albemarle Vo-Tech Center	159,000	188,641	211,121	169,544
40413	The Pruden Center for Industry and Technology	0	0	0	0
40414	Jackson River Technical Center	96,000	94,517	105,780	84,948
40415	New Horizons Technical Center	1,373,000	1,393,011	1,559,016	1,251,989
40416	Northern Neck Regional Vocational Center	176,000	184,583	206,580	165,897
40417	Rowanty Vocational Technical Center	108,000	121,615	136,108	109,303
40418	Amelia-Nottoway Vocational Center	34,000	42,153	47,177	37,886
40421	Northern Neck Regional Special Education Program	133,000	131,041	146,657	117,775
40423	Maggie Walker Governor's School for Govt & Intl Studies	706,000	680,076	761,121	611,229
40424	Appomattox Region Governor's School	267,000	293,631	328,623	263,905
40425	Bridging Communities Regional Career and Tech Center	85,000	78,023	87,320	70,124
	Total for VRS Health Insurance Credit - Teachers	1,269,674,000	1,309,097,247	1,465,102,390	1,176,571,077

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



Employer Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense
		Difference Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Total Deferred Inflows of Resources	Total Employer OPEB Expense
55100	Accomack County	6,890	53	6,020	12,963	(11,547)	(238)	(5,245)	(17,030)	21,497
55103	Amelia County	4,213	47	952	5,212	(5,546)	(170)	(645)	(6,361)	3,320
55104	Amherst County	4,224	602	3,634	8,460	0	(2,128)	(2,557)	(4,685)	8,884
55110	Bland County	3,748	43	932	4,723	(2,836)	(58)	(1,113)	(4,007)	3,912
55122	Craig County	808	189	404	1,401	(134)	(679)	0	(813)	419
55128	Essex Co	9,503	67	1,149	10,719	(1,626)	(117)	(682)	(2,425)	7,510
55132	Fluvanna County	6,320	465	2,293	9,078	(2,825)	(1,661)	(1,243)	(5,729)	4,915
55136	Gloucester County	2,841	1,300	6,076	10,217	(8,801)	(4,877)	(5,017)	(18,695)	6,057
55139	Greene County	0	430	1,819	2,249	(15,388)	(1,535)	(2,523)	(19,446)	(1,013)
55140	Greensville County	746	378	1,739	2,863	(3,437)	(1,409)	(1,548)	(6,394)	1,121
55141	Halifax County	2,906	554	3,153	6,613	(10,024)	(1,855)	(2,933)	(14,812)	5,032
55142	Hanover Co	5,071	1,975	29,721	36,767	(8,654)	(8,029)	(27,054)	(43,737)	76,270
55144	Henry County	6,764	1,557	5,692	14,013	(8,001)	(5,679)	(5,248)	(18,928)	(2,953)
55146	Isle Of Wight County	6,701	814	5,119	12,634	(20,286)	(3,067)	(2,481)	(25,834)	9,561
55147	James City County	36,933	2,631	31,042	70,606	0	(11,802)	(6,150)	(17,952)	96,759
55149	King And Queen County	7,164	0	273	7,437	0	(3)	0	(3)	1,240
55154	Louisa County	0	395	2,844	3,239	(11,809)	(1,558)	(3,315)	(16,682)	4,601
55156	Madison County	3,491	297	1,189	4,977	(9,959)	(1,135)	(1,396)	(12,490)	(206)
55157	Mathews County	2,889	2	573	3,464	(828)	(32)	(360)	(1,220)	3,392
55163	New Kent County	964	35	2,508	3,507	(6,352)	(116)	(3,658)	(10,126)	9,557
55166	Northumberland County	0	210	822	1,032	(5,909)	(847)	(1,101)	(7,857)	(227)
55170	Patrick County	273	64	827	1,164	0	0	0	0	3,640
55171	Pittsylvania County	7,534	1,890	6,693	16,117	0	(6,653)	0	(6,653)	46,602
55172	Powhatan County	1,658	14	1,727	3,399	(5,698)	(222)	(1,815)	(7,735)	5,653
55176	Prince William County	145,399	17,117	171,349	333,865	0	(60,763)	(91,643)	(152,406)	439,983
55177	Pulaski County	0	802	4,923	5,725	(22,215)	(2,756)	(4,494)	(29,465)	5,557
55178	Rappahannock County	8,399	154	688	9,241	0	(576)	(968)	(1,544)	2,430
55180	Roanoke County	23,656	1,992	36,286	61,934	(2,730)	(8,376)	(24,035)	(35,141)	102,561
55183	Russell County	1,918	449	1,779	4,146	(2,873)	(1,546)	(736)	(5,155)	2,162
55185	Shenandoah County	0	1,023	5,494	6,517	(18,059)	(3,840)	(6,301)	(28,200)	1,489
55187	Southampton County	0	799	2,310	3,109	(1,421)	(2,821)	(1,010)	(5,252)	253
55189	Stafford County	10,192	3,590	20,918	34,700	0	(13,400)	(18,188)	(31,588)	29,264
55192	Tazewell County	6,750	1,413	5,468	13,631	(11,651)	(5,084)	(3,760)	(20,495)	(219)
55195	Washington County	0	1,165	3,510	4,675	(9,316)	(4,097)	(1,511)	(14,924)	(1,882)
55196	Westmoreland County	373	54	1,346	1,773	(413)	(297)	(1,069)	(1,779)	4,689

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



Employer Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense
		Difference Between Expected and Actual Experience	Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Total Deferred Inflows of Resources	Total Employer OPEB Expense
55197	Wise County	0	1,001	3,286	4,287	(6,824)	(3,615)	(3,295)	(13,734)	(2,709)
55198	Wythe County	4,125	674	2,160	6,959	(1,957)	(2,461)	(1,156)	(5,574)	169
55199	York County	19,030	4,143	27,030	50,203	(1,108)	(15,052)	(23,596)	(39,756)	40,694
55215	City Of Radford	0	1,045	9,449	10,494	(7,186)	(3,673)	(5,573)	(16,432)	23,847
55217	City Of Roanoke	0	540	0	540	0	(1,510)	0	(1,510)	41,700
55222	City Of Winchester	0	1,848	13,465	15,313	(67,655)	(7,206)	(12,987)	(87,848)	10,633
55228	Town Of Middletown	15	31	212	258	(626)	(96)	(165)	(887)	396
55230	City Of Covington	9,372	527	5,455	15,354	(537)	(1,835)	(3,780)	(6,152)	19,548
55300	Town Of Abingdon	0	0	0	0	0	(28)	0	(28)	114,152
55301	Town Of Dumfries	3,707	118	538	4,363	(2,962)	(534)	(227)	(3,723)	1,396
55312	Town Of Hamilton	493	5	197	695	0	(8)	(72)	(80)	1,574
55321	Town Of Woodstock	2,420	282	2,765	5,467	0	(1,132)	(2,190)	(3,322)	7,906
55326	Town Of Pearisburg	4,261	166	2,196	6,623	(5,272)	(611)	(990)	(6,873)	5,412
55332	City Of Manassas	1,765	2,598	22,218	26,581	(389)	(9,444)	(15,644)	(25,477)	46,544
55342	Town Of Lawrenceville	2,762	153	993	3,908	0	(565)	(1,746)	(2,311)	2,907
55344	Town Of Stanley	3,209	110	751	4,070	(47)	(397)	(363)	(807)	2,208
55357	Town Of Strasburg	0	333	2,094	2,427	(6,060)	(1,227)	(2,311)	(9,598)	1,626
55365	City Of Poquoson	16,727	731	6,165	23,623	(1,482)	(2,452)	(6,075)	(10,009)	16,469
55385	Town Of Kenbridge	629	56	272	957	0	(211)	0	(211)	623
55393	Town Of Shenandoah	652	106	687	1,445	(2,336)	(416)	(763)	(3,515)	700
55396	Town Of Kilmarnock	0	85	523	608	(3,614)	(468)	(668)	(4,750)	(472)
55411	Hampton Roads Sanitation Dist	41,569	4,242	42,680	88,491	0	(14,663)	(12,279)	(26,942)	106,266
55425	Colonial Behavioral Health	0	893	5,439	6,332	(5,843)	(3,153)	(4,177)	(13,173)	9,808
55440	Shenandoah Valley Juvenile Center	3,321	300	1,678	5,299	(4,716)	(1,005)	(1,131)	(6,852)	4,344
55447	Rappahannock Area Comm Svcs	0	1,344	7,516	8,860	(1,273)	(4,908)	(6,238)	(12,419)	8,529
55450	Meherrin Regional Library	1,992	61	443	2,496	(408)	(236)	(1,134)	(1,778)	1,099
55454	Greensville-Emporia So Svcs	3,869	122	1,546	5,537	0	(373)	(288)	(661)	6,447
55455	James City Service Authority	0	462	3,488	3,950	(8,797)	(1,665)	(2,267)	(12,729)	4,920
55456	Accomack/Northampton Plan	28,411	0	645	29,056	0	(8)	0	(8)	4,846
55472	District 19 Community Services Board	10,188	1,313	7,268	18,769	0	(5,000)	(5,114)	(10,114)	11,243
55477	Frederick Co Sanitation Auth	2,863	289	2,162	5,314	0	(1,161)	(2,269)	(3,430)	4,626
55478	Western Tidewater Comm Svcs	0	1,456	9,390	10,846	(4,841)	(5,454)	(8,566)	(18,861)	12,281
55487	Capital Region Airport Comm	110,063	30	6,243	116,336	0	(281)	(6,535)	(6,816)	35,030
55489	Harr/Rockingham Comm Svcs Bd	2,156	882	4,831	7,869	(1,929)	(3,112)	(2,388)	(7,429)	8,867
55493	Planning Dis One Behavioral Health Svcs	422	12	113	547	0	(36)	(3)	(39)	824

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



Employer Code	Employer	Deferred Outflows of Resources			Deferred Inflows of Resources			OPEB Expense		
		Difference Between Expected and Actual Experience	Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Total Deferred Inflows of Resources	Total Employer OPEB Expense
55502	Alleghany County School Board	68,946	65	2,247	71,258	(16,387)	(70)	0	(16,457)	24,933
55505	Appomattox County School Board	5,707	206	1,352	7,265	0	(681)	(1,311)	(1,992)	3,841
55508	Bath County School Board	10,251	82	1,646	11,979	0	(188)	(1,187)	(1,375)	9,299
55511	Botetourt County School Board	10,368	251	4,542	15,161	0	(989)	(2,737)	(3,726)	19,336
55517	Carroll County School Board	14,276	0	11,783	26,059	(15,281)	(2,965)	(12,932)	(31,178)	17,716
55522	Winchester Public Schools	8,002	367	2,312	10,681	(2,201)	(1,352)	(1,786)	(5,339)	5,924
55523	Culpeper County School Board	15,282	1,180	4,842	21,304	(10,259)	(4,333)	(2,506)	(17,098)	3,806
55530	Covington City School Board	351	23	730	1,104	(5,303)	(185)	(53)	(5,541)	2,337
55536	Gloucester Co School Board	5,644	661	6,686	12,991	(18,846)	(2,336)	(2,146)	(23,328)	20,030
55541	Halifax/South Boston Sch Bd	0	630	3,728	4,358	(7,628)	(1,947)	(108)	(9,683)	11,036
55552	Lee County School Board	6,455	299	4,793	11,547	(1,853)	(1,143)	(1,793)	(4,789)	20,680
55553	Loudoun County School Board	53,358	7,598	53,782	114,738	0	(26,733)	(33,184)	(59,917)	98,873
55554	Louisa County Public Schools	0	1,123	6,621	7,744	(20,787)	(3,852)	(3,818)	(28,457)	6,907
55571	Pittsylvania County School Bd	0	0	4,690	4,690	(88,606)	(818)	(11,716)	(101,140)	(396)
55574	Prince George County School Bd	177,855	0	4,657	182,512	0	(73)	0	(73)	65,681
55576	Prince William County Schools	0	7,050	53,913	60,963	(66,974)	(24,561)	(37,822)	(129,357)	89,105
55578	Rappahannock County Schools	0	211	915	1,126	(6,018)	(718)	(387)	(7,123)	(1,218)
55582	Rockingham County School Board	18,954	1,882	16,870	37,706	0	(7,086)	(8,124)	(15,210)	63,141
55583	Russell County School Board	393	0	16,049	16,442	(619)	(4,715)	(17,150)	(22,484)	23,641
55589	Stafford County Schools	5,769	1,224	8,434	15,427	(10,586)	(4,386)	(4,427)	(19,399)	15,307
55595	Washington County School Board	779	117	4,253	5,149	(7,945)	(138)	(1,321)	(9,404)	19,822
55597	Wise Co Schools	7,607	1,008	3,661	12,276	(4,393)	(3,475)	(1,122)	(8,990)	8,037
55598	Wythe County School Board	2,527	220	2,310	5,057	(2,775)	(494)	(94)	(3,363)	12,455
55599	York County School Board	268,526	0	7,816	276,342	0	(358)	0	(358)	64,700
55606	Franklin City Public Schools	1,093	169	579	1,841	0	(600)	(359)	(959)	760
55612	Brunswick County Public Schools	0	228	1,679	1,907	(12,819)	(821)	(1,183)	(14,823)	1,409
55615	Campbell County School Board	3,459	948	6,041	10,448	(6,114)	(3,192)	(766)	(10,072)	18,027
55617	Roanoke City Schools	4,165	195	1,137	5,497	(2,805)	(868)	(780)	(4,453)	2,685
55619	Staunton City School Board	737	155	1,539	2,431	(532)	(427)	(866)	(1,825)	6,759
55632	City Of Manassas School Board	0	888	4,935	5,823	(4,295)	(3,251)	(1,685)	(9,231)	5,664
55633	Franklin County Schools	13,728	1,546	10,100	25,374	(6,460)	(5,567)	(7,520)	(19,547)	21,317
55635	City Of Salem Schools	0	342	2,251	2,593	(17,701)	(1,112)	0	(18,813)	1,824
55636	Manassas Park City Schools	5,365	226	989	6,580	(7,513)	(814)	(267)	(8,594)	(597)
55637	Newport News Public Schools	0	112	2,222	2,334	(5,989)	(329)	(3,325)	(9,643)	12,201
55802	Williamsburg-James City Schools	0	1,558	6,230	7,788	(12,685)	(5,625)	(5,401)	(23,711)	199

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



		Deferred Outflows of Resources				Deferred Inflows of Resources			OPEB Expense	
Employer Code	Employer	Difference Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Total Deferred Inflows of Resources	Total Employer OPEB Expense
55814	Jackson River Technical Center	982	0	120	1,102	0	(8)	0	(8)	509
55859	Williamsburg Area Transit Authority	0	244	0	244	0	0	0	0	(8,577)
55860	Middle Peninsula Juvenile Detention Commission	0	313	0	313	0	0	0	0	(11,101)
55866	Hampton Roads Transportation Accountability Comm	0	1	15	16	(999)	(8)	(63)	(1,070)	460
55867	Pamunkey Regional Library	434	27	758	1,219	(1,963)	(73)	(653)	(2,689)	2,462
55868	Northern Virginia Transportation Authority	0	1	76	77	(1,328)	(31)	(133)	(1,492)	1,148
55874	Meherrin River Regional Jail Authority	5,771	193	1,797	7,761	(5,281)	(897)	(2,184)	(8,362)	6,196
55883	Western Virginia Regional Jail Authority	0	462	3,440	3,902	(11,732)	(1,977)	(2,886)	(16,595)	3,695
55886	Russell County Psa	1,021	42	358	1,421	0	(199)	(430)	(629)	637
55897	Prince William County Service Authority	49,633	1,873	12,366	63,872	0	(5,680)	(14,142)	(19,822)	38,910
55904	Appalachian Juvenile Commission	3,981	115	2,336	6,432	(2,552)	(419)	(1,644)	(4,615)	8,596
55909	Henry County Public Service Authority	10,824	257	2,970	14,051	0	(805)	(2,789)	(3,594)	9,190
55914	Rappahannock Juvenile Center	8,448	159	2,513	11,120	0	(769)	(1,802)	(2,571)	8,743
55918	Amherst County Service Auth	0	202	1,157	1,359	(3,467)	(697)	(1,111)	(5,275)	867
55919	Pepper'S Ferry Reg Wastewater	3,739	157	1,095	4,991	(3,818)	(543)	(592)	(4,953)	2,547
55926	Scott County Soil & Water Conservation District	2,874	0	113	2,987	0	(2)	0	(2)	382
55927	New River Resource Authority	60	88	575	723	(1,098)	(353)	(941)	(2,392)	110
55929	Greensville County Water And Sewer Authority	0	186	1,379	1,565	(2,380)	(712)	(1,624)	(4,716)	942
55930	Petersburg Redevelopment And Housing Authority	0	127	1,018	1,145	(2,000)	(455)	(713)	(3,168)	2,129
55932	Va Coalfield Economic Dev Auth	93	16	251	360	(33)	(51)	(322)	(406)	698
55940	Monacan Soil And Water Conservation District	0	28	224	252	(268)	(117)	(319)	(704)	200
55944	Central Virginia Waste Management Authority	0	37	314	351	(413)	(139)	(416)	(968)	824
55947	Tidewater Youth Services Commission	273	201	2,035	2,509	(2,363)	(676)	(1,761)	(4,800)	6,370
55957	Wise County Redevelopment And Housing Authority	0	74	893	967	(305)	(272)	(274)	(851)	3,010
55964	Virginia Biotechnology Research Park Authority	483	3	175	661	0	(15)	(63)	(78)	882
55977	Southside Regional Jail	6,030	202	1,704	7,936	(6,630)	(743)	(1,027)	(8,400)	5,885
55978	Evergreen Soil And Water Conservation District	66	0	84	150	0	(3)	0	(3)	181
55979	Roanoke Higher Education Authority	7,932	60	646	8,638	(4,006)	(337)	(996)	(5,339)	3,800
55982	Daniel Boone Soil And Water Conservation District	3,471	0	131	3,602	0	(5)	0	(5)	559
55983	Southside Community Services Board	0	837	5,691	6,528	(8,695)	(3,223)	(4,211)	(16,129)	8,512
55995	Holston River Soil And Water Conservation District	0	1	0	1	0	0	0	0	3,455
Total for VRS Health Insurance Credit - Locals		1,408,366	105,076	876,711	2,390,153	(768,079)	(387,044)	(572,761)	(1,727,884)	2,238,766

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



		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55100	Accomack County	(1,149)	(1,148)	(1,029)	(88)	(386)	(267)
55103	Amelia County	(92)	(94)	(10)	76	(750)	(279)
55104	Amherst County	57	57	1,055	1,744	862	0
55110	Bland County	(222)	(224)	30	496	636	0
55122	Craig County	77	92	371	48	0	0
55128	Essex Co	1,340	1,341	1,451	1,706	2,049	407
55132	Fluvanna County	558	558	1,698	567	(32)	0
55136	Gloucester County	(3,954)	(3,955)	(1,669)	(368)	1,468	0
55139	Greene County	(4,564)	(4,565)	(3,653)	(2,781)	(1,634)	0
55140	Greensville County	(1,600)	(1,599)	(595)	106	157	0
55141	Halifax County	(2,746)	(2,744)	(1,864)	(1,404)	475	84
55142	Hanover Co	(5,319)	(5,321)	(1,409)	(1,341)	1,992	4,428
55144	Henry County	(3,225)	(3,223)	(569)	(113)	964	1,251
55146	Isle Of Wight County	(3,415)	(3,414)	(1,971)	(1,197)	(2,991)	(212)
55147	James City County	5,323	5,321	10,905	11,114	11,849	8,142
55149	King And Queen County	879	879	879	880	880	3,037
55154	Louisa County	(2,928)	(2,927)	(2,180)	(2,160)	(1,928)	(1,320)
55156	Madison County	(1,674)	(1,672)	(1,140)	(1,116)	(1,177)	(734)
55157	Mathews County	704	704	732	115	(11)	0
55163	New Kent County	(1,145)	(1,145)	(1,093)	(1,106)	(1,102)	(1,028)
55166	Northumberland County	(1,559)	(1,559)	(1,167)	(1,105)	(851)	(584)
55170	Patrick County	218	218	219	209	200	100
55171	Pittsylvania County	11,433	(2,794)	351	474	0	0
55172	Powhatan County	(962)	(962)	(851)	(548)	(592)	(421)
55176	Prince William County	3,549	3,550	31,831	33,232	33,369	75,928
55177	Pulaski County	(5,430)	(5,429)	(4,119)	(3,934)	(3,116)	(1,712)
55178	Rappahannock County	1,836	1,835	2,101	1,186	687	52
55180	Roanoke County	128	127	4,161	4,877	10,048	7,452
55183	Russell County	(933)	(935)	0	802	57	0
55185	Shenandoah County	(4,880)	(4,880)	(3,068)	(2,997)	(3,252)	(2,606)
55187	Southampton County	(1,676)	(1,350)	446	437	0	0
55189	Stafford County	(4,733)	(4,735)	1,537	1,825	5,070	4,148
55192	Tazewell County	(3,635)	(3,637)	(1,262)	(405)	2,075	0
55195	Washington County	(4,151)	(4,150)	(1,428)	(520)	0	0
55196	Westmoreland County	(246)	(244)	(93)	263	314	0
55197	Wise County	(3,301)	(3,299)	(1,608)	(1,177)	(145)	83
55198	Wythe County	(654)	(654)	775	1,209	709	0
55199	York County	(4,646)	(4,646)	2,502	7,417	9,005	815
55215	City Of Radford	(2,929)	(2,931)	(1,206)	(207)	941	394
55217	City Of Roanoke	(616)	(614)	125	135	0	0
55222	City Of Winchester	(14,194)	(14,195)	(10,800)	(10,661)	(10,885)	(11,800)
55228	Town Of Middletown	(170)	(170)	(120)	(121)	(70)	22
55230	City Of Covington	978	979	3,162	3,724	359	0
55300	Town Of Abingdon	(7)	(7)	(7)	(7)	0	0
55301	Town Of Dumfries	(230)	(230)	16	103	816	165
55312	Town Of Hamilton	118	119	124	124	112	18
55321	Town Of Woodstock	(132)	(130)	399	435	899	674
55326	Town Of Pearisburg	(157)	(158)	136	142	317	(530)
55332	City Of Manassas	(3,843)	(3,844)	619	794	3,580	3,798
55342	Town Of Lawrenceville	127	129	439	757	145	0
55344	Town Of Stanley	532	532	714	780	705	0
55357	Town Of Strasburg	(1,571)	(1,573)	(993)	(969)	(1,053)	(1,012)
55365	City Of Poquoson	1,313	1,315	2,465	3,307	4,167	1,047
55385	Town Of Kenbridge	84	83	180	186	150	63
55393	Town Of Shenandoah	(691)	(689)	(494)	(287)	(13)	104
55396	Town Of Kilmarnock	(1,070)	(1,068)	(813)	(600)	(384)	(207)
55411	Hampton Roads Sanitation Dist	6,151	6,153	13,131	14,285	14,247	7,582
55425	Colonial Behavioral Health	(2,802)	(2,803)	(1,301)	(87)	123	29
55440	Shenandoah Valley Juvenile Center	(538)	(537)	(62)	133	(16)	(533)
55447	Rappahannock Area Comm Svcs	(2,620)	(2,622)	(290)	(208)	843	1,338

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



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
55450	Meherrin Regional Library	283	282	132	21	0	0
55454	Greensville-Emporia So Svcs	1,289	1,289	1,588	710	0	0
55455	James City Service Authority	(2,349)	(2,350)	(1,550)	(1,530)	(1,023)	23
55456	Accomack/Northampton Plan	4,441	4,441	4,441	4,441	4,443	6,841
55472	District 19 Community Services Board	(151)	(149)	2,188	2,455	3,128	1,184
55477	Frederick Co Sanitation Auth	(95)	(96)	449	474	760	392
55478	Western Tidewater Comm Svcs	(3,762)	(3,762)	(1,137)	(1,047)	814	879
55487	Capital Region Airport Comm	18,823	18,823	18,902	18,945	19,221	14,806
55489	Harr/Rockingham Comm Svcs Bd	(1,186)	(1,184)	302	702	1,039	767
55493	Planning Dis One Behavioral Health Svcs	221	199	85	3	0	0
55502	Alleghany County School Board	14,784	14,784	14,786	12,999	(2,552)	0
55505	Appomattox County School Board	932	932	1,397	1,720	292	0
55508	Bath County School Board	3,006	3,445	3,484	669	0	0
55511	Botetourt County School Board	2,621	2,754	4,268	1,792	0	0
55517	Carroll County School Board	(5,511)	(4,386)	5,031	(253)	0	0
55522	Winchester Public Schools	629	629	1,970	2,114	0	0
55523	Culpeper County School Board	(990)	(992)	1,206	2,946	2,036	0
55530	Covington City School Board	(1,831)	(2,089)	(522)	5	0	0
55536	Gloucester Co School Board	(3,418)	(3,329)	(2,081)	(1,509)	0	0
55541	Halifax/South Boston Sch Bd	(3,677)	(2,054)	247	159	0	0
55552	Lee County School Board	1,749	2,077	2,361	571	0	0
55553	Loudoun County School Board	282	282	13,116	16,069	18,800	6,272
55554	Louisa County Public Schools	(7,723)	(7,722)	(4,291)	(977)	0	0
55571	Pittsylvania County School Bd	(31,331)	(29,263)	(23,770)	(12,086)	0	0
55574	Prince George County School Bd	49,418	49,418	49,420	34,183	0	0
55576	Prince William County Schools	(25,200)	(25,199)	(13,339)	(7,655)	1,044	1,955
55578	Rappahannock County Schools	(2,905)	(2,518)	(469)	(105)	0	0
55582	Rockingham County School Board	4,721	6,103	9,332	2,340	0	0
55583	Russell County School Board	(6,805)	(4,354)	3,566	1,551	0	0
55589	Stafford County Schools	(3,059)	(3,061)	(960)	479	2,629	0
55595	Washington County School Board	(2,930)	(2,153)	653	175	0	0
55597	Wise Co Schools	1,044	1,498	492	252	0	0
55598	Wythe County School Board	851	908	(88)	23	0	0
55599	York County School Board	54,741	54,741	54,741	54,739	54,830	2,192
55606	Franklin City Public Schools	77	97	477	231	0	0
55612	Brunswick County Public Schools	(4,777)	(4,433)	(3,188)	(518)	0	0
55615	Campbell County School Board	(1,793)	(1,100)	2,787	482	0	0
55617	Roanoke City Schools	(249)	(249)	161	176	308	897
55619	Staunton City School Board	(105)	(54)	518	247	0	0
55632	City Of Manassas School Board	(1,829)	(1,827)	(300)	378	170	0
55633	Franklin County Schools	(1,730)	(1,731)	3,634	5,654	0	0
55635	City Of Salem Schools	(7,000)	(7,069)	(1,921)	(230)	0	0
55636	Manassas Park City Schools	(1,000)	(1,002)	(615)	(526)	470	659
55637	Newport News Public Schools	(1,820)	(1,819)	(1,659)	(1,500)	(556)	45
55802	Williamsburg-James City Schools	(6,377)	(6,375)	(3,185)	(333)	347	0
55803	Poquoson City School Board	9	(25)	(34)	21	0	0
55814	Jackson River Technical Center	271	273	271	251	28	0
55859	Williamsburg Area Transit Authority	61	61	61	61	0	0
55860	Middle Peninsula Juvenile Detention Commission	78	78	78	79	0	0
55866	Hampton Roads Transportation Accountability Comm	(167)	(166)	(166)	(164)	(157)	(234)
55867	Pamunkey Regional Library	(459)	(460)	(421)	(302)	172	0
55868	Northern Virginia Transportation Authority	(268)	(267)	(252)	(251)	(255)	(122)
55874	Meherrin River Regional Jail Authority	(516)	(518)	(73)	(69)	(118)	693
55883	Western Virginia Regional Jail Authority	(2,272)	(2,270)	(1,329)	(1,300)	(1,414)	(4,108)
55886	Russell County Psa	43	44	140	144	132	289
55897	Prince William County Service Authority	5,604	5,603	8,274	8,498	10,717	5,354
55904	Appalachian Juvenile Commission	206	204	407	499	532	(31)
55909	Henry County Public Service Authority	1,588	1,589	1,973	2,337	2,635	335
55914	Rappahannock Juvenile Center	1,124	1,124	1,477	1,531	1,917	1,376
55918	Amherst County Service Auth	(1,692)	(1,625)	(714)	106	9	0

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



		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55919	Pepper'S Ferry Reg Wastewater	(352)	(351)	(24)	415	350	0
55926	Scott County Soil & Water Conservation District	354	354	354	356	355	1,212
55927	New River Resource Authority	(389)	(391)	(221)	(216)	(238)	(214)
55929	Greensville County Water And Sewer Authority	(1,052)	(1,054)	(715)	(277)	(50)	(3)
55930	Petersburg Redevelopment And Housing Authority	(766)	(767)	(445)	(70)	25	0
55932	Va Coalfield Economic Dev Auth	(47)	(45)	(22)	5	55	8
55940	Monacan Soil And Water Conservation District	(125)	(126)	(70)	(68)	(59)	(4)
55944	Central Virginia Waste Management Authority	(172)	(170)	(103)	(101)	(47)	(24)
55947	Tidewater Youth Services Commission	(906)	(908)	(596)	(154)	245	28
55957	Wise County Redevelopment And Housing Authority	(135)	(86)	163	174	0	0
55964	Virginia Biotechnology Research Park Authority	111	112	135	124	92	9
55977	Southside Regional Jail	(185)	(185)	164	177	206	(641)
55978	Evergreen Soil And Water Conservation District	17	17	17	18	18	60
55979	Roanoke Higher Education Authority	719	717	876	883	524	(420)
55982	Daniel Boone Soil And Water Conservation District	440	440	440	439	441	1,397
55983	Southside Community Services Board	(3,180)	(3,180)	(1,663)	(1,318)	(262)	2
55995	Holston River Soil And Water Conservation District	0	0	0	1	0	0
	Total for VRS Health Insurance Credit - Locals	(36,753)	(38,480)	186,331	209,446	201,935	139,790

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



Employer Code	Employer	6/30/2018 Net OPEB Liability	6/30/2019 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (5.75%)*	Net OPEB Liability 1% Increase Discount Rate (7.75%)*
55100	Accomack County	262,705	249,979	281,692	222,919
55103	Amelia County	32,925	27,396	32,443	23,142
55104	Amherst County	61,023	65,663	84,982	49,172
55110	Bland County	38,698	43,616	48,652	39,345
55122	Craig County	(5,665)	(3,913)	(1,544)	(6,011)
55128	Essex Co	35,214	46,538	52,565	41,338
55132	Fluvanna County	31,264	30,497	42,970	19,795
55136	Gloucester County	10,865	20,574	52,810	(7,071)
55139	Greene County	19,149	3,993	13,768	(4,373)
55140	Greensville County	4,104	7,201	16,641	(937)
55141	Halifax County	49,575	57,550	74,240	43,280
55142	Hanover Co	678,115	706,164	859,664	576,269
55144	Henry County	(73,677)	(59,056)	(29,292)	(84,398)
55146	Isle Of Wight County	91,690	72,059	99,134	48,886
55147	James City County	599,941	688,999	850,783	551,891
55149	King And Queen County	0	6,927	8,302	5,795
55154	Louisa County	22,643	17,967	32,673	5,560
55156	Madison County	(28,814)	(23,293)	(17,247)	(28,373)
55157	Mathews County	29,241	27,855	30,977	25,160
55163	New Kent County	58,402	61,696	74,350	51,106
55166	Northumberland County	(7,039)	(10,716)	(6,488)	(14,305)
55170	Patrick County	27,846	30,662	35,016	26,984
55171	Pittsylvania County	226,901	260,618	328,093	202,880
55172	Powhatan County	56,275	49,808	58,861	42,133
55176	Prince William County	3,859,896	4,167,653	5,040,679	3,425,549
55177	Pulaski County	50,657	43,668	69,059	22,168
55178	Rappahannock County	(2,803)	1,622	5,278	(1,482)
55180	Roanoke County	1,043,393	1,076,029	1,265,334	915,265
55183	Russell County	15,818	21,293	31,020	12,886
55185	Shenandoah County	(5,682)	(11,759)	16,397	(35,378)
55187	Southampton County	(5,482)	(3,025)	9,994	(14,287)
55189	Stafford County	128,922	161,118	269,633	68,816
55192	Tazewell County	(20,455)	(5,093)	23,903	(29,935)
55195	Washington County	(17,173)	(21,594)	(2,047)	(38,431)
55196	Westmoreland County	36,446	38,021	45,194	31,914
55197	Wise County	(47,688)	(46,459)	(29,221)	(61,201)
55198	Wythe County	(21,957)	(14,437)	(2,832)	(24,439)
55199	York County	333,966	365,786	508,993	243,697
55215	City Of Radford	276,941	285,637	335,210	243,154
55217	City Of Roanoke	294,354	311,260	357,634	272,044
55222	City Of Winchester	129,406	93,543	162,725	35,538
55228	Town Of Middletown	2,173	2,182	3,305	1,254
55230	City Of Covington	201,196	221,429	251,182	195,675
55300	Town Of Abingdon	0	105,215	122,105	91,118
55301	Town Of Dumfries	(3,390)	1,779	4,602	(654)
55312	Town Of Hamilton	9,064	9,594	10,624	8,700
55321	Town Of Woodstock	56,891	61,960	76,312	49,768
55326	Town Of Pearisburg	61,946	58,462	69,844	48,849
55332	City Of Manassas	443,135	469,060	584,451	371,275
55342	Town Of Lawrenceville	18,089	19,577	24,848	14,988
55344	Town Of Stanley	11,116	15,866	19,839	12,444
55357	Town Of Strasburg	10,279	7,223	17,905	(1,769)
55365	City Of Poquoson	131,099	158,427	190,916	130,692
55385	Town Of Kenbridge	(432)	418	1,568	(569)
55393	Town Of Shenandoah	8,297	9,885	13,457	6,796
55396	Town Of Kilmarnock	(5,020)	(7,694)	(4,949)	(10,019)

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



Employer Code	Employer	6/30/2018 Net OPEB Liability	6/30/2019 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (5.75%)*	Net OPEB Liability 1% Increase Discount Rate (7.75%)*
55411	Hampton Roads Sanitation Dist	1,094,728	1,168,835	1,391,003	979,171
55425	Colonial Behavioral Health	74,935	75,319	103,922	50,741
55440	Shenandoah Valley Juvenile Center	33,031	30,154	38,817	22,773
55447	Rappahannock Area Comm Svcs	(10,183)	(3,215)	35,915	(36,030)
55450	Meherrin Regional Library	6,863	6,736	9,192	4,617
55454	Greensville-Emporia So Svcs	66,492	70,776	79,443	63,352
55455	James City Service Authority	54,373	54,421	72,530	38,954
55456	Accomack/Northampton Plan	0	31,954	35,246	29,146
55472	District 19 Community Services Board	33,089	51,722	89,868	19,201
55477	Frederick Co Sanitation Auth	32,461	35,687	46,888	26,108
55478	Western Tidewater Comm Svcs	15,514	21,276	70,404	(20,137)
55487	Capital Region Airport Comm	124,836	258,491	291,017	230,832
55489	Harr/Rockingham Comm Svcs Bd	37,217	45,804	70,990	24,301
55493	Planning Dis One Behavioral Health Svcs	7,023	7,638	8,317	7,039
55502	Alleghany County School Board	96,686	78,704	90,665	68,469
55505	Appomattox County School Board	20,874	29,887	37,275	23,546
55508	Bath County School Board	80,316	92,586	102,031	84,404
55511	Botetourt County School Board	174,867	182,268	207,543	160,496
55517	Carroll County School Board	407,552	438,629	483,628	400,206
55522	Winchester Public Schools	25,971	39,190	52,104	28,102
55523	Culpeper County School Board	(30,021)	(6,120)	20,055	(28,538)
55530	Covington City School Board	53,809	46,183	50,765	42,170
55536	Gloucester Co School Board	261,205	244,150	282,021	211,541
55541	Halifax/South Boston Sch Bd	178,990	180,781	203,775	160,652
55552	Lee County School Board	223,462	227,626	254,427	204,378
55553	Loudoun County School Board	518,887	613,668	897,546	373,494
55554	Louisa County Public Schools	117,766	113,151	149,726	81,616
55571	Pittsylvania County School Bd	388,829	287,665	314,045	264,814
55574	Prince George County School Bd	159,404	245,609	271,518	223,313
55576	Prince William County Schools	741,389	772,781	1,056,735	531,947
55578	Rappahannock County Schools	14,392	11,463	16,668	6,934
55582	Rockingham County School Board	583,417	607,880	703,731	524,818
55583	Russell County School Board	559,272	576,176	635,844	525,581
55589	Stafford County Schools	116,925	134,222	179,088	95,894
55595	Washington County School Board	282,580	290,696	315,254	269,266
55597	Wise Co Schools	64,135	64,623	85,942	46,054
55598	Wythe County School Board	132,406	132,220	145,476	120,664
55599	York County School Board	0	306,373	347,858	271,029
55606	Franklin City Public Schools	1,687	3,069	6,284	280
55612	Brunswick County Public Schools	64,392	53,534	63,164	45,165
55615	Campbell County School Board	205,667	217,633	252,658	187,210
55617	Roanoke City Schools	(20,633)	(16,443)	(10,498)	(21,405)
55619	Staunton City School Board	74,414	75,261	83,767	67,868
55632	City Of Manassas School Board	50,953	54,250	81,087	31,355
55633	Franklin County Schools	182,065	213,009	268,920	164,826
55635	City Of Salem Schools	76,264	71,296	83,655	60,601
55636	Manassas Park City Schools	(21,395)	(14,035)	(8,815)	(18,402)
55637	Newport News Public Schools	10,254	6,144	18,044	(3,577)
55802	Williamsburg-James City Schools	(22,499)	(18,173)	15,515	(47,171)
55803	Poquoson City School Board	59,402	59,551	65,342	54,504
55814	Jackson River Technical Center	4,300	5,559	5,976	5,194
55859	Williamsburg Area Transit Authority	0	(9,668)	(9,668)	(9,668)
55860	Middle Peninsula Juvenile Detention Commission	0	(12,154)	(12,154)	(12,154)
55866	Hampton Roads Transportation Accountability Comm	(188)	(907)	(826)	(974)
55867	Pamunkey Regional Library	26,964	28,155	32,216	24,675
55868	Northern Virginia Transportation Authority	491	(1,271)	(870)	(1,615)

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



Employer Code	Employer	6/30/2018 Net OPEB Liability	6/30/2019 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (5.75%)*	Net OPEB Liability 1% Increase Discount Rate (7.75%)*
55874	Meherrin River Regional Jail Authority	(24,682)	(18,258)	(9,055)	(25,838)
55883	Western Virginia Regional Jail Authority	(36,501)	(43,124)	(25,663)	(57,344)
55886	Russell County Psa	(170)	1,050	2,890	(505)
55897	Prince William County Service Authority	211,789	262,294	326,542	207,358
55904	Appalachian Juvenile Commission	90,976	90,541	102,713	80,168
55909	Henry County Public Service Authority	84,770	100,421	116,111	87,005
55914	Rappahannock Juvenile Center	69,715	80,680	93,736	69,544
55918	Amherst County Service Auth	26,621	27,186	33,499	21,718
55919	Pepper'S Ferry Reg Wastewater	26,756	32,617	38,522	27,483
55926	Scott County Soil & Water Conservation District	0	3,107	3,681	2,636
55927	New River Resource Authority	(4,306)	(4,855)	(1,888)	(7,318)
55929	Greensville County Water And Sewer Authority	17,420	17,424	24,751	11,210
55930	Petersburg Redevelopment And Housing Authority	29,033	29,632	35,157	24,860
55932	Va Coalfield Economic Dev Auth	8,138	8,415	9,741	7,278
55940	Monacan Soil And Water Conservation District	577	574	1,747	(423)
55944	Central Virginia Waste Management Authority	3,753	3,636	5,251	2,267
55947	Tidewater Youth Services Commission	58,314	63,141	73,902	53,923
55957	Wise County Redevelopment And Housing Authority	38,953	39,672	44,574	35,401
55964	Virginia Biotechnology Research Park Authority	8,118	8,551	9,469	7,757
55977	Southside Regional Jail	33,546	27,949	36,869	20,425
55978	Evergreen Soil And Water Conservation District	1,655	1,819	2,249	1,476
55979	Roanoke Higher Education Authority	21,383	18,419	21,742	15,536
55982	Daniel Boone Soil And Water Conservation District	0	3,774	4,431	3,225
55983	Southside Community Services Board	62,998	62,409	92,608	36,699
55995	Holston River Soil And Water Conservation District	0	3,285	3,819	2,845
	Total for VRS Health Insurance Credit - Locals	17,378,869	19,076,608	19,076,608	23,745,476

*for all the Political Subdivision plans except for the three plans— Carroll County School Board (55517), Russell County School Board (55583), and Jackson River Technical Center (55814).

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



Change in Total OPEB Liability (TOL)

Employer Code	Employer	Service Cost	Interest	Benefit Changes	Difference Between Expected and Actual Experience	Changes of Assumptions	Benefit Payments	Net Change in TOL	TOL - Beginning	TOL - Ending
55100	Accomack County	5,193	20,339	0	(13,746)	7,167	(17,701)	1,252	299,403	300,655
55103	Amelia County	1,209	3,111	0	(6,588)	1,131	(1,858)	(2,995)	45,368	42,373
55104	Amherst County	4,699	12,506	0	6	4,365	(13,832)	7,744	185,576	193,320
55110	Bland County	1,591	2,907	0	4,558	1,133	(4,339)	5,850	43,699	49,549
55122	Craig County	620	2,028	0	1,098	549	(3,801)	494	30,875	31,369
55128	Essex Co	3,943	3,329	0	11,331	1,370	(3,666)	16,307	49,390	65,697
55132	Fluvanna County	2,190	9,098	0	(3,484)	2,827	(6,146)	4,485	133,043	137,528
55136	Gloucester County	9,258	20,292	0	3,417	7,308	(18,636)	21,639	299,197	320,836
55139	Greene County	2,218	7,314	0	(17,478)	2,214	(7,500)	(13,232)	108,232	95,000
55140	Greensville County	2,420	5,943	0	921	2,146	(5,820)	5,610	87,812	93,422
55141	Halifax County	4,420	10,705	0	3,479	3,775	(13,855)	8,524	159,857	168,381
55142	Hanover Co	36,034	84,678	0	(10,045)	34,499	(60,311)	84,855	1,239,847	1,324,702
55144	Henry County	5,029	17,135	0	7,981	6,716	(17,372)	19,489	253,467	272,956
55146	Isle Of Wight County	6,822	18,494	0	(24,287)	6,129	(16,834)	(9,676)	272,621	262,945
55147	James City County	31,239	89,705	0	32,810	36,394	(82,782)	107,366	1,322,893	1,430,259
55149	King And Queen County	421	(39)	0	8,012	305	(1,123)	7,576	0	7,576
55154	Louisa County	6,081	8,629	0	(7,381)	3,298	(6,037)	4,590	126,285	130,875
55156	Madison County	3,438	2,686	0	3,974	1,353	(2,846)	8,605	39,793	48,398
55157	Mathews County	766	2,064	0	(1,026)	710	(1,687)	827	30,323	31,150
55163	New Kent County	6,959	5,552	0	1,086	2,825	(401)	16,021	79,517	95,538
55166	Northumberland County	1,816	2,764	0	(4,400)	954	(2,463)	(1,329)	40,721	39,392
55170	Patrick County	1,541	1,987	0	323	977	(3,473)	1,355	30,127	31,482
55171	Pittsylvania County	11,294	42,354	0	17,194	15,274	(37,661)	48,455	623,887	672,342
55172	Powhatan County	2,923	5,553	0	(6,717)	2,036	(2,308)	1,487	80,486	81,973
55176	Prince William County	176,769	508,099	0	113,202	196,772	(499,530)	495,312	7,508,323	8,003,635
55177	Pulaski County	7,610	15,067	0	(12,455)	5,709	(14,565)	1,366	222,529	223,895
55178	Rappahannock County	764	1,918	0	3,350	824	(2,657)	4,199	28,724	32,923
55180	Roanoke County	33,450	110,052	0	27,799	42,641	(114,650)	99,292	1,629,497	1,728,789
55183	Russell County	1,956	7,056	0	2,390	2,217	(8,828)	4,791	105,209	110,000
55185	Shenandoah County	6,695	15,372	0	(12,071)	6,293	(11,356)	4,933	225,280	230,213
55187	Southampton County	2,182	9,969	0	(878)	2,968	(13,456)	785	149,148	149,933
55189	Stafford County	25,109	62,866	0	7,639	24,469	(51,533)	68,550	923,856	992,406
55192	Tazewell County	4,576	18,410	0	8,108	6,568	(19,469)	18,193	272,728	290,921
55195	Washington County	3,246	14,259	0	(9,543)	4,443	(16,628)	(4,223)	212,012	207,789
55196	Westmoreland County	2,535	4,131	0	448	1,618	(3,514)	5,218	60,776	65,994

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



Change in Total OPEB Liability (TOL)

Employer Code	Employer	Service Cost	Interest	Benefit Changes	Difference Between Expected and Actual Experience	Changes of Assumptions	Benefit Payments	Net Change in TOL	TOL - Beginning	TOL - Ending
55197	Wise County	3,699	10,884	0	(2,372)	3,901	(12,921)	3,191	161,952	165,143
55198	Wythe County	2,220	7,943	0	5,040	2,639	(9,316)	8,526	118,133	126,659
55199	York County	23,113	85,890	0	22,769	32,340	(78,442)	85,670	1,266,218	1,351,888
55215	City Of Radford	8,047	32,809	0	(2,990)	11,232	(34,904)	14,194	486,150	500,344
55217	City Of Roanoke	5,183	26,787	0	6,868	10,417	(20,719)	28,536	393,032	421,568
55222	City Of Winchester	15,986	39,061	0	(52,766)	15,457	(25,661)	(7,923)	570,844	562,921
55228	Town Of Middletown	435	559	0	18	250	(738)	524	8,359	8,883
55230	City Of Covington	4,949	20,466	0	11,658	6,786	(25,663)	18,196	305,198	323,394
55300	Town Of Abingdon	4,796	(254)	0	105,910	3,763	(7,250)	106,965	0	106,965
55301	Town Of Dumfries	1,880	1,646	0	4,420	641	(3,270)	5,317	25,156	30,473
55312	Town Of Hamilton	871	684	0	305	235	(846)	1,249	10,191	11,440
55321	Town Of Woodstock	4,248	8,504	0	1,952	3,234	(9,647)	8,291	126,304	134,595
55326	Town Of Pearisburg	1,375	6,756	0	(6,134)	2,555	(5,794)	(1,242)	99,406	98,164
55332	City Of Manassas	20,493	67,420	0	2,062	25,958	(73,009)	42,924	999,648	1,042,572
55342	Town Of Lawrenceville	1,557	3,586	0	54	1,206	(3,037)	3,366	52,743	56,109
55344	Town Of Stanley	926	2,344	0	3,868	905	(2,595)	5,448	34,777	40,225
55357	Town Of Strasburg	2,486	5,797	0	(5,557)	2,393	(3,985)	1,134	84,802	85,936
55365	City Of Poquoson	6,318	18,846	0	19,919	7,342	(18,268)	34,157	278,364	312,521
55385	Town Of Kenbridge	574	765	0	589	260	(1,119)	1,069	11,491	12,560
55393	Town Of Shenandoah	825	2,275	0	772	814	(2,127)	2,559	33,568	36,127
55396	Town Of Kilmarnock	934	1,687	0	(3,129)	618	(396)	(286)	24,296	24,010
55411	Hampton Roads Sanitation Dist	25,930	134,316	0	26,283	50,221	(124,158)	112,592	1,980,873	2,093,465
55425	Colonial Behavioral Health	7,566	18,518	0	(5,444)	6,493	(15,594)	11,539	272,343	283,882
55440	Shenandoah Valley Juvenile Center	2,641	6,300	0	(5,494)	1,955	(7,074)	(1,672)	93,534	91,862
55447	Rappahannock Area Comm Svcs	11,888	20,525	0	(140)	8,742	(13,415)	27,600	299,917	327,517
55450	Meherrin Regional Library	348	1,563	0	(515)	560	(553)	1,403	22,609	24,012
55454	Greensville-Emporia So Svcs	667	5,806	0	2,469	1,963	(6,968)	3,937	86,420	90,357
55455	James City Service Authority	3,579	11,031	0	(3,892)	4,095	(9,131)	5,682	162,155	167,837
55456	Accomack/Northampton Plan	472	(48)	0	32,755	744	(1,370)	32,553	0	32,553
55472	District 19 Community Services Board	9,095	22,455	0	10,330	8,614	(18,414)	32,080	329,999	362,079
55477	Frederick Co Sanitation Auth	2,523	7,012	0	839	2,535	(4,815)	8,094	102,584	110,678
55478	Western Tidewater Comm Svcs	15,087	25,639	0	(3,403)	11,014	(14,115)	34,222	373,334	407,556
55487	Capital Region Airport Comm	8,076	10,103	0	128,810	7,333	(12,265)	142,057	150,460	292,517
55489	Harr/Rockingham Comm Svcs Bd	7,526	15,892	0	2,540	5,691	(12,487)	19,162	233,275	252,437
55493	Planning Dis One Behavioral Health Svcs	131	581	0	387	157	(987)	269	8,790	9,059

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



Change in Total OPEB Liability (TOL)

Employer Code	Employer	Service Cost	Interest	Benefit Changes	Difference Between Expected and Actual Experience	Changes of Assumptions	Benefit Payments	Net Change in TOL	TOL - Beginning	TOL - Ending
55502	Alleghany County School Board	3,735	7,490	0	(19,745)	2,708	(1,886)	(7,698)	107,944	100,246
55505	Appomattox County School Board	1,476	4,206	0	6,722	1,675	(4,190)	9,889	62,178	72,067
55508	Bath County School Board	870	6,122	0	9,802	2,156	(8,186)	10,764	91,550	102,314
55511	Botetourt County School Board	5,079	16,335	0	4,983	5,747	(15,917)	16,227	241,318	257,545
55517	Carroll County School Board	7,116	14,429	0	19,019	15,698	(23,028)	33,234	382,448	415,682
55522	Winchester Public Schools	3,547	7,414	0	10,142	2,930	(6,477)	17,556	109,157	126,713
55523	Culpeper County School Board	6,763	15,257	0	18,716	5,930	(13,506)	33,160	224,714	257,874
55530	Covington City School Board	605	4,188	0	(7,650)	1,053	(4,543)	(6,347)	62,100	55,753
55536	Gloucester Co School Board	5,855	27,056	0	(24,262)	8,607	(27,377)	(10,121)	400,206	390,085
55541	Halifax/South Boston Sch Bd	2,630	18,889	0	(4,192)	5,282	(26,739)	(4,130)	283,209	279,079
55552	Lee County School Board	3,863	19,521	0	(2,366)	6,121	(33,657)	(6,518)	295,704	289,186
55553	Loudoun County School Board	63,900	151,076	0	44,121	63,797	(109,555)	213,339	2,213,004	2,426,343
55554	Louisa County Public Schools	6,533	24,841	0	(14,146)	8,319	(15,930)	9,617	362,843	372,460
55571	Pittsylvania County School Bd	4,729	26,022	0	(109,019)	6,018	(23,420)	(95,670)	383,459	287,789
55574	Prince George County School Bd	5,833	11,047	0	85,304	5,886	(14,867)	93,203	165,254	258,457
55576	Prince William County Schools	64,277	159,532	0	(31,876)	63,915	(104,630)	151,218	2,331,346	2,482,564
55578	Rappahannock County Schools	1,125	4,134	0	(3,267)	1,190	(4,261)	(1,079)	61,189	60,110
55582	Rockingham County School Board	18,979	68,683	0	207	21,876	(65,253)	44,492	1,013,809	1,058,301
55583	Russell County School Board	8,086	19,598	0	507	20,714	(35,194)	13,711	521,410	535,121
55589	Stafford County Schools	10,467	26,120	0	6,939	10,145	(24,731)	28,940	385,512	414,452
55595	Washington County School Board	3,721	19,276	0	1,031	5,630	(25,502)	4,156	288,124	292,280
55597	Wise Co Schools	2,478	16,814	0	(5,857)	4,881	(22,858)	(4,542)	251,625	247,083
55598	Wythe County School Board	2,703	10,626	0	(3,647)	3,036	(15,620)	(2,902)	159,617	156,715
55599	York County School Board	11,130	(540)	0	321,805	9,367	(15,426)	326,336	0	326,336
55606	Franklin City Public Schools	544	2,373	0	509	735	(2,741)	1,420	35,275	36,695
55612	Brunswick County Public Schools	1,807	7,787	0	(13,749)	2,202	(6,891)	(8,844)	114,686	105,842
55615	Campbell County School Board	5,919	26,041	0	4,582	8,003	(33,307)	11,238	388,661	399,899
55617	Roanoke City Schools	4,467	2,384	0	4,849	1,324	(1,400)	11,624	34,759	46,383
55619	Staunton City School Board	1,883	6,631	0	(673)	1,946	(10,338)	(551)	99,897	99,346
55632	City Of Manassas School Board	3,914	16,419	0	(3,647)	6,062	(14,734)	8,014	241,926	249,940
55633	Franklin County Schools	10,641	35,301	0	17,284	12,716	(32,016)	43,926	520,315	564,241
55635	City Of Salem Schools	3,643	9,771	0	(9,720)	2,818	(12,020)	(5,508)	145,594	140,086
55636	Manassas Park City Schools	1,853	2,027	0	6,327	1,166	(1,434)	9,939	29,673	39,612
55637	Newport News Public Schools	13,854	3,951	0	(2,161)	2,614	(9)	18,249	56,454	74,703
55802	Williamsburg-James City Schools	7,967	21,557	0	(2,594)	7,656	(17,320)	17,266	316,613	333,879

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



Change in Total OPEB Liability (TOL)

Employer Code	Employer	Service Cost	Interest	Benefit Changes	Difference Between Expected and Actual Experience	Changes of Assumptions	Benefit Payments	Net Change in TOL	TOL - Beginning	TOL - Ending
55803	Poquoson City School Board	1,003	4,713	0	(1,603)	1,325	(6,550)	(1,112)	70,602	69,490
55814	Jackson River Technical Center	73	158	0	1,151	147	(491)	1,038	4,317	5,355
55859	Williamsburg Area Transit Authority	0	0	0	0	0	0	0	0	0
55860	Middle Peninsula Juvenile Detention Commission	0	0	0	0	0	0	0	0	0
55866	Hampton Roads Transportation Accountability Comm	664	45	0	(614)	17	0	112	638	750
55867	Pamunkey Regional Library	1,132	2,349	0	527	920	(1,890)	3,038	34,503	37,541
55868	Northern Virginia Transportation Authority	1,438	225	0	(1,507)	90	(366)	(120)	3,399	3,279
55874	Meherrin River Regional Jail Authority	8,639	3,084	0	6,530	2,034	(388)	19,899	44,258	64,157
55883	Western Virginia Regional Jail Authority	8,602	6,595	0	(8,616)	3,828	(2,109)	8,300	95,263	103,563
55886	Russell County Psa	611	855	0	856	413	(488)	2,247	12,458	14,705
55897	Prince William County Service Authority	19,224	38,101	0	36,748	14,536	(37,946)	70,663	563,273	633,936
55904	Appalachian Juvenile Commission	2,287	7,856	0	(3,000)	2,747	(7,996)	1,894	116,232	118,126
55909	Henry County Public Service Authority	1,879	8,981	0	12,212	3,549	(9,816)	16,805	133,212	150,017
55914	Rappahannock Juvenile Center	2,981	7,744	0	9,093	2,949	(8,405)	14,362	114,837	129,199
55918	Amherst County Service Auth	725	4,532	0	(1,161)	1,440	(4,530)	1,006	67,001	68,007
55919	Pepper'S Ferry Reg Wastewater	1,086	4,107	0	4,606	1,349	(3,308)	7,840	60,319	68,159
55926	Scott County Soil & Water Conservation District	37	0	0	3,216	126	0	3,379	0	3,379
55927	New River Resource Authority	784	1,281	0	(1,260)	659	0	1,464	18,303	19,767
55929	Greensville County Water And Sewer Authority	777	4,310	0	(1,814)	1,649	(1,473)	3,449	62,303	65,752
55930	Petersburg Redevelopment And Housing Authority	928	3,805	0	(693)	1,258	(3,922)	1,376	56,325	57,701
55932	Va Coalfield Economic Dev Auth	196	808	0	(39)	299	(500)	764	11,787	12,551
55940	Monacan Soil And Water Conservation District	284	580	0	(267)	264	0	861	8,282	9,143
55944	Central Virginia Waste Management Authority	755	885	0	(469)	362	(533)	1,000	12,907	13,907
55947	Tidewater Youth Services Commission	3,323	6,764	0	327	2,437	(6,762)	6,089	100,010	106,099
55957	Wise County Redevelopment And Housing Authority	514	3,688	0	(277)	1,123	(3,600)	1,448	54,492	55,940
55964	Virginia Biotechnology Research Park Authority	232	615	0	352	209	(735)	673	9,153	9,826
55977	Southside Regional Jail	3,867	5,282	0	(7,783)	2,000	(6,546)	(3,180)	78,731	75,551
55978	Evergreen Soil And Water Conservation District	54	117	0	74	94	0	339	1,667	2,006
55979	Roanoke Higher Education Authority	1,624	2,998	0	(4,707)	759	(641)	33	43,151	43,184
55982	Daniel Boone Soil And Water Conservation District	131	0	0	3,896	147	0	4,174	0	4,174
55983	Southside Community Services Board	7,441	18,066	0	(6,643)	6,813	(10,823)	14,854	263,493	278,347
55995	Holston River Soil And Water Conservation District	140	0	0	3,203	118	0	3,461	0	3,461
	Total for VRS Health Insurance Credit - Locals	996,883	2,721,403	0	774,424	1,066,624	(2,564,472)	2,994,862	40,549,915	43,544,777

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



Change in Fiduciary Net Position (FNP)

Employer Code	Employer	Contributions Employer	Contributions Member	Net Investment Income	Benefit Payments	Admin Expenses	Other	Net Change in FNP	FNP - Beginning	FNP - Ending	Net OPEB Liability
55100	Accomack County	28,789	0	2,959	(17,701)	(66)	(3)	13,978	36,698	50,676	249,979
55103	Amelia County	3,541	0	872	(1,858)	(20)	(1)	2,534	12,443	14,977	27,396
55104	Amherst County	9,311	0	7,802	(13,832)	(168)	(9)	3,104	124,553	127,657	65,663
55110	Bland County	4,954	0	324	(4,339)	(7)	0	932	5,001	5,933	43,616
55122	Craig County	391	0	2,201	(3,801)	(47)	(2)	(1,258)	36,540	35,282	(3,913)
55128	Essex Co	7,610	0	1,066	(3,666)	(26)	(1)	4,983	14,176	19,159	46,538
55132	Fluvanna County	5,048	0	6,500	(6,146)	(142)	(8)	5,252	101,779	107,031	30,497
55136	Gloucester County	12,652	0	18,334	(18,636)	(398)	(22)	11,930	288,332	300,262	20,574
55139	Greene County	3,980	0	5,571	(7,500)	(120)	(7)	1,924	89,083	91,007	3,993
55140	Greensville County	3,163	0	5,291	(5,820)	(115)	(6)	2,513	83,708	86,221	7,201
55141	Halifax County	7,750	0	6,808	(13,855)	(146)	(8)	549	110,282	110,831	57,550
55142	Hanover Co	80,463	0	37,527	(60,311)	(828)	(45)	56,806	561,732	618,538	706,164
55144	Henry County	2,294	0	20,410	(17,372)	(440)	(24)	4,868	327,144	332,012	(59,056)
55146	Isle Of Wight County	15,467	0	11,590	(16,834)	(254)	(14)	9,955	180,931	190,886	72,059
55147	James City County	74,871	0	46,337	(82,782)	(1,004)	(19,114)	18,308	722,952	741,260	688,999
55149	King And Queen County	1,747	0	26	(1,123)	(1)	0	649	0	649	6,927
55154	Louisa County	8,616	0	6,846	(6,037)	(151)	(8)	9,266	103,642	112,908	17,967
55156	Madison County	1,645	0	4,385	(2,846)	(95)	(5)	3,084	68,607	71,691	(23,293)
55157	Mathews County	3,730	0	175	(1,687)	(5)	0	2,213	1,082	3,295	27,855
55163	New Kent County	11,299	0	1,878	(401)	(47)	(2)	12,727	21,115	33,842	61,696
55166	Northumberland County	1,826	0	3,055	(2,463)	(67)	(3)	2,348	47,760	50,108	(10,716)
55170	Patrick County	1,943	0	69	(3,473)	0	0	(1,461)	2,281	820	30,662
55171	Pittsylvania County	27,906	0	25,066	(37,661)	(543)	(30)	14,738	396,986	411,724	260,618
55172	Powhatan County	8,411	0	1,897	(2,308)	(44)	(2)	7,954	24,211	32,165	49,808
55176	Prince William County	460,047	0	232,424	(499,530)	(5,112)	(274)	187,555	3,648,427	3,835,982	4,167,653
55177	Pulaski County	12,233	0	10,938	(14,565)	(238)	(13)	8,355	171,872	180,227	43,668
55178	Rappahannock County	535	0	1,939	(2,657)	(41)	(2)	(226)	31,527	31,301	1,622
55180	Roanoke County	142,727	0	39,488	(114,650)	(862)	(47)	66,656	586,104	652,760	1,076,029
55183	Russell County	2,788	0	5,480	(8,828)	(117)	(7)	(684)	89,391	88,707	21,293
55185	Shenandoah County	7,947	0	14,757	(11,356)	(321)	(17)	11,010	230,962	241,972	(11,759)
55187	Southampton County	2,561	0	9,436	(13,456)	(202)	(11)	(1,672)	154,630	152,958	(3,025)
55189	Stafford County	38,396	0	50,657	(51,533)	(1,106)	(60)	36,354	794,934	831,288	161,118
55192	Tazewell County	4,496	0	18,218	(19,469)	(393)	(21)	2,831	293,183	296,014	(5,093)
55195	Washington County	3,046	0	14,100	(16,628)	(304)	(16)	198	229,185	229,383	(21,594)
55196	Westmoreland County	5,493	0	1,704	(3,514)	(38)	(2)	3,643	24,330	27,973	38,021
55197	Wise County	2,143	0	13,036	(12,921)	(281)	(15)	1,962	209,640	211,602	(46,459)
55198	Wythe County	1,824	0	8,695	(9,316)	(187)	(10)	1,006	140,090	141,096	(14,437)
55199	York County	73,808	0	59,868	(78,442)	(1,313)	(71)	53,850	932,252	986,102	365,786
55215	City Of Radford	27,628	0	13,074	(34,904)	(285)	(15)	5,498	209,209	214,707	285,637
55217	City Of Roanoke	26,085	0	6,415	(20,719)	(143)	(8)	11,630	98,678	110,308	311,260
55222	City Of Winchester	25,691	0	28,569	(25,661)	(626)	(33)	27,940	441,438	469,378	93,543
55228	Town Of Middletown	861	0	401	(738)	(9)	0	515	6,186	6,701	2,182

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



Change in Fiduciary Net Position (FNP)

Employer Code	Employer	Contributions Employer	Contributions Member	Net Investment Income	Benefit Payments	Admin Expenses	Other	Net Change in FNP	FNP - Beginning	FNP - Ending	Net OPEB Liability
55230	City Of Covington	17,440	0	6,328	(25,663)	(135)	(7)	(2,037)	104,002	101,965	221,429
55300	Town Of Abingdon	8,909	0	93	(7,250)	(2)	0	1,750	0	1,750	105,215
55301	Town Of Dumfries	1,665	0	1,793	(3,270)	(38)	(2)	148	28,546	28,694	1,779
55312	Town Of Hamilton	1,465	0	102	(846)	(2)	0	719	1,127	1,846	9,594
55321	Town Of Woodstock	8,508	0	4,463	(9,647)	(96)	(6)	3,222	69,413	72,635	61,960
55326	Town Of Pearisburg	5,682	0	2,408	(5,794)	(52)	(2)	2,242	37,460	39,702	58,462
55332	City Of Manassas	55,729	0	35,076	(73,009)	(756)	(41)	16,999	556,513	573,512	469,060
55342	Town Of Lawrenceville	2,743	0	2,223	(3,037)	(49)	(2)	1,878	34,654	36,532	19,577
55344	Town Of Stanley	1,836	0	1,491	(2,595)	(32)	(2)	698	23,661	24,359	15,866
55357	Town Of Strasburg	3,505	0	4,780	(3,985)	(104)	(6)	4,190	74,523	78,713	7,223
55365	City Of Poquoson	16,003	0	9,308	(18,268)	(203)	(11)	6,829	147,265	154,094	158,427
55385	Town Of Kenbridge	608	0	747	(1,119)	(16)	(1)	219	11,923	12,142	418
55393	Town Of Shenandoah	1,521	0	1,614	(2,127)	(35)	(2)	971	25,271	26,242	9,885
55396	Town Of Kilmarnock	867	0	1,961	(396)	(42)	(2)	2,388	29,316	31,704	(7,694)
55411	Hampton Roads Sanitation Dist	107,815	0	56,110	(124,158)	(1,216)	(66)	38,485	886,145	924,630	1,168,835
55425	Colonial Behavioral Health	14,391	0	12,651	(15,594)	(278)	(15)	11,155	197,408	208,563	75,319
55440	Shenandoah Valley Juvenile Center	4,595	0	3,770	(7,074)	(81)	(5)	1,205	60,503	61,708	30,154
55447	Rappahannock Area Comm Svcs	14,463	0	20,047	(13,415)	(439)	(24)	20,632	310,100	330,732	(3,215)
55450	Meherrin Regional Library	1,064	0	1,043	(553)	(23)	(1)	1,530	15,746	17,276	6,736
55454	Greensville-Emporia So Svcs	5,459	0	1,188	(6,968)	(25)	(1)	(347)	19,928	19,581	70,776
55455	James City Service Authority	8,002	0	6,922	(9,131)	(151)	(8)	5,634	107,782	113,416	54,421
55456	Accomack/Northampton Plan	1,940	0	30	(1,370)	(1)	0	599	0	599	31,954
55472	District 19 Community Services Board	13,346	0	18,950	(18,414)	(413)	(22)	13,447	296,910	310,357	51,722
55477	Frederick Co Sanitation Auth	5,230	0	4,559	(4,815)	(100)	(6)	4,868	70,123	74,991	35,687
55478	Western Tidewater Comm Svcs	19,712	0	23,404	(14,115)	(513)	(28)	28,460	357,820	386,280	21,276
55487	Capital Region Airport Comm	18,732	0	1,982	(12,265)	(45)	(2)	8,402	25,624	34,026	258,491
55489	Harr/Rockingham Comm Svcs Bd	10,800	0	12,552	(12,487)	(275)	(15)	10,575	196,058	206,633	45,804
55493	Planning Dis One Behavioral Health Svcs	549	0	94	(987)	(2)	0	(346)	1,767	1,421	7,638
55502	Alleghany County School Board	11,006	0	1,194	(1,886)	(29)	(1)	10,284	11,258	21,542	78,704
55505	Appomattox County School Board	2,550	0	2,575	(4,190)	(56)	(3)	876	41,304	42,180	29,887
55508	Bath County School Board	6,084	0	609	(8,186)	(12)	(1)	(1,506)	11,234	9,728	92,586
55511	Botetourt County School Board	20,358	0	4,490	(15,917)	(99)	(6)	8,826	66,451	75,277	182,268
55517	Carroll County School Board	25,185	0	0	(23,028)	0	0	2,157	(25,104)	(22,947)	438,629
55522	Winchester Public Schools	5,607	0	5,329	(6,477)	(116)	(6)	4,337	83,186	87,523	39,190
55523	Culpeper County School Board	7,016	0	16,116	(13,506)	(349)	(18)	9,259	254,735	263,994	(6,120)
55530	Covington City School Board	5,260	0	576	(4,543)	(13)	(1)	1,279	8,291	9,570	46,183
55536	Gloucester Co School Board	25,674	0	8,837	(27,377)	(190)	(10)	6,934	139,001	145,935	244,150
55541	Halifax/South Boston Sch Bd	14,865	0	6,088	(26,739)	(128)	(7)	(5,921)	104,219	98,298	180,781
55552	Lee County School Board	18,894	0	4,165	(33,657)	(79)	(5)	(10,682)	72,242	61,560	227,626
55553	Loudoun County School Board	121,225	0	109,411	(109,555)	(2,394)	(129)	118,558	1,694,117	1,812,675	613,668
55554	Louisa County Public Schools	14,822	0	15,700	(15,930)	(342)	(18)	14,232	245,077	259,309	113,151
55571	Pittsylvania County School Bd	28,909	0	5	(23,420)	0	0	5,494	(5,370)	124	287,665

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



Change in Fiduciary Net Position (FNP)

Employer Code	Employer	Contributions Employer	Contributions Member	Net Investment Income	Benefit Payments	Admin Expenses	Other	Net Change in FNP	FNP - Beginning	FNP - Ending	Net OPEB Liability
55574	Prince George County School Bd	21,211	0	669	(14,867)	(14)	(1)	6,998	5,850	12,848	245,609
55576	Prince William County Schools	123,765	0	103,070	(104,630)	(2,257)	(122)	119,826	1,589,957	1,709,783	772,781
55578	Rappahannock County Schools	3,205	0	2,973	(4,261)	(64)	(3)	1,850	46,797	48,647	11,463
55582	Rockingham County School Board	58,393	0	27,512	(65,253)	(591)	(32)	20,029	430,392	450,421	607,880
55583	Russell County School Board	32,001	0	0	(35,194)	0	0	(3,193)	(37,862)	(41,055)	576,176
55589	Stafford County Schools	19,683	0	17,081	(24,731)	(370)	(20)	11,643	268,587	280,230	134,222
55595	Washington County School Board	21,443	0	100	(25,502)	(1)	0	(3,960)	5,544	1,584	290,696
55597	Wise Co Schools	6,789	0	11,293	(22,858)	(241)	(13)	(5,030)	187,490	182,460	64,623
55598	Wythe County School Board	11,429	0	1,507	(15,620)	(30)	(2)	(2,716)	27,211	24,495	132,220
55599	York County School Board	34,311	0	1,107	(15,426)	(28)	(1)	19,963	0	19,963	306,373
55606	Franklin City Public Schools	756	0	2,069	(2,741)	(44)	(2)	38	33,588	33,626	3,069
55612	Brunswick County Public Schools	5,782	0	3,195	(6,891)	(69)	(3)	2,014	50,294	52,308	53,534
55615	Campbell County School Board	21,624	0	11,207	(33,307)	(239)	(13)	(728)	182,994	182,266	217,633
55617	Roanoke City Schools	5,161	0	3,762	(1,400)	(84)	(5)	7,434	55,392	62,826	(16,443)
55619	Staunton City School Board	7,484	0	1,489	(10,338)	(31)	(2)	(1,398)	25,483	24,085	75,261
55632	City Of Manassas School Board	7,721	0	12,003	(14,734)	(259)	(14)	4,717	190,973	195,690	54,250
55633	Franklin County Schools	24,036	0	21,449	(32,016)	(462)	(25)	12,982	338,250	351,232	213,009
55635	City Of Salem Schools	7,318	0	4,257	(12,020)	(90)	(5)	(540)	69,330	68,790	71,296
55636	Manassas Park City Schools	819	0	3,268	(1,434)	(71)	(3)	2,579	51,068	53,647	(14,035)
55637	Newport News Public Schools	18,571	0	3,893	(9)	(91)	(5)	22,359	46,200	68,559	6,144
55802	Williamsburg-James City Schools	9,260	0	21,491	(17,320)	(466)	(25)	12,940	339,112	352,052	(18,173)
55803	Poquoson City School Board	4,681	0	621	(6,550)	(12)	(1)	(1,261)	11,200	9,939	59,551
55814	Jackson River Technical Center	271	0	(1)	(491)	0	0	(221)	17	(204)	5,559
55859	Williamsburg Area Transit Authority	1,335	0	32	0	(2)	8,303	9,668	0	9,668	(9,668)
55860	Middle Peninsula Juvenile Detention Commission	1,366	0	33	0	(2)	10,757	12,154	0	12,154	(12,154)
55866	Hampton Roads Transportation Accountability Comm	745	0	88	0	(2)	0	831	826	1,657	(907)
55867	Pamunkey Regional Library	3,205	0	546	(1,890)	(13)	(1)	1,847	7,539	9,386	28,155
55868	Northern Virginia Transportation Authority	1,758	0	256	(366)	(6)	0	1,642	2,908	4,550	(1,271)
55874	Meherrin River Regional Jail Authority	9,093	0	4,886	(388)	(110)	(6)	13,475	68,940	82,415	(18,258)
55883	Western Virginia Regional Jail Authority	8,380	0	8,857	(2,109)	(195)	(10)	14,923	131,764	146,687	(43,124)
55886	Russell County Psa	695	0	839	(488)	(18)	(1)	1,027	12,628	13,655	1,050
55897	Prince William County Service Authority	36,426	0	22,192	(37,946)	(488)	(26)	20,158	351,484	371,642	262,294
55904	Appalachian Juvenile Commission	8,716	0	1,648	(7,996)	(37)	(2)	2,329	25,256	27,585	90,541
55909	Henry County Public Service Authority	8,033	0	3,005	(9,816)	(65)	(3)	1,154	48,442	49,596	100,421
55914	Rappahannock Juvenile Center	8,895	0	2,975	(8,405)	(65)	(3)	3,397	45,122	48,519	80,680
55918	Amherst County Service Auth	2,525	0	2,503	(4,530)	(54)	(3)	441	40,380	40,821	27,186
55919	Pepper'S Ferry Reg Wastewater	3,189	0	2,147	(3,308)	(47)	(2)	1,979	33,563	35,542	32,617
55926	Scott County Soil & Water Conservation District	260	0	12	0	0	0	272	0	272	3,107
55927	New River Resource Authority	557	0	1,491	0	(33)	(2)	2,013	22,609	24,622	(4,855)
55929	Greensville County Water And Sewer Authority	2,057	0	2,928	(1,473)	(64)	(3)	3,445	44,883	48,328	17,424
55930	Petersburg Redevelopment And Housing Authority	3,020	0	1,718	(3,922)	(37)	(2)	777	27,292	28,069	29,632
55932	Va Coalfield Economic Dev Auth	748	0	244	(500)	(5)	0	487	3,649	4,136	8,415

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



Change in Fiduciary Net Position (FNP)

Employer Code	Employer	Contributions Employer	Contributions Member	Net Investment Income	Benefit Payments	Admin Expenses	Other	Net Change in FNP	FNP - Beginning	FNP - Ending	Net OPEB Liability
55940	Monacan Soil And Water Conservation District	360	0	516	0	(11)	(1)	864	7,705	8,569	574
55944	Central Virginia Waste Management Authority	1,052	0	613	(533)	(14)	(1)	1,117	9,154	10,271	3,636
55947	Tidewater Youth Services Commission	5,464	0	2,620	(6,762)	(57)	(3)	1,262	41,696	42,958	63,141
55957	Wise County Redevelopment And Housing Authority	3,364	0	987	(3,600)	(21)	(1)	729	15,539	16,268	39,672
55964	Virginia Biotechnology Research Park Authority	902	0	75	(735)	(2)	0	240	1,035	1,275	8,551
55977	Southside Regional Jail	6,137	0	2,893	(6,546)	(64)	(3)	2,417	45,185	47,602	27,949
55978	Evergreen Soil And Water Conservation District	164	0	11	0	0	0	175	12	187	1,819
55979	Roanoke Higher Education Authority	2,172	0	1,501	(641)	(33)	(2)	2,997	21,768	24,765	18,419
55982	Daniel Boone Soil And Water Conservation District	382	0	19	0	(1)	0	400	0	400	3,774
55983	Southside Community Services Board	13,497	0	13,072	(10,823)	(288)	(15)	15,443	200,495	215,938	62,409
55995	Holston River Soil And Water Conservation District	171	0	5	0	0	0	176	0	176	3,285
	Total for VRS Health Insurance Credit - Locals	2,406,132	0	1,489,699	(2,564,472)	(32,491)	(1,745)	1,297,123	23,171,046	24,468,169	19,076,608

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



Health Insurance Credit Plan - Constitutional Officers Cost Sharing Plan

Employer Code	Employer	2018	2018	2019	2019
		Employer Compensation	Employer Allocation Percentage	Employer Compensation	Employer Allocation Percentage
55100	Accomack County	\$ 3,708,455	0.56532%	\$ 3,854,651	0.56490%
55101	Albemarle County	1,843,886	0.28108%	2,170,328	0.31804%
55102	Alleghany County	4,133,538	0.63012%	4,292,741	0.62907%
55103	Amelia County	1,909,938	0.29115%	1,903,074	0.27890%
55104	Amherst County	3,504,582	0.53424%	3,443,776	0.50466%
55105	Appomattox County	1,733,557	0.26426%	1,791,805	0.26259%
55107	Augusta County	5,510,801	0.84007%	5,765,570	0.84492%
55108	Bath County	1,057,109	0.16115%	1,183,058	0.17339%
55109	Bedford County	6,761,526	1.03073%	6,775,171	0.99289%
55110	Bland County	1,188,252	0.18114%	1,177,136	0.17250%
55111	Botetourt County	6,027,073	0.91877%	6,503,071	0.95302%
55112	Brunswick County	2,805,178	0.42762%	3,108,960	0.45561%
55113	Buchanan County	1,604,519	0.24459%	1,577,564	0.23120%
55114	Buckingham County	1,869,847	0.28504%	1,983,285	0.29063%
55115	Campbell County	4,789,168	0.73006%	5,266,120	0.77172%
55116	Caroline County	4,648,171	0.70857%	4,748,911	0.69594%
55117	Carroll County	2,527,529	0.38530%	2,680,389	0.39278%
55118	Charles City County	1,307,775	0.19936%	1,350,483	0.19792%
55119	Charlotte County	2,439,214	0.37183%	2,533,035	0.37123%
55120	Chesterfield County	21,138,901	3.22242%	21,712,305	3.18187%
55121	Clarke County	2,063,976	0.31463%	2,135,128	0.31288%
55122	Craig County	945,198	0.14409%	972,457	0.14250%
55123	Culpeper County	6,204,145	0.94576%	6,588,944	0.96559%
55124	Cumberland County	1,622,047	0.24727%	1,671,948	0.24500%
55125	Dickenson County	1,888,024	0.28781%	1,920,846	0.28149%
55126	Dinwiddie County	3,735,207	0.56940%	3,774,152	0.55310%
55128	Essex County	1,553,880	0.23687%	1,579,483	0.23147%
55130	Fauquier County	12,635,726	1.92619%	13,411,386	1.96538%
55131	Floyd County	2,023,339	0.30844%	2,220,973	0.32549%
55132	Fluvanna County	3,479,728	0.53045%	3,604,330	0.52818%
55133	Franklin County	5,122,026	0.78080%	6,162,957	0.90315%
55134	Frederick County	11,302,305	1.72292%	11,956,757	1.75224%
55135	Giles County	2,508,230	0.38235%	2,515,799	0.36868%
55136	Gloucester County	5,925,789	0.90333%	6,667,788	0.97716%
55137	Goochland County	3,921,626	0.59781%	4,202,509	0.61588%
55138	Grayson County	2,248,164	0.34271%	2,231,101	0.32695%
55139	Greene County	2,554,743	0.38945%	2,722,181	0.39892%
55140	Greensville County	2,481,160	0.37823%	2,523,547	0.36980%
55141	Halifax County	2,573,329	0.39228%	2,651,820	0.38862%
55142	Hanover County	19,474,845	2.96875%	20,325,293	2.97860%
55143	Henrico County	19,539,563	2.97861%	20,386,767	2.98762%
55144	Henry County	7,711,733	1.17558%	7,989,475	1.17083%
55145	Highland County	821,851	0.12528%	853,351	0.12507%
55146	Isle of Wight County	4,499,111	0.68584%	4,682,081	0.68615%
55147	James City County	2,778,588	0.42357%	2,794,106	0.40948%
55148	King George County	3,477,734	0.53015%	3,802,441	0.55722%
55149	King and Queen County	1,256,843	0.19159%	1,424,678	0.20879%
55150	King William County	1,945,921	0.29664%	2,114,371	0.30987%
55151	Lancaster County	2,327,242	0.35476%	2,411,430	0.35337%
55152	Lee County	2,411,458	0.36760%	2,468,027	0.36170%
55153	Loudoun County	55,221,041	8.41790%	58,283,288	8.54120%
55154	Louisa County	4,734,799	0.72177%	4,908,987	0.71939%
55155	Lunenburg County	1,196,948	0.18246%	1,281,432	0.18777%
55156	Madison County	1,925,985	0.29360%	2,028,696	0.29730%

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



Health Insurance Credit Plan - Constitutional Officers Cost Sharing Plan

Employer Code	Employer	2018	2018	2019	2019
		Employer Compensation	Employer Allocation Percentage	Employer Compensation	Employer Allocation Percentage
55157	Mathews County	1,362,475	0.20770%	1,431,735	0.20983%
55158	Mecklenburg County	3,723,508	0.56761%	3,862,264	0.56602%
55159	Middlesex County	1,398,969	0.21326%	1,521,270	0.22294%
55160	Montgomery County	7,526,616	1.14736%	8,115,390	1.18926%
55162	Nelson County	1,546,385	0.23573%	1,739,185	0.25488%
55163	New Kent County	3,308,061	0.50428%	3,515,422	0.51519%
55165	Northampton County	3,812,156	0.58113%	3,953,549	0.57936%
55166	Northumberland County	2,382,773	0.36323%	2,419,329	0.35453%
55167	Nottoway County	1,634,392	0.24915%	1,655,934	0.24269%
55168	Orange County	2,931,721	0.44691%	3,160,333	0.46313%
55169	Page County	3,405,308	0.51911%	3,525,323	0.51662%
55170	Patrick County	3,741,690	0.57038%	3,900,264	0.57157%
55171	Pittsylvania County	7,211,669	1.09935%	7,353,653	1.07766%
55172	Powhatan County	4,043,182	0.61634%	4,217,353	0.61804%
55173	Prince Edward County	2,440,654	0.37205%	2,400,010	0.35171%
55174	Prince George County	1,893,533	0.28865%	1,931,714	0.28310%
55176	Prince William County	9,135,529	1.39262%	9,534,325	1.39721%
55177	County of Pulaski	3,975,887	0.60608%	4,125,824	0.60462%
55178	Rappahannock County	1,679,087	0.25596%	1,796,695	0.26328%
55179	Richmond County	1,493,585	0.22768%	1,523,132	0.22321%
55180	Roanoke County	6,502,005	0.99117%	6,419,434	0.94075%
55181	Rockbridge County	2,660,122	0.40551%	2,752,805	0.40343%
55182	Rockingham County	10,018,296	1.52719%	10,232,601	1.49956%
55183	Russell County	3,173,176	0.48372%	3,172,012	0.46486%
55184	Scott County	2,642,564	0.40283%	2,648,045	0.38808%
55185	Shenandoah County	4,319,528	0.65847%	4,499,752	0.65942%
55186	Smyth County	2,808,013	0.42805%	2,817,056	0.41284%
55187	Southampton County	4,582,088	0.69849%	4,451,964	0.65240%
55188	Spotsylvania County	16,540,580	2.52145%	17,355,826	2.54343%
55189	Stafford County	19,322,380	2.94551%	20,004,035	2.93151%
55190	Surry County	1,403,752	0.21399%	1,453,790	0.21303%
55191	Sussex County	2,743,204	0.41817%	2,899,600	0.42491%
55192	Tazewell County	4,275,867	0.65181%	4,407,142	0.64585%
55193	Warren County	4,783,149	0.72914%	5,125,931	0.75121%
55195	Washington County	5,586,084	0.85154%	5,753,754	0.84318%
55196	Westmoreland County	2,736,576	0.41716%	2,826,577	0.41423%
55197	Wise County	4,361,363	0.66485%	4,550,316	0.66683%
55198	Wythe County	2,938,050	0.44788%	2,819,139	0.41315%
55199	York County	8,996,701	1.37146%	9,479,632	1.38922%
55200	City of Alexandria	18,333,534	2.79477%	18,366,829	2.69160%
55201	City of Bristol	2,936,621	0.44766%	2,766,555	0.40543%
55202	City of Buena Vista	897,701	0.13685%	930,625	0.13637%
55205	City of Danville	5,329,900	0.81249%	5,428,979	0.79559%
55206	City of Fredericksburg	3,401,100	0.51846%	3,514,029	0.51496%
55207	City of Hampton	9,667,985	1.47379%	9,559,368	1.40091%
55208	City of Harrisonburg	662,848	0.10104%	822,202	0.12048%
55209	City of Hopewell	1,641,224	0.25019%	1,747,820	0.25615%
55210	City of Lynchburg	3,610,718	0.55042%	3,634,201	0.53258%
55212	City of Norfolk	22,004,585	3.35438%	22,950,379	3.36328%
55213	City of Petersburg	2,555,512	0.38956%	2,706,503	0.39664%
55214	City of Portsmouth	10,916,429	1.66410%	10,735,230	1.57322%
55215	City of Radford	1,336,720	0.20377%	1,359,027	0.19915%
55216	City of Richmond	23,726,612	3.61689%	23,623,894	3.46201%
55217	City of Roanoke	8,838,569	1.34735%	8,994,464	1.31811%

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



Health Insurance Credit Plan - Constitutional Officers Cost Sharing Plan

Employer Code	Employer	2018	2018	2019	2019
		Employer Compensation	Employer Allocation Percentage	Employer Compensation	Employer Allocation Percentage
55219	City of Staunton	1,458,540	0.22234%	1,496,990	0.21940%
55220	City of Suffolk	5,249,760	0.80027%	5,637,908	0.82621%
55221	City of Williamsburg	114,916	0.01752%	198,908	0.02916%
55222	City of Winchester	2,872,662	0.43791%	2,983,445	0.43721%
55223	City of Martinsville	3,242,613	0.49430%	3,405,904	0.49911%
55224	City of Falls Church	1,247,440	0.19016%	1,195,933	0.17528%
55225	City of Colonial Heights	1,613,590	0.24598%	1,604,955	0.23521%
55230	City of Covington	257,621	0.03927%	260,469	0.03818%
55232	City of Franklin	251,416	0.03833%	259,026	0.03795%
55233	City of Chesapeake	27,950,512	4.26078%	29,138,078	4.27010%
55234	City of Virginia Beach	20,945,869	3.19299%	22,268,051	3.26332%
55235	City of Norton	356,865	0.05440%	357,634	0.05241%
55236	City of Manassas Park	465,664	0.07099%	482,519	0.07073%
55258	City of Newport News	5,339,648	0.81398%	6,342,043	0.92941%
55307	City of Lexington	223,565	0.03408%	223,506	0.03274%
55308	City of Waynesboro	1,129,806	0.17223%	1,137,678	0.16672%
55313	City of Galax	107,398	0.01637%	110,901	0.01624%
55316	City of Fairfax	385,658	0.05879%	397,338	0.05823%
55319	City of Emporia	464,242	0.07077%	475,510	0.06969%
55332	City of Manassas	648,078	0.09879%	692,437	0.10146%
55335	City of Salem	1,619,594	0.24689%	1,669,933	0.24473%
55364	Town of Bedford	135,761	0.02070%	78,231	0.01145%
55365	City of Poquoson	392,054	0.05976%	376,914	0.05522%
Total for VRS Health Insurance Credit - Constitutional Officers		\$ 655,995,332	100.00000%	\$ 682,376,495	100.00000%

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



		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual 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
55101	Albemarle County	1,543	0	2,056	13,168	16,767	0	27	1,033	0	1,060	8,131	2,558	10,689
55102	Alleghany County	3,050	0	4,067	17,643	24,760	0	53	2,044	236	2,333	16,083	4,316	20,399
55103	Amelia County	1,353	0	1,803	0	3,156	0	24	906	4,338	5,268	7,130	(885)	6,245
55104	Amherst County	2,448	0	3,263	0	5,711	0	43	1,640	8,232	9,915	12,902	(1,553)	11,349
55105	Appomattox County	1,273	0	1,698	0	2,971	0	22	853	375	1,250	6,713	(65)	6,648
55107	Augusta County	4,095	0	5,463	1,089	10,647	0	71	2,745	0	2,816	21,602	187	21,789
55108	Bath County	841	0	1,121	2,749	4,711	0	15	563	0	578	4,433	472	4,905
55109	Bedford County	4,813	0	6,420	5,797	17,030	0	84	3,226	8,498	11,808	25,385	(257)	25,128
55110	Bland County	837	0	1,115	0	1,952	0	15	560	1,941	2,516	4,410	(333)	4,077
55111	Botetourt County	4,619	0	6,162	7,692	18,473	0	80	3,096	5,797	8,973	24,365	119	24,484
55112	Brunswick County	2,208	0	2,946	12,084	17,238	0	38	1,480	0	1,518	11,648	2,283	13,931
55113	Buchanan County	1,120	0	1,495	0	2,615	0	19	751	3,007	3,777	5,911	(517)	5,394
55114	Buckingham County	1,409	0	1,879	1,255	4,543	0	25	944	0	969	7,430	216	7,646
55115	Campbell County	3,740	0	4,990	9,356	18,086	0	65	2,507	5,560	8,132	19,730	168	19,898
55116	Caroline County	3,374	0	4,500	0	7,874	0	59	2,261	2,837	5,157	17,793	(487)	17,306
55117	Carroll County	1,903	0	2,540	1,679	6,122	0	33	1,276	0	1,309	10,042	289	10,331
55118	Charles City County	960	0	1,280	1,588	3,828	0	17	643	323	983	5,060	356	5,416
55119	Charlotte County	1,800	0	2,400	0	4,200	0	31	1,206	135	1,372	9,491	(23)	9,468
55120	Chesterfield County	15,426	0	20,573	0	35,999	0	268	10,338	40,897	51,503	81,349	(8,775)	72,574
55121	Clarke County	1,517	0	2,023	0	3,540	0	26	1,017	393	1,436	7,999	(67)	7,932
55122	Craig County	692	0	921	0	1,613	0	12	463	357	832	3,643	(61)	3,582
55123	Culpeper County	4,680	0	6,243	12,633	23,556	0	81	3,137	0	3,218	24,687	2,585	27,272
55124	Cumberland County	1,189	0	1,584	0	2,773	0	21	796	509	1,326	6,264	(88)	6,176
55125	Dickenson County	1,366	0	1,820	0	3,186	0	24	915	1,419	2,358	7,197	(244)	6,953
55126	Dinwiddie County	2,682	0	3,576	1,588	7,846	0	47	1,797	3,660	5,504	14,141	(217)	13,924
55128	Essex County	1,122	0	1,497	0	2,619	0	20	752	3,698	4,470	5,918	(723)	5,195
55130	Fauquier County	9,530	0	12,707	54,787	77,024	0	166	6,386	0	6,552	50,248	12,527	62,775
55131	Floyd County	1,579	0	2,104	6,315	9,998	0	27	1,058	0	1,085	8,322	1,173	9,495
55132	Fluvanna County	2,561	0	3,415	2,383	8,359	0	45	1,716	509	2,270	13,504	529	14,033
55133	Franklin County	4,378	0	5,839	27,479	37,696	0	76	2,934	0	3,010	23,090	4,721	27,811
55134	Frederick County	8,496	0	11,329	19,293	39,118	0	148	5,693	0	5,841	44,798	4,423	49,221
55135	Giles County	1,787	0	2,384	0	4,171	0	31	1,198	3,070	4,299	9,426	(527)	8,899
55136	Gloucester County	4,737	0	6,318	16,581	27,636	0	82	3,175	6,490	9,747	24,982	1,339	26,321
55137	Goochland County	2,986	0	3,982	7,372	14,340	0	52	2,001	0	2,053	15,746	1,384	17,130
55138	Grayson County	1,586	0	2,114	2,485	6,185	0	28	1,062	3,540	4,630	8,359	(93)	8,266
55139	Greene County	1,934	0	2,579	2,127	6,640	0	34	1,296	2,485	3,815	10,199	(150)	10,049
55140	Greensville County	1,793	0	2,391	0	4,184	0	31	1,202	1,893	3,126	9,454	(325)	9,129
55141	Halifax County	1,884	0	2,513	6,354	10,751	0	33	1,263	822	2,118	9,936	1,505	11,441
55142	Hanover County	14,440	0	19,259	6,977	40,676	0	251	9,678	0	9,929	76,152	1,615	77,767
55143	Henrico County	14,485	0	19,317	27,439	61,241	0	252	9,707	19,876	29,835	76,382	2,808	79,190
55144	Henry County	5,677	0	7,570	0	13,247	0	99	3,804	4,245	8,148	29,934	(1,006)	28,928
55145	Highland County	606	0	809	0	1,415	0	11	406	47	464	3,198	(8)	3,190
55146	Isle of Wight County	3,326	0	4,436	4,210	11,972	0	58	2,229	0	2,287	17,542	871	18,413
55147	James City County	1,985	0	2,648	0	4,633	0	35	1,330	3,164	4,529	10,469	(544)	9,925
55148	King George County	2,701	0	3,603	11,639	17,943	0	47	1,810	0	1,857	14,246	2,485	16,731
55149	King and Queen County	1,013	0	1,350	6,347	8,710	0	18	678	0	696	5,338	1,179	6,517
55150	King William County	1,502	0	2,004	6,148	9,654	0	26	1,007	0	1,033	7,922	1,334	9,256
55151	Lancaster County	1,713	0	2,285	0	3,998	0	30	1,148	5,871	7,049	9,034	(1,494)	7,540
55152	Lee County	1,753	0	2,339	0	4,092	0	30	1,175	1,325	2,530	9,247	(228)	9,019
55153	Loudoun County	41,411	0	55,225	27,698	124,334	0	717	27,759	57,274	85,750	218,367	(8,970)	209,397
55154	Louisa County	3,488	0	4,651	0	8,139	0	61	2,337	2,917	5,315	18,392	(709)	17,683
55155	Lunenburg County	910	0	1,214	1,192	3,316	0	16	610	0	626	4,801	205	5,006
55156	Madison County	1,442	0	1,922	831	4,195	0	25	966	2,485	3,476	7,601	(372)	7,229

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



		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual 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	2,744	0	3,660	2,485	8,889	0	48	1,839	4,328	6,215	14,471	(575)	13,896
55159	Middlesex County	1,081	0	1,441	2,174	4,696	0	19	724	0	743	5,700	374	6,074
55160	Montgomery County	5,766	0	7,689	9,410	22,865	0	100	3,864	13,773	17,737	30,405	(1,610)	28,795
55162	Nelson County	1,235	0	1,648	9,860	12,743	0	21	828	0	849	6,516	2,179	8,695
55163	New Kent County	2,498	0	3,331	2,450	8,279	0	43	1,674	0	1,717	13,172	421	13,593
55165	Northampton County	2,809	0	3,746	0	6,555	0	49	1,882	1,985	3,916	14,812	(480)	14,332
55166	Northumberland County	1,720	0	2,292	0	4,012	0	30	1,152	1,954	3,136	9,064	(336)	8,728
55167	Nottoway County	1,177	0	1,569	0	2,746	0	20	789	1,451	2,260	6,205	(249)	5,956
55168	Orange County	2,246	0	2,994	3,643	8,883	0	39	1,505	0	1,544	11,841	626	12,467
55169	Page County	2,506	0	3,340	25,518	31,364	0	44	1,679	559	2,282	13,208	6,386	19,594
55170	Patrick County	2,771	0	3,696	25,112	31,579	0	48	1,857	0	1,905	14,613	5,201	19,814
55171	Pittsylvania County	5,224	0	6,968	0	12,192	0	91	3,501	4,872	8,464	27,552	(837)	26,715
55172	Powhatan County	2,996	0	3,996	382	7,374	0	52	2,008	0	2,060	15,801	66	15,867
55173	Prince Edward County	1,706	0	2,274	0	3,980	0	30	1,143	7,054	8,227	8,992	(1,300)	7,692
55174	Prince George County	1,373	0	1,830	0	3,203	0	24	920	5,388	6,332	7,238	(1,073)	6,165
55176	Prince William County	6,774	0	9,034	3,516	19,324	0	118	4,540	0	4,658	35,722	692	36,414
55177	County of Palaski	2,931	0	3,909	0	6,840	0	51	1,964	13,037	15,052	15,458	(3,348)	12,110
55178	Rappahannock County	1,276	0	1,702	1,644	4,622	0	22	855	0	877	6,731	283	7,014
55179	Richmond County	1,082	0	1,443	0	2,525	0	19	725	1,004	1,748	5,707	(173)	5,534
55180	Roanoke County	4,561	0	6,083	0	10,644	0	79	3,057	22,646	25,782	24,052	(4,623)	19,429
55181	Rockbridge County	1,957	0	2,608	0	4,565	0	34	1,311	468	1,813	10,314	(80)	10,234
55182	Rockingham County	7,269	0	9,696	6,490	23,455	0	126	4,872	6,206	11,204	38,338	444	38,782
55183	Russell County	2,253	0	3,006	0	5,259	0	39	1,510	4,236	5,785	11,885	(728)	11,157
55184	Scott County	1,882	0	2,509	7,454	11,845	0	33	1,261	3,313	4,607	9,922	977	10,899
55185	Shenandoah County	3,197	0	4,264	212	7,673	0	56	2,143	0	2,199	16,859	37	16,896
55186	Smyth County	2,001	0	2,669	0	4,670	0	35	1,341	3,416	4,792	10,555	(587)	9,968
55187	Southampton County	3,163	0	4,218	1,588	8,969	0	55	2,120	10,351	12,526	16,679	(1,366)	15,313
55188	Spotsylvania County	12,330	0	16,445	25,640	54,415	0	214	8,264	3,971	12,449	65,026	4,115	69,141
55189	Stafford County	14,212	0	18,954	10,325	43,491	0	247	9,525	3,145	12,917	74,948	2,135	77,083
55190	Surry County	1,033	0	1,377	2,383	4,793	0	18	692	215	925	5,446	580	6,026
55191	Sussex County	2,061	0	2,747	1,514	6,322	0	36	1,381	2,383	3,800	10,863	(357)	10,506
55192	Tazewell County	3,130	0	4,176	0	7,306	0	54	2,098	5,480	7,632	16,512	(1,089)	15,423
55193	Warren County	3,642	0	4,857	4,957	13,456	0	63	2,441	0	2,504	19,206	852	20,058
55195	Washington County	4,088	0	5,452	4,141	13,681	0	71	2,740	3,466	6,277	21,557	124	21,681
55196	Westmoreland County	2,008	0	2,678	4,765	9,451	0	35	1,346	659	2,040	10,590	1,122	11,712
55197	Wise County	3,234	0	4,311	445	7,990	0	56	2,167	0	2,223	17,048	76	17,124
55198	Wythe County	2,003	0	2,671	0	4,674	0	35	1,342	14,290	15,667	10,563	(2,850)	7,713
55199	York County	6,736	0	8,982	6,474	22,192	0	117	4,514	5,560	10,191	35,517	(240)	35,277
55200	City of Alexandria	13,049	0	17,403	0	30,452	0	227	8,745	67,499	76,471	68,814	(14,653)	54,161
55201	City of Bristol	1,966	0	2,621	0	4,587	0	34	1,317	9,484	10,835	10,365	(1,630)	8,735
55202	City of Buena Vista	661	0	882	1,588	3,131	0	11	443	108	562	3,486	394	3,880
55205	City of Danville	3,858	0	5,144	0	9,002	0	67	2,585	3,796	6,448	20,340	(652)	19,688
55206	City of Fredericksburg	2,496	0	3,330	0	5,826	0	43	1,673	2,374	4,090	13,166	(547)	12,619
55207	City of Hampton	6,792	0	9,058	0	15,850	0	118	4,552	35,146	39,816	35,816	(7,035)	28,781
55208	City of Harrisonburg	584	0	779	4,367	5,730	0	10	391	0	401	3,080	750	3,830
55209	City of Hopewell	1,243	0	1,656	1,339	4,238	0	22	832	0	854	6,549	230	6,779
55210	City of Lynchburg	2,582	0	3,443	0	6,025	0	45	1,730	4,007	5,782	13,616	(688)	12,928
55212	City of Norfolk	16,307	0	21,746	1,999	40,052	0	284	10,928	33,358	44,570	85,987	(8,299)	77,688
55213	City of Petersburg	1,922	0	2,565	1,591	6,078	0	33	1,289	12,083	13,405	10,141	(2,644)	7,497
55214	City of Portsmouth	7,628	0	10,172	0	17,800	0	133	5,112	41,299	46,544	40,221	(8,619)	31,602
55215	City of Radford	965	0	1,288	0	2,253	0	17	647	1,037	1,701	5,092	(178)	4,914
55216	City of Richmond	16,785	0	22,384	0	39,169	0	292	11,249	79,214	90,755	88,511	(16,547)	71,964
55217	City of Roanoke	6,391	0	8,522	0	14,913	0	111	4,283	14,022	18,416	33,699	(2,674)	31,025

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



		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual 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	1,063	0	1,419	0	2,482	0	18	713	661	1,392	5,609	(113)	5,496
55220	City of Suffolk	4,006	0	5,342	5,826	15,174	0	70	2,684	3,313	6,067	21,123	314	21,437
55221	City of Williamsburg	140	0	189	2,614	2,943	0	2	95	0	97	746	449	1,195
55222	City of Winchester	2,120	0	2,827	5,797	10,744	0	37	1,421	157	1,615	11,178	1,176	12,354
55223	City of Martinsville	2,420	0	3,227	1,080	6,727	0	42	1,622	0	1,664	12,760	185	12,945
55224	City of Falls Church	851	0	1,133	0	1,984	0	15	570	3,342	3,927	4,481	(574)	3,907
55225	City of Colonial Heights	1,140	0	1,521	0	2,661	0	20	764	2,419	3,203	6,013	(416)	5,597
55230	City of Covington	185	0	247	0	432	0	3	124	245	372	976	(42)	934
55232	City of Franklin	184	0	245	0	429	0	3	123	85	211	970	(15)	955
55233	City of Chesapeake	20,702	0	27,609	20,360	68,671	0	360	13,874	14,079	28,313	109,171	2,172	111,343
55234	City of Virginia Beach	15,821	0	21,099	70,721	107,641	0	275	10,603	0	10,878	83,431	15,789	99,220
55235	City of Norton	253	0	339	0	592	0	4	170	446	620	1,340	(77)	1,263
55236	City of Manassas Park	343	0	457	0	800	0	6	230	59	295	1,808	(10)	1,798
55258	City of Newport News	4,506	0	6,009	85,920	96,435	0	78	3,020	0	3,098	23,762	18,459	42,221
55307	City of Lexington	158	0	212	0	370	0	3	106	300	409	837	(52)	785
55308	City of Waynesboro	809	0	1,078	0	1,887	0	14	542	1,237	1,793	4,262	(213)	4,049
55313	City of Galax	79	0	105	0	184	0	1	53	29	83	415	(5)	410
55316	City of Fairfax	283	0	376	0	659	0	5	189	126	320	1,489	(22)	1,467
55319	City of Emporia	337	0	451	0	788	0	6	226	243	475	1,782	(42)	1,740
55332	City of Manassas	493	0	656	600	1,749	0	9	330	0	339	2,594	103	2,697
55335	City of Salem	1,187	0	1,582	0	2,769	0	21	795	485	1,301	6,257	(83)	6,174
55364	Town of Bedford	55	0	74	0	129	0	1	37	2,077	2,115	293	(357)	(64)
55365	City of Poquoson	268	0	357	0	625	0	5	179	1,020	1,204	1,412	(175)	1,237
Total for VRS Health Insurance Credit - Constitutional Officers		484,827	0	646,563	692,840	1,824,230	0	8,431	324,914	692,840	1,026,185	2,556,633	0	2,556,633

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



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
55100	Accomack County	(804)	(804)	(708)	(448)	1,082	535
55101	Albemarle County	2,925	2,925	2,979	2,928	2,469	1,481
55102	Alleghany County	5,042	5,042	5,149	4,725	1,887	582
55103	Amelia County	(563)	(563)	(516)	(426)	69	(113)
55104	Amherst County	(970)	(970)	(885)	(771)	(160)	(448)
55105	Appomattox County	238	238	283	310	445	207
55107	Augusta County	1,162	1,162	1,306	1,395	1,829	977
55108	Bath County	672	672	702	720	809	558
55109	Bedford County	889	889	1,058	1,163	1,455	(232)
55110	Bland County	(134)	(134)	(105)	(86)	2	(107)
55111	Botetourt County	1,219	1,219	1,381	1,482	2,189	2,010
55112	Brunswick County	2,809	2,809	2,886	2,934	2,951	1,331
55113	Buchanan County	(250)	(250)	(211)	(186)	(68)	(197)
55114	Buckingham County	552	552	601	632	781	456
55115	Campbell County	1,059	1,059	1,190	1,471	3,108	2,067
55116	Caroline County	316	316	435	508	866	276
55117	Carroll County	742	742	809	851	1,052	617
55118	Charles City County	584	584	618	579	329	151
55119	Charlotte County	406	406	469	508	699	340
55120	Chesterfield County	(5,102)	(5,102)	(4,561)	(3,795)	1,240	1,816
55121	Clarke County	294	294	347	380	541	248
55122	Craig County	104	104	128	143	216	86
55123	Culpeper County	3,700	3,700	3,864	3,881	3,627	1,566
55124	Cumberland County	195	195	236	262	388	171
55125	Dickenson County	81	81	129	158	303	76
55126	Dinwiddie County	422	422	516	514	446	22
55128	Essex County	(456)	(456)	(416)	(392)	(183)	52
55130	Fauquier County	14,796	14,796	15,130	14,302	8,292	3,156
55131	Floyd County	1,549	1,549	1,604	1,638	1,716	857
55132	Fluvanna County	1,139	1,139	1,229	1,199	939	444
55133	Franklin County	5,764	5,764	5,917	6,012	6,477	4,752
55134	Frederick County	6,446	6,446	6,744	6,468	4,537	2,636
55135	Giles County	(101)	(101)	(39)	0	190	(77)
55136	Gloucester County	2,467	2,467	2,633	2,851	4,183	3,288
55137	Goochland County	2,095	2,095	2,200	2,265	2,459	1,173
55138	Grayson County	284	284	340	374	453	(180)
55139	Greene County	311	311	378	420	715	690
55140	Greensville County	102	102	165	204	394	91
55141	Halifax County	1,954	1,954	2,020	1,831	614	260
55142	Hanover County	5,054	5,054	5,560	5,699	6,170	3,210
55143	Henrico County	6,257	6,257	6,765	6,160	2,775	3,192
55144	Henry County	346	346	545	783	2,093	986
55145	Highland County	136	136	158	171	235	115
55146	Isle of Wight County	1,663	1,663	1,780	1,852	2,051	676
55147	James City County	(71)	(71)	(2)	41	252	(45)
55148	King George County	3,128	3,128	3,223	3,082	2,128	1,397
55149	King and Queen County	1,420	1,420	1,456	1,478	1,495	745
55150	King William County	1,692	1,692	1,744	1,662	1,113	718
55151	Lancaster County	(1,086)	(1,086)	(1,026)	(789)	633	303
55152	Lee County	190	190	251	289	475	167
55153	Loudoun County	889	889	2,342	4,542	17,696	12,226
55154	Louisa County	122	122	244	405	1,306	625
55155	Lunenburg County	422	422	454	473	570	349
55156	Madison County	(29)	(29)	22	53	296	406
55157	Mathews County	324	324	360	382	490	273
55158	Mecklenburg County	78	78	175	379	1,464	500
55159	Middlesex County	631	631	669	693	807	522
55160	Montgomery County	(237)	(237)	(35)	350	2,804	2,483
55162	Nelson County	2,473	2,473	2,517	2,343	1,234	854
55163	New Kent County	1,016	1,016	1,103	1,158	1,422	847

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



		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55165	Northampton County	189	189	287	408	1,058	508
55166	Northumberland County	73	73	134	171	353	72
55167	Nottoway County	31	31	72	98	223	31
55168	Orange County	1,161	1,161	1,239	1,288	1,526	964
55169	Page County	6,982	6,982	7,070	6,290	1,333	425
55170	Patrick County	5,861	5,861	5,958	6,018	5,382	594
55171	Pittsylvania County	407	407	590	704	1,258	362
55172	Powhatan County	780	780	885	950	1,267	652
55173	Prince Edward County	(894)	(894)	(834)	(797)	(526)	(302)
55174	Prince George County	(746)	(746)	(698)	(668)	(369)	98
55176	Prince William County	2,305	2,305	2,543	2,690	3,318	1,505
55177	County of Pulaski	(2,650)	(2,650)	(2,547)	(2,024)	1,119	540
55178	Rappahannock County	587	587	632	659	795	485
55179	Richmond County	85	85	123	146	261	77
55180	Roanoke County	(3,537)	(3,537)	(3,377)	(3,048)	(962)	(677)
55181	Rockbridge County	386	386	454	497	704	325
55182	Rockingham County	2,175	2,175	2,430	2,473	2,414	584
55183	Russell County	(191)	(191)	(112)	(63)	176	(145)
55184	Scott County	1,425	1,425	1,491	1,532	1,455	(90)
55185	Shenandoah County	798	798	910	980	1,319	669
55186	Smyth County	(110)	(110)	(40)	3	215	(80)
55187	Southampton County	(613)	(613)	(502)	(493)	(510)	(826)
55188	Spotsylvania County	7,051	7,051	7,484	7,897	9,312	3,171
55189	Stafford County	5,519	5,519	6,018	5,952	5,158	2,408
55190	Surry County	826	826	862	800	377	177
55191	Sussex County	134	134	206	336	1,086	626
55192	Tazewell County	(343)	(343)	(234)	(166)	320	440
55193	Warren County	1,719	1,719	1,847	1,926	2,312	1,429
55195	Washington County	1,097	1,097	1,241	1,390	2,021	558
55196	Westmoreland County	1,600	1,600	1,671	1,539	692	309
55197	Wise County	846	846	959	1,029	1,372	715
55198	Wythe County	(2,373)	(2,373)	(2,303)	(2,144)	(1,102)	(698)
55199	York County	1,364	1,364	1,600	1,946	3,810	1,917
55200	City of Alexandria	(11,546)	(11,546)	(11,088)	(9,769)	(1,424)	(646)
55201	City of Bristol	(1,162)	(1,162)	(1,093)	(1,050)	(842)	(939)
55202	City of Buena Vista	551	551	575	529	247	116
55205	City of Danville	266	266	402	486	894	240
55206	City of Fredericksburg	48	48	135	249	866	390
55207	City of Hampton	(5,418)	(5,418)	(5,180)	(4,802)	(2,204)	(944)
55208	City of Harrisonburg	889	889	910	922	984	735
55209	City of Hopewell	526	526	569	596	728	439
55210	City of Lynchburg	(73)	(73)	17	73	347	(48)
55212	City of Norfolk	(4,416)	(4,416)	(3,844)	(2,280)	6,881	3,557
55213	City of Petersburg	(2,186)	(2,186)	(2,119)	(1,787)	339	612
55214	City of Portsmouth	(6,803)	(6,803)	(6,535)	(5,825)	(1,434)	(1,344)
55215	City of Radford	52	52	86	107	209	46
55216	City of Richmond	(12,550)	(12,550)	(11,962)	(10,647)	(2,347)	(1,530)
55217	City of Roanoke	(1,152)	(1,152)	(928)	(789)	164	354
55219	City of Staunton	140	140	178	201	313	118
55220	City of Suffolk	1,268	1,268	1,408	1,495	2,042	1,626
55221	City of Williamsburg	483	483	488	491	506	395
55222	City of Winchester	1,681	1,681	1,755	1,801	1,808	403
55223	City of Martinsville	761	761	846	899	1,155	641
55224	City of Falls Church	(372)	(372)	(342)	(323)	(233)	(301)
55225	City of Colonial Heights	(144)	(144)	(104)	(80)	41	(111)
55230	City of Covington	2	2	9	13	32	2
55232	City of Franklin	29	29	35	39	59	27
55233	City of Chesapeake	7,102	7,102	7,828	7,612	6,265	4,449
55234	City of Virginia Beach	19,556	19,556	20,111	19,275	12,862	5,403
55235	City of Norton	(16)	(16)	(8)	(2)	25	(11)

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



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
55236	City of Manassas Park	72	72	84	91	127	59
55258	City of Newport News	19,532	19,532	19,690	18,693	11,331	4,559
55307	City of Lexington	(14)	(14)	(9)	(5)	12	(9)
55308	City of Waynesboro	(21)	(21)	8	25	111	(8)
55313	City of Galax	14	14	17	18	27	11
55316	City of Fairfax	45	45	55	61	91	42
55319	City of Emporia	38	38	50	58	93	36
55332	City of Manassas	220	220	237	248	300	185
55335	City of Salem	200	200	241	267	393	167
55364	Town of Bedford	(344)	(344)	(342)	(341)	(335)	(280)
55365	City of Poquoson	(111)	(111)	(102)	(96)	(68)	(91)
Total for VRS Health Insurance Credit - Constitutional Officers		115,447	115,447	132,447	142,982	194,382	97,340

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



Employer Code	Employer	6/30/2018 Net OPEB Liability	6/30/2019 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
55100	Accomack County	148,000	151,840	170,860	135,680
55101	Albemarle County	74,000	85,486	96,194	76,388
55102	Alleghany County	166,000	169,087	190,268	151,092
55103	Amelia County	76,000	74,965	84,356	66,987
55104	Amherst County	140,000	135,647	152,639	121,211
55105	Appomattox County	69,000	70,582	79,423	63,070
55107	Augusta County	221,000	227,106	255,554	202,936
55108	Bath County	43,000	46,605	52,443	41,645
55109	Bedford County	271,000	266,879	300,309	238,476
55110	Bland County	48,000	46,366	52,174	41,431
55111	Botetourt County	242,000	256,162	288,250	228,900
55112	Brunswick County	113,000	122,463	137,804	109,430
55113	Buchanan County	64,000	62,144	69,929	55,531
55114	Buckingham County	75,000	78,118	87,904	69,805
55115	Campbell County	192,000	207,431	233,415	185,355
55116	Caroline County	187,000	187,061	210,494	167,153
55117	Carroll County	101,000	105,575	118,800	94,339
55118	Charles City County	52,000	53,199	59,863	47,538
55119	Charlotte County	98,000	99,783	112,282	89,164
55120	Chesterfield County	849,000	855,253	962,387	764,232
55121	Clarke County	83,000	84,099	94,633	75,148
55122	Craig County	38,000	38,302	43,100	34,226
55123	Culpeper County	249,000	259,541	292,052	231,919
55124	Cumberland County	65,000	65,854	74,103	58,845
55125	Dickenson County	76,000	75,661	85,139	67,609
55126	Dinwiddie County	150,000	148,667	167,290	132,845
55128	Essex County	62,000	62,217	70,010	55,595
55130	Fauquier County	508,000	528,273	594,448	472,052
55131	Floyd County	81,000	87,488	98,447	78,177
55132	Fluvanna County	140,000	141,969	159,753	126,860
55133	Franklin County	205,000	242,757	273,166	216,921
55134	Frederick County	454,000	470,983	529,981	420,859
55135	Giles County	100,000	99,097	111,511	88,551
55136	Gloucester County	238,000	262,650	295,551	234,697
55137	Goochland County	157,000	165,542	186,279	147,924
55138	Grayson County	91,000	87,881	98,889	78,528
55139	Greene County	102,000	107,225	120,657	95,814
55140	Greensville County	100,000	99,399	111,850	88,820
55141	Halifax County	103,000	104,457	117,542	93,340
55142	Hanover County	783,000	800,616	900,906	715,410
55143	Henrico County	785,000	803,040	903,634	717,577
55144	Henry County	309,000	314,706	354,128	281,214
55145	Highland County	33,000	33,618	37,829	30,040
55146	Isle of Wight County	181,000	184,429	207,532	164,801
55147	James City County	111,000	110,064	123,851	98,350
55148	King George County	140,000	149,775	168,537	133,835
55149	King and Queen County	51,000	56,121	63,151	50,148
55150	King William County	78,000	83,290	93,723	74,426
55151	Lancaster County	93,000	94,983	106,881	84,874
55152	Lee County	97,000	97,221	109,399	86,874
55153	Loudoun County	2,230,000	2,295,782	2,583,373	2,051,457
55154	Louisa County	190,000	193,365	217,587	172,786
55155	Lunenburg County	48,000	50,470	56,793	45,099
55156	Madison County	77,000	79,911	89,921	71,406
55157	Mathews County	55,000	56,400	63,465	50,398
55158	Mecklenburg County	149,000	152,140	171,198	135,948

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



Employer Code	Employer	6/30/2018 Net OPEB Liability	6/30/2019 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
55159	Middlesex County	56,000	59,924	67,430	53,547
55160	Montgomery County	302,000	319,661	359,703	285,641
55162	Nelson County	62,000	68,509	77,091	61,218
55163	New Kent County	132,000	138,477	155,824	123,740
55165	Northampton County	153,000	155,726	175,233	139,153
55166	Northumberland County	96,000	95,294	107,231	85,153
55167	Nottoway County	66,000	65,232	73,404	58,290
55168	Orange County	117,000	124,484	140,078	111,236
55169	Page County	137,000	138,862	156,256	124,083
55170	Patrick County	150,000	153,632	172,877	137,282
55171	Pittsylvania County	290,000	289,664	325,949	258,837
55172	Powhatan County	163,000	166,122	186,932	148,443
55173	Prince Edward County	98,000	94,536	106,378	84,475
55174	Prince George County	77,000	76,094	85,626	67,996
55176	Prince William County	367,000	375,555	422,599	335,587
55177	County of Pulaski	160,000	162,515	182,873	145,219
55178	Rappahannock County	68,000	70,767	79,632	63,236
55179	Richmond County	60,000	59,997	67,512	53,612
55180	Roanoke County	262,000	252,863	284,539	225,952
55181	Rockbridge County	107,000	108,437	122,021	96,897
55182	Rockingham County	402,000	403,066	453,557	360,170
55183	Russell County	127,000	124,950	140,602	111,652
55184	Scott County	106,000	104,312	117,379	93,211
55185	Shenandoah County	173,000	177,245	199,448	158,382
55186	Smyth County	113,000	110,967	124,868	99,158
55187	Southampton County	184,000	175,358	197,324	156,696
55188	Spotsylvania County	664,000	683,647	769,285	610,890
55189	Stafford County	776,000	787,959	886,664	704,101
55190	Surry County	56,000	57,260	64,433	51,166
55191	Sussex County	110,000	114,211	128,518	102,056
55192	Tazewell County	172,000	173,598	195,344	155,123
55193	Warren County	192,000	201,917	227,210	180,428
55195	Washington County	224,000	226,638	255,028	202,518
55196	Westmoreland County	110,000	111,341	125,288	99,492
55197	Wise County	175,000	179,237	201,689	160,162
55198	Wythe County	118,000	111,050	124,961	99,232
55199	York County	361,000	373,408	420,183	333,668
55200	City of Alexandria	736,000	723,474	814,100	646,478
55201	City of Bristol	118,000	108,976	122,627	97,378
55202	City of Buena Vista	37,000	36,655	41,247	32,754
55205	City of Danville	214,000	213,846	240,633	191,087
55206	City of Fredericksburg	137,000	138,416	155,755	123,685
55207	City of Hampton	389,000	376,549	423,718	336,475
55208	City of Harrisonburg	27,000	32,383	36,440	28,937
55209	City of Hopewell	66,000	68,850	77,475	61,523
55210	City of Lynchburg	145,000	143,152	161,084	127,917
55212	City of Norfolk	884,000	904,015	1,017,257	807,805
55213	City of Petersburg	102,000	106,612	119,967	95,266
55214	City of Portsmouth	438,000	422,865	475,835	377,861
55215	City of Radford	53,000	53,530	60,235	47,833
55216	City of Richmond	953,000	930,552	1,047,118	831,518
55217	City of Roanoke	355,000	354,294	398,675	316,588
55219	City of Staunton	59,000	58,972	66,359	52,696
55220	City of Suffolk	211,000	222,077	249,895	198,442
55221	City of Williamsburg	4,000	7,838	8,820	7,004
55222	City of Winchester	116,000	117,517	132,238	105,010

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



Employer Code	Employer	6/30/2018 Net OPEB Liability	6/30/2019 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
55223	City of Martinsville	130,000	134,156	150,961	119,879
55224	City of Falls Church	50,000	47,114	53,015	42,100
55225	City of Colonial Heights	65,000	63,222	71,141	56,493
55230	City of Covington	11,000	10,263	11,548	9,170
55232	City of Franklin	10,000	10,200	11,478	9,115
55233	City of Chesapeake	1,122,000	1,147,758	1,291,533	1,025,608
55234	City of Virginia Beach	841,000	877,146	987,022	783,796
55235	City of Norton	14,000	14,087	15,851	12,588
55236	City of Manassas Park	19,000	19,012	21,393	16,988
55258	City of Newport News	214,000	249,815	281,109	223,229
55307	City of Lexington	9,000	8,800	9,902	7,863
55308	City of Waynesboro	45,000	44,812	50,426	40,043
55313	City of Galax	4,000	4,366	4,912	3,901
55316	City of Fairfax	15,000	15,652	17,613	13,986
55319	City of Emporia	19,000	18,732	21,078	16,738
55332	City of Manassas	26,000	27,271	30,687	24,369
55335	City of Salem	65,000	65,781	74,021	58,780
55364	Town of Bedford	5,000	3,078	3,463	2,750
55365	City of Poquoson	16,000	14,843	16,702	13,263
Total for VRS Health Insurance Credit - Constitutional Officers		26,351,000	26,878,941	30,245,959	24,018,354

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



Health Insurance Credit Plan - Social Services Cost Sharing Plan

Employer Code	Employer	2018	2018	2019	2019
		Employer Compensation	Employer Allocation Percentage	Employer Compensation	Employer Allocation Percentage
55100	Accomack County	\$ 1,742,037	0.66162%	\$ 1,907,352	0.68244%
55101	Albemarle County	5,474,059	2.07904%	6,312,880	2.25858%
55102	Alleghany County	1,027,977	0.39042%	989,737	0.35412%
55103	Amelia County	751,762	0.28552%	789,478	0.28248%
55104	Amherst County	1,328,838	0.50469%	1,454,308	0.52036%
55105	Appomattox County	453,293	0.17216%	592,769	0.21209%
55107	Augusta County	5,684,958	2.15914%	6,013,217	2.15141%
55108	Bath County	309,331	0.11748%	340,474	0.12181%
55109	Bedford County	3,702,943	1.40637%	3,873,013	1.38568%
55110	Bland County	408,381	0.15510%	411,579	0.14727%
55111	Botetourt County	550,136	0.20894%	618,355	0.22124%
55112	Brunswick County	999,126	0.37947%	1,129,822	0.40421%
55113	Buchanan County	1,945,032	0.73872%	1,930,198	0.69059%
55114	Buckingham County	758,135	0.28794%	788,555	0.28215%
55115	Campbell County	2,588,641	0.98316%	2,759,406	0.98722%
55116	Caroline County	1,343,386	0.51022%	1,492,910	0.53417%
55117	Carroll County	1,226,307	0.46575%	1,304,680	0.46678%
55118	Charles City County	338,863	0.12870%	416,499	0.14902%
55119	Charlotte County	840,060	0.31905%	895,333	0.32034%
55120	Chesterfield County	8,787,803	3.33759%	9,175,885	3.28290%
55121	Clarke County	685,044	0.26018%	676,046	0.24187%
55122	Craig County	225,861	0.08578%	248,693	0.08895%
55123	Culpeper County	3,423,968	1.30042%	3,605,062	1.28983%
55124	Cumberland County	649,374	0.24663%	605,812	0.21675%
55125	Dickenson County	1,428,470	0.54253%	1,510,234	0.54033%
55126	Dinwiddie County	1,221,357	0.46387%	1,250,537	0.44739%
55128	Essex County	711,932	0.27039%	726,361	0.25985%
55130	Fauquier County	2,600,567	0.98769%	2,857,138	1.02225%
55131	Floyd County	582,812	0.22135%	559,643	0.20019%
55132	Fluvanna County	1,204,829	0.45759%	1,375,282	0.49207%
55133	Franklin County	2,244,599	0.85250%	2,576,119	0.92165%
55134	Frederick County	3,505,515	1.33139%	3,702,477	1.32469%
55135	Giles County	949,727	0.36070%	1,066,797	0.38166%
55136	Gloucester County	1,693,870	0.64333%	2,105,936	0.75350%
55137	Goochland County	928,712	0.35272%	1,004,122	0.35928%
55138	Grayson County	728,478	0.27667%	854,291	0.30561%
55139	Greene County	776,421	0.29488%	859,132	0.30736%
55141	Halifax County	1,764,804	0.67027%	1,853,918	0.66330%
55142	Hanover County	2,674,993	1.01596%	2,903,077	1.03864%
55143	Henrico County	9,457,961	3.59212%	9,795,745	3.50473%
55144	Henry County	3,118,371	1.18435%	3,393,762	1.21420%
55145	Highland County	175,868	0.06679%	200,370	0.07172%
55146	Isle of Wight County	1,509,742	0.57340%	1,569,265	0.56146%
55147	James City County	1,892,566	0.71879%	2,142,106	0.76639%
55148	King George County	784,626	0.29800%	805,620	0.28822%
55149	King and Queen County	515,381	0.19574%	537,145	0.19220%
55150	King William County	510,802	0.19400%	634,817	0.22715%
55151	Lancaster County	860,825	0.32694%	941,029	0.33664%
55152	Lee County	1,597,381	0.60668%	1,650,158	0.59042%
55153	Loudoun County	14,834,320	5.63405%	15,295,964	5.47264%
55154	Louisa County	1,566,446	0.59493%	1,617,451	0.57868%
55155	Lunenburg County	303,390	0.11523%	303,792	0.10866%
55156	Madison County	738,268	0.28039%	804,469	0.28780%
55157	Mathews County	552,047	0.20967%	602,859	0.21567%

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



Health Insurance Credit Plan - Social Services Cost Sharing Plan

Employer Code	Employer	2018	2018	2019	2019
		Employer Compensation	Employer Allocation Percentage	Employer Compensation	Employer Allocation Percentage
55158	Mecklenburg County	1,361,470	0.51708%	1,440,907	0.51553%
55159	Middlesex County	541,176	0.20554%	536,690	0.19204%
55160	Montgomery County	2,151,203	0.81702%	2,318,604	0.82955%
55162	Nelson County	549,326	0.20863%	622,168	0.22257%
55163	New Kent County	688,963	0.26167%	696,485	0.24920%
55165	Northampton County	1,136,972	0.43182%	1,171,675	0.41918%
55166	Northumberland County	715,071	0.27158%	758,612	0.27141%
55167	Nottoway County	758,851	0.28821%	766,323	0.27416%
55168	Orange County	1,168,180	0.44367%	1,349,477	0.48283%
55169	Page County	970,257	0.36850%	1,030,735	0.36876%
55170	Patrick County	949,901	0.36077%	1,016,251	0.36360%
55171	Pittsylvania County	2,671,272	1.01454%	2,343,776	0.83853%
55172	Powhatan County	869,087	0.33008%	925,428	0.33107%
55173	Prince Edward County	1,258,893	0.47813%	1,302,796	0.46611%
55174	Prince George County	1,243,598	0.47232%	1,272,715	0.45538%
55176	Prince William County	13,191,129	5.00997%	14,703,124	5.26047%
55177	County of Pulaski	1,852,925	0.70374%	1,956,591	0.70000%
55178	Rappahannock County	489,759	0.18601%	533,871	0.19104%
55179	Richmond County	505,368	0.19194%	556,806	0.19919%
55180	Roanoke County	4,385,783	1.66571%	4,598,992	1.64545%
55182	Rockingham County	5,090,858	1.93350%	5,249,196	1.87808%
55183	Russell County	1,356,838	0.51532%	1,440,169	0.51528%
55184	Scott County	1,210,394	0.45971%	1,302,081	0.46586%
55185	Shenandoah County	1,641,959	0.62361%	1,904,660	0.68144%
55186	Smyth County	1,874,544	0.71195%	1,934,222	0.69201%
55187	Southampton County	1,132,728	0.43021%	1,164,641	0.41669%
55188	Spotsylvania County	4,233,538	1.60789%	4,404,658	1.57589%
55189	Stafford County	2,764,825	1.05008%	3,323,101	1.18890%
55190	Surry County	810,040	0.30765%	767,308	0.27449%
55191	Sussex County	878,628	0.33370%	885,844	0.31692%
55192	Tazewell County	2,287,955	0.86896%	2,336,948	0.83612%
55193	Warren County	1,576,708	0.59883%	1,596,027	0.57103%
55195	Washington County	1,935,718	0.73518%	1,971,601	0.70540%
55196	Westmoreland County	1,073,720	0.40780%	1,175,109	0.42043%
55197	Wise County	2,813,576	1.06859%	2,759,646	0.98730%
55198	Wythe County	1,861,953	0.70717%	1,778,395	0.63626%
55199	York County	3,181,194	1.20821%	3,453,218	1.23550%
55200	City of Alexandria	19,483,493	7.39982%	18,993,151	6.79537%
55201	City of Bristol	1,457,958	0.55373%	1,297,284	0.46411%
55206	City of Fredericksburg	1,774,253	0.67386%	1,779,314	0.63660%
55207	City of Hampton	7,215,667	2.74050%	7,320,880	2.61927%
55209	City of Hopewell	1,861,207	0.70688%	2,032,901	0.72729%
55210	City of Lynchburg	4,481,132	1.70193%	4,558,598	1.63097%
55213	City of Petersburg	2,610,793	0.99157%	3,101,956	1.10978%
55214	City of Portsmouth	6,067,426	2.30440%	5,522,287	1.97577%
55215	City of Radford	658,978	0.25028%	715,824	0.25610%
55220	City of Suffolk	4,477,293	1.70047%	4,494,526	1.60800%
55221	City of Williamsburg	528,023	0.20054%	469,307	0.16791%
55222	City of Winchester	2,052,095	0.77938%	2,310,077	0.82647%
55224	City of Falls Church	72,624	0.02758%	75,721	0.02712%
55232	City of Franklin	634,062	0.24082%	709,328	0.25377%
55233	City of Chesapeake	8,533,241	3.24091%	8,377,923	2.99743%
55234	City of Virginia Beach	13,802,518	5.24217%	14,062,794	5.03136%
55235	City of Norton	448,895	0.17049%	438,913	0.15701%

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



Health Insurance Credit Plan - Social Services Cost Sharing Plan

Employer Code	Employer	2018	2018	2019	2019
		Employer Compensation	Employer Allocation Percentage	Employer Compensation	Employer Allocation Percentage
55236	City of Manassas Park	853,417	0.32413%	876,787	0.31368%
55258	City of Newport News	4,269,295	1.62147%	8,855,806	3.16841%
55313	City of Galax	485,333	0.18433%	569,720	0.20385%
55332	City of Manassas	514,855	0.19554%	653,787	0.23389%
55454	Greensville/Emporia Department of Social Services	173,195	0.06578%	181,845	0.06507%
55482	Middle Peninsula/Northern Neck Public Service Auth	0	0.00000%	0	0.00000%
55494	Rockbridge Area Social Services Board	977,144	0.37112%	923,693	0.33049%
Total for VRS Health Insurance Credit - Social Services		\$ 263,297,649	100.00000%	\$ 279,502,951	100.00000%

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



		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	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	838	0	1,849	2,223	4,910	147	56	541	7,654	8,398	7,863	(1,891)	5,972
55101	Albemarle County	2,775	0	6,120	22,359	31,254	488	185	1,792	745	3,210	26,024	4,489	30,513
55102	Alleghany County	434	0	960	4,624	6,018	76	29	281	3,877	4,263	4,080	582	4,662
55103	Amelia County	347	0	765	0	1,112	61	23	224	325	633	3,255	(66)	3,189
55104	Amherst County	639	0	1,410	4,859	6,908	112	43	413	0	568	5,996	1,158	7,154
55105	Appomattox County	260	0	575	4,264	5,099	46	17	168	3,083	3,314	2,444	(43)	2,401
55107	Augusta County	2,644	0	5,829	13,023	21,496	465	176	1,707	825	3,173	24,790	3,808	28,598
55108	Bath County	150	0	330	462	942	26	10	97	0	133	1,404	95	1,499
55109	Bedford County	1,702	0	3,755	12,639	18,096	299	114	1,099	2,209	3,721	15,966	2,908	18,874
55110	Bland County	182	0	399	0	581	32	12	117	836	997	1,697	(171)	1,526
55111	Botetourt County	273	0	599	1,314	2,186	48	18	176	0	242	2,549	269	2,818
55112	Brunswick County	496	0	1,095	2,642	4,233	87	33	321	2,389	2,830	4,657	(70)	4,587
55113	Buchanan County	849	0	1,871	0	2,720	149	57	548	6,630	7,384	7,957	(1,563)	6,394
55114	Buckingham County	347	0	765	0	1,112	61	23	224	3,007	3,315	3,251	(738)	2,513
55115	Campbell County	1,212	0	2,675	433	4,320	213	81	783	2,389	3,466	11,375	(522)	10,853
55116	Caroline County	657	0	1,447	2,557	4,661	115	44	424	0	583	6,155	524	6,679
55117	Carroll County	572	0	1,265	110	1,947	101	38	370	0	509	5,378	22	5,400
55118	Charles City County	183	0	404	2,170	2,757	32	12	118	0	162	1,717	445	2,162
55119	Charlotte County	393	0	868	138	1,399	69	26	254	745	1,094	3,691	(227)	3,464
55120	Chesterfield County	4,034	0	8,895	4,778	17,707	709	269	2,605	6,585	10,168	37,827	(230)	37,597
55121	Clarke County	298	0	655	0	953	52	20	192	4,344	4,608	2,787	(1,012)	1,775
55122	Craig County	109	0	241	339	689	19	7	71	0	97	1,025	69	1,094
55123	Culpeper County	1,584	0	3,495	2,235	7,314	279	106	1,023	3,519	4,927	14,862	(78)	14,784
55124	Cumberland County	267	0	587	0	854	47	18	172	3,191	3,428	2,497	(654)	1,843
55125	Dickenson County	664	0	1,464	0	2,128	117	44	429	2,470	3,060	6,226	(813)	5,413
55126	Dinwiddie County	551	0	1,212	0	1,763	97	37	355	1,759	2,248	5,155	(361)	4,794
55128	Essex County	318	0	704	0	1,022	56	21	206	1,125	1,408	2,994	(231)	2,763
55130	Fauquier County	1,256	0	2,770	8,160	12,186	221	84	811	1,593	2,709	11,779	1,880	13,659
55131	Floyd County	246	0	542	745	1,533	43	16	159	2,260	2,478	2,307	(208)	2,099
55132	Fluvanna County	603	0	1,333	8,460	10,396	106	40	390	0	536	5,670	1,977	7,647
55133	Franklin County	1,133	0	2,497	10,570	14,200	199	76	731	0	1,006	10,620	2,328	12,948
55134	Frederick County	1,628	0	3,589	4,778	9,995	286	109	1,051	716	2,162	15,264	1,075	16,339
55135	Giles County	468	0	1,034	2,238	3,740	82	31	303	0	416	4,398	459	4,857
55136	Gloucester County	926	0	2,042	11,766	14,734	163	62	598	0	823	8,682	2,411	11,093
55137	Goochland County	441	0	974	700	2,115	78	29	285	0	392	4,140	143	4,283
55138	Grayson County	375	0	828	3,091	4,294	66	25	242	2,389	2,722	3,521	22	3,543
55139	Greene County	377	0	833	1,333	2,543	66	25	244	0	335	3,542	273	3,815
55141	Halifax County	815	0	1,797	0	2,612	143	54	526	6,961	7,684	7,643	(1,936)	5,707
55142	Hanover County	1,276	0	2,814	2,422	6,512	224	85	824	2,338	3,471	11,968	(166)	11,802
55143	Henrico County	4,307	0	9,496	30,798	44,601	757	287	2,781	9,333	13,158	40,383	8,290	48,673
55144	Henry County	1,491	0	3,290	8,763	13,544	262	100	963	0	1,325	13,991	2,079	16,070
55145	Highland County	89	0	194	526	809	15	6	57	0	78	826	108	934
55146	Isle of Wight County	691	0	1,521	0	2,212	121	46	446	2,021	2,634	6,469	(516)	5,953
55147	James City County	941	0	2,077	5,083	8,101	165	63	608	2,980	3,816	8,831	22	8,853
55148	King George County	355	0	781	0	1,136	62	24	229	4,024	4,339	3,321	(1,234)	2,087
55149	King and Queen County	236	0	521	0	757	41	16	153	378	588	2,215	(77)	2,138
55150	King William County	280	0	615	3,540	4,435	49	19	180	0	248	2,617	725	3,342
55151	Lancaster County	414	0	912	1,036	2,362	73	28	267	0	368	3,879	212	4,091
55152	Lee County	723	0	1,600	0	2,323	127	48	468	5,565	6,208	6,803	(1,528)	5,275
55153	Loudoun County	6,724	0	14,829	9,684	31,237	1,182	449	4,342	46,703	52,676	63,058	(7,752)	55,306
55154	Louisa County	711	0	1,568	0	2,279	125	47	459	1,736	2,367	6,668	(356)	6,312
55155	Lunenburg County	133	0	294	0	427	23	9	86	701	819	1,252	(144)	1,108
55156	Madison County	353	0	780	791	1,924	62	24	228	0	314	3,316	162	3,478
55157	Mathews County	266	0	584	641	1,491	47	18	171	0	236	2,485	131	2,616

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



		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	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	632	0	1,397	2,980	5,009	111	42	409	2,554	3,116	5,940	375	6,315
55159	Middlesex County	235	0	520	0	755	41	16	152	1,442	1,651	2,213	(295)	1,918
55160	Montgomery County	1,019	0	2,248	1,339	4,606	179	68	658	2,389	3,294	9,558	(337)	9,221
55162	Nelson County	273	0	603	1,489	2,365	48	18	177	0	243	2,565	305	2,870
55163	New Kent County	307	0	675	0	982	54	20	198	1,332	1,604	2,871	(273)	2,598
55165	Northampton County	515	0	1,136	0	1,651	91	34	333	6,025	6,483	4,830	(1,602)	3,228
55166	Northumberland County	334	0	735	0	1,069	59	22	215	18	314	3,127	(4)	3,123
55167	Nottoway County	337	0	743	0	1,080	59	22	218	3,094	3,393	3,159	(714)	2,445
55168	Orange County	594	0	1,308	8,652	10,554	104	40	383	1,593	2,120	5,563	1,981	7,544
55169	Page County	454	0	999	6,732	8,185	80	30	293	0	403	4,249	2,302	6,551
55170	Patrick County	448	0	985	5,774	7,207	79	30	289	0	398	4,190	1,590	5,780
55171	Pittsylvania County	1,030	0	2,272	0	3,302	181	69	665	19,543	20,458	9,662	(4,107)	5,555
55172	Powhatan County	406	0	897	105	1,408	71	27	263	2,389	2,750	3,815	(589)	3,226
55173	Prince Edward County	573	0	1,263	0	1,836	101	38	370	1,884	1,793	5,371	(263)	5,108
55174	Prince George County	559	0	1,234	0	1,793	98	37	361	1,210	2,306	5,247	(371)	4,876
55176	Prince William County	6,463	0	14,254	32,326	53,043	1,136	431	4,174	10,429	16,170	60,614	3,337	63,951
55177	County of Pulaski	858	0	1,897	0	2,755	151	57	555	4,869	5,632	8,066	(1,613)	6,453
55178	Rappahannock County	234	0	518	537	1,289	41	16	152	1,490	1,699	2,201	(400)	1,801
55179	Richmond County	244	0	540	2,366	3,150	43	16	158	0	217	2,295	566	2,861
55180	Roanoke County	2,022	0	4,459	3,982	10,463	355	135	1,306	6,633	8,429	18,960	(956)	18,004
55182	Rockingham County	2,307	0	5,089	4,573	11,969	406	154	1,490	5,918	7,968	21,640	214	21,854
55183	Russell County	633	0	1,396	0	2,029	111	42	409	1,494	2,056	5,937	(511)	5,426
55184	Scott County	574	0	1,262	3,046	4,882	101	38	370	745	1,254	5,368	491	5,859
55185	Shenandoah County	838	0	1,846	6,176	8,860	147	56	541	0	744	7,852	1,265	9,117
55186	Smyth County	850	0	1,875	0	2,725	149	57	549	2,130	2,885	7,974	(436)	7,538
55187	Southampton County	512	0	1,129	0	1,641	90	34	331	1,443	1,898	4,801	(296)	4,505
55188	Spotsylvania County	1,936	0	4,270	3,982	10,188	340	129	1,250	3,418	5,137	18,158	318	18,476
55189	Stafford County	1,461	0	3,221	14,825	19,507	257	98	943	3,828	5,126	13,699	1,866	15,565
55190	Surry County	338	0	744	0	1,082	59	23	218	5,776	6,076	3,163	(1,491)	1,672
55191	Sussex County	388	0	859	0	1,247	68	26	251	4,772	5,117	3,652	(1,387)	2,265
55192	Tazewell County	1,027	0	2,266	0	3,293	181	69	663	9,672	10,585	9,634	(2,554)	7,080
55193	Warren County	702	0	1,547	745	2,994	123	47	453	2,969	3,592	6,580	(353)	6,227
55195	Washington County	867	0	1,911	0	2,778	152	58	560	11,683	12,453	8,128	(3,150)	4,978
55196	Westmoreland County	517	0	1,139	1,349	3,005	91	34	334	1,593	2,052	4,844	(130)	4,714
55197	Wise County	1,212	0	2,675	2,389	6,276	213	81	783	16,130	17,207	11,376	(3,719)	7,657
55198	Wythe County	782	0	1,724	0	2,506	137	52	505	9,166	9,860	7,331	(1,959)	5,372
55199	York County	1,517	0	3,348	4,508	9,373	267	101	980	0	1,348	14,236	1,004	15,240
55200	City of Alexandria	8,352	0	18,419	5,962	32,733	1,472	559	5,394	91,628	99,053	78,301	(18,113)	60,188
55201	City of Bristol	570	0	1,258	0	1,828	100	38	368	12,706	13,212	5,348	(2,827)	2,521
55206	City of Fredericksburg	781	0	1,725	0	2,506	137	52	505	4,725	5,419	7,335	(1,070)	6,265
55207	City of Hampton	3,218	0	7,097	4,469	14,784	566	215	2,078	12,947	15,806	30,180	(1,122)	29,058
55209	City of Hopewell	893	0	1,971	5,263	8,127	157	60	577	0	794	8,380	1,364	9,744
55210	City of Lynchburg	2,004	0	4,419	0	6,423	352	134	1,294	14,591	16,371	18,793	(3,540)	15,253
55213	City of Petersburg	1,364	0	3,007	12,624	16,995	240	91	881	21,423	22,635	12,787	(3,990)	8,797
55214	City of Portsmouth	2,428	0	5,354	0	7,782	427	162	1,568	47,632	49,789	22,766	(10,656)	12,110
55215	City of Radford	314	0	694	2,112	3,120	55	21	203	0	279	2,951	637	3,588
55220	City of Suffolk	1,976	0	4,357	4,469	10,802	347	132	1,276	19,431	21,186	18,528	(2,936)	15,592
55221	City of Williamsburg	206	0	455	0	661	36	14	133	3,484	3,667	1,935	(714)	1,221
55222	City of Winchester	1,016	0	2,239	7,418	10,673	178	68	656	0	902	9,523	1,642	11,165
55224	City of Falls Church	34	0	73	0	107	6	2	22	49	79	312	(10)	302
55232	City of Franklin	311	0	688	1,383	2,382	55	21	201	4,469	4,746	2,924	(1,248)	1,676
55233	City of Chesapeake	3,682	0	8,122	11,173	22,977	647	246	2,378	65,023	68,294	34,538	(11,481)	23,057
55234	City of Virginia Beach	6,182	0	13,633	0	19,815	1,086	413	3,992	69,419	74,910	57,974	(17,708)	40,266
55235	City of Norton	194	0	425	0	619	34	13	125	1,439	1,611	1,809	(295)	1,514

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



		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
55236	City of Manassas Park	386	0	850	3,828	5,064	68	26	249	1,115	1,458	3,614	943	4,557
55258	City of Newport News	3,893	0	8,585	300,584	313,062	684	260	2,514	0	3,458	36,508	68,477	104,985
55313	City of Galax	252	0	552	2,085	2,889	44	17	162	0	223	2,349	427	2,776
55332	City of Manassas	288	0	634	5,586	6,508	51	19	186	1,593	1,849	2,695	942	3,637
55454	Greensville/Emporia Department of Social Services	80	0	176	0	256	14	5	52	76	147	750	(16)	734
55482	Middle Peninsula/Northern Neck Public Service Auth	0	0	0	0	0	0	0	0	0	0	0	0	0
55494	Rockbridge Area Social Services Board	406	0	895	0	1,301	71	27	262	4,339	4,699	3,808	(889)	2,919
Total for VRS Health Insurance Credit - Social Services		122,864	0	270,961	671,125	1,064,950	21,592	8,201	79,347	671,125	780,265	1,152,247	0	1,152,247

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



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
55100	Accomack County	(1,546)	(1,555)	(1,354)	256	711	0
55101	Albemarle County	5,632	5,602	5,875	6,461	4,474	0
55102	Alleghany County	761	756	736	43	(541)	0
55103	Amelia County	77	73	105	158	66	0
55104	Amherst County	1,421	1,414	1,473	1,496	536	0
55105	Appomattox County	64	62	125	670	864	0
55107	Augusta County	4,897	4,868	4,906	2,834	818	0
55108	Bath County	157	155	169	192	136	0
55109	Bedford County	3,609	3,591	3,706	3,242	227	0
55110	Bland County	(96)	(98)	(82)	(54)	(86)	0
55111	Botetourt County	381	378	403	445	337	0
55112	Brunswick County	135	129	175	306	658	0
55113	Buchanan County	(1,213)	(1,223)	(1,105)	(505)	(618)	0
55114	Buckingham County	(595)	(599)	(567)	(459)	17	0
55115	Campbell County	(22)	(36)	75	316	521	0
55116	Caroline County	794	787	847	948	702	0
55117	Carroll County	258	252	304	392	232	0
55118	Charles City County	520	518	535	563	459	0
55119	Charlotte County	(65)	(69)	(13)	282	170	0
55120	Chesterfield County	1,431	1,388	1,776	2,519	425	0
55121	Clarke County	(890)	(893)	(866)	(765)	(241)	0
55122	Craig County	114	113	123	140	102	0
55123	Culpeper County	575	558	642	235	377	0
55124	Cumberland County	(544)	(547)	(523)	(482)	(478)	0
55125	Dickenson County	(540)	(547)	(426)	381	200	0
55126	Dinwiddie County	(135)	(141)	(90)	(6)	(113)	0
55128	Essex County	(99)	(103)	(74)	(25)	(85)	0
55130	Fauquier County	2,397	2,384	2,374	1,195	1,127	0
55131	Floyd County	(107)	(109)	(107)	(304)	(318)	0
55132	Fluvanna County	2,226	2,219	2,275	2,257	883	0
55133	Franklin County	2,794	2,782	2,886	2,984	1,748	0
55134	Frederick County	1,745	1,728	1,876	2,016	468	0
55135	Giles County	652	647	690	762	573	0
55136	Gloucester County	2,792	2,782	2,867	3,009	2,461	0
55137	Goochland County	325	320	360	428	290	0
55138	Grayson County	177	173	207	319	696	0
55139	Greene County	429	424	459	517	379	0
55141	Halifax County	(1,600)	(1,609)	(1,475)	(555)	167	0
55142	Hanover County	360	346	482	948	905	0
55143	Henrico County	10,064	10,017	9,674	1,796	(108)	0
55144	Henry County	2,693	2,677	2,814	2,912	1,123	0
55145	Highland County	144	143	151	165	128	0
55146	Isle of Wight County	(232)	(239)	(156)	184	21	0
55147	James City County	410	400	566	1,650	1,259	0
55148	King George County	(1,088)	(1,092)	(980)	15	(58)	0
55149	King and Queen County	20	18	39	75	17	0
55150	King William County	840	837	862	905	743	0
55151	Lancaster County	382	378	416	479	339	0
55152	Lee County	(1,229)	(1,237)	(1,111)	(260)	(48)	0
55153	Loudoun County	(4,982)	(5,055)	(4,705)	(6,046)	(651)	0
55154	Louisa County	(63)	(71)	(6)	103	(51)	0
55155	Lunenburg County	(89)	(90)	(78)	(58)	(77)	0
55156	Madison County	308	304	336	390	272	0
55157	Mathews County	240	237	261	302	215	0
55158	Mecklenburg County	636	629	607	(181)	202	0
55159	Middlesex County	(198)	(200)	(179)	(143)	(176)	0
55160	Montgomery County	83	72	165	376	616	0
55162	Nelson County	418	415	440	482	367	0
55163	New Kent County	(147)	(150)	(122)	(75)	(128)	0
55165	Northampton County	(1,390)	(1,395)	(1,308)	(684)	(55)	0

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



		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55166	Northumberland County	133	130	160	211	121	0
55167	Nottoway County	(575)	(579)	(548)	(461)	(150)	0
55168	Orange County	2,225	2,219	2,149	868	973	0
55169	Page County	2,489	2,484	2,341	299	169	0
55170	Patrick County	1,774	1,769	1,770	1,278	218	0
55171	Pittsylvania County	(3,683)	(3,694)	(3,580)	(3,187)	(3,012)	0
55172	Powhatan County	(421)	(426)	(389)	(271)	165	0
55173	Prince Edward County	(27)	(33)	19	107	(23)	0
55174	Prince George County	(141)	(147)	(96)	(10)	(119)	0
55176	Prince William County	5,999	5,929	6,803	10,951	7,191	0
55177	County of Pulaski	(1,259)	(1,268)	(1,066)	473	243	0
55178	Rappahannock County	(303)	(306)	(244)	262	181	0
55179	Richmond County	667	664	687	689	226	0
55180	Roanoke County	(123)	(145)	163	1,790	349	0
55182	Rockingham County	1,164	1,139	1,270	649	(221)	0
55183	Russell County	(250)	(257)	(159)	408	231	0
55184	Scott County	727	721	793	1,061	326	0
55185	Shenandoah County	1,610	1,601	1,677	1,806	1,422	0
55186	Smyth County	(86)	(95)	(17)	113	(75)	0
55187	Southampton County	(85)	(91)	(44)	35	(72)	0
55188	Spotsylvania County	1,116	1,095	1,271	1,478	91	0
55189	Stafford County	2,468	2,452	2,645	3,609	3,207	0
55190	Surry County	(1,352)	(1,356)	(1,265)	(508)	(513)	0
55191	Sussex County	(1,227)	(1,231)	(1,115)	(116)	(181)	0
55192	Tazewell County	(2,131)	(2,142)	(1,968)	(796)	(255)	0
55193	Warren County	(64)	(72)	(28)	(155)	(279)	0
55195	Washington County	(2,793)	(2,802)	(2,619)	(1,204)	(257)	0
55196	Westmoreland County	83	77	124	239	430	0
55197	Wise County	(3,219)	(3,233)	(2,918)	(440)	(1,121)	0
55198	Wythe County	(1,637)	(1,645)	(1,574)	(1,419)	(1,079)	0
55199	York County	1,629	1,613	1,751	1,949	1,083	0
55200	City of Alexandria	(14,673)	(14,767)	(14,150)	(14,135)	(8,595)	0
55201	City of Bristol	(2,592)	(2,598)	(2,526)	(2,149)	(1,519)	0
55206	City of Fredericksburg	(748)	(756)	(665)	(310)	(434)	0
55207	City of Hampton	204	169	339	(575)	(1,159)	0
55209	City of Hopewell	1,732	1,722	1,764	1,396	719	0
55210	City of Lynchburg	(2,715)	(2,736)	(2,493)	(1,371)	(633)	0
55213	City of Petersburg	(3,428)	(3,443)	(2,971)	1,427	2,775	0
55214	City of Portsmouth	(9,656)	(9,682)	(9,381)	(7,849)	(5,439)	0
55215	City of Radford	767	763	752	330	229	0
55220	City of Suffolk	(2,122)	(2,144)	(2,087)	(2,971)	(1,060)	0
55221	City of Williamsburg	(629)	(631)	(612)	(581)	(553)	0
55222	City of Winchester	2,060	2,049	2,142	2,243	1,277	0
55224	City of Falls Church	4	3	6	12	3	0
55232	City of Franklin	(1,120)	(1,123)	(970)	484	365	0
55233	City of Chesapeake	(9,964)	(10,004)	(9,976)	(12,030)	(3,343)	0
55234	City of Virginia Beach	(15,162)	(15,229)	(14,316)	(8,589)	(1,799)	0
55235	City of Norton	(216)	(218)	(200)	(170)	(188)	0
55236	City of Manassas Park	1,102	1,098	1,073	392	(59)	0
55258	City of Newport News	70,081	70,038	70,394	67,876	31,215	0
55313	City of Galax	530	527	550	589	470	0
55332	City of Manassas	1,060	1,057	1,043	653	846	0
55454	Greensville/Emporia Department of Social Services	17	16	23	36	17	0
55482	Middle Peninsula/Northern Neck Public Service Auth	0	0	0	0	0	0
55494	Rockbridge Area Social Services Board	(722)	(726)	(689)	(627)	(634)	0
	Total for VRS Health Insurance Credit - Social Services	50,609	49,274	60,498	79,335	44,969	0

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



Employer Code	Employer	6/30/2018 Net OPEB Liability	6/30/2019 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
55100	Accomack County	85,000	85,021	94,843	76,594
55101	Albemarle County	269,000	281,383	313,890	253,494
55102	Alleghany County	51,000	44,117	49,214	39,745
55103	Amelia County	37,000	35,193	39,258	31,705
55104	Amherst County	65,000	64,828	72,317	58,403
55105	Appomattox County	22,000	26,423	29,476	23,804
55107	Augusta County	279,000	268,031	298,995	241,465
55108	Bath County	15,000	15,176	16,929	13,671
55109	Bedford County	181,000	172,633	192,577	155,523
55110	Bland County	20,000	18,347	20,467	16,529
55111	Botetourt County	27,000	27,563	30,747	24,831
55112	Brunswick County	49,000	50,358	56,176	45,367
55113	Buchanan County	95,000	86,037	95,976	77,509
55114	Buckingham County	37,000	35,151	39,212	31,667
55115	Campbell County	127,000	122,992	137,200	110,802
55116	Caroline County	66,000	66,549	74,237	59,953
55117	Carroll County	60,000	58,153	64,871	52,389
55118	Charles City County	16,000	18,566	20,711	16,726
55119	Charlotte County	41,000	39,909	44,520	35,953
55120	Chesterfield County	431,000	408,997	456,245	368,459
55121	Clarke County	34,000	30,133	33,614	27,147
55122	Craig County	11,000	11,082	12,362	9,983
55123	Culpeper County	168,000	160,692	179,256	144,765
55124	Cumberland County	32,000	27,004	30,123	24,327
55125	Dickenson County	70,000	67,316	75,093	60,644
55126	Dinwiddie County	60,000	55,738	62,177	50,213
55128	Essex County	34,000	32,373	36,113	29,164
55130	Fauquier County	127,000	127,356	142,069	114,734
55131	Floyd County	28,000	24,940	27,821	22,468
55132	Fluvanna County	59,000	61,304	68,386	55,227
55133	Franklin County	110,000	114,822	128,087	103,442
55134	Frederick County	171,000	165,036	184,101	148,678
55135	Giles County	46,000	47,548	53,041	42,836
55136	Gloucester County	83,000	93,874	104,719	84,570
55137	Goochland County	45,000	44,761	49,931	40,324
55138	Grayson County	35,000	38,074	42,473	34,300
55139	Greene County	38,000	38,292	42,716	34,497
55141	Halifax County	86,000	82,636	92,183	74,446
55142	Hanover County	131,000	129,398	144,346	116,573
55143	Henrico County	464,000	436,634	487,075	393,357
55144	Henry County	152,000	151,270	168,745	136,277
55145	Highland County	8,000	8,935	9,968	8,050
55146	Isle of Wight County	74,000	69,949	78,030	63,016
55147	James City County	93,000	95,480	106,510	86,017
55148	King George County	38,000	35,907	40,055	32,348
55149	King and Queen County	25,000	23,945	26,711	21,572
55150	King William County	25,000	28,299	31,568	25,494
55151	Lancaster County	42,000	41,940	46,785	37,783
55152	Lee County	78,000	73,557	82,055	66,267
55153	Loudoun County	727,000	681,804	760,568	614,227
55154	Louisa County	77,000	72,095	80,423	64,949
55155	Lunenburg County	14,000	13,537	15,101	12,196
55156	Madison County	36,000	35,855	39,998	32,302
55157	Mathews County	27,000	26,869	29,973	24,205
55158	Mecklenburg County	67,000	64,227	71,646	57,861
55159	Middlesex County	26,000	23,925	26,689	21,554

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



Employer Code	Employer	6/30/2018 Net OPEB Liability	6/30/2019 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
55160	Montgomery County	105,000	103,349	115,288	93,105
55162	Nelson County	27,000	27,729	30,932	24,981
55163	New Kent County	34,000	31,046	34,633	27,969
55165	Northampton County	55,000	52,223	58,256	47,047
55166	Northumberland County	35,000	33,813	37,719	30,462
55167	Nottoway County	37,000	34,156	38,102	30,771
55168	Orange County	57,000	60,152	67,101	54,190
55169	Page County	47,000	45,941	51,248	41,388
55170	Patrick County	46,000	45,299	50,532	40,809
55171	Pittsylvania County	131,000	104,468	116,536	94,113
55172	Powhatan County	43,000	41,246	46,011	37,158
55173	Prince Edward County	62,000	58,070	64,779	52,315
55174	Prince George County	61,000	56,733	63,287	51,110
55176	Prince William County	647,000	655,371	731,081	590,414
55177	County of Pulaski	91,000	87,209	97,284	78,565
55178	Rappahannock County	24,000	23,800	26,550	21,441
55179	Richmond County	24,000	24,816	27,683	22,356
55180	Roanoke County	215,000	204,997	228,678	184,678
55182	Rockingham County	249,000	233,979	261,009	210,788
55183	Russell County	66,000	64,196	71,612	57,833
55184	Scott County	59,000	58,038	64,743	52,286
55185	Shenandoah County	81,000	84,897	94,704	76,482
55186	Smyth County	92,000	86,213	96,173	77,668
55187	Southampton County	55,000	51,913	57,910	46,768
55188	Spotsylvania County	208,000	196,330	219,011	176,871
55189	Stafford County	135,000	148,118	165,229	133,437
55190	Surry County	40,000	34,197	38,147	30,807
55191	Sussex County	43,000	39,483	44,045	35,570
55192	Tazewell County	113,000	104,168	116,201	93,843
55193	Warren County	77,000	71,142	79,360	64,090
55195	Washington County	95,000	87,881	98,034	79,171
55196	Westmoreland County	53,000	52,379	58,430	47,187
55197	Wise County	138,000	123,002	137,211	110,810
55198	Wythe County	92,000	79,268	88,425	71,411
55199	York County	156,000	153,923	171,705	138,667
55200	City of Alexandria	956,000	846,595	944,396	762,684
55201	City of Bristol	72,000	57,821	64,500	52,090
55206	City of Fredericksburg	87,000	79,310	88,472	71,449
55207	City of Hampton	354,000	326,319	364,017	293,976
55209	City of Hopewell	92,000	90,608	101,076	81,628
55210	City of Lynchburg	220,000	203,192	226,666	183,053
55213	City of Petersburg	128,000	138,261	154,233	124,557
55214	City of Portsmouth	298,000	246,149	274,585	221,752
55215	City of Radford	33,000	31,906	35,591	28,743
55220	City of Suffolk	220,000	200,331	223,474	180,475
55221	City of Williamsburg	26,000	20,919	23,335	18,845
55222	City of Winchester	101,000	102,965	114,860	92,760
55224	City of Falls Church	4,000	3,379	3,770	3,044
55232	City of Franklin	31,000	31,615	35,268	28,482
55233	City of Chesapeake	418,000	373,431	416,572	336,419
55234	City of Virginia Beach	677,000	626,827	699,240	564,699
55235	City of Norton	22,000	19,561	21,821	17,622
55236	City of Manassas Park	42,000	39,080	43,595	35,207
55258	City of Newport News	210,000	394,733	440,334	355,609
55313	City of Galax	24,000	25,396	28,330	22,879
55332	City of Manassas	25,000	29,139	32,505	26,251

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



Employer Code	Employer	6/30/2018 Net OPEB Liability	6/30/2019 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
55454	Greensville/Emporia Department of Social Services	8,000	8,107	9,043	7,303
55482	Middle Peninsula/Northern Neck Public Service Auth	0	0	0	0
55494	Rockbridge Area Social Services Board	48,000	41,173	45,930	37,092
	Total for VRS Health Insurance Credit - Social Services	12,903,000	12,458,396	13,897,634	11,223,582

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



Health Insurance Credit Plan - Registrars Cost Sharing Plan

Employer Code	Employer	2018	2018	2019	2019
		Employer Compensation	Employer Allocation Percentage	Employer Compensation	Employer Allocation Percentage
55100	Accomack County	\$ 90,984	0.79037%	\$ 94,714	0.80387%
55101	Albemarle County	37,332	0.32429%	39,334	0.33331%
55102	Alleghany County	49,953	0.43393%	50,702	0.43134%
55103	Amelia County	51,882	0.45067%	50,269	0.42699%
55104	Amherst County	56,197	0.48817%	79,892	0.67969%
55105	Appomattox County	52,039	0.45205%	53,080	0.45095%
55107	Augusta County	55,868	0.48531%	55,959	0.47491%
55108	Bath County	49,166	0.42709%	50,298	0.42699%
55109	Bedford County	132,834	1.15390%	132,834	1.12847%
55110	Bland County	46,392	0.40300%	46,468	0.39431%
55111	Botetourt County	93,620	0.81325%	98,868	0.84090%
55112	Brunswick County	75,672	0.65733%	78,934	0.67098%
55113	Buchanan County	92,241	0.80128%	94,241	0.80169%
55114	Buckingham County	53,374	0.46364%	54,441	0.46184%
55115	Campbell County	90,939	0.78996%	76,774	0.65137%
55116	Caroline County	87,977	0.76424%	94,158	0.79951%
55117	Carroll County	121,581	1.05614%	122,734	1.04350%
55118	Charles City County	51,044	0.44341%	53,596	0.45531%
55119	Charlotte County	51,334	0.44593%	51,334	0.43570%
55120	Chesterfield County	417,134	3.62355%	369,949	3.14359%
55122	Craig County	46,392	0.40300%	46,468	0.39431%
55123	Culpeper County	99,432	0.86374%	104,010	0.88447%
55124	Cumberland County	48,712	0.42315%	48,792	0.41392%
55125	Dickenson County	67,609	0.58731%	67,720	0.57513%
55126	Dinwiddie County	54,535	0.47372%	80,841	0.68623%
55128	Essex County	50,734	0.44071%	51,750	0.44006%
55130	Fauquier County	151,820	1.31882%	145,917	1.23957%
55131	Floyd County	51,177	0.44457%	51,261	0.43570%
55132	Fluvanna County	81,951	0.71189%	90,753	0.77119%
55133	Franklin County	87,955	0.76403%	97,407	0.82783%
55134	Frederick County	116,101	1.00855%	129,018	1.09579%
55135	Giles County	78,270	0.67992%	78,270	0.66444%
55136	Gloucester County	87,395	0.75918%	92,302	0.78426%
55137	Goochland County	72,870	0.63301%	68,767	0.58384%
55138	Grayson County	47,320	0.41105%	47,398	0.40302%
55139	Greene County	46,392	0.40300%	46,468	0.39431%
55140	Greensville County	48,711	0.42315%	48,791	0.41392%
55141	Halifax County	53,122	0.46146%	54,184	0.45966%
55142	Hanover County	155,535	1.35109%	154,339	1.31146%
55143	Henrico County	443,978	3.85673%	439,302	3.73178%
55144	Henry County	103,078	0.89541%	105,312	0.89537%
55145	Highland County	46,856	0.40703%	46,468	0.39431%
55146	Isle of Wight County	98,253	0.85350%	101,202	0.86051%
55147	James City County	107,584	0.93457%	122,445	1.04133%
55148	King George County	103,906	0.90262%	113,777	0.96726%
55149	King and Queen County	46,392	0.40300%	46,468	0.39431%
55150	King William County	0	0.00000%	25,758	0.21785%
55151	Lancaster County	50,758	0.44093%	51,773	0.44006%
55152	Lee County	80,661	0.70068%	80,744	0.68623%
55153	Loudoun County	554,344	4.81545%	613,771	5.21973%
55154	Louisa County	92,218	0.80109%	95,907	0.81476%
55155	Lunenburg County	46,392	0.40300%	47,397	0.40302%
55156	Madison County	50,144	0.43559%	51,230	0.43570%
55157	Mathews County	46,468	0.40366%	47,397	0.40302%

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



Health Insurance Credit Plan - Registrars Cost Sharing Plan

Employer Code	Employer	2018	2018	2019	2019
		Employer Compensation	Employer Allocation Percentage	Employer Compensation	Employer Allocation Percentage
55159	Middlesex County	46,392	0.40300%	73,270	0.62305%
55160	Montgomery County	172,259	1.49637%	167,385	1.42256%
55162	Nelson County	52,988	0.46029%	54,048	0.45966%
55163	New Kent County	95,965	0.83363%	96,063	0.81694%
55165	Northampton County	25,793	0.22405%	26,466	0.22439%
55166	Northumberland County	55,476	0.48190%	56,586	0.48145%
55167	Nottoway County	49,687	0.43163%	50,763	0.43134%
55168	Orange County	34,168	0.29681%	0	0.00000%
55169	Page County	51,101	0.44389%	52,123	0.44224%
55170	Patrick County	49,636	0.43118%	49,750	0.42263%
55171	Pittsylvania County	95,752	0.83177%	97,903	0.83219%
55172	Powhatan County	58,357	0.50692%	68,357	0.58166%
55173	Prince Edward County	46,847	0.40694%	46,924	0.39867%
55174	Prince George County	111,930	0.97230%	94,044	0.79951%
55176	Prince William County	411,835	3.57753%	392,092	3.33094%
55177	County of Pulaski	55,091	0.47855%	55,174	0.46838%
55178	Rappahannock County	98,516	0.85579%	100,487	0.85397%
55179	Richmond County	46,701	0.40569%	46,933	0.39867%
55180	Roanoke County	139,892	1.21521%	104,445	0.88665%
55181	Rockbridge County	48,994	0.42559%	61,343	0.52066%
55182	Rockingham County	90,078	0.78248%	92,184	0.78426%
55183	Russell County	76,539	0.66487%	80,721	0.68623%
55184	Scott County	78,756	0.68413%	79,512	0.67534%
55185	Shenandoah County	53,524	0.46495%	53,612	0.45531%
55186	Smyth County	85,553	0.74318%	85,682	0.72762%
55187	Southampton County	76,552	0.66498%	76,628	0.65137%
55188	Spotsylvania County	117,368	1.01955%	122,403	1.03915%
55189	Stafford County	202,634	1.76023%	207,709	1.76459%
55190	Surry County	46,392	0.40300%	46,468	0.39431%
55191	Sussex County	78,442	0.68140%	77,851	0.66227%
55192	Tazewell County	78,699	0.68365%	78,828	0.66880%
55193	Warren County	83,736	0.72740%	84,201	0.71455%
55195	Washington County	126,208	1.09633%	126,654	1.07618%
55196	Westmoreland County	56,944	0.49466%	53,291	0.45313%
55197	Wise County	54,058	0.46959%	76,192	0.64702%
55198	Wythe County	53,945	0.46862%	54,033	0.45966%
55199	York County	164,649	1.43026%	171,034	1.45306%
55200	City of Alexandria	370,559	3.21896%	351,701	2.98891%
55201	City of Bristol	81,358	0.70674%	81,434	0.69277%
55202	City of Buena Vista	46,467	0.40366%	47,396	0.40302%
55206	City of Fredericksburg	55,590	0.48290%	103,774	0.88230%
55207	City of Hampton	129,831	1.12781%	131,280	1.11540%
55208	City of Harrisonburg	59,100	0.51339%	59,197	0.50324%
55209	City of Hopewell	73,535	0.63877%	75,857	0.64484%
55210	City of Lynchburg	100,336	0.87160%	105,350	0.89537%
55213	City of Petersburg	67,940	0.59017%	94,734	0.80387%
55214	City of Portsmouth	265,995	2.31063%	276,085	2.34625%
55215	City of Radford	62,562	0.54347%	63,814	0.54245%
55216	City of Richmond	353,219	3.06833%	353,445	3.00198%
55219	City of Staunton	46,582	0.40465%	47,980	0.40738%
55220	City of Suffolk	103,255	0.89696%	105,838	0.89972%
55221	City of Williamsburg	37,050	0.32185%	38,291	0.32460%
55222	City of Winchester	85,467	0.74242%	87,235	0.74069%
55225	City of Colonial Heights	78,972	0.68600%	79,396	0.67534%

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



Health Insurance Credit Plan - Registrars Cost Sharing Plan

Employer Code	Employer	2018	2018	2019	2019
		Employer Compensation	Employer Allocation Percentage	Employer Compensation	Employer Allocation Percentage
55230	City of Covington	46,392	0.40300%	46,468	0.39431%
55233	City of Chesapeake	242,269	2.10452%	239,532	2.03473%
55234	City of Virginia Beach	172,517	1.49861%	177,658	1.50971%
55235	City of Norton	46,392	0.40300%	46,468	0.39431%
55236	City of Manassas Park	68,310	0.59339%	68,310	0.57948%
55258	City of Newport News	28,000	0.24323%	28,560	0.24181%
55307	City of Lexington	46,392	0.40300%	46,468	0.39431%
55308	City of Waynesboro	50,990	0.44294%	51,235	0.43570%
55313	City of Galax	46,392	0.40300%	46,468	0.39431%
55316	City of Fairfax	84,321	0.73248%	86,429	0.73416%
55319	City of Emporia	46,855	0.40703%	47,792	0.40520%
55332	City of Manassas	115,809	1.00601%	120,526	1.02390%
55335	City of Salem	66,684	0.57926%	69,033	0.58602%
55365	City of Poquoson	86,545	0.75178%	89,076	0.75594%
Total for VRS Health Insurance Credit - Registrars		\$ 11,511,773	100.00000%	\$ 11,769,971	100.00000%

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



		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual 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	8	0	80	55	143	141	14	37	0	192	369	13	382
55101	Albemarle County	3	0	33	37	73	58	6	15	0	79	153	9	162
55102	Alleghany County	4	0	43	0	47	75	8	20	11	114	198	(2)	196
55103	Amelia County	4	0	43	0	47	74	8	20	96	198	196	(23)	173
55104	Amherst County	7	0	68	784	859	120	12	31	0	163	312	183	495
55105	Appomattox County	5	0	45	0	50	80	8	21	4	113	207	(1)	206
55107	Augusta County	5	0	47	0	52	83	8	22	43	156	218	(10)	208
55108	Bath County	4	0	43	0	47	74	8	20	0	102	196	0	196
55109	Bedford County	11	0	112	0	123	197	20	52	105	374	519	(24)	495
55110	Bland County	4	0	39	0	43	69	7	18	36	130	181	(8)	173
55111	Botetourt County	8	0	84	113	205	147	15	39	0	201	386	27	413
55112	Brunswick County	7	0	67	56	130	118	12	31	0	161	308	13	321
55113	Buchanan County	8	0	80	0	88	140	14	37	0	191	368	2	370
55114	Buckingham County	5	0	46	0	51	81	8	21	7	117	212	(2)	210
55115	Campbell County	7	0	65	0	72	114	12	30	567	723	299	(133)	166
55116	Caroline County	8	0	80	144	232	141	14	37	0	192	367	34	401
55117	Carroll County	10	0	104	0	114	181	19	48	52	300	479	(12)	467
55118	Charles City County	5	0	45	49	99	80	8	21	0	109	209	11	220
55119	Charlotte County	4	0	43	0	47	75	8	20	42	145	200	(10)	190
55120	Chesterfield County	31	0	313	0	344	551	56	144	1,965	2,716	1,444	(459)	985
55122	Craig County	4	0	39	0	43	69	7	18	36	130	181	(8)	173
55123	Culpeper County	9	0	88	84	181	155	16	40	0	211	406	20	426
55124	Cumberland County	4	0	41	0	45	73	7	19	38	137	190	(9)	181
55125	Dickenson County	6	0	57	0	63	102	10	26	50	188	264	(12)	252
55126	Dinwiddie County	7	0	68	870	945	120	12	31	0	163	315	203	518
55128	Essex County	4	0	44	0	48	77	8	20	2	107	202	(1)	201
55130	Fauquier County	12	0	124	0	136	217	22	57	324	620	570	(76)	494
55131	Floyd County	4	0	43	0	47	75	8	20	36	139	200	(9)	191
55132	Fluvanna County	8	0	77	243	328	136	14	35	0	185	354	57	411
55133	Franklin County	8	0	83	261	352	145	15	38	0	198	380	61	441
55134	Frederick County	11	0	109	357	477	192	20	50	0	262	503	83	586
55135	Giles County	7	0	66	0	73	117	12	30	63	222	305	(15)	290
55136	Gloucester County	8	0	78	103	189	137	14	36	0	187	360	24	384
55137	Goochland County	6	0	58	0	64	103	10	27	201	341	268	(47)	221
55138	Grayson County	4	0	40	0	44	71	7	18	32	128	185	(8)	177
55139	Greene County	4	0	39	0	43	69	7	18	36	130	181	(8)	173
55140	Greensville County	4	0	41	0	45	73	7	19	38	137	190	(9)	181
55141	Halifax County	5	0	46	0	51	82	8	21	7	118	211	(2)	209
55142	Hanover County	13	0	131	0	144	230	23	60	162	475	603	(38)	565
55143	Henrico County	37	0	372	0	409	653	67	171	511	1,402	1,715	(120)	1,595
55144	Henry County	9	0	89	0	98	157	16	41	0	214	411	0	411
55145	Highland County	4	0	39	0	43	69	7	18	52	146	181	(12)	169
55146	Isle of Wight County	9	0	86	28	123	152	15	39	0	206	395	7	402
55147	James City County	10	0	104	437	551	182	19	48	0	249	478	102	580
55148	King George County	10	0	96	265	371	170	17	44	0	231	444	62	506
55149	King and Queen County	4	0	39	0	43	69	7	18	36	130	181	(8)	173
55150	King William County	2	0	22	892	916	39	4	10	0	53	100	208	308
55151	Lancaster County	4	0	44	0	48	77	8	20	3	108	202	(1)	201
55152	Lee County	7	0	68	0	75	120	12	31	59	222	315	(14)	301
55153	Loudoun County	54	0	528	1,659	2,241	917	97	237	699	1,950	2,424	83	2,507
55154	Louisa County	8	0	81	56	145	142	15	37	0	194	374	13	387
55155	Lunenburg County	4	0	40	0	44	71	7	18	0	96	185	0	185
55156	Madison County	4	0	43	0	47	75	8	20	0	103	200	1	201
55157	Mathews County	4	0	40	0	44	71	7	18	2	98	185	(1)	184

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



		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual 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	6	0	62	901	969	108	11	29	0	148	286	210	496
55160	Montgomery County	14	0	142	0	156	250	25	65	302	642	654	(70)	584
55162	Nelson County	5	0	46	0	51	82	8	21	2	113	211	(1)	210
55163	New Kent County	8	0	81	0	89	143	15	37	68	263	375	(16)	359
55165	Northampton County	2	0	22	0	24	39	4	10	0	53	103	2	105
55166	Northumberland County	5	0	48	0	53	84	9	22	0	115	221	(2)	219
55167	Nottoway County	4	0	43	0	47	75	8	20	0	103	198	(1)	197
55168	Orange County	0	0	0	0	0	0	0	0	1,215	1,215	0	(284)	(284)
55169	Page County	4	0	44	0	48	78	8	20	6	112	203	(2)	201
55170	Patrick County	4	0	42	0	46	74	8	19	36	137	194	(8)	186
55171	Pittsylvania County	8	0	83	0	91	146	15	38	0	199	382	2	384
55172	Powhatan County	6	0	58	306	370	102	10	27	0	139	267	71	338
55173	Prince Edward County	4	0	40	0	44	70	7	18	33	128	183	(8)	175
55174	Prince George County	8	0	80	0	88	141	14	37	707	899	367	(165)	202
55176	Prince William County	33	0	332	0	365	583	60	153	1,009	1,805	1,531	(236)	1,295
55177	County of Pulaski	5	0	47	0	52	84	8	21	42	155	215	(10)	205
55178	Rappahannock County	9	0	85	0	94	151	15	39	7	212	392	(2)	390
55179	Richmond County	4	0	40	0	44	70	7	18	28	123	183	(7)	176
55180	Roanoke County	9	0	88	0	97	155	16	41	1,346	1,558	407	(314)	93
55181	Rockbridge County	5	0	52	389	446	91	9	24	0	124	239	91	330
55182	Rockingham County	8	0	78	7	93	137	14	36	0	187	360	2	362
55183	Russell County	7	0	68	88	163	120	12	31	0	163	315	20	335
55184	Scott County	7	0	67	0	74	119	12	31	36	198	310	(9)	301
55185	Shenandoah County	5	0	45	0	50	80	8	21	40	149	209	(9)	200
55186	Smyth County	7	0	73	0	80	128	13	33	64	238	334	(15)	319
55187	Southampton County	7	0	65	0	72	114	12	30	56	212	299	(13)	286
55188	Spotsylvania County	10	0	104	80	194	181	19	48	0	248	477	19	496
55189	Stafford County	18	0	176	18	212	309	32	81	0	422	811	4	815
55190	Surry County	4	0	39	0	43	69	7	18	36	130	181	(8)	173
55191	Sussex County	7	0	66	0	73	117	12	30	78	237	304	(18)	286
55192	Tazewell County	7	0	67	0	74	117	12	31	61	221	307	(14)	293
55193	Warren County	7	0	71	0	78	124	13	33	53	223	328	(12)	316
55195	Washington County	11	0	107	0	118	189	19	49	83	340	494	(19)	475
55196	Westmoreland County	5	0	45	0	50	79	8	21	169	277	208	(40)	168
55197	Wise County	6	0	64	726	796	112	12	30	0	154	297	170	467
55198	Wythe County	5	0	46	0	51	82	8	21	37	148	211	(9)	202
55199	York County	15	0	145	93	253	255	26	67	0	348	668	22	690
55200	City of Alexandria	30	0	298	0	328	524	53	137	942	1,656	1,373	(220)	1,153
55201	City of Bristol	7	0	69	0	76	122	12	32	58	224	318	(13)	305
55202	City of Buena Vista	4	0	40	0	44	71	7	18	2	98	185	(1)	184
55206	City of Fredericksburg	9	0	88	1,635	1,732	155	16	40	0	211	405	382	787
55207	City of Hampton	11	0	111	0	122	195	20	51	51	317	513	(12)	501
55208	City of Harrisonburg	5	0	50	0	55	88	9	23	42	162	231	(10)	221
55209	City of Hopewell	6	0	64	24	94	111	12	30	0	153	296	6	302
55210	City of Lynchburg	9	0	89	97	195	157	16	41	0	214	411	23	434
55213	City of Petersburg	8	0	80	875	963	141	14	37	0	192	369	204	573
55214	City of Portsmouth	23	0	234	146	403	411	42	107	0	560	1,078	34	1,112
55215	City of Radford	5	0	54	0	59	94	10	25	4	133	249	(1)	248
55216	City of Richmond	30	0	299	0	329	526	54	137	272	989	1,379	(63)	1,316
55219	City of Staunton	4	0	41	11	56	71	7	19	0	97	187	3	190
55220	City of Suffolk	9	0	90	11	110	158	16	41	0	215	413	3	416
55221	City of Williamsburg	3	0	32	11	46	56	6	15	0	77	149	3	152
55222	City of Winchester	7	0	74	0	81	130	13	34	7	184	340	(2)	338
55225	City of Colonial Heights	7	0	67	0	74	119	12	31	44	206	310	(10)	300

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



		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual 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
55230	City of Covington	4	0	39	0	43	69	7	18	36	130	181	(8)	173
55233	City of Chesapeake	20	0	203	0	223	357	36	93	285	771	935	(67)	868
55234	City of Virginia Beach	15	0	150	45	210	264	27	69	0	360	694	11	705
55235	City of Norton	4	0	39	0	43	69	7	18	36	130	181	(8)	173
55236	City of Manassas Park	6	0	58	0	64	102	10	27	57	196	266	(13)	253
55258	City of Newport News	2	0	24	0	26	42	4	11	6	63	111	(1)	110
55307	City of Lexington	4	0	39	0	43	69	7	18	36	130	181	(8)	173
55308	City of Waynesboro	4	0	43	0	47	75	8	20	29	132	200	(7)	193
55313	City of Galax	4	0	39	0	43	69	7	18	36	130	181	(8)	173
55316	City of Fairfax	7	0	73	6	86	128	13	34	0	175	337	2	339
55319	City of Emporia	4	0	40	0	44	71	7	19	7	104	186	(2)	184
55332	City of Manassas	10	0	102	772	884	180	18	47	0	245	470	318	788
55335	City of Salem	6	0	58	28	92	102	10	27	0	139	269	6	275
55365	City of Poquoson	8	0	75	17	100	132	14	35	0	181	347	4	351
Total for VRS Health Insurance Credit - Registrars		1,000	0	9,966	12,779	23,745	17,522	1,788	4,579	12,779	36,668	45,948	0	45,948

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



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	
55100	Accomack County	(16)	(30)	(9)	7	(1)	0	
55101	Albemarle County	(9)	(3)	0	7	(1)	0	
55102	Alleghany County	(26)	(17)	(14)	(5)	(5)	0	
55103	Amelia County	(47)	(38)	(34)	(26)	(6)	0	
55104	Amherst County	145	159	165	178	49	0	
55105	Appomattox County	(26)	(17)	(13)	(4)	(3)	0	
55107	Augusta County	(36)	(27)	(23)	(13)	(5)	0	
55108	Bath County	(24)	(15)	(11)	(3)	(2)	0	
55109	Bedford County	(86)	(64)	(54)	(32)	(15)	0	
55110	Bland County	(30)	(22)	(19)	(11)	(5)	0	
55111	Botetourt County	(19)	(3)	4	21	1	0	
55112	Brunswick County	(24)	(11)	(5)	8	1	0	
55113	Buchanan County	(44)	(28)	(21)	(6)	(4)	0	
55114	Buckingham County	(27)	(18)	(14)	(4)	(3)	0	
55115	Campbell County	(169)	(156)	(150)	(138)	(38)	0	
55116	Caroline County	(10)	6	13	28	3	0	
55117	Carroll County	(70)	(49)	(40)	(19)	(8)	0	
55118	Charles City County	(14)	(5)	(1)	8	2	0	
55119	Charlotte County	(34)	(25)	(22)	(13)	(4)	0	
55120	Chesterfield County	(632)	(570)	(543)	(481)	(146)	0	
55122	Craig County	(30)	(22)	(19)	(11)	(5)	0	
55123	Culpeper County	(29)	(11)	(4)	14	0	0	
55124	Cumberland County	(32)	(24)	(20)	(12)	(4)	0	
55125	Dickenson County	(44)	(32)	(27)	(16)	(6)	0	
55126	Dinwiddie County	165	179	185	198	55	0	
55128	Essex County	(25)	(16)	(12)	(3)	(3)	0	
55130	Fauquier County	(144)	(120)	(109)	(85)	(26)	0	
55131	Floyd County	(33)	(24)	(21)	(12)	(2)	0	
55132	Fluvanna County	14	30	36	52	11	0	
55133	Franklin County	15	32	39	55	13	0	
55134	Frederick County	23	44	54	75	19	0	
55135	Giles County	(52)	(38)	(33)	(20)	(6)	0	
55136	Gloucester County	(19)	(4)	3	18	4	0	
55137	Goochland County	(79)	(68)	(63)	(51)	(16)	0	
55138	Grayson County	(30)	(22)	(19)	(11)	(2)	0	
55139	Greene County	(30)	(22)	(19)	(11)	(5)	0	
55140	Greensville County	(32)	(24)	(20)	(12)	(4)	0	
55141	Halifax County	(27)	(18)	(14)	(4)	(4)	0	
55142	Hanover County	(110)	(84)	(73)	(47)	(17)	0	
55143	Henrico County	(326)	(251)	(220)	(147)	(49)	0	
55144	Henry County	(49)	(32)	(24)	(6)	(5)	0	
55145	Highland County	(34)	(26)	(23)	(15)	(5)	0	
55146	Isle of Wight County	(40)	(23)	(16)	1	(5)	0	
55147	James City County	45	65	74	95	23	0	
55148	King George County	9	28	36	55	12	0	
55149	King and Queen County	(30)	(22)	(19)	(11)	(5)	0	
55150	King William County	196	200	202	206	59	0	
55151	Lancaster County	(25)	(16)	(13)	(3)	(3)	0	
55152	Lee County	(52)	(38)	(32)	(19)	(6)	0	
55153	Loudoun County	(244)	(56)	153	345	93	0	
55154	Louisa County	(32)	(16)	(9)	8	0	0	
55155	Lunenburg County	(22)	(14)	(11)	(3)	(2)	0	
55156	Madison County	(24)	(15)	(12)	(3)	(2)	0	
55157	Mathews County	(23)	(15)	(11)	(3)	(2)	0	
55159	Middlesex County	176	188	193	206	58	0	
55160	Montgomery County	(149)	(120)	(108)	(80)	(29)	0	
55162	Nelson County	(26)	(17)	(12)	(3)	(4)	0	
55163	New Kent County	(61)	(45)	(38)	(22)	(8)	0	
55165	Northampton County	(12)	(8)	(6)	(2)	(1)	0	
55166	Northumberland County	(27)	(17)	(13)	(3)	(2)	0	

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



		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55167	Nottoway County	(24)	(15)	(12)	(3)	(2)	0
55168	Orange County	(284)	(284)	(284)	(284)	(79)	0
55169	Page County	(26)	(18)	(14)	(3)	(3)	0
55170	Patrick County	(31)	(23)	(19)	(11)	(7)	0
55171	Pittsylvania County	(46)	(29)	(22)	(6)	(5)	0
55172	Powhatan County	39	51	55	67	19	0
55173	Prince Edward County	(30)	(22)	(19)	(11)	(2)	0
55174	Prince George County	(209)	(193)	(186)	(171)	(52)	0
55176	Prince William County	(420)	(353)	(325)	(260)	(82)	0
55177	County of Pulaski	(36)	(26)	(23)	(13)	(5)	0
55178	Rappahannock County	(49)	(32)	(25)	(7)	(5)	0
55179	Richmond County	(29)	(21)	(18)	(10)	(1)	0
55180	Roanoke County	(363)	(345)	(338)	(320)	(95)	0
55181	Rockbridge County	62	73	77	87	23	0
55182	Rockingham County	(41)	(26)	(19)	(5)	(3)	0
55183	Russell County	(18)	(4)	2	15	5	0
55184	Scott County	(46)	(33)	(27)	(14)	(4)	0
55185	Shenandoah County	(34)	(25)	(21)	(12)	(7)	0
55186	Smyth County	(55)	(41)	(34)	(20)	(8)	0
55187	Southampton County	(49)	(36)	(30)	(18)	(7)	0
55188	Spotsylvania County	(38)	(18)	(9)	12	(1)	0
55189	Stafford County	(93)	(58)	(43)	(9)	(7)	0
55190	Surry County	(30)	(22)	(19)	(11)	(5)	0
55191	Sussex County	(55)	(41)	(36)	(23)	(9)	0
55192	Tazewell County	(51)	(38)	(32)	(19)	(7)	0
55193	Warren County	(51)	(37)	(31)	(17)	(9)	0
55195	Washington County	(78)	(57)	(48)	(27)	(12)	0
55196	Westmoreland County	(65)	(56)	(52)	(43)	(11)	0
55197	Wise County	134	147	153	165	43	0
55198	Wythe County	(34)	(25)	(21)	(12)	(5)	0
55199	York County	(58)	(29)	(17)	12	(3)	0
55200	City of Alexandria	(385)	(325)	(300)	(241)	(77)	0
55201	City of Bristol	(51)	(37)	(32)	(18)	(10)	0
55202	City of Buena Vista	(23)	(15)	(11)	(3)	(2)	0
55206	City of Fredericksburg	333	351	358	376	103	0
55207	City of Hampton	(74)	(51)	(42)	(20)	(8)	0
55208	City of Harrisonburg	(38)	(28)	(23)	(14)	(4)	0
55209	City of Hopewell	(30)	(17)	(11)	1	(2)	0
55210	City of Lynchburg	(26)	(9)	(1)	17	0	0
55213	City of Petersburg	160	176	182	198	55	0
55214	City of Portsmouth	(95)	(49)	(29)	17	(1)	0
55215	City of Radford	(31)	(20)	(16)	(5)	(2)	0
55216	City of Richmond	(229)	(169)	(143)	(84)	(35)	0
55219	City of Staunton	(19)	(11)	(8)	(1)	(2)	0
55220	City of Suffolk	(47)	(29)	(21)	(4)	(4)	0
55221	City of Williamsburg	(15)	(8)	(6)	0	(2)	0
55222	City of Winchester	(43)	(28)	(22)	(6)	(4)	0
55225	City of Colonial Heights	(47)	(34)	(28)	(15)	(8)	0
55230	City of Covington	(30)	(22)	(19)	(11)	(5)	0
55233	City of Chesapeake	(179)	(139)	(121)	(81)	(28)	0
55234	City of Virginia Beach	(72)	(42)	(29)	0	(7)	0
55235	City of Norton	(30)	(22)	(19)	(11)	(5)	0
55236	City of Manassas Park	(45)	(33)	(29)	(17)	(8)	0
55258	City of Newport News	(14)	(10)	(7)	(3)	(3)	0
55307	City of Lexington	(30)	(22)	(19)	(11)	(5)	0
55308	City of Waynesboro	(31)	(22)	(19)	(10)	(3)	0
55313	City of Galax	(30)	(22)	(19)	(11)	(5)	0
55316	City of Fairfax	(39)	(24)	(18)	(5)	(3)	0
55319	City of Emporia	(24)	(16)	(13)	(4)	(3)	0
55332	City of Manassas	261	282	87	9	0	0

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



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
55335	City of Salem	(26)	(15)	(10)	2	2	0
55365	City of Poquoson	(15)	(46)	(16)	(1)	(3)	0
	Total for VRS Health Insurance Credit - Registrars	(5,519)	(3,519)	(2,677)	(712)	(496)	0

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



Employer Code	Employer	6/30/2018 Net OPEB Liability	6/30/2019 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
55100	Accomack County	4,000	4,042	4,477	3,667
55101	Albemarle County	2,000	1,676	1,856	1,521
55102	Alleghany County	2,000	2,169	2,402	1,968
55103	Amelia County	3,000	2,147	2,378	1,948
55104	Amherst County	3,000	3,417	3,784	3,100
55105	Appomattox County	3,000	2,267	2,511	2,057
55107	Augusta County	3,000	2,388	2,645	2,167
55108	Bath County	2,000	2,147	2,378	1,948
55109	Bedford County	5,000	5,673	6,284	5,148
55110	Bland County	2,000	1,982	2,195	1,798
55111	Botetourt County	5,000	4,228	4,682	3,836
55112	Brunswick County	4,000	3,373	3,736	3,061
55113	Buchanan County	4,000	4,030	4,464	3,657
55114	Buckingham County	3,000	2,322	2,571	2,107
55115	Campbell County	4,000	3,275	3,627	2,971
55116	Caroline County	4,000	4,019	4,452	3,647
55117	Carroll County	5,000	5,247	5,811	4,761
55118	Charles City County	2,000	2,289	2,535	2,077
55119	Charlotte County	2,000	2,190	2,426	1,987
55120	Chesterfield County	18,000	15,804	17,505	14,340
55122	Craig County	2,000	1,982	2,195	1,798
55123	Culpeper County	4,000	4,447	4,925	4,035
55124	Cumberland County	2,000	2,081	2,305	1,888
55125	Dickenson County	3,000	2,892	3,203	2,624
55126	Dinwiddie County	3,000	3,450	3,822	3,131
55128	Essex County	2,000	2,212	2,450	2,007
55130	Fauquier County	6,000	6,232	6,903	5,655
55131	Floyd County	2,000	2,190	2,426	1,987
55132	Fluvanna County	4,000	3,877	4,294	3,518
55133	Franklin County	4,000	4,162	4,610	3,777
55134	Frederick County	5,000	5,509	6,102	4,999
55135	Giles County	4,000	3,341	3,700	3,031
55136	Gloucester County	4,000	3,943	4,367	3,578
55137	Goochland County	4,000	2,935	3,251	2,663
55138	Grayson County	2,000	2,026	2,244	1,839
55139	Greene County	2,000	1,982	2,195	1,798
55140	Greensville County	2,000	2,081	2,305	1,888
55141	Halifax County	3,000	2,311	2,559	2,097
55142	Hanover County	7,000	6,594	7,303	5,983
55143	Henrico County	19,000	18,762	20,781	17,024
55144	Henry County	4,000	4,501	4,985	4,084
55145	Highland County	2,000	1,982	2,195	1,798
55146	Isle of Wight County	5,000	4,326	4,792	3,925
55147	James City County	4,000	5,235	5,798	4,750
55148	King George County	4,000	4,863	5,386	4,412
55149	King and Queen County	2,000	1,982	2,195	1,798
55150	King William County	0	1,095	1,213	994
55151	Lancaster County	2,000	2,212	2,450	2,007
55152	Lee County	4,000	3,450	3,822	3,131
55153	Loudoun County	7,000	26,248	29,074	23,809
55154	Louisa County	4,000	4,096	4,537	3,717
55155	Lunenburg County	2,000	2,026	2,244	1,839
55156	Madison County	2,000	2,190	2,426	1,987
55157	Mathews County	2,000	2,026	2,244	1,839
55159	Middlesex County	2,000	3,132	3,469	2,842
55160	Montgomery County	7,000	7,152	7,921	6,489

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



Employer Code	Employer	6/30/2018 Net OPEB Liability	6/30/2019 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
55162	Nelson County	3,000	2,311	2,559	2,097
55163	New Kent County	5,000	4,107	4,549	3,727
55165	Northampton County	1,000	1,128	1,249	1,023
55166	Northumberland County	3,000	2,420	2,681	2,196
55167	Nottoway County	2,000	2,169	2,402	1,968
55168	Orange County	2,000	0	0	0
55169	Page County	2,000	2,223	2,462	2,017
55170	Patrick County	2,000	2,125	2,354	1,928
55171	Pittsylvania County	5,000	4,184	4,634	3,796
55172	Powhatan County	3,000	2,924	3,239	2,653
55173	Prince Edward County	2,000	2,005	2,220	1,819
55174	Prince George County	4,000	4,019	4,452	3,647
55176	Prince William County	18,000	16,747	18,548	15,195
55177	County of Pulaski	3,000	2,355	2,609	2,137
55178	Rappahannock County	5,000	4,294	4,756	3,896
55179	Richmond County	2,000	2,005	2,220	1,819
55180	Roanoke County	6,000	4,458	4,937	4,045
55181	Rockbridge County	2,000	2,618	2,900	2,375
55182	Rockingham County	4,000	3,943	4,367	3,578
55183	Russell County	4,000	3,450	3,822	3,131
55184	Scott County	4,000	3,395	3,760	3,081
55185	Shenandoah County	3,000	2,289	2,535	2,077
55186	Smyth County	4,000	3,658	4,051	3,319
55187	Southampton County	4,000	3,275	3,627	2,971
55188	Spotsylvania County	5,000	5,224	5,786	4,740
55189	Stafford County	9,000	8,872	9,826	8,050
55190	Surry County	2,000	1,982	2,195	1,798
55191	Sussex County	4,000	3,330	3,688	3,021
55192	Tazewell County	4,000	3,363	3,724	3,051
55193	Warren County	4,000	3,593	3,979	3,260
55195	Washington County	5,000	5,411	5,993	4,909
55196	Westmoreland County	3,000	2,278	2,523	2,067
55197	Wise County	3,000	3,253	3,603	2,952
55198	Wythe County	3,000	2,311	2,559	2,097
55199	York County	7,000	7,306	8,092	6,629
55200	City of Alexandria	16,000	15,027	16,644	13,635
55201	City of Bristol	4,000	3,483	3,858	3,160
55202	City of Buena Vista	2,000	2,026	2,244	1,839
55206	City of Fredericksburg	3,000	4,436	4,913	4,025
55207	City of Hampton	5,000	5,608	6,212	5,089
55208	City of Harrisonburg	3,000	2,530	2,802	2,296
55209	City of Hopewell	4,000	3,242	3,591	2,942
55210	City of Lynchburg	4,000	4,501	4,985	4,084
55213	City of Petersburg	3,000	4,042	4,477	3,667
55214	City of Portsmouth	12,000	11,796	13,065	10,703
55215	City of Radford	3,000	2,728	3,021	2,475
55216	City of Richmond	15,000	15,092	16,716	13,694
55219	City of Staunton	2,000	2,048	2,268	1,858
55220	City of Suffolk	4,000	4,524	5,011	4,105
55221	City of Williamsburg	2,000	1,632	1,808	1,481
55222	City of Winchester	4,000	3,724	4,125	3,379
55225	City of Colonial Heights	4,000	3,395	3,760	3,081
55230	City of Covington	2,000	1,982	2,195	1,798
55233	City of Chesapeake	11,000	10,230	11,330	9,282
55234	City of Virginia Beach	7,000	7,590	8,407	6,887
55235	City of Norton	2,000	1,982	2,195	1,798

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



Employer Code	Employer	6/30/2018 Net OPEB Liability	6/30/2019 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
55236	City of Manassas Park	3,000	2,913	3,227	2,643
55258	City of Newport News	1,000	1,216	1,346	1,103
55307	City of Lexington	2,000	1,982	2,195	1,798
55308	City of Waynesboro	2,000	2,190	2,426	1,987
55313	City of Galax	2,000	1,982	2,195	1,798
55316	City of Fairfax	4,000	3,691	4,089	3,349
55319	City of Emporia	2,000	2,037	2,256	1,848
55332	City of Manassas	5,000	5,148	5,702	4,671
55335	City of Salem	3,000	2,946	3,263	2,673
55365	City of Poquoson	4,000	3,801	4,210	3,449
Total for VRS Health Insurance Credit - Registrars		499,000	502,759	556,847	456,173

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



Virginia Sickness and Disability Program Cost Sharing Plan

Employer Code	Employer	2018		2019	
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
21156	Department of State Police - Troopers	\$ 552,757	2.12370%	\$ 552,848	2.20297%
30100	Senate	35,015	0.13453%	33,000	0.13150%
30101	House of Delegates	56,192	0.21589%	54,507	0.21720%
30103	Magistrate System	116,686	0.44831%	106,869	0.42585%
30107	Division of Legislative Services	34,762	0.13356%	31,868	0.12699%
30109	Division of Legislative Automated Systems	10,649	0.04091%	9,880	0.03937%
30110	Joint Legislative Audit and Review Commission	16,475	0.06330%	15,339	0.06112%
30111	Supreme Court	110,984	0.42640%	105,424	0.42009%
30112	Judicial Inquiry and Review Commission	1,864	0.00716%	2,255	0.00899%
30114	General District Courts	178,098	0.68426%	172,513	0.68742%
30115	Juvenile and Domestic Relations District Courts	116,363	0.44707%	111,968	0.44617%
30116	Combined District Courts	35,124	0.13495%	32,820	0.13078%
30117	Virginia State Bar	41,920	0.16106%	38,939	0.15516%
30119	Office of the Lieutenant Governor	454	0.00175%	622	0.00248%
30121	Office of the Governor	6,156	0.02365%	7,709	0.03072%
30122	Department of Planning and Budget	24,944	0.09584%	23,655	0.09426%
30123	Department of Military Affairs	81,545	0.31330%	79,514	0.31684%
30125	Virginia Court of Appeals	24,643	0.09468%	23,478	0.09355%
30127	Department of Emergency Management	54,269	0.20850%	49,649	0.19784%
30128	Virginia Veterans Care Center	54,020	0.20754%	50,407	0.20086%
30129	Department of Human Resource Management	48,617	0.18679%	47,079	0.18760%
30132	State Board of Elections	17,202	0.06609%	19,426	0.07741%
30133	Auditor of Public Accounts	56,679	0.21776%	53,023	0.21128%
30136	Virginia Information Technologies Agency (VITA)	122,630	0.47115%	116,434	0.46396%
30140	Department of Criminal Justice Services	41,294	0.15865%	40,034	0.15953%
30141	Office of the Attorney General and Department of Law	179,299	0.68887%	166,849	0.66485%
30143	Office of the Attorney General - Division of Debt Collection	9,646	0.03706%	9,080	0.03618%
30146	Science Museum of Virginia	23,070	0.08863%	22,185	0.08840%
30147	Office of the State Inspector General	18,348	0.07049%	17,858	0.07116%
30148	Virginia Commission for the Arts	985	0.00378%	927	0.00369%
30151	Department of Accounts	69,324	0.26634%	66,302	0.26420%
30152	Department of the Treasury	44,402	0.17059%	44,663	0.17797%
30154	Department of Motor Vehicles	509,426	1.95722%	487,084	1.94092%
30156	Department of State Police	197,053	0.75708%	191,997	0.76506%
30157	Compensation Board	4,147	0.01593%	4,671	0.01861%
30160	Virginia Criminal Sentencing Commission	3,856	0.01482%	3,802	0.01515%
30161	Department of Taxation	263,734	1.01327%	255,302	1.01732%
30162	Department of Accounts - Transfer Payments (CHRF)	725	0.00278%	701	0.00279%
30164	Virginia Management Fellows Administration	1,100	0.00423%	2,480	0.00988%
30165	Department of Housing and Community Development	39,262	0.15085%	37,346	0.14882%
30166	Secretary of the Commonwealth	2,826	0.01086%	2,425	0.00966%
30171	State Corporation Commission	259,087	0.99542%	246,197	0.98104%
30172	State Lottery Department	117,351	0.45086%	117,202	0.46702%
30174	Virginia College Savings Plan	51,249	0.19690%	50,941	0.20299%
30180	Secretary of Administration	4,050	0.01556%	3,861	0.01539%
30181	Department of Labor and Industry	45,407	0.17445%	42,672	0.17004%
30182	Virginia Employment Commission	204,831	0.78696%	188,985	0.75306%
30183	Secretary of Natural Resources	945	0.00363%	0	0.00000%
30184	Secretary of Technology	0	0.00000%	0	0.00000%
30185	Secretary of Education	1,956	0.00752%	899	0.00358%
30186	Secretary of Transportation	1,904	0.00731%	1,218	0.00485%
30187	Secretary of Public Safety	2,946	0.01132%	3,242	0.01292%
30188	Secretary of Health and Human Resources	486	0.00187%	0	0.00000%
30190	Secretary of Finance	2,313	0.00889%	1,912	0.00762%

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



Virginia Sickness and Disability Program Cost Sharing Plan

Employer Code	Employer	2018	2018	2019	2019
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
30191	Virginia Workers' Compensation Commission	115,456	0.44358%	107,262	0.42741%
30192	Secretary of Commerce and Trade	0	0.00000%	483	0.00192%
30193	Secretary of Agriculture and Forestry	453	0.00174%	1,562	0.00622%
30194	Department of General Services	205,072	0.78789%	198,849	0.79237%
30199	Department of Conservation and Recreation	142,497	0.54747%	137,694	0.54868%
30200	Office of Children's Services	6,641	0.02552%	6,139	0.02446%
30201	Department of Education - Central Office Operations	138,057	0.53042%	132,648	0.52857%
30202	The Library of Virginia	40,665	0.15624%	39,382	0.15693%
30203	Woodrow Wilson Rehabilitation Center	80,119	0.30782%	68,026	0.27107%
30204	The College of William and Mary	266,941	1.02559%	253,032	1.00827%
30206	VCU - Medical College of Virginia Hospitals Authority	0	0.00000%	0	0.00000%
30207	University of Virginia - Academic Division	1,902,318	7.30873%	1,897,983	7.56306%
30208	Virginia Polytechnic Institute and State University	978,602	3.75980%	938,870	3.74118%
30209	University of Virginia Medical Center	0	0.00000%	0	0.00000%
30211	Virginia Military Institute	83,220	0.31973%	79,925	0.31848%
30212	Virginia State University	202,086	0.77642%	195,703	0.77983%
30213	Norfolk State University	208,341	0.80045%	206,774	0.82395%
30214	Longwood University	108,023	0.41502%	102,888	0.40998%
30215	University of Mary Washington	111,232	0.42735%	103,460	0.41226%
30216	James Madison University	592,665	2.27703%	595,870	2.37440%
30217	Radford University	267,916	1.02934%	261,690	1.04277%
30218	Virginia School for Deaf and Blind	35,772	0.13744%	34,408	0.13711%
30221	Old Dominion University	460,520	1.76932%	449,492	1.79112%
30222	Department of Professional and Occupational Regulation	60,614	0.23288%	58,286	0.23226%
30223	Department of Health Professions	85,164	0.32720%	85,014	0.33876%
30226	Board of Accountancy	4,676	0.01797%	4,568	0.01820%
30233	Board of Bar Examiners	3,916	0.01504%	3,720	0.01482%
30234	Cooperative Extension and Agricultural Research Service	20,623	0.07924%	19,580	0.07802%
30236	Virginia Commonwealth University	1,326,035	5.09459%	1,326,773	5.28688%
30238	Virginia Museum of Fine Arts	70,348	0.27028%	70,100	0.27933%
30239	Frontier Culture Museum of Virginia	8,155	0.03133%	8,068	0.03215%
30241	Richard Bland College	12,210	0.04691%	12,547	0.05000%
30242	Christopher Newport University	173,451	0.66640%	174,757	0.69637%
30245	State Council of Higher Education for Virginia	23,981	0.09213%	24,079	0.09595%
30246	University of Virginia's College at Wise	51,226	0.19681%	47,038	0.18744%
30247	George Mason University	773,304	2.97105%	760,900	3.03201%
30261	Virginia Community College System - Central Office Operations	103,311	0.39692%	96,300	0.38373%
30262	Department of Rehabilitative Services	300,825	1.15577%	269,847	1.07528%
30263	Virginia Rehabilitation Center for the Blind and Vision Impaired	8,256	0.03172%	6,905	0.02751%
30268	Virginia Institute of Marine Science	56,313	0.21635%	54,294	0.21635%
30270	Virginia Community College System - Shared Services	17,229	0.06619%	26,328	0.10491%
30275	New River Community College	34,314	0.13184%	33,785	0.13463%
30276	Southside Virginia Community College	45,228	0.17377%	43,423	0.17303%
30277	Paul D. Camp Community College	20,197	0.07760%	20,114	0.08015%
30278	Rappahannock Community College	31,452	0.12084%	31,117	0.12399%
30279	Danville Community College	37,443	0.14385%	33,510	0.13353%
30280	Northern Virginia Community College	535,894	2.05891%	517,976	2.06401%
30282	Piedmont Virginia Community College	57,226	0.21986%	55,217	0.22003%
30283	J. Sargeant Reynolds Community College	126,750	0.48698%	111,228	0.44322%
30284	Eastern Shore Community College	14,978	0.05754%	13,807	0.05502%
30285	Patrick Henry Community College	57,029	0.21911%	55,025	0.21926%
30286	Virginia Western Community College	72,061	0.27686%	65,463	0.26085%
30287	Dabney S. Lancaster Community College	18,635	0.07159%	17,605	0.07015%
30288	Wytheville Community College	30,807	0.11836%	28,120	0.11205%

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



Virginia Sickness and Disability Program Cost Sharing Plan

Employer Code	Employer	2018	2018	2019	2019
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
30290	John Tyler Community College	80,182	0.30806%	79,120	0.31527%
30291	Blue Ridge Community College	49,102	0.18865%	49,381	0.19677%
30292	Central Virginia Community College	41,023	0.15761%	42,185	0.16810%
30293	Thomas Nelson Community College	116,212	0.44649%	100,175	0.39917%
30294	Southwest Virginia Community College	24,484	0.09407%	22,879	0.09117%
30295	Tidewater Community College	271,560	1.04334%	226,625	0.90305%
30296	Virginia Highlands Community College	30,473	0.11708%	28,498	0.11356%
30297	Germanna Community College	72,155	0.27722%	68,155	0.27158%
30298	Lord Fairfax Community College	67,822	0.26057%	63,452	0.25284%
30299	Mountain Empire Community College	26,956	0.10356%	26,180	0.10432%
30301	Department of Agriculture and Consumer Services	151,101	0.58053%	143,456	0.57164%
30310	Virginia Economic Development Partnership	58,680	0.22545%	56,243	0.22412%
30320	Virginia Tourism Authority	30,929	0.11883%	31,266	0.12459%
30330	Virginia - Israel Advisory Board	163	0.00063%	608	0.00242%
30350	Department of Small Business and Supplier Diversity	13,412	0.05153%	14,423	0.05747%
30400	Jamestown-Yorktown Commemoration	4,615	0.01773%	4,833	0.01926%
30402	Marine Resources Commission	18,599	0.07146%	18,417	0.07339%
30403	Department of Game and Inland Fisheries	87,070	0.33452%	80,389	0.32033%
30405	Virginia Racing Commission	1,504	0.00578%	1,434	0.00571%
30407	Virginia Port Authority	895	0.00344%	406	0.00162%
30409	Department of Mines, Minerals and Energy	68,695	0.26393%	63,256	0.25206%
30411	Department of Forestry	56,879	0.21853%	54,072	0.21546%
30413	Commission on Virginia Alcohol Safety Action Program	4,012	0.01542%	3,713	0.01480%
30417	Gunston Hall	942	0.00362%	771	0.00307%
30423	Department of Historic Resources	16,107	0.06188%	15,081	0.06009%
30425	Jamestown - Yorktown Foundation	44,479	0.17089%	42,442	0.16912%
30440	Department of Environmental Quality	298,480	1.14677%	282,124	1.12420%
30454	Office of Commonwealth Preparedness	401	0.00154%	0	0.00000%
30505	Department of Rail and Public Transportation	30,560	0.11741%	28,050	0.11177%
30506	Motor Vehicle Dealer Board	7,411	0.02847%	6,736	0.02684%
30510	Virginia Department of Transportation	653,739	2.51167%	623,742	2.48547%
30511	Virginia Department of Transportation	167,435	0.64329%	162,917	0.64919%
30512	Virginia Department of Transportation	221,906	0.85256%	209,143	0.83339%
30513	Virginia Department of Transportation	138,252	0.53117%	132,415	0.52764%
30514	Virginia Department of Transportation	233,407	0.89675%	220,269	0.87772%
30515	Virginia Department of Transportation	265,081	1.01845%	254,305	1.01335%
30516	Virginia Department of Transportation	167,823	0.64478%	156,992	0.62558%
30517	Virginia Department of Transportation	137,098	0.52673%	132,947	0.52976%
30518	Virginia Department of Transportation	185,930	0.71435%	177,984	0.70922%
30519	Virginia Department of Transportation	350,998	1.34854%	331,823	1.32224%
30601	Department of Health	1,060,242	4.07347%	1,012,181	4.03331%
30602	Department of Medical Assistance Services	198,395	0.76224%	191,860	0.76452%
30606	Virginia Board for People With Disabilities	3,815	0.01466%	3,625	0.01444%
30701	Department of Corrections - Central Administration	123,428	0.47421%	122,899	0.48972%
30702	Department for the Blind and Vision Impaired	47,950	0.18422%	42,914	0.17100%
30703	Central State Hospital	200,912	0.77191%	197,355	0.78641%
30704	Eastern State Hospital	175,982	0.67612%	157,405	0.62722%
30705	Southwestern Virginia Mental Health Institute	125,545	0.48235%	120,188	0.47892%
30706	Western State Hospital	185,769	0.71373%	181,902	0.72484%
30707	Central Virginia Training Center	77,906	0.29932%	44,728	0.17823%
30708	Commonwealth Center for Children and Adolescents	34,577	0.13284%	43,283	0.17247%
30711	Virginia Correctional Enterprises	57,211	0.21981%	55,919	0.22282%
30716	Virginia Correctional Center for Women	29,773	0.11439%	29,944	0.11932%
30718	Bland Correctional Center	18,107	0.06957%	18,384	0.07326%

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



Virginia Sickness and Disability Program Cost Sharing Plan

Employer Code	Employer	2018	2018	2019	2019
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
30720	Department of Behavioral Health & Developmental Services	193,364	0.74291%	193,342	0.77042%
30723	Southeastern Virginia Training Center	62,610	0.24055%	62,553	0.24926%
30724	Catawba Hospital	73,208	0.28126%	70,590	0.28128%
30725	Northern Virginia Training Center	0	0.00000%	0	0.00000%
30726	Southside Virginia Training Center	0	0.00000%	0	0.00000%
30728	Northern Virginia Mental Health Institute	111,246	0.42741%	113,682	0.45300%
30729	Piedmont Geriatric Hospital	75,837	0.29137%	76,283	0.30397%
30733	Sussex I State Prison	19,002	0.07301%	14,216	0.05665%
30734	Sussex II State Prison	16,004	0.06149%	12,055	0.04804%
30735	Wallen's Ridge State Prison	27,478	0.10557%	26,972	0.10748%
30737	St. Brides Correctional Center	24,511	0.09417%	21,562	0.08592%
30738	Southwestern Virginia Training Center	44,579	0.17127%	7,618	0.03036%
30739	Southern Virginia Mental Health Institute	49,894	0.19169%	49,871	0.19872%
30741	Red Onion State Prison	28,527	0.10960%	28,083	0.11190%
30742	Department of Corrections - Employee Relations and Training	31,833	0.12230%	31,693	0.12629%
30743	Fluvanna Women's Correctional Center	24,671	0.09479%	36,866	0.14690%
30745	Nottoway Correctional Center	33,448	0.12851%	31,382	0.12505%
30747	Marion Correctional Treatment Center	21,221	0.08153%	22,054	0.08788%
30748	Hiram W. Davis Medical Center	46,906	0.18021%	45,223	0.18020%
30749	Buckingham Correctional Center	25,071	0.09632%	23,856	0.09506%
30751	Department for the Deaf and Hard-of-Hearing	3,655	0.01404%	3,213	0.01280%
30752	Deep Meadow Correctional Center	33,853	0.13006%	29,761	0.11859%
30753	Deerfield Correctional Center	31,139	0.11964%	30,507	0.12156%
30754	Augusta Correctional Center	17,913	0.06882%	17,468	0.06961%
30756	Department of Corrections - Division of Institutions	151,015	0.58020%	145,865	0.58124%
30757	Western Region Correctional Field Units	5,252	0.02018%	5,751	0.02292%
30761	Baskerville Correctional Center	10,344	0.03974%	9,987	0.03980%
30765	Department of Social Services	597,912	2.29719%	569,552	2.26953%
30766	Virginia Parole Board	2,950	0.01134%	2,651	0.01056%
30767	Division of Community Corrections	60,421	0.23214%	55,307	0.22039%
30768	Keen Mountain Correctional Center	19,249	0.07396%	18,310	0.07296%
30769	Greensville Correctional Center	49,170	0.18891%	48,949	0.19505%
30770	Dillwyn Correctional Center	28,230	0.10846%	27,558	0.10981%
30771	Indian Creek Correctional Center	18,054	0.06936%	17,628	0.07024%
30772	Haynesville Correctional Center	31,166	0.11974%	29,586	0.11789%
30773	Coffeewood Correctional Center	20,312	0.07804%	18,960	0.07555%
30774	Lunenburg Correctional Center	18,842	0.07239%	18,236	0.07267%
30775	Pocahontas State Correctional Center	23,457	0.09012%	21,962	0.08751%
30776	Green Rock Correctional Center	26,204	0.10068%	24,742	0.09859%
30777	Department of Juvenile Justice	356,317	1.36897%	338,178	1.34756%
30778	Department of Forensic Science	131,564	0.50547%	129,991	0.51798%
30785	River North Correctional Center	25,746	0.09892%	23,359	0.09308%
30794	Virginia Center for Behavioral Rehabilitation	101,544	0.39013%	104,924	0.41810%
30841	Department of Aviation	15,187	0.05835%	14,519	0.05785%
30848	Indigent Defense Commission	202,584	0.77833%	192,767	0.76813%
30851	Tobacco Indemnification & Revitalization Commission	5,543	0.02130%	4,799	0.01912%
30852	Virginia Tobacco Settlement Foundation	7,611	0.02924%	7,118	0.02836%
30912	Department of Veterans Services	62,102	0.23860%	64,115	0.25548%
30913	Veterans Services Foundation	565	0.00217%	531	0.00212%
30922	Sitter-Barfoot Veterans Care Center	84,976	0.32648%	78,749	0.31380%
30937	Southern Virginia Higher Education Center	13,098	0.05032%	12,751	0.05081%
30938	New College Institute	4,674	0.01796%	4,849	0.01932%
30942	Virginia Museum of Natural History	8,737	0.03357%	8,213	0.03273%
30948	Southwest Virginia Higher Education Center	7,297	0.02804%	6,611	0.02634%

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



Virginia Sickness and Disability Program Cost Sharing Plan

Employer Code	Employer	2018	2018	2019	2019
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
30957	Commonwealth's Attorneys' Services Council	2,853	0.01096%	2,737	0.01091%
30960	Department of Fire Programs	21,868	0.08402%	21,769	0.08674%
30961	Division of Capitol Police	3,142	0.01207%	2,958	0.01179%
30999	Department of Alcoholic Beverage Control	285,040	1.09513%	291,116	1.16003%
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	10,361	0.03981%	9,160	0.03650%
70156	Department of State Police	2,332	0.00896%	2,263	0.00902%
70203	Woodrow Wilson Rehabilitation Center	2,453	0.00943%	2,243	0.00894%
70204	The College of William and Mary	6,379	0.02451%	6,905	0.02751%
70207	University of Virginia - Academic Division	13,396	0.05147%	12,895	0.05138%
70208	Virginia Polytechnic Institute and State University	13,337	0.05124%	12,502	0.04982%
70211	Virginia Military Institute	2,248	0.00864%	2,734	0.01089%
70212	Virginia State University	4,063	0.01561%	4,534	0.01807%
70213	Norfolk State University	7,206	0.02769%	5,807	0.02314%
70214	Longwood University	4,632	0.01780%	4,511	0.01798%
70215	University of Mary Washington	6,165	0.02369%	5,717	0.02278%
70216	James Madison University	8,432	0.03240%	8,721	0.03475%
70217	Radford University	5,927	0.02277%	6,538	0.02605%
70221	Old Dominion University	14,096	0.05416%	13,619	0.05427%
70236	Virginia Commonwealth University	23,510	0.09033%	24,982	0.09955%
70241	Richard Bland College	1,225	0.00470%	1,160	0.00462%
70242	Christopher Newport University	6,211	0.02386%	5,602	0.02232%
70246	University of Virginia's College at Wise	2,083	0.00800%	1,745	0.00695%
70247	George Mason University	18,973	0.07289%	17,072	0.06803%
70280	Northern Virginia Community College	17,299	0.06646%	16,246	0.06474%
70282	Piedmont Virginia Community College	986	0.00379%	795	0.00317%
70283	J. Sargeant Reynolds Community College	3,960	0.01521%	3,767	0.01501%
70286	Virginia Western Community College	2,642	0.01015%	2,175	0.00867%
70291	Blue Ridge Community College	83	0.00032%	313	0.00125%
70292	Central Virginia Community College	1,135	0.00436%	1,069	0.00426%
70293	Thomas Nelson Community College	2,530	0.00972%	2,300	0.00916%
70294	Southwest Virginia Community College	476	0.00183%	685	0.00273%
70296	Virginia Highlands Community College	423	0.00163%	399	0.00159%
70297	Germanna Community College	759	0.00292%	715	0.00285%
70298	Lord Fairfax Community College	1,039	0.00399%	1,216	0.00485%
70299	Mountain Empire Community College	690	0.00265%	651	0.00259%
70402	Marine Resources Commission	16,729	0.06427%	17,421	0.06942%
70403	Department of Game and Inland Fisheries	43,569	0.16739%	45,301	0.18051%
70701	Department of Corrections - Central Administration	0	0.00000%	0	0.00000%
70716	Virginia Correctional Center for Women	38,361	0.14738%	40,055	0.15961%
70718	Bland Correctional Center	38,311	0.14719%	37,550	0.14963%
70733	Sussex I State Prison	64,417	0.24749%	61,252	0.24407%
70734	Sussex II State Prison	51,123	0.19641%	55,593	0.22153%
70735	Wallen's Ridge State Prison	78,774	0.30265%	75,957	0.30267%
70737	St. Brides Correctional Center	45,845	0.17614%	41,778	0.16648%
70741	Red Onion State Prison	82,907	0.31853%	78,414	0.31246%
70743	Fluvanna Women's Correctional Center	46,595	0.17902%	43,999	0.17533%
70745	Nottoway Correctional Center	62,793	0.24125%	61,024	0.24317%
70747	Marion Correctional Treatment Center	33,928	0.13035%	31,903	0.12713%
70749	Buckingham Correctional Center	60,964	0.23423%	60,863	0.24252%
70752	Deep Meadow Correctional Center	100,424	0.38583%	96,250	0.38353%
70753	Deerfield Correctional Center	62,758	0.24112%	62,841	0.25041%

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



Virginia Sickness and Disability Program Cost Sharing Plan

Employer Code	Employer	2018	2018	2019	2019
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
70754	Augusta Correctional Center	51,114	0.19638%	50,866	0.20269%
70756	Department of Corrections - Division of Institutions	2,729	0.01048%	2,499	0.00996%
70757	Western Region Correctional Field Units	24,160	0.09282%	22,743	0.09063%
70761	Baskerville Correctional Center	20,838	0.08006%	21,042	0.08385%
70767	Division of Community Corrections	259,171	0.99574%	253,432	1.00987%
70768	Keen Mountain Correctional Center	46,714	0.17948%	44,120	0.17581%
70769	Greensville Correctional Center	121,243	0.46582%	120,522	0.48025%
70770	Dillwyn Correctional Center	50,472	0.19391%	48,878	0.19477%
70771	Indian Creek Correctional Center	35,923	0.13801%	36,705	0.14626%
70772	Haynesville Correctional Center	63,061	0.24228%	57,775	0.23022%
70773	Coffeewood Correctional Center	48,254	0.18539%	44,356	0.17675%
70774	Lunenburg Correctional Center	42,600	0.16367%	41,692	0.16613%
70775	Pocahontas State Correctional Center	45,988	0.17669%	42,300	0.16856%
70776	Green Rock Correctional Center	45,620	0.17527%	43,877	0.17484%
70777	Department of Juvenile Justice	84,495	0.32463%	74,162	0.29552%
70785	River North Correctional Center	56,074	0.21544%	53,846	0.21456%
70786	Culpeper Correctional Center for Women	0	0.00000%	0	0.00000%
70961	Division of Capitol Police	24,353	0.09356%	24,679	0.09834%
70999	Department of Alcoholic Beverage Control	30,170	0.11591%	31,698	0.12631%
	Total for VRS Virginia Sickness and Disability Program	\$ 26,028,016	100.00000%	\$ 25,095,571	100.00000%

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



		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
30100	Senate	33,033	0	4,683	4,880	42,596	10,386	9,963	14,694	0	35,043	21,197	849	22,046
30101	House of Delegates	54,560	0	7,734	0	62,294	17,155	16,456	24,269	2,109	59,989	35,011	(367)	34,644
30103	Magistrate System	106,973	0	15,164	50,209	172,346	33,632	32,265	47,584	0	113,481	68,644	9,259	77,903
30107	Division of Legislative Services	31,900	0	4,522	18,011	54,433	10,030	9,621	14,190	0	33,841	20,470	3,411	23,881
30109	Division of Legislative Automated Systems	9,890	0	1,402	2,481	13,773	3,110	2,983	4,399	0	10,492	6,346	431	6,777
30110	Joint Legislative Audit and Review Commission	15,353	0	2,176	3,511	21,040	4,826	4,631	6,829	0	16,286	9,852	611	10,463
30111	Supreme Court	105,526	0	14,959	10,163	130,648	33,178	31,828	46,940	0	111,946	67,716	1,768	69,484
30112	Judicial Inquiry and Review Commission	2,258	0	320	0	2,578	709	681	1,005	2,948	5,343	1,449	(513)	936
30114	General District Courts	172,679	0	24,478	7,569	204,726	54,290	52,083	76,811	35,633	218,817	110,808	(5,911)	104,897
30115	Juvenile and Domestic Relations District Courts	112,077	0	15,887	8,178	136,142	35,236	33,804	49,854	21,462	140,356	71,920	(3,014)	68,906
30116	Combined District Courts	32,852	0	4,657	6,717	44,226	10,328	9,909	14,613	5,778	40,628	21,081	(54)	21,027
30117	Virginia State Bar	38,976	0	5,525	23,535	68,036	12,254	11,756	17,337	0	41,347	25,011	4,620	29,631
30119	Office of the Lieutenant Governor	623	0	88	0	711	195	188	277	1,176	1,836	400	(204)	196
30121	Office of the Governor	7,717	0	1,094	3,364	12,175	2,425	2,328	3,433	13,864	22,050	4,952	(1,868)	3,084
30122	Department of Planning and Budget	23,678	0	3,356	9,273	36,307	7,444	7,142	10,532	0	25,118	15,194	1,715	16,909
30123	Department of Military Affairs	79,590	0	11,282	17,490	108,362	25,024	24,005	35,403	5,701	90,133	51,073	2,518	53,591
30125	Virginia Court of Appeals	23,500	0	3,331	4,296	31,127	7,388	7,088	10,453	0	24,929	15,080	841	15,921
30127	Department of Emergency Management	49,697	0	7,045	17,170	73,912	15,626	14,989	22,106	75,927	128,648	31,891	(12,087)	19,804
30128	Virginia Veterans Care Center	50,456	0	7,152	10,759	68,367	15,863	15,218	22,444	0	53,525	32,377	1,871	34,248
30129	Department of Human Resource Management	47,125	0	6,680	0	53,805	14,816	14,214	20,962	22,096	72,088	30,240	(4,435)	25,805
30132	State Board of Elections	19,445	0	2,756	0	22,201	6,113	5,865	8,650	49,943	70,571	12,478	(9,461)	3,017
30133	Auditor of Public Accounts	53,073	0	7,523	10,438	71,034	16,685	16,008	23,608	5,046	61,347	34,057	861	34,918
30136	Virginia Information Technologies Agency (VITA)	116,546	0	16,521	28,916	161,983	36,642	35,152	51,842	13,456	137,092	74,788	3,135	77,923
30140	Department of Criminal Justice Services	40,074	0	5,681	0	45,755	12,599	12,087	17,826	1,417	43,929	25,715	(247)	25,468
30141	Office of the Attorney General and Department of Law	167,009	0	23,674	76,146	266,829	52,507	50,373	74,289	0	177,169	107,170	14,272	121,442
30143	Office of the Attorney General - Division of Debt Collection	9,088	0	1,288	1,417	11,793	2,857	2,741	4,043	3,302	12,943	5,832	(451)	5,381
30146	Science Museum of Virginia	22,206	0	3,148	371	25,725	6,981	6,698	9,878	0	23,557	14,250	64	14,314
30147	Office of the State Inspector General	17,875	0	2,534	4,205	24,614	5,621	5,391	7,951	7,683	26,646	11,471	(789)	10,682
30148	Virginia Commission for the Arts	927	0	131	145	1,203	291	280	412	0	983	595	25	620
30151	Department of Accounts	66,367	0	9,408	13,353	89,128	20,867	20,017	29,521	8,410	78,815	42,587	1,103	43,690
30152	Department of the Treasury	44,706	0	6,337	0	51,043	14,056	13,484	19,886	14,363	61,789	28,688	(2,591)	26,097
30154	Department of Motor Vehicles	487,556	0	69,113	89,442	646,111	153,289	147,054	216,874	0	517,217	312,864	17,378	330,242
30156	Department of State Police	192,182	0	27,243	0	219,425	60,423	57,965	85,486	32,790	236,664	123,323	(6,299)	117,024
30157	Compensation Board	4,675	0	663	5,825	11,163	1,471	1,410	2,079	4,316	9,276	3,000	424	3,424
30160	Virginia Criminal Sentencing Commission	3,806	0	539	0	4,345	1,196	1,148	1,693	532	4,569	2,442	(92)	2,350
30161	Department of Taxation	255,549	0	36,225	8,255	300,029	80,344	77,078	113,673	23,343	294,438	163,986	(2,570)	161,416
30162	Department of Accounts - Transfer Payments (CHRF)	701	0	99	0	800	220	211	312	16	759	450	(3)	447
30164	Virginia Management Fellows Administration	2,482	0	352	0	2,834	781	749	1,104	14,878	17,512	1,593	(2,805)	(1,212)
30165	Department of Housing and Community Development	37,383	0	5,299	3,269	45,951	11,753	11,275	16,629	0	39,657	23,989	569	24,558
30166	Secretary of the Commonwealth	2,427	0	344	5,235	8,006	764	732	1,079	2,523	5,098	1,557	557	2,114
30171	State Corporation Commission	246,436	0	34,933	23,162	304,531	77,480	74,329	109,619	60,413	321,841	158,138	(7,559)	150,579
30172	State Lottery Department	117,315	0	16,630	17,475	151,420	36,884	35,384	52,184	26,029	150,481	75,281	(1,002)	74,279
30174	Virginia College Savings Plan	50,991	0	7,228	0	58,219	16,031	15,380	22,682	18,936	73,029	32,721	(3,579)	29,142
30180	Secretary of Administration	3,866	0	548	274	4,688	1,215	1,166	1,720	0	4,101	2,481	48	2,529
30181	Department of Labor and Industry	42,714	0	6,055	17,010	65,779	13,430	12,883	19,000	4,205	49,518	27,409	2,534	29,943
30182	Virginia Employment Commission	189,168	0	26,815	94,131	310,114	59,475	57,056	84,145	6,604	207,280	121,389	15,572	136,961
30183	Secretary of Natural Resources	0	0	0	10,800	10,800	0	0	0	0	0	0	2,064	2,064
30184	Secretary of Technology	0	0	0	0	0	0	0	0	0	0	0	0	0
30185	Secretary of Education	899	0	127	6,346	7,372	283	271	400	0	954	577	1,104	1,681
30186	Secretary of Transportation	1,218	0	173	3,963	5,354	384	367	542	0	1,293	782	689	1,471
30187	Secretary of Public Safety	3,245	0	460	0	3,705	1,020	979	1,444	2,578	6,021	2,083	(448)	1,635
30188	Secretary of Health and Human Resources	0	0	0	3,012	3,012	0	0	0	0	0	0	524	524
30190	Secretary of Finance	1,914	0	271	2,045	4,230	602	577	851	0	2,030	1,228	356	1,584

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



		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	482	0	68	0	550	151	145	215	3,092	3,603	309	(538)	(229)
30193	Secretary of Agriculture and Forestry	1,562	0	221	0	1,783	491	471	695	7,216	8,873	1,003	(1,255)	(252)
30194	Department of General Services	199,042	0	28,215	23,160	250,417	62,579	60,034	88,538	7,216	218,367	127,725	3,585	131,310
30199	Department of Conservation and Recreation	137,828	0	19,538	0	157,366	43,334	41,571	61,308	37,693	183,906	88,444	(7,595)	80,849
30200	Office of Children's Services	6,144	0	871	1,707	8,722	1,932	1,853	2,733	3,364	9,882	3,943	(339)	3,604
30201	Department of Education - Central Office Operations	132,776	0	18,822	2,980	154,578	41,746	40,047	59,061	28,268	169,122	85,202	(5,214)	79,988
30202	The Library of Virginia	39,421	0	5,588	2,523	47,532	12,395	11,890	17,535	1,112	42,932	25,296	284	25,580
30203	Woodrow Wilson Rehabilitation Center	68,092	0	9,652	59,193	136,937	21,407	20,538	30,289	2,523	74,757	43,695	9,817	53,512
30204	The College of William and Mary	253,276	0	35,903	213,486	502,665	79,631	76,392	112,662	0	268,685	162,527	42,263	204,790
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	1,899,823	0	269,317	0	2,169,140	597,308	573,013	845,084	778,443	2,793,848	1,219,112	(141,450)	1,077,662
30208	Virginia Polytechnic Institute and State University	939,779	0	133,218	55,222	1,128,219	295,468	283,452	418,032	20,637	1,017,589	603,055	5,622	608,677
30209	University of Virginia Medical Center	0	0	0	0	0	0	0	0	0	0	0	0	0
30211	Virginia Military Institute	80,002	0	11,341	2,013	93,356	25,153	24,130	35,586	4,953	89,822	51,337	(697)	50,640
30212	Virginia State University	195,892	0	27,769	12,615	236,276	61,589	59,084	87,137	20,351	228,161	125,704	(1,711)	123,993
30213	Norfolk State University	206,975	0	29,340	26,757	263,072	65,073	62,427	92,067	37,852	257,419	132,816	(1,340)	131,476
30214	Longwood University	102,986	0	14,599	8,117	125,702	32,380	31,062	45,810	26,571	135,823	66,086	(4,017)	62,069
30215	University of Mary Washington	103,559	0	14,680	36,828	155,067	32,559	31,235	46,065	0	109,859	66,454	6,705	73,159
30216	James Madison University	596,446	0	84,549	0	680,995	187,523	179,897	265,311	272,070	904,801	382,739	(50,040)	332,699
30217	Radford University	261,942	0	37,132	12,382	311,456	82,356	79,006	116,517	66,206	344,085	168,088	(9,570)	158,518
30218	Virginia School for Deaf and Blind	34,442	0	4,882	7,260	46,584	10,829	10,388	15,320	0	36,537	22,101	1,364	23,465
30221	Old Dominion University	449,927	0	63,779	0	513,706	141,458	135,705	200,136	117,938	595,237	288,718	(22,282)	266,436
30222	Department of Professional and Occupational Regulation	58,343	0	8,270	7,726	74,339	18,343	17,597	25,952	7,429	69,321	37,439	(125)	37,314
30223	Department of Health Professions	85,096	0	12,063	0	97,159	26,755	25,666	37,852	18,620	108,893	54,606	(3,238)	51,368
30226	Board of Accountancy	4,572	0	648	0	5,220	1,437	1,379	2,034	371	5,221	2,934	(64)	2,870
30233	Board of Bar Examiners	3,723	0	528	354	4,605	1,170	1,123	1,656	0	3,949	2,389	62	2,451
30234	Cooperative Extension and Agricultural Research Service	19,599	0	2,778	1,965	24,342	6,163	5,911	8,718	0	20,792	12,576	342	12,918
30236	Virginia Commonwealth University	1,328,056	0	188,258	16,820	1,533,134	417,544	400,562	590,745	446,751	1,855,602	852,213	(79,655)	772,558
30238	Virginia Museum of Fine Arts	70,167	0	9,947	0	80,114	22,060	21,164	31,212	43,624	118,060	45,026	(8,488)	36,538
30239	Frontier Culture Museum of Virginia	8,076	0	1,145	0	9,221	2,539	2,436	3,592	1,321	9,888	5,182	(230)	4,952
30241	Richard Bland College	12,560	0	1,780	23,548	37,888	3,949	3,788	5,587	18,185	31,509	8,060	794	8,854
30242	Christopher Newport University	174,927	0	24,797	0	199,724	54,998	52,761	77,811	68,410	253,980	112,251	(12,258)	99,993
30245	State Council of Higher Education for Virginia	24,102	0	3,417	0	27,519	7,578	7,270	10,721	13,644	39,213	15,467	(2,579)	12,888
30246	University of Virginia's College at Wise	47,085	0	6,674	25,885	79,644	14,804	14,201	20,944	0	49,949	30,214	4,832	35,046
30247	George Mason University	761,636	0	107,965	45,415	915,016	239,459	229,721	338,791	157,623	965,594	488,741	(21,056)	467,685
30261	Virginia Community College System - Central Office Operations	96,392	0	13,664	37,755	147,811	30,306	29,073	42,877	39,528	141,784	61,855	(287)	61,568
30262	Department of Rehabilitative Services	270,109	0	38,289	186,650	495,048	84,923	81,469	120,150	0	286,542	173,329	34,542	207,871
30263	Virginia Rehabilitation Center for the Blind and Vision Impaired	6,910	0	980	6,781	14,671	2,173	2,084	3,074	3,364	10,695	4,434	543	4,977
30268	Virginia Institute of Marine Science	54,347	0	7,704	21,695	83,746	17,086	16,392	24,175	0	57,653	34,874	4,305	39,179
30270	Virginia Community College System - Shared Services	26,353	0	3,736	0	30,089	8,285	7,949	11,722	143,263	171,219	16,911	(27,949)	(11,038)
30275	New River Community College	33,819	0	4,794	12,429	51,042	10,634	10,200	15,043	4,494	40,371	21,702	1,789	23,491
30276	Southside Virginia Community College	43,465	0	6,161	43,680	93,306	13,665	13,110	19,334	0	46,109	27,891	8,720	36,611
30277	Paul D. Camp Community College	20,134	0	2,854	0	22,988	6,330	6,073	8,956	9,060	30,419	12,920	(1,761)	11,159
30278	Rappahannock Community College	31,146	0	4,415	0	35,561	9,793	9,394	13,854	5,074	38,115	19,986	(882)	19,104
30279	Danville Community College	33,543	0	4,755	39,923	78,221	10,547	10,117	14,920	0	35,584	21,524	7,591	29,115
30280	Northern Virginia Community College	518,476	0	73,496	362,189	954,161	163,010	156,380	230,628	8,215	558,233	332,706	70,382	403,088
30282	Piedmont Virginia Community College	55,271	0	7,835	0	63,106	17,377	16,671	24,586	15,958	74,592	35,467	(3,364)	32,103
30283	J. Sargeant Reynolds Community College	111,336	0	15,782	151,303	278,421	35,003	33,581	49,525	0	118,109	71,444	28,440	99,884
30284	Eastern Shore Community College	13,821	0	1,959	11,488	27,268	4,344	4,169	6,148	3,364	18,025	8,869	1,641	10,510
30285	Patrick Henry Community College	55,078	0	7,808	10,731	73,617	17,317	16,612	24,500	15,380	73,809	35,343	(635)	34,708
30286	Virginia Western Community College	65,525	0	9,288	43,448	118,261	20,601	19,763	29,147	0	69,511	42,047	7,824	49,871
30287	Dabney S. Lancaster Community College	17,622	0	2,498	6,446	26,566	5,541	5,315	7,838	0	18,694	11,308	1,276	12,584
30288	Wytheville Community College	28,147	0	3,990	10,163	42,300	8,851	8,489	12,520	0	29,860	18,062	1,768	19,830

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



		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
30290	John Tyler Community College	79,195	0	11,226	56,428	146,849	24,898	23,887	35,228	11,613	95,626	50,820	9,552	60,372
30291	Blue Ridge Community College	49,428	0	7,007	23,331	79,766	15,541	14,908	21,987	13,079	65,515	31,718	2,394	34,112
30292	Central Virginia Community College	42,226	0	5,986	12,615	60,827	13,276	12,736	18,783	16,896	61,691	27,097	(553)	26,544
30293	Thomas Nelson Community College	100,271	0	14,214	129,174	243,659	31,526	30,243	44,602	0	106,371	64,344	24,300	88,644
30294	Southwest Virginia Community College	22,902	0	3,246	9,625	35,773	7,200	6,908	10,187	8,410	32,705	14,696	269	14,965
30295	Tidewater Community College	226,845	0	32,156	391,776	650,777	71,320	68,420	100,905	0	240,645	145,566	73,487	219,053
30296	Virginia Highlands Community College	28,526	0	4,044	14,750	47,320	8,969	8,604	12,689	8,410	38,672	18,305	1,316	19,621
30297	Germanna Community College	68,220	0	9,671	18,226	96,117	21,448	20,576	30,346	0	72,370	43,777	3,438	47,215
30298	Lord Fairfax Community College	63,513	0	9,003	48,009	120,525	19,968	19,156	28,252	0	67,376	40,756	9,607	50,363
30299	Mountain Empire Community College	26,205	0	3,715	0	29,920	8,239	7,904	11,657	8,653	36,453	16,816	(1,784)	15,032
30301	Department of Agriculture and Consumer Services	143,595	0	20,355	25,877	189,827	45,146	43,310	63,874	0	152,330	92,145	4,933	97,078
30310	Virginia Economic Development Partnership	56,299	0	7,981	2,142	66,422	17,700	16,981	25,043	30,543	90,267	36,127	(6,084)	30,043
30320	Virginia Tourism Authority	31,297	0	4,436	0	35,733	9,839	9,440	13,921	15,056	48,256	20,083	(2,835)	17,248
30330	Virginia - Israel Advisory Board	608	0	86	0	694	191	183	270	2,884	3,528	390	(501)	(111)
30350	Department of Small Business and Supplier Diversity	14,436	0	2,046	5,778	22,260	4,538	4,354	6,422	17,137	32,451	9,264	(1,873)	7,391
30400	Jamestown-Yorktown Commemoration	4,838	0	686	0	5,524	1,522	1,459	2,152	23,349	28,482	3,105	(4,544)	(1,439)
30402	Marine Resources Commission	18,435	0	2,613	0	21,048	5,797	5,560	8,200	18,901	38,458	11,830	(3,748)	8,082
30403	Department of Game and Inland Fisheries	80,466	0	11,406	22,856	114,728	25,298	24,270	35,793	31,040	116,401	51,635	(1,985)	49,650
30405	Virginia Racing Commission	1,434	0	203	113	1,750	450	433	638	0	1,521	920	20	940
30407	Virginia Port Authority	407	0	58	2,931	3,396	128	123	181	0	432	261	510	771
30409	Department of Mines, Minerals and Energy	63,317	0	8,975	30,753	103,045	19,907	19,097	28,165	0	67,169	40,631	5,691	46,322
30411	Department of Forestry	54,123	0	7,672	8,246	70,041	17,017	16,324	24,075	8,410	65,826	34,731	(32)	34,699
30413	Commission on Virginia Alcohol Safety Action Program	3,718	0	527	998	5,243	1,169	1,121	1,654	0	3,944	2,386	174	2,560
30417	Gunston Hall	771	0	109	886	1,766	242	233	343	0	818	495	154	649
30423	Department of Historic Resources	15,095	0	2,140	2,884	20,119	4,746	4,553	6,714	0	16,013	9,686	501	10,187
30425	Jamestown - Yorktown Foundation	42,483	0	6,022	2,851	51,356	13,358	12,813	18,897	8,255	53,323	27,261	(1,249)	26,012
30440	Department of Environmental Quality	282,397	0	40,031	79,714	402,142	88,786	85,175	125,616	0	299,577	181,214	14,962	196,176
30454	Office of Commonwealth Preparedness	0	0	0	2,481	0	0	0	0	0	0	0	431	431
30505	Department of Rail and Public Transportation	28,076	0	3,980	9,084	41,140	8,827	8,468	12,489	12,615	42,399	18,017	(805)	17,212
30506	Motor Vehicle Dealer Board	6,742	0	956	2,625	10,323	2,120	2,034	2,999	0	7,153	4,326	457	4,783
30510	Virginia Department of Transportation	624,346	0	88,504	42,201	755,051	196,297	188,312	277,721	102,948	765,278	400,643	(12,713)	387,930
30511	Virginia Department of Transportation	163,076	0	23,117	0	186,193	51,272	49,186	72,539	96,954	269,951	104,645	(19,201)	85,444
30512	Virginia Department of Transportation	209,346	0	29,676	43,259	282,281	65,819	63,142	93,121	0	222,082	134,337	7,988	142,325
30513	Virginia Department of Transportation	132,542	0	18,788	5,686	157,016	41,671	39,977	58,957	86,705	227,310	85,052	(16,306)	68,746
30514	Virginia Department of Transportation	220,482	0	31,254	30,651	282,387	69,319	66,501	98,075	55,414	289,309	141,483	(5,255)	136,228
30515	Virginia Department of Transportation	254,552	0	36,084	8,215	298,851	80,032	76,777	113,230	70,567	340,606	163,346	(12,004)	151,342
30516	Virginia Department of Transportation	157,145	0	22,276	30,926	210,347	49,407	47,397	69,901	97,467	264,172	100,840	(14,155)	86,685
30517	Virginia Department of Transportation	133,075	0	18,864	0	151,939	41,839	40,137	59,194	101,037	242,207	85,394	(19,692)	65,702
30518	Virginia Department of Transportation	178,155	0	25,254	21,471	224,880	56,012	53,734	79,247	18,502	207,495	114,322	731	115,053
30519	Virginia Department of Transportation	332,145	0	47,083	49,791	429,019	104,428	100,180	147,744	21,866	374,218	213,137	4,804	217,941
30601	Department of Health	1,013,161	0	143,620	154,131	1,310,912	318,539	305,585	450,674	0	1,074,798	650,145	28,805	678,950
30602	Department of Medical Assistance Services	192,046	0	27,223	0	219,269	60,379	57,924	85,426	49,524	253,253	123,236	(9,787)	113,449
30606	Virginia Board for People With Disabilities	3,627	0	514	354	4,495	1,141	1,094	1,613	0	3,848	2,328	62	2,390
30701	Department of Corrections - Central Administration	123,017	0	17,438	0	140,455	38,676	37,104	54,720	34,888	165,388	78,940	(6,439)	72,501
30702	Department for the Blind and Vision Impaired	42,955	0	6,089	21,293	70,337	13,505	12,956	19,107	7,569	53,137	27,564	2,272	29,836
30703	Central State Hospital	197,545	0	28,003	24,390	249,938	62,108	59,583	87,872	33,261	242,824	126,764	(1,546)	125,218
30704	Eastern State Hospital	157,557	0	22,334	198,392	378,283	49,536	47,521	70,084	0	167,141	101,104	37,069	138,173
30705	Southwestern Virginia Mental Health Institute	120,304	0	17,054	8,826	146,184	37,823	36,286	53,514	15,979	143,602	77,199	(1,362)	75,837
30706	Western State Hospital	182,079	0	25,810	0	207,889	57,245	54,918	80,992	67,220	260,375	116,840	(12,787)	104,053
30707	Central Virginia Training Center	44,771	0	6,347	507,376	558,494	14,076	13,504	19,915	0	47,495	28,730	96,584	125,314
30708	Commonwealth Center for Children and Adolescents	43,324	0	6,141	10,933	60,398	13,621	13,067	19,271	72,087	118,046	27,801	(10,779)	17,022
30711	Virginia Correctional Enterprises	55,972	0	7,934	0	63,906	17,598	16,882	24,897	30,671	90,048	35,917	(6,020)	29,897
30716	Virginia Correctional Center for Women	29,973	0	4,249	18,285	52,507	9,424	9,040	13,333	7,941	39,738	19,234	2,334	21,568
30718	Bland Correctional Center	18,403	0	2,609	7,569	28,581	5,786	5,551	8,186	11,721	31,244	11,809	(825)	10,984

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



		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
30720	Department of Behavioral Health & Developmental Services	193,528	0	27,434	0	220,962	60,846	58,371	86,085	214,402	419,704	124,187	(41,614)	82,573
30723	Southeastern Virginia Training Center	62,614	0	8,876	24,904	96,394	19,687	18,885	27,852	14,029	80,453	40,179	2,656	42,835
30724	Catawba Hospital	70,657	0	10,016	0	80,673	22,214	21,311	31,430	14,065	89,020	45,341	(2,973)	42,368
30725	Northern Virginia Training Center	0	0	0	209,211	209,211	0	0	0	0	0	0	39,789	39,789
30726	Southside Virginia Training Center	0	0	0	0	0	0	0	0	0	0	0	0	0
30728	Northern Virginia Mental Health Institute	113,793	0	16,131	15,138	145,062	35,777	34,322	50,617	76,714	197,430	73,021	(11,810)	61,211
30729	Piedmont Geriatric Hospital	76,357	0	10,824	20,839	108,020	24,007	23,030	33,965	20,295	101,297	48,998	631	49,629
30733	Sussex I State Prison	14,230	0	2,017	26,351	42,598	4,473	4,292	6,330	0	15,095	9,132	4,583	13,715
30734	Sussex II State Prison	12,068	0	1,711	32,503	46,282	3,795	3,640	5,368	0	12,803	7,744	5,928	13,672
30735	Wallen's Ridge State Prison	26,999	0	3,827	2,523	33,349	8,488	8,143	12,010	3,077	31,718	17,325	(58)	17,267
30737	St. Brides Correctional Center	21,583	0	3,059	13,288	37,930	6,784	6,510	9,601	0	22,895	13,850	2,311	16,161
30738	Southwestern Virginia Training Center	7,626	0	1,081	311,987	320,694	2,398	2,300	3,392	0	8,090	4,894	56,449	61,343
30739	Southern Virginia Mental Health Institute	49,918	0	7,076	0	56,994	15,693	15,056	22,205	18,753	71,707	32,032	(3,540)	28,492
30741	Red Onion State Prison	28,109	0	3,985	2,523	34,617	8,839	8,478	12,503	7,007	36,827	18,038	(865)	17,173
30742	Department of Corrections - Employee Relations and Training	31,724	0	4,497	13,456	49,677	9,975	9,568	14,111	11,380	45,034	20,357	379	20,736
30743	Fluvanna Women's Correctional Center	36,901	0	5,231	11,774	53,906	11,602	11,130	16,414	93,839	132,985	23,679	(14,465)	9,214
30745	Nottoway Correctional Center	31,412	0	4,453	5,573	41,438	9,876	9,474	13,973	23,253	56,576	20,157	(3,778)	16,379
30747	Marion Correctional Treatment Center	22,075	0	3,129	3,364	28,568	6,940	6,658	9,820	17,657	41,075	14,166	(2,714)	11,452
30748	Hiram W. Davis Medical Center	45,266	0	6,417	14,142	65,825	14,232	13,653	20,135	0	48,020	29,047	2,877	31,924
30749	Buckingham Correctional Center	23,879	0	3,385	2,030	29,294	7,508	7,202	10,622	0	25,332	15,323	353	15,676
30751	Department for the Deaf and Hard-of-Hearing	3,215	0	456	1,998	5,669	1,011	970	1,430	0	3,411	2,063	347	2,410
30752	Deep Meadow Correctional Center	29,790	0	4,223	36,698	70,711	9,366	8,985	13,251	0	31,602	19,116	6,990	26,106
30753	Deerfield Correctional Center	30,536	0	4,329	12,382	47,247	9,601	9,210	13,583	11,502	43,896	19,595	490	20,085
30754	Augusta Correctional Center	17,486	0	2,479	2,476	22,441	5,498	5,274	7,778	1,272	19,822	11,221	303	11,524
30756	Department of Corrections - Division of Institutions	146,007	0	20,697	5,046	171,750	45,904	44,038	64,947	34,694	189,583	93,692	(6,318)	87,374
30757	Western Region Correctional Field Units	5,757	0	816	0	6,573	1,809	1,737	2,561	4,413	10,520	3,695	(768)	2,927
30761	Baskerville Correctional Center	9,998	0	1,417	0	11,415	3,144	3,015	4,447	96	10,702	6,416	(17)	6,399
30765	Department of Social Services	570,103	0	80,815	151,692	802,610	179,241	171,952	253,593	0	604,786	365,834	29,608	395,442
30766	Virginia Parole Board	2,653	0	376	8,685	11,714	834	800	1,180	0	2,814	1,702	1,790	3,492
30767	Division of Community Corrections	55,362	0	7,848	18,926	82,136	17,406	16,698	24,626	27,241	85,971	35,526	(2,468)	33,058
30768	Keen Mountain Correctional Center	18,327	0	2,598	9,040	29,965	5,762	5,528	8,152	0	19,442	11,761	1,851	13,612
30769	Greensville Correctional Center	48,996	0	6,945	9,906	65,847	15,404	14,778	21,794	9,890	61,866	31,441	374	31,815
30770	Dillwyn Correctional Center	27,584	0	3,910	0	31,494	8,672	8,320	12,270	4,698	33,960	17,701	(855)	16,846
30771	Indian Creek Correctional Center	17,644	0	2,501	2,476	22,621	5,548	5,322	7,848	1,417	20,135	11,322	277	11,599
30772	Haynesville Correctional Center	29,614	0	4,198	7,107	40,919	9,311	8,932	13,173	0	31,416	19,003	1,391	20,394
30773	Coffeewood Correctional Center	18,978	0	2,690	13,153	34,821	5,966	5,724	8,442	0	20,132	12,178	2,555	14,733
30774	Lunenburg Correctional Center	18,255	0	2,588	0	20,843	5,740	5,506	8,120	451	19,817	11,714	(79)	11,635
30775	Pocahontas State Correctional Center	21,982	0	3,116	11,773	36,871	6,911	6,630	9,778	6,604	29,923	14,106	766	14,872
30776	Green Rock Correctional Center	24,766	0	3,511	3,367	31,644	7,787	7,470	11,016	3,364	29,637	15,892	(51)	15,841
30777	Department of Juvenile Justice	338,505	0	47,985	72,861	459,351	106,426	102,098	150,574	0	359,098	217,218	13,621	230,839
30778	Department of Forensic Science	130,116	0	18,445	0	148,561	40,909	39,245	57,878	58,401	196,433	83,495	(11,253)	72,242
30785	River North Correctional Center	23,382	0	3,314	9,406	36,102	7,351	7,052	10,401	2,476	27,280	15,004	1,112	16,116
30794	Virginia Center for Behavioral Rehabilitation	105,026	0	14,888	33,641	153,555	33,021	31,677	46,718	52,480	163,896	67,395	(3,047)	64,348
30841	Department of Aviation	14,532	0	2,060	805	17,397	4,570	4,383	6,464	0	15,417	9,325	140	9,465
30848	Indigent Defense Commission	192,953	0	27,352	37,314	257,619	60,664	58,198	85,829	0	204,691	123,818	6,972	130,790
30851	Tobacco Indemnification & Revitalization Commission	4,803	0	681	0	8,995	1,511	1,449	2,136	0	5,096	3,082	611	3,693
30852	Virginia Tobacco Settlement Foundation	7,124	0	1,010	1,417	9,551	2,240	2,149	3,169	0	7,558	4,571	247	4,818
30912	Department of Veterans Services	64,176	0	9,097	0	73,273	20,176	19,357	28,547	105,297	173,377	41,182	(20,620)	20,562
30913	Veterans Services Foundation	533	0	75	81	689	167	161	237	0	565	342	14	356
30922	Sitter-Barfoot Veterans Care Center	78,826	0	11,174	20,424	110,424	24,784	23,775	35,063	41,117	124,739	50,583	(4,331)	46,252
30937	Southern Virginia Higher Education Center	12,763	0	1,809	0	14,572	4,012	3,850	5,677	790	14,329	8,190	(137)	8,053
30938	New College Institute	4,853	0	688	0	5,541	1,526	1,464	2,159	2,190	7,339	3,114	(381)	2,733
30942	Virginia Museum of Natural History	8,222	0	1,165	6,306	15,693	2,585	2,480	3,657	0	8,722	5,276	1,282	6,558
30948	Southwest Virginia Higher Education Center	6,617	0	938	2,739	10,294	2,081	1,996	2,943	0	7,020	4,246	476	4,722

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



		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
30957	Commonwealth's Attorneys' Services Council	2,741	0	388	81	3,210	861	827	1,219	0	2,907	1,759	14	1,773
30960	Department of Fire Programs	21,789	0	3,089	2,523	27,401	6,851	6,572	9,692	8,508	31,623	13,982	(1,158)	12,824
30961	Division of Capitol Police	2,962	0	420	451	3,833	932	893	1,317	0	3,142	1,900	79	1,979
30999	Department of Alcoholic Beverage Control	291,398	0	41,307	0	332,705	91,617	87,890	129,619	190,975	500,101	186,990	(35,739)	151,251
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	9,169	0	1,300	5,332	15,801	2,884	2,765	4,078	7,429	17,156	5,884	(644)	5,240
70156	Department of State Police	2,266	0	321	0	2,587	712	683	1,008	96	2,499	1,454	(17)	1,437
70203	Woodrow Wilson Rehabilitation Center	2,246	0	318	790	3,354	706	677	999	0	2,382	1,441	137	1,578
70204	The College of William and Mary	6,910	0	980	0	7,890	2,173	2,084	3,074	7,356	14,687	4,434	(1,317)	3,117
70207	University of Virginia - Academic Division	12,907	0	1,830	145	14,882	4,059	3,893	5,741	7,569	21,262	8,282	(1,406)	6,876
70208	Virginia Polytechnic Institute and State University	12,515	0	1,774	2,287	16,576	3,935	3,775	5,567	0	13,277	8,031	398	8,429
70211	Virginia Military Institute	2,736	0	388	0	3,124	861	825	1,217	3,625	6,528	1,755	(630)	1,125
70212	Virginia State University	4,539	0	643	0	5,182	1,426	1,369	2,019	3,963	8,777	2,913	(689)	2,224
70213	Norfolk State University	5,813	0	824	7,328	13,965	1,828	1,753	2,586	6,728	12,895	3,730	3	3,733
70214	Longwood University	4,517	0	640	0	5,157	1,420	1,362	2,009	290	5,081	2,898	(50)	2,848
70215	University of Mary Washington	5,722	0	811	1,466	7,999	1,799	1,726	2,545	2,476	8,546	3,672	(269)	3,403
70216	James Madison University	8,729	0	1,237	0	9,966	2,744	2,633	3,883	3,786	13,046	5,601	(658)	4,943
70217	Radford University	6,544	0	928	4,127	11,599	2,057	1,974	2,911	5,282	12,224	4,199	(46)	4,153
70221	Old Dominion University	13,633	0	1,932	0	15,565	4,286	4,112	6,064	177	14,639	8,748	(31)	8,717
70236	Virginia Commonwealth University	25,007	0	3,545	0	28,552	7,863	7,542	11,124	14,850	41,379	16,047	(2,583)	13,464
70241	Richard Bland College	1,161	0	165	129	1,455	366	350	516	0	1,232	745	22	767
70242	Christopher Newport University	5,607	0	795	5,845	12,247	1,764	1,691	2,494	0	5,949	3,598	1,067	4,665
70246	University of Virginia's College at Wise	1,746	0	247	1,691	3,684	548	527	777	0	1,852	1,120	294	1,414
70247	George Mason University	17,089	0	2,422	7,828	27,339	5,372	5,154	7,602	13,208	31,336	10,966	(1,431)	9,535
70280	Northern Virginia Community College	16,263	0	2,305	6,072	24,640	5,113	4,905	7,234	0	17,252	10,436	1,180	11,616
70282	Piedmont Virginia Community College	796	0	113	998	1,907	251	240	354	0	845	511	174	685
70283	J. Sargeant Reynolds Community College	3,770	0	534	322	4,626	1,185	1,137	1,677	0	3,999	2,420	56	2,476
70286	Virginia Western Community College	2,178	0	309	2,383	4,870	684	657	969	0	2,310	1,398	415	1,813
70291	Blue Ridge Community College	314	0	45	0	359	98	95	140	1,498	1,831	201	(261)	(60)
70292	Central Virginia Community College	1,070	0	152	161	1,383	336	323	476	0	1,135	687	28	715
70293	Thomas Nelson Community College	2,301	0	326	902	3,529	723	694	1,024	0	2,441	1,477	157	1,634
70294	Southwest Virginia Community College	686	0	97	0	783	215	207	305	1,450	2,177	440	(252)	188
70296	Virginia Highlands Community College	399	0	57	65	521	126	120	178	0	424	256	11	267
70297	Germana Community College	716	0	101	113	930	225	216	318	0	759	459	20	479
70298	Lord Fairfax Community College	1,218	0	173	0	1,391	384	367	542	1,385	2,678	782	(241)	541
70299	Mountain Empire Community College	651	0	92	96	839	205	196	289	0	690	417	17	434
70402	Marine Resources Commission	17,438	0	2,472	3,364	23,274	5,482	5,260	7,757	8,294	26,793	11,190	(807)	10,383
70403	Department of Game and Inland Fisheries	45,344	0	6,428	0	51,772	14,257	13,676	20,170	52,858	100,961	29,097	(9,950)	19,147
70701	Department of Corrections - Central Administration	0	0	0	0	0	0	0	0	0	0	0	0	0
70716	Virginia Correctional Center for Women	40,094	0	5,683	5,046	50,823	12,606	12,093	17,834	19,698	62,231	25,728	(2,472)	23,256
70718	Bland Correctional Center	37,587	0	5,328	0	42,915	11,817	11,337	16,719	16,436	56,309	24,119	(3,178)	20,941
70733	Sussex I State Prison	61,310	0	8,691	29,448	99,449	19,276	18,492	27,272	0	65,040	39,343	6,019	45,362
70734	Sussex II State Prison	55,648	0	7,888	67,174	130,710	17,496	16,784	24,753	40,460	99,493	35,709	6,789	42,498
70735	Wallen's Ridge State Prison	76,030	0	10,778	9,999	96,807	23,904	22,932	33,820	32	80,688	48,789	1,995	50,784
70737	St. Brides Correctional Center	41,820	0	5,928	15,559	63,307	13,149	12,613	18,602	13,285	57,649	26,836	(9)	26,827
70741	Red Onion State Prison	78,489	0	11,126	20,508	110,123	24,676	23,674	34,914	0	83,264	50,367	3,969	54,336
70743	Fluvanna Women's Correctional Center	44,043	0	6,243	32,576	82,862	13,848	13,284	19,591	0	46,723	28,262	6,401	34,663
70745	Nottoway Correctional Center	61,084	0	8,659	0	69,743	19,205	18,424	27,171	18,090	82,890	39,198	(3,540)	35,658
70747	Marion Correctional Treatment Center	31,935	0	4,527	5,186	41,648	10,041	9,632	14,205	8,301	42,179	20,493	(797)	19,696
70749	Buckingham Correctional Center	60,921	0	8,636	26,555	96,112	19,153	18,375	27,099	13,352	77,979	39,093	3,123	42,216
70752	Deep Meadow Correctional Center	96,342	0	13,657	17,738	127,737	30,290	29,058	42,855	37,005	139,208	61,823	(3,384)	58,439
70753	Deerfield Correctional Center	62,903	0	8,917	5,778	77,598	19,778	18,972	27,980	23,374	90,104	40,365	(2,970)	37,395

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



		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
70756	Department of Corrections - Division of Institutions	2,502	0	355	837	3,694	787	755	1,113	0	2,655	1,605	146	1,751
70757	Western Region Correctional Field Units	22,766	0	3,227	3,527	29,520	7,156	6,867	10,127	5,046	29,196	14,609	(341)	14,268
70761	Baskerville Correctional Center	21,063	0	2,986	0	24,049	6,623	6,353	9,369	11,991	34,336	13,516	(2,175)	11,341
70767	Division of Community Corrections	253,678	0	35,960	18,502	308,140	79,757	76,513	112,841	32,666	301,777	162,785	(2,554)	160,231
70768	Keen Mountain Correctional Center	44,163	0	6,260	5,911	56,334	13,884	13,320	19,645	0	46,849	28,339	1,028	29,367
70769	Greensville Correctional Center	120,638	0	17,101	28,144	165,883	37,929	36,386	53,662	23,242	151,219	77,413	1,814	79,227
70770	Dillwyn Correctional Center	48,926	0	6,935	2,476	58,337	15,382	14,757	21,763	1,385	53,287	31,396	283	31,679
70771	Indian Creek Correctional Center	36,740	0	5,208	9,952	51,900	11,551	11,081	16,343	13,288	52,263	23,576	(263)	23,313
70772	Haynesville Correctional Center	57,831	0	8,198	31,199	97,228	18,182	17,443	25,724	11,557	72,906	37,110	3,161	40,271
70773	Coffeewood Correctional Center	44,399	0	6,294	18,044	68,737	13,959	13,392	19,750	0	47,101	28,491	3,293	31,784
70774	Lunenburg Correctional Center	41,732	0	5,916	0	47,648	13,122	12,587	18,563	19,802	64,074	26,779	(3,850)	22,929
70775	Pocahontas State Correctional Center	42,342	0	6,002	13,095	61,439	13,312	12,771	18,835	10,092	55,010	27,171	369	27,540
70776	Green Rock Correctional Center	43,920	0	6,226	3,995	54,141	13,809	13,247	19,536	2,523	49,115	28,183	341	28,524
70777	Department of Juvenile Justice	74,234	0	10,523	219,270	304,027	23,339	22,390	33,021	0	78,750	47,636	42,772	90,408
70785	River North Correctional Center	53,897	0	7,640	1,417	62,954	16,946	16,256	23,974	22,412	79,588	34,586	(4,341)	30,245
70786	Culpeper Correctional Center for Women	0	0	0	0	0	0	0	0	0	0	0	0	0
70961	Division of Capitol Police	24,703	0	3,502	12,615	40,820	7,767	7,451	10,988	18,430	44,636	15,852	(1,223)	14,629
70999	Department of Alcoholic Beverage Control	31,729	0	4,498	4,205	40,432	9,975	9,570	14,114	16,752	50,411	20,360	(2,118)	18,242
Total for VRS Virginia Sickness and Disability Program		25,119,849	0	3,560,854	6,171,828	34,852,531	7,897,732	7,576,527	11,173,797	6,171,828	32,819,884	16,119,386	0	16,119,386

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



		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
21156	Department of State Police - Troopers	(134,449)	(134,419)	(45,715)	(39,062)	(21,779)	53,568
30100	Senate	(2,804)	(2,802)	2,493	2,890	3,027	4,749
30101	House of Delegates	(6,401)	(6,398)	2,348	3,004	3,231	6,521
30103	Magistrate System	(2,571)	(2,565)	14,582	15,868	15,511	18,040
30107	Division of Legislative Services	(117)	(115)	4,998	5,382	5,088	5,356
30109	Division of Legislative Automated Systems	(663)	(662)	923	1,042	1,083	1,558
30110	Joint Legislative Audit and Review Commission	(1,087)	(1,086)	1,375	1,560	1,623	2,369
30111	Supreme Court	(9,902)	(9,897)	7,019	8,287	8,726	14,469
30112	Judicial Inquiry and Review Commission	(763)	(763)	(401)	(373)	(364)	(101)
30114	General District Courts	(25,008)	(24,998)	2,681	4,757	7,217	21,260
30115	Juvenile and Domestic Relations District Courts	(15,409)	(15,403)	2,563	3,910	5,604	14,521
30116	Combined District Courts	(3,687)	(3,685)	1,581	1,976	2,444	4,969
30117	Virginia State Bar	310	312	6,559	7,028	6,388	6,092
30119	Office of the Lieutenant Governor	(273)	(273)	(173)	(166)	(163)	(77)
30121	Office of the Governor	(2,721)	(2,721)	(1,484)	(1,391)	(1,215)	(343)
30122	Department of Planning and Budget	(904)	(902)	2,893	3,178	3,276	3,648
30123	Department of Military Affairs	(6,284)	(6,280)	6,478	7,435	7,246	9,634
30125	Virginia Court of Appeals	(1,758)	(1,757)	2,010	2,293	2,247	3,163
30127	Department of Emergency Management	(17,583)	(17,580)	(9,614)	(9,017)	(6,974)	6,032
30128	Virginia Veterans Care Center	(3,709)	(3,706)	4,382	4,988	5,198	7,689
30129	Department of Human Resource Management	(9,647)	(9,644)	(2,090)	(1,524)	(620)	5,242
30132	State Board of Elections	(11,611)	(11,610)	(8,493)	(8,260)	(7,427)	(969)
30133	Auditor of Public Accounts	(5,008)	(5,006)	3,502	4,140	4,361	7,698
30136	Virginia Information Technologies Agency (VITA)	(9,754)	(9,748)	8,934	10,335	9,830	15,294
30140	Department of Criminal Justice Services	(4,679)	(4,677)	1,747	2,229	2,395	4,811
30141	Office of the Attorney General and Department of Law	(4,198)	(4,189)	22,582	24,590	24,106	26,769
30143	Office of the Attorney General - Division of Debt Collection	(1,456)	(1,456)	1	110	336	1,315
30146	Science Museum of Virginia	(2,392)	(2,391)	1,169	1,436	1,528	2,818
30147	Office of the State Inspector General	(2,766)	(2,765)	100	315	766	2,318
30148	Virginia Commission for the Arts	(78)	(77)	71	82	86	136
30151	Department of Accounts	(6,237)	(6,233)	4,405	5,203	4,915	8,260
30152	Department of the Treasury	(7,535)	(7,533)	(367)	171	501	4,017
30154	Department of Motor Vehicles	(36,541)	(36,515)	41,638	47,499	47,314	65,499
30156	Department of State Police	(27,552)	(27,542)	3,264	5,574	7,125	21,892
30157	Compensation Board	(93)	(93)	657	713	544	159
30160	Virginia Criminal Sentencing Commission	(513)	(513)	97	143	159	403
30161	Department of Taxation	(30,831)	(30,818)	10,146	13,218	13,810	30,066
30162	Department of Accounts - Transfer Payments (CHRF)	(81)	(80)	32	40	43	87
30164	Virginia Management Fellows Administration	(3,079)	(3,079)	(2,682)	(2,652)	(2,309)	(877)
30165	Department of Housing and Community Development	(3,565)	(3,563)	2,429	2,879	3,034	5,080
30166	Secretary of the Commonwealth	289	289	678	707	529	416
30171	State Corporation Commission	(34,812)	(34,799)	4,703	7,666	9,116	30,816
30172	State Lottery Department	(13,976)	(13,970)	4,835	6,246	6,169	11,635
30174	Virginia College Savings Plan	(9,218)	(9,215)	(1,042)	(429)	159	4,935
30180	Secretary of Administration	(380)	(379)	240	287	303	516
30181	Department of Labor and Industry	(2,190)	(2,187)	4,659	5,173	4,786	6,020
30182	Virginia Employment Commission	(5,348)	(5,338)	24,985	27,259	28,421	32,855
30183	Secretary of Natural Resources	2,064	2,064	2,064	2,064	1,782	762
30184	Secretary of Technology	0	0	0	0	0	0
30185	Secretary of Education	1,005	1,005	1,149	1,160	1,163	936
30186	Secretary of Transportation	554	554	750	764	769	670
30187	Secretary of Public Safety	(807)	(807)	(287)	(247)	(234)	66
30188	Secretary of Health and Human Resources	524	524	524	524	524	392
30190	Secretary of Finance	144	144	451	474	482	505
30191	Virginia Workers' Compensation Commission	(6,646)	(6,641)	10,569	11,860	12,118	16,774
30192	Secretary of Commerce and Trade	(591)	(591)	(514)	(508)	(506)	(343)
30193	Secretary of Agriculture and Forestry	(1,428)	(1,428)	(1,177)	(1,158)	(1,152)	(747)
30194	Department of General Services	(18,427)	(18,417)	13,489	15,882	15,531	23,992
30199	Department of Conservation and Recreation	(22,837)	(22,830)	(737)	920	2,765	16,179
30200	Office of Children's Services	(1,019)	(1,018)	(33)	41	66	803

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



		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
30201	Department of Education - Central Office Operations	(19,898)	(19,891)	1,393	2,989	4,531	16,332
30202	The Library of Virginia	(4,076)	(4,073)	2,245	2,719	2,883	4,902
30203	Woodrow Wilson Rehabilitation Center	2,287	2,290	13,205	14,024	14,307	16,067
30204	The College of William and Mary	14,253	14,267	54,865	57,910	53,023	39,662
30206	VCU - Medical College of Virginia Hospitals Authority	0	0	0	0	0	0
30207	University of Virginia - Academic Division	(351,549)	(351,454)	(46,910)	(24,083)	(14,924)	164,212
30208	Virginia Polytechnic Institute and State University	(98,308)	(98,258)	52,383	63,682	68,767	122,364
30209	University of Virginia Medical Center	0	0	0	0	0	0
30211	Virginia Military Institute	(9,544)	(9,540)	3,284	4,246	4,860	10,228
30212	Virginia State University	(23,375)	(23,364)	8,036	10,391	12,052	24,375
30213	Norfolk State University	(24,229)	(24,218)	8,959	11,447	11,838	21,856
30214	Longwood University	(15,406)	(15,401)	1,107	2,346	3,808	13,425
30215	University of Mary Washington	(4,748)	(4,742)	11,858	13,103	13,251	16,486
30216	James Madison University	(116,001)	(115,969)	(20,362)	(13,192)	(8,212)	49,930
30217	Radford University	(38,538)	(38,524)	3,464	6,613	6,994	27,362
30218	Virginia School for Deaf and Blind	(2,445)	(2,443)	3,078	3,492	3,635	4,730
30221	Old Dominion University	(72,040)	(72,016)	105	5,514	8,707	48,199
30222	Department of Professional and Occupational Regulation	(6,577)	(6,574)	2,778	3,479	4,148	7,764
30223	Department of Health Professions	(12,649)	(12,644)	996	2,019	2,373	8,171
30226	Board of Accountancy	(570)	(569)	163	218	237	520
30233	Board of Bar Examiners	(350)	(350)	247	292	307	510
30234	Cooperative Extension and Agricultural Research Service	(1,825)	(1,824)	1,317	1,553	1,634	2,695
30236	Virginia Commonwealth University	(226,525)	(226,455)	(13,574)	2,392	15,734	125,960
30238	Virginia Museum of Fine Arts	(16,248)	(16,244)	(4,997)	(4,153)	(2,683)	6,379
30239	Frontier Culture Museum of Virginia	(1,123)	(1,123)	172	269	303	835
30241	Richard Bland College	(595)	(594)	1,419	1,570	2,374	2,205
30242	Christopher Newport University	(31,603)	(31,594)	(3,554)	(1,451)	(580)	14,526
30245	State Council of Higher Education for Virginia	(5,245)	(5,243)	(1,380)	(1,090)	(752)	2,016
30246	University of Virginia's College at Wise	(375)	(373)	7,175	7,741	7,511	8,016
30247	George Mason University	(105,286)	(105,245)	16,841	25,998	32,555	84,559
30261	Virginia Community College System - Central Office Operations	(10,947)	(10,942)	4,509	5,668	5,129	12,610
30262	Department of Rehabilitative Services	4,671	4,685	47,982	51,229	49,244	50,695
30263	Virginia Rehabilitation Center for the Blind and Vision Impaired	(221)	(221)	887	970	999	1,562
30268	Virginia Institute of Marine Science	(1,705)	(1,702)	7,009	7,663	7,369	7,459
30270	Virginia Community College System - Shared Services	(30,863)	(30,862)	(26,638)	(26,321)	(21,593)	(4,853)
30275	New River Community College	(1,951)	(1,949)	3,472	3,878	3,455	3,766
30276	Southside Virginia Community College	3,913	3,916	10,883	11,405	10,358	6,722
30277	Paul D. Camp Community College	(3,988)	(3,987)	(759)	(517)	(151)	1,971
30278	Rappahannock Community College	(4,326)	(4,325)	668	1,042	1,172	3,215
30279	Danville Community College	3,882	3,883	9,260	9,663	9,051	6,898
30280	Northern Virginia Community College	13,044	13,071	96,180	102,413	96,041	75,179
30282	Piedmont Virginia Community College	(9,476)	(9,474)	(614)	51	1,176	6,851
30283	J. Sargeant Reynolds Community College	16,127	16,133	33,980	35,318	33,475	25,279
30284	Eastern Shore Community College	113	113	2,329	2,495	2,126	2,067
30285	Patrick Henry Community College	(6,726)	(6,723)	2,106	2,768	2,383	6,000
30286	Virginia Western Community College	578	581	11,084	11,872	12,145	12,490
30287	Dabney S. Lancaster Community College	(673)	(672)	2,153	2,365	2,200	2,499
30288	Wytheville Community College	(1,345)	(1,343)	3,169	3,507	3,624	4,828
30290	John Tyler Community College	794	798	13,493	14,445	12,468	9,225
30291	Blue Ridge Community College	(3,072)	(3,070)	4,853	5,448	4,995	5,097
30292	Central Virginia Community College	(5,223)	(5,221)	1,548	2,056	2,231	3,745
30293	Thomas Nelson Community College	13,211	13,216	29,289	30,495	28,274	22,803
30294	Southwest Virginia Community College	(2,264)	(2,262)	1,409	1,684	1,497	3,004
30295	Tidewater Community College	48,400	48,412	84,774	87,501	81,189	59,856
30296	Virginia Highlands Community College	(1,839)	(1,837)	2,735	3,078	2,677	3,834
30297	Germanna Community College	(4,107)	(4,103)	6,832	7,653	7,604	9,868
30298	Lord Fairfax Community College	2,583	2,586	12,767	13,531	11,959	9,723
30299	Mountain Empire Community College	(4,682)	(4,681)	(480)	(165)	370	3,105
30301	Department of Agriculture and Consumer Services	(10,947)	(10,940)	12,078	13,804	13,743	19,759
30310	Virginia Economic Development Partnership	(12,310)	(12,307)	(3,283)	(2,606)	(630)	7,291

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



		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
30320	Virginia Tourism Authority	(6,296)	(6,294)	(1,278)	(901)	(439)	2,685
30330	Virginia - Israel Advisory Board	(568)	(568)	(471)	(463)	(461)	(303)
30350	Department of Small Business and Supplier Diversity	(3,470)	(3,469)	(1,155)	(981)	(1,253)	137
30400	Jamestown-Yorktown Commemoration	(5,079)	(5,079)	(4,303)	(4,245)	(3,799)	(453)
30402	Marine Resources Commission	(5,787)	(5,786)	(2,831)	(2,609)	(1,968)	1,571
30403	Department of Game and Inland Fisheries	(10,884)	(10,880)	2,019	2,986	3,559	11,527
30405	Virginia Racing Commission	(139)	(139)	91	109	115	192
30407	Virginia Port Authority	465	465	530	535	537	432
30409	Department of Mines, Minerals and Energy	(1,311)	(1,308)	8,842	9,603	9,440	10,610
30411	Department of Forestry	(6,018)	(6,015)	2,661	3,312	3,349	6,926
30413	Commission on Virginia Alcohol Safety Action Program	(237)	(237)	359	404	419	591
30417	Gunston Hall	69	69	192	202	205	211
30423	Department of Historic Resources	(1,168)	(1,168)	1,252	1,434	1,496	2,260
30425	Jamestown - Yorktown Foundation	(5,947)	(5,945)	865	1,376	2,022	5,662
30440	Department of Environmental Quality	(16,268)	(16,253)	29,013	32,409	32,455	41,209
30454	Office of Commonwealth Preparedness	431	431	431	431	431	326
30505	Department of Rail and Public Transportation	(3,910)	(3,908)	592	930	1,046	3,991
30506	Motor Vehicle Dealer Board	(289)	(288)	792	874	902	1,179
30510	Virginia Department of Transportation	(81,760)	(81,726)	18,353	25,859	29,965	79,082
30511	Virginia Department of Transportation	(37,236)	(37,227)	(11,087)	(9,126)	(5,854)	16,772
30512	Virginia Department of Transportation	(15,164)	(15,153)	18,405	20,921	21,084	30,106
30513	Virginia Department of Transportation	(30,964)	(30,957)	(9,711)	(8,118)	(5,260)	14,716
30514	Virginia Department of Transportation	(29,638)	(29,626)	5,716	8,366	9,565	28,695
30515	Virginia Department of Transportation	(40,155)	(40,141)	662	3,722	5,019	29,138
30516	Virginia Department of Transportation	(31,534)	(31,525)	(6,336)	(4,447)	(967)	20,984
30517	Virginia Department of Transportation	(34,409)	(34,402)	(13,070)	(11,471)	(9,219)	12,303
30518	Virginia Department of Transportation	(18,971)	(18,962)	9,596	11,737	11,726	22,259
30519	Virginia Department of Transportation	(31,928)	(31,910)	21,331	25,324	26,279	45,705
30601	Department of Health	(83,241)	(83,187)	79,218	91,398	93,963	137,963
30602	Department of Medical Assistance Services	(31,025)	(31,015)	(231)	2,078	4,104	22,105
30606	Virginia Board for People With Disabilities	(339)	(339)	242	286	301	496
30701	Department of Corrections - Central Administration	(20,043)	(20,037)	(318)	1,161	2,236	12,068
30702	Department for the Blind and Vision Impaired	(2,478)	(2,476)	4,409	4,926	5,104	7,715
30703	Central State Hospital	(23,393)	(23,382)	8,283	10,658	12,044	22,904
30704	Eastern State Hospital	19,645	19,653	44,909	46,803	45,528	34,604
30705	Southwestern Virginia Mental Health Institute	(14,666)	(14,660)	4,624	6,070	6,383	14,831
30706	Western State Hospital	(32,923)	(32,913)	(3,727)	(1,538)	115	18,500
30707	Central Virginia Training Center	91,633	91,635	98,812	99,350	90,300	39,269
30708	Commonwealth Center for Children and Adolescents	(15,570)	(15,568)	(8,623)	(8,102)	(7,452)	(2,333)
30711	Virginia Correctional Enterprises	(12,210)	(12,207)	(3,235)	(2,562)	(1,577)	5,649
30716	Virginia Correctional Center for Women	(981)	(979)	3,825	4,186	3,652	3,066
30718	Bland Correctional Center	(2,860)	(2,859)	91	312	720	1,933
30720	Department of Behavioral Health & Developmental Services	(63,016)	(63,006)	(31,984)	(29,658)	(24,379)	13,301
30723	Southeastern Virginia Training Center	(4,268)	(4,265)	5,772	6,524	5,795	6,383
30724	Catawba Hospital	(10,787)	(10,783)	543	1,392	2,488	8,800
30725	Northern Virginia Training Center	39,789	39,789	39,789	39,789	39,175	10,880
30726	Southside Virginia Training Center	0	0	0	0	0	0
30728	Northern Virginia Mental Health Institute	(24,394)	(24,388)	(6,148)	(4,780)	(2,283)	9,625
30729	Piedmont Geriatric Hospital	(7,813)	(7,809)	4,430	5,348	5,102	7,465
30733	Sussex I State Prison	3,009	3,010	5,291	5,462	5,521	5,210
30734	Sussex II State Prison	4,593	4,594	6,528	6,674	6,442	4,648
30735	Wallen's Ridge State Prison	(3,044)	(3,042)	1,285	1,610	1,722	3,100
30737	St. Brides Correctional Center	(76)	(75)	3,385	3,644	3,734	4,423
30738	Southwestern Virginia Training Center	55,606	55,606	56,828	56,920	54,646	32,998
30739	Southern Virginia Mental Health Institute	(9,060)	(9,058)	(1,056)	(456)	178	4,739
30741	Red Onion State Prison	(3,974)	(3,972)	534	872	1,176	3,154
30742	Department of Corrections - Employee Relations and Training	(3,129)	(3,128)	1,958	2,339	2,753	3,850
30743	Fluvanna Women's Correctional Center	(18,546)	(18,544)	(12,629)	(12,185)	(11,468)	(5,707)
30745	Nottoway Correctional Center	(7,252)	(7,250)	(2,215)	(1,837)	(811)	4,227
30747	Marion Correctional Treatment Center	(5,155)	(5,154)	(1,616)	(1,350)	(832)	1,600

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



		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
30748	Hiram W. Davis Medical Center	(2,129)	(2,127)	5,129	5,674	5,342	5,916
30749	Buckingham Correctional Center	(2,288)	(2,287)	1,541	1,828	1,928	3,240
30751	Department for the Deaf and Hard-of-Hearing	(9)	(8)	507	546	559	663
30752	Deep Meadow Correctional Center	3,696	3,697	8,472	8,830	8,108	6,306
30753	Deerfield Correctional Center	(2,887)	(2,885)	2,009	2,376	1,795	2,943
30754	Augusta Correctional Center	(1,631)	(1,630)	1,173	1,383	1,312	2,012
30756	Department of Corrections - Division of Institutions	(22,465)	(22,457)	947	2,702	5,195	18,245
30757	Western Region Correctional Field Units	(1,405)	(1,404)	(482)	(412)	(388)	144
30761	Baskerville Correctional Center	(1,123)	(1,122)	480	601	642	1,235
30765	Department of Social Services	(33,440)	(33,409)	57,975	64,829	63,101	78,768
30766	Virginia Parole Board	1,497	1,497	1,922	1,954	1,539	491
30767	Division of Community Corrections	(8,590)	(8,588)	287	952	2,736	9,368
30768	Keen Mountain Correctional Center	(176)	(175)	2,763	2,983	2,633	2,495
30769	Greensville Correctional Center	(5,045)	(5,042)	2,812	3,401	3,041	4,814
30770	Dillwyn Correctional Center	(3,906)	(3,904)	518	849	964	3,013
30771	Indian Creek Correctional Center	(1,674)	(1,673)	1,155	1,367	1,296	2,015
30772	Haynesville Correctional Center	(1,884)	(1,882)	2,865	3,221	3,106	4,077
30773	Coffeewood Correctional Center	456	457	3,499	3,727	3,474	3,076
30774	Lunenburg Correctional Center	(2,098)	(2,097)	829	1,049	1,125	2,218
30775	Pocahontas State Correctional Center	(1,665)	(1,664)	1,860	2,124	2,591	3,702
30776	Green Rock Correctional Center	(2,790)	(2,789)	1,181	1,479	1,582	3,344
30777	Department of Juvenile Justice	(23,814)	(23,796)	30,464	34,534	35,001	47,864
30778	Department of Forensic Science	(25,643)	(25,636)	(4,779)	(3,214)	(1,351)	12,751
30785	River North Correctional Center	(1,474)	(1,473)	2,275	2,557	2,798	4,139
30794	Virginia Center for Behavioral Rehabilitation	(14,662)	(14,656)	2,179	3,442	4,304	9,052
30841	Department of Aviation	(1,467)	(1,466)	863	1,038	1,098	1,914
30848	Indigent Defense Commission	(14,367)	(14,356)	16,573	18,893	19,269	26,916
30851	Tobacco Indemnification & Revitalization Commission	80	80	850	908	928	1,053
30852	Virginia Tobacco Settlement Foundation	(541)	(540)	601	687	717	1,069
30912	Department of Veterans Services	(27,717)	(27,714)	(17,427)	(16,655)	(13,512)	2,921
30913	Veterans Services Foundation	(45)	(45)	40	47	49	78
30922	Sitter-Barfoot Veterans Care Center	(13,048)	(13,044)	(409)	539	1,149	10,498
30937	Southern Virginia Higher Education Center	(1,549)	(1,548)	498	652	705	1,485
30938	New College Institute	(918)	(917)	(140)	(81)	(61)	319
30942	Virginia Museum of Natural History	373	373	1,691	1,790	1,542	1,202
30948	Southwest Virginia Higher Education Center	(256)	(255)	805	885	912	1,183
30957	Commonwealth's Attorneys' Services Council	(289)	(289)	150	183	195	353
30960	Department of Fire Programs	(3,568)	(3,566)	(74)	188	517	2,281
30961	Division of Capitol Police	(249)	(248)	226	262	274	426
30999	Department of Alcoholic Beverage Control	(67,965)	(67,949)	(21,240)	(17,736)	(13,417)	20,911
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	(1,658)	(1,657)	(188)	(78)	387	1,839
70156	Department of State Police	(268)	(267)	96	123	132	272
70203	Woodrow Wilson Rehabilitation Center	(111)	(111)	249	276	285	384
70204	The College of William and Mary	(2,081)	(2,081)	(973)	(890)	(861)	89
70207	University of Virginia - Academic Division	(2,833)	(2,833)	(764)	(609)	(555)	1,214
70208	Virginia Polytechnic Institute and State University	(986)	(985)	1,021	1,171	1,223	1,855
70211	Virginia Military Institute	(933)	(932)	(494)	(461)	(450)	(134)
70212	Virginia State University	(1,191)	(1,191)	(463)	(409)	(390)	49
70213	Norfolk State University	(640)	(640)	292	362	386	1,310
70214	Longwood University	(549)	(549)	175	229	248	522
70215	University of Mary Washington	(902)	(902)	16	85	252	904
70216	James Madison University	(1,623)	(1,623)	(224)	(119)	(82)	591
70217	Radford University	(770)	(769)	280	358	147	129
70221	Old Dominion University	(1,539)	(1,538)	647	811	868	1,677
70236	Virginia Commonwealth University	(5,349)	(5,347)	(1,339)	(1,038)	(934)	1,180
70241	Richard Bland College	(106)	(106)	80	94	99	162
70242	Christopher Newport University	447	447	1,346	1,413	1,437	1,208

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



		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
70246	University of Virginia's College at Wise	101	101	381	402	409	438
70247	George Mason University	(3,321)	(3,320)	(581)	(375)	448	3,152
70280	Northern Virginia Community College	(618)	(618)	1,989	2,185	2,064	2,386
70282	Piedmont Virginia Community College	86	86	214	223	227	226
70283	J. Sargeant Reynolds Community College	(361)	(361)	244	289	305	511
70286	Virginia Western Community College	174	174	523	550	559	580
70291	Blue Ridge Community College	(296)	(296)	(245)	(242)	(240)	(153)
70292	Central Virginia Community College	(90)	(90)	81	94	99	154
70293	Thomas Nelson Community College	(97)	(97)	271	299	309	403
70294	Southwest Virginia Community College	(328)	(328)	(218)	(210)	(207)	(103)
70296	Virginia Highlands Community College	(33)	(33)	31	36	37	59
70297	Germanna Community College	(59)	(59)	56	64	67	102
70298	Lord Fairfax Community College	(376)	(376)	(180)	(166)	(161)	(28)
70299	Mountain Empire Community College	(55)	(55)	49	57	60	93
70402	Marine Resources Commission	(2,735)	(2,735)	61	270	343	1,277
70403	Department of Game and Inland Fisheries	(14,965)	(14,962)	(7,694)	(7,149)	(6,252)	1,833
70701	Department of Corrections - Central Administration	0	0	0	0	0	0
70716	Virginia Correctional Center for Women	(6,906)	(6,904)	(477)	5	172	2,702
70718	Bland Correctional Center	(7,335)	(7,333)	(1,308)	(856)	(368)	3,806
70733	Sussex I State Prison	(761)	(758)	9,070	9,807	8,696	8,355
70734	Sussex II State Prison	635	638	9,558	10,227	7,582	2,577
70735	Wallen's Ridge State Prison	(6,413)	(6,409)	5,778	6,692	6,726	9,745
70737	St. Brides Correctional Center	(4,634)	(4,632)	2,072	2,575	3,268	7,009
70741	Red Onion State Prison	(4,711)	(4,707)	7,874	8,818	8,530	11,055
70743	Fluvanna Women's Correctional Center	1,530	1,533	8,592	9,122	8,459	6,903
70745	Nottoway Correctional Center	(10,295)	(10,292)	(501)	234	914	6,793
70747	Marion Correctional Treatment Center	(4,329)	(4,327)	792	1,176	1,641	4,516
70749	Buckingham Correctional Center	(3,614)	(3,611)	6,154	6,887	6,056	6,261
70752	Deep Meadow Correctional Center	(14,039)	(14,033)	1,410	2,568	2,167	10,456
70753	Deerfield Correctional Center	(9,926)	(9,923)	160	916	846	5,421
70754	Augusta Correctional Center	(3,497)	(3,494)	4,667	5,280	4,263	4,836
70756	Department of Corrections - Division of Institutions	(131)	(131)	270	301	311	419
70757	Western Region Correctional Field Units	(2,859)	(2,858)	792	1,065	1,160	3,024
70761	Baskerville Correctional Center	(4,504)	(4,503)	(1,127)	(874)	(786)	1,507
70767	Division of Community Corrections	(30,608)	(30,595)	10,068	13,118	14,737	29,643
70768	Keen Mountain Correctional Center	(3,856)	(3,854)	3,225	3,756	3,940	6,274
70769	Greensville Correctional Center	(11,527)	(11,521)	7,817	9,267	8,403	12,225
70770	Dillwyn Correctional Center	(5,128)	(5,125)	2,717	3,306	3,365	5,915
70771	Indian Creek Correctional Center	(4,326)	(4,324)	1,565	2,007	1,734	2,981
70772	Haynesville Correctional Center	(3,235)	(3,231)	6,039	6,734	7,632	10,383
70773	Coffeewood Correctional Center	(1,617)	(1,615)	5,502	6,036	5,983	7,347
70774	Lunenburg Correctional Center	(8,465)	(8,463)	(1,774)	(1,272)	(672)	4,220
70775	Pocahontas State Correctional Center	(4,314)	(4,311)	2,476	2,985	3,161	6,432
70776	Green Rock Correctional Center	(4,516)	(4,514)	2,526	3,054	3,049	5,427
70777	Department of Juvenile Justice	34,562	34,566	46,466	47,358	42,485	19,840
70785	River North Correctional Center	(10,302)	(10,299)	(1,659)	(1,011)	109	6,528
70786	Culpeper Correctional Center for Women	0	0	0	0	0	0
70961	Division of Capitol Police	(3,955)	(3,954)	6	303	1,020	2,764
70999	Department of Alcoholic Beverage Control	(5,627)	(5,625)	(539)	(158)	(26)	1,996
	Total for VRS Virginia Sickness and Disability Program	(2,778,011)	(2,776,676)	1,249,906	1,551,906	1,656,351	3,129,171

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



Employer Code	Employer	6/30/2018 Net OPEB Liability	6/30/2019 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
21156	Department of State Police - Troopers	(4,783,000)	(4,322,123)	(3,924,452)	(4,674,460)
30100	Senate	(303,000)	(257,997)	(234,259)	(279,029)
30101	House of Delegates	(486,000)	(426,136)	(386,928)	(460,874)
30103	Magistrate System	(1,010,000)	(835,497)	(758,625)	(903,607)
30107	Division of Legislative Services	(300,000)	(249,149)	(226,225)	(269,459)
30109	Division of Legislative Automated Systems	(92,000)	(77,242)	(70,136)	(83,539)
30110	Joint Legislative Audit and Review Commission	(143,000)	(119,914)	(108,881)	(129,690)
30111	Supreme Court	(960,000)	(824,197)	(748,364)	(891,385)
30112	Judicial Inquiry and Review Commission	(16,000)	(17,638)	(16,015)	(19,076)
30114	General District Courts	(1,541,000)	(1,348,685)	(1,224,595)	(1,458,629)
30115	Juvenile and Domestic Relations District Courts	(1,007,000)	(875,364)	(794,824)	(946,724)
30116	Combined District Courts	(304,000)	(256,584)	(232,976)	(277,501)
30117	Virginia State Bar	(363,000)	(304,416)	(276,407)	(329,232)
30119	Office of the Lieutenant Governor	(4,000)	(4,865)	(4,418)	(5,262)
30121	Office of the Governor	(53,000)	(60,271)	(54,726)	(65,185)
30122	Department of Planning and Budget	(216,000)	(184,933)	(167,918)	(200,009)
30123	Department of Military Affairs	(705,000)	(621,625)	(564,430)	(672,299)
30125	Virginia Court of Appeals	(213,000)	(183,541)	(166,654)	(198,503)
30127	Department of Emergency Management	(469,000)	(388,153)	(352,440)	(419,795)
30128	Virginia Veterans Care Center	(468,000)	(394,078)	(357,820)	(426,203)
30129	Department of Human Resource Management	(421,000)	(368,062)	(334,198)	(398,067)
30132	State Board of Elections	(149,000)	(151,875)	(137,901)	(164,256)
30133	Auditor of Public Accounts	(490,000)	(414,522)	(376,382)	(448,313)
30136	Virginia Information Technologies Agency (VITA)	(1,061,000)	(910,267)	(826,515)	(984,472)
30140	Department of Criminal Justice Services	(357,000)	(312,991)	(284,193)	(338,506)
30141	Office of the Attorney General and Department of Law	(1,551,000)	(1,304,404)	(1,184,388)	(1,410,738)
30143	Office of the Attorney General - Division of Debt Collection	(84,000)	(70,984)	(64,453)	(76,770)
30146	Science Museum of Virginia	(199,000)	(173,436)	(157,479)	(187,575)
30147	Office of the State Inspector General	(158,000)	(139,613)	(126,767)	(150,994)
30148	Virginia Commission for the Arts	(8,000)	(7,239)	(6,573)	(7,830)
30151	Department of Accounts	(600,000)	(518,348)	(470,656)	(560,603)
30152	Department of the Treasury	(384,000)	(349,168)	(317,042)	(377,632)
30154	Department of Motor Vehicles	(4,408,000)	(3,807,993)	(3,457,626)	(4,118,419)
30156	Department of State Police	(1,705,000)	(1,501,011)	(1,362,906)	(1,623,373)
30157	Compensation Board	(36,000)	(36,512)	(33,153)	(39,489)
30160	Virginia Criminal Sentencing Commission	(34,000)	(29,724)	(26,989)	(32,147)
30161	Department of Taxation	(2,282,000)	(1,995,934)	(1,812,291)	(2,158,641)
30162	Department of Accounts - Transfer Payments (CHRF)	(6,000)	(5,474)	(4,970)	(5,920)
30164	Virginia Management Fellows Administration	(10,000)	(19,384)	(17,600)	(20,964)
30165	Department of Housing and Community Development	(339,000)	(291,978)	(265,113)	(315,780)
30166	Secretary of the Commonwealth	(24,000)	(18,952)	(17,209)	(20,497)
30171	State Corporation Commission	(2,242,000)	(1,924,754)	(1,747,661)	(2,081,659)
30172	State Lottery Department	(1,015,000)	(916,271)	(831,966)	(990,965)
30174	Virginia College Savings Plan	(444,000)	(398,256)	(361,614)	(430,722)
30180	Secretary of Administration	(35,000)	(30,194)	(27,416)	(32,656)
30181	Department of Labor and Industry	(393,000)	(333,611)	(302,916)	(360,806)
30182	Virginia Employment Commission	(1,772,000)	(1,477,468)	(1,341,529)	(1,597,910)
30183	Secretary of Natural Resources	(8,000)	0	0	0
30184	Secretary of Technology	0	0	0	0
30185	Secretary of Education	(17,000)	(7,024)	(6,377)	(7,596)
30186	Secretary of Transportation	(17,000)	(9,516)	(8,640)	(10,291)
30187	Secretary of Public Safety	(25,000)	(25,349)	(23,016)	(27,415)
30188	Secretary of Health and Human Resources	(5,000)	0	0	0
30190	Secretary of Finance	(20,000)	(14,950)	(13,575)	(16,169)
30191	Virginia Workers' Compensation Commission	(999,000)	(838,558)	(761,404)	(906,917)
30192	Secretary of Commerce and Trade	0	(3,767)	(3,420)	(4,074)

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



Employer Code	Employer	6/30/2018 Net OPEB Liability	6/30/2019 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
30193	Secretary of Agriculture and Forestry	(4,000)	(12,204)	(11,081)	(13,199)
30194	Department of General Services	(1,775,000)	(1,554,593)	(1,411,557)	(1,681,322)
30199	Department of Conservation and Recreation	(1,233,000)	(1,076,484)	(977,438)	(1,164,238)
30200	Office of Children's Services	(57,000)	(47,990)	(43,574)	(51,902)
30201	Department of Education - Central Office Operations	(1,195,000)	(1,037,029)	(941,614)	(1,121,568)
30202	The Library of Virginia	(352,000)	(307,889)	(279,561)	(332,988)
30203	Woodrow Wilson Rehabilitation Center	(693,000)	(531,826)	(482,894)	(575,181)
30204	The College of William and Mary	(2,310,000)	(1,978,178)	(1,796,169)	(2,139,438)
30206	VCU - Medical College of Virginia Hospitals Authority	0	0	0	0
30207	University of Virginia - Academic Division	(16,471,000)	(14,838,372)	(13,473,114)	(16,047,985)
30208	Virginia Polytechnic Institute and State University	(8,468,000)	(7,340,018)	(6,664,676)	(7,938,373)
30209	University of Virginia Medical Center	0	0	0	0
30211	Virginia Military Institute	(720,000)	(624,842)	(567,352)	(675,779)
30212	Virginia State University	(1,749,000)	(1,529,989)	(1,389,217)	(1,654,713)
30213	Norfolk State University	(1,803,000)	(1,616,551)	(1,467,815)	(1,748,332)
30214	Longwood University	(934,000)	(804,361)	(730,353)	(869,932)
30215	University of Mary Washington	(962,000)	(808,834)	(734,415)	(874,770)
30216	James Madison University	(5,129,000)	(4,658,460)	(4,229,843)	(5,038,216)
30217	Radford University	(2,318,000)	(2,045,866)	(1,857,629)	(2,212,644)
30218	Virginia School for Deaf and Blind	(309,000)	(269,003)	(244,253)	(290,932)
30221	Old Dominion University	(3,985,000)	(3,514,093)	(3,190,768)	(3,800,560)
30222	Department of Professional and Occupational Regulation	(524,000)	(455,684)	(413,757)	(492,831)
30223	Department of Health Professions	(737,000)	(664,631)	(603,480)	(718,812)
30226	Board of Accountancy	(40,000)	(35,708)	(32,422)	(38,618)
30233	Board of Bar Examiners	(34,000)	(29,076)	(26,401)	(31,446)
30234	Cooperative Extension and Agricultural Research Service	(179,000)	(153,072)	(138,988)	(165,550)
30236	Virginia Commonwealth University	(11,474,000)	(10,372,609)	(9,418,243)	(11,218,179)
30238	Virginia Museum of Fine Arts	(608,000)	(548,032)	(497,609)	(592,708)
30239	Frontier Culture Museum of Virginia	(71,000)	(63,077)	(57,274)	(68,219)
30241	Richard Bland College	(105,000)	(98,098)	(89,072)	(106,095)
30242	Christopher Newport University	(1,501,000)	(1,366,245)	(1,240,539)	(1,477,621)
30245	State Council of Higher Education for Virginia	(208,000)	(188,250)	(170,929)	(203,596)
30246	University of Virginia's College at Wise	(443,000)	(367,749)	(333,913)	(397,727)
30247	George Mason University	(6,692,000)	(5,948,660)	(5,401,334)	(6,433,592)
30261	Virginia Community College System - Central Office Operations	(894,000)	(752,860)	(683,591)	(814,233)
30262	Department of Rehabilitative Services	(2,603,000)	(2,109,649)	(1,915,544)	(2,281,626)
30263	Virginia Rehabilitation Center for the Blind and Vision Impaired	(72,000)	(53,973)	(49,007)	(58,373)
30268	Virginia Institute of Marine Science	(488,000)	(424,468)	(385,413)	(459,071)
30270	Virginia Community College System - Shared Services	(149,000)	(205,828)	(186,890)	(222,607)
30275	New River Community College	(297,000)	(264,137)	(239,834)	(285,670)
30276	Southside Virginia Community College	(391,000)	(339,476)	(308,242)	(367,150)
30277	Paul D. Camp Community College	(175,000)	(157,251)	(142,783)	(170,070)
30278	Rappahannock Community College	(272,000)	(243,263)	(220,881)	(263,094)
30279	Danville Community College	(324,000)	(261,980)	(237,875)	(283,336)
30280	Northern Virginia Community College	(4,637,000)	(4,049,490)	(3,676,904)	(4,379,603)
30282	Piedmont Virginia Community College	(495,000)	(431,689)	(391,970)	(466,880)
30283	J. Sargeant Reynolds Community College	(1,097,000)	(869,577)	(789,569)	(940,464)
30284	Eastern Shore Community College	(129,000)	(107,946)	(98,014)	(116,746)
30285	Patrick Henry Community College	(493,000)	(430,178)	(390,598)	(465,245)
30286	Virginia Western Community College	(624,000)	(511,775)	(464,688)	(553,495)
30287	Dabney S. Lancaster Community College	(161,000)	(137,631)	(124,967)	(148,850)
30288	Wytheville Community College	(267,000)	(219,837)	(199,610)	(237,758)
30290	John Tyler Community College	(694,000)	(618,545)	(561,634)	(668,968)
30291	Blue Ridge Community College	(425,000)	(386,054)	(350,534)	(417,525)
30292	Central Virginia Community College	(355,000)	(329,804)	(299,460)	(356,690)
30293	Thomas Nelson Community College	(1,006,000)	(783,152)	(711,096)	(846,994)

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



Employer Code	Employer	6/30/2018 Net OPEB Liability	6/30/2019 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
30294	Southwest Virginia Community College	(212,000)	(178,871)	(162,414)	(193,453)
30295	Tidewater Community College	(2,350,000)	(1,771,742)	(1,608,727)	(1,916,173)
30296	Virginia Highlands Community College	(264,000)	(222,799)	(202,300)	(240,962)
30297	Germanna Community College	(624,000)	(532,827)	(483,802)	(576,263)
30298	Lord Fairfax Community College	(587,000)	(496,060)	(450,419)	(536,499)
30299	Mountain Empire Community College	(233,000)	(204,670)	(185,839)	(221,355)
30301	Department of Agriculture and Consumer Services	(1,308,000)	(1,121,531)	(1,018,341)	(1,212,958)
30310	Virginia Economic Development Partnership	(508,000)	(439,713)	(399,256)	(475,558)
30320	Virginia Tourism Authority	(268,000)	(244,440)	(221,949)	(264,366)
30330	Virginia - Israel Advisory Board	(2,000)	(4,747)	(4,311)	(5,135)
30350	Department of Small Business and Supplier Diversity	(116,000)	(112,753)	(102,379)	(121,945)
30400	Jamestown-Yorktown Commemoration	(40,000)	(37,787)	(34,310)	(40,867)
30402	Marine Resources Commission	(161,000)	(143,987)	(130,739)	(155,725)
30403	Department of Game and Inland Fisheries	(754,000)	(628,472)	(570,648)	(679,705)
30405	Virginia Racing Commission	(13,000)	(11,203)	(10,172)	(12,116)
30407	Virginia Port Authority	(8,000)	(3,179)	(2,886)	(3,438)
30409	Department of Mines, Minerals and Energy	(595,000)	(494,529)	(449,029)	(534,843)
30411	Department of Forestry	(492,000)	(422,722)	(383,828)	(457,182)
30413	Commission on Virginia Alcohol Safety Action Program	(34,000)	(29,037)	(26,366)	(31,404)
30417	Gunston Hall	(8,000)	(6,023)	(5,469)	(6,514)
30423	Department of Historic Resources	(139,000)	(117,893)	(107,046)	(127,504)
30425	Jamestown - Yorktown Foundation	(385,000)	(331,805)	(301,277)	(358,854)
30440	Department of Environmental Quality	(2,583,000)	(2,205,628)	(2,002,692)	(2,385,429)
30454	Office of Commonwealth Preparedness	(3,000)	0	0	0
30505	Department of Rail and Public Transportation	(265,000)	(219,287)	(199,111)	(237,163)
30506	Motor Vehicle Dealer Board	(64,000)	(52,659)	(47,814)	(56,952)
30510	Virginia Department of Transportation	(5,657,000)	(4,876,374)	(4,427,708)	(5,273,894)
30511	Virginia Department of Transportation	(1,449,000)	(1,273,680)	(1,156,491)	(1,377,510)
30512	Virginia Department of Transportation	(1,920,000)	(1,635,072)	(1,484,632)	(1,768,363)
30513	Virginia Department of Transportation	(1,196,000)	(1,035,204)	(939,957)	(1,119,594)
30514	Virginia Department of Transportation	(2,020,000)	(1,722,045)	(1,563,603)	(1,862,425)
30515	Virginia Department of Transportation	(2,294,000)	(1,988,145)	(1,805,219)	(2,150,218)
30516	Virginia Department of Transportation	(1,452,000)	(1,227,358)	(1,114,431)	(1,327,412)
30517	Virginia Department of Transportation	(1,187,000)	(1,039,364)	(943,734)	(1,124,093)
30518	Virginia Department of Transportation	(1,609,000)	(1,391,456)	(1,263,430)	(1,504,887)
30519	Virginia Department of Transportation	(3,037,000)	(2,594,172)	(2,355,487)	(2,805,648)
30601	Department of Health	(9,175,000)	(7,913,164)	(7,185,087)	(8,558,241)
30602	Department of Medical Assistance Services	(1,717,000)	(1,499,952)	(1,361,944)	(1,622,228)
30606	Virginia Board for People With Disabilities	(33,000)	(28,331)	(25,724)	(30,640)
30701	Department of Corrections - Central Administration	(1,068,000)	(960,807)	(872,405)	(1,039,132)
30702	Department for the Blind and Vision Impaired	(415,000)	(335,494)	(304,626)	(362,843)
30703	Central State Hospital	(1,739,000)	(1,542,900)	(1,400,940)	(1,668,676)
30704	Eastern State Hospital	(1,523,000)	(1,230,576)	(1,117,353)	(1,330,892)
30705	Southwestern Virginia Mental Health Institute	(1,086,000)	(939,618)	(853,166)	(1,016,216)
30706	Western State Hospital	(1,607,000)	(1,422,101)	(1,291,256)	(1,538,030)
30707	Central Virginia Training Center	(674,000)	(349,679)	(317,506)	(378,185)
30708	Commonwealth Center for Children and Adolescents	(299,000)	(338,378)	(307,244)	(365,962)
30711	Virginia Correctional Enterprises	(495,000)	(437,163)	(396,940)	(472,800)
30716	Virginia Correctional Center for Women	(258,000)	(234,100)	(212,561)	(253,184)
30718	Bland Correctional Center	(157,000)	(143,733)	(130,508)	(155,450)
30720	Department of Behavioral Health & Developmental Services	(1,673,000)	(1,511,528)	(1,372,455)	(1,634,747)
30723	Southeastern Virginia Training Center	(542,000)	(489,037)	(444,041)	(528,903)
30724	Catawba Hospital	(633,000)	(551,858)	(501,083)	(596,846)
30725	Northern Virginia Training Center	0	0	0	0
30726	Southside Virginia Training Center	0	0	0	0
30728	Northern Virginia Mental Health Institute	(963,000)	(888,765)	(806,991)	(961,216)

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



Employer Code	Employer	6/30/2018 Net OPEB Liability	6/30/2019 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
30729	Piedmont Geriatric Hospital	(656,000)	(596,375)	(541,504)	(644,991)
30733	Sussex I State Prison	(164,000)	(111,145)	(100,919)	(120,205)
30734	Sussex II State Prison	(139,000)	(94,252)	(85,580)	(101,935)
30735	Wallen's Ridge State Prison	(238,000)	(210,871)	(191,469)	(228,061)
30737	St. Brides Correctional Center	(212,000)	(168,571)	(153,061)	(182,313)
30738	Southwestern Virginia Training Center	(386,000)	(59,565)	(54,084)	(64,420)
30739	Southern Virginia Mental Health Institute	(431,000)	(389,879)	(354,007)	(421,662)
30741	Red Onion State Prison	(246,000)	(219,542)	(199,343)	(237,439)
30742	Department of Corrections - Employee Relations and Training	(275,000)	(247,775)	(224,978)	(267,973)
30743	Fluvanna Women's Correctional Center	(214,000)	(288,211)	(261,693)	(311,706)
30745	Nottoway Correctional Center	(289,000)	(245,342)	(222,769)	(265,342)
30747	Marion Correctional Treatment Center	(183,000)	(172,417)	(156,553)	(186,472)
30748	Hiram W. Davis Medical Center	(406,000)	(353,544)	(321,015)	(382,364)
30749	Buckingham Correctional Center	(217,000)	(186,503)	(169,343)	(201,707)
30751	Department for the Deaf and Hard-of-Hearing	(32,000)	(25,113)	(22,802)	(27,160)
30752	Deep Meadow Correctional Center	(293,000)	(232,668)	(211,261)	(251,635)
30753	Deerfield Correctional Center	(270,000)	(238,495)	(216,551)	(257,937)
30754	Augusta Correctional Center	(155,000)	(136,572)	(124,006)	(147,705)
30756	Department of Corrections - Division of Institutions	(1,307,000)	(1,140,366)	(1,035,443)	(1,233,328)
30757	Western Region Correctional Field Units	(45,000)	(44,968)	(40,831)	(48,634)
30761	Baskerville Correctional Center	(90,000)	(78,086)	(70,901)	(84,451)
30765	Department of Social Services	(5,174,000)	(4,452,711)	(4,043,025)	(4,815,694)
30766	Virginia Parole Board	(25,000)	(20,718)	(18,812)	(22,407)
30767	Division of Community Corrections	(523,000)	(432,394)	(392,610)	(467,643)
30768	Keen Mountain Correctional Center	(166,000)	(143,144)	(129,974)	(154,813)
30769	Greensville Correctional Center	(426,000)	(382,679)	(347,469)	(413,875)
30770	Dillwyn Correctional Center	(244,000)	(215,442)	(195,620)	(233,005)
30771	Indian Creek Correctional Center	(156,000)	(137,808)	(125,128)	(149,042)
30772	Haynesville Correctional Center	(269,000)	(231,295)	(210,014)	(250,150)
30773	Coffeewood Correctional Center	(175,000)	(148,225)	(134,587)	(160,308)
30774	Lunenburg Correctional Center	(163,000)	(142,575)	(129,457)	(154,198)
30775	Pocahontas State Correctional Center	(203,000)	(171,690)	(155,893)	(185,687)
30776	Green Rock Correctional Center	(227,000)	(193,429)	(175,632)	(209,197)
30777	Department of Juvenile Justice	(3,084,000)	(2,643,849)	(2,400,593)	(2,859,375)
30778	Department of Forensic Science	(1,138,000)	(1,016,252)	(922,748)	(1,099,097)
30785	River North Correctional Center	(223,000)	(182,618)	(165,816)	(197,505)
30794	Virginia Center for Behavioral Rehabilitation	(879,000)	(820,293)	(744,819)	(887,163)
30841	Department of Aviation	(131,000)	(113,499)	(103,056)	(122,752)
30848	Indigent Defense Commission	(1,753,000)	(1,507,035)	(1,368,375)	(1,629,887)
30851	Tobacco Indemnification & Revitalization Commission	(48,000)	(37,513)	(34,061)	(40,571)
30852	Virginia Tobacco Settlement Foundation	(65,000)	(55,641)	(50,521)	(60,177)
30912	Department of Veterans Services	(538,000)	(501,239)	(455,121)	(542,100)
30913	Veterans Services Foundation	(5,000)	(4,160)	(3,777)	(4,499)
30922	Sitter-Barfoot Veterans Care Center	(735,000)	(615,661)	(559,015)	(665,849)
30937	Southern Virginia Higher Education Center	(113,000)	(99,686)	(90,514)	(107,813)
30938	New College Institute	(40,000)	(37,905)	(34,417)	(40,995)
30942	Virginia Museum of Natural History	(75,000)	(64,214)	(58,306)	(69,449)
30948	Southwest Virginia Higher Education Center	(63,000)	(51,678)	(46,923)	(55,891)
30957	Commonwealth's Attorneys' Services Council	(25,000)	(21,405)	(19,435)	(23,150)
30960	Department of Fire Programs	(189,000)	(170,180)	(154,522)	(184,053)
30961	Division of Capitol Police	(27,000)	(23,132)	(21,003)	(25,017)
30999	Department of Alcoholic Beverage Control	(2,467,000)	(2,275,925)	(2,066,521)	(2,461,457)
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
35885	Fort Monroe Federal Area Development Authority	(89,000)	(71,611)	(65,022)	(77,449)

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



Employer Code	Employer	6/30/2018 Net OPEB Liability	6/30/2019 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
70156	Department of State Police	(20,000)	(17,696)	(16,068)	(19,139)
70203	Woodrow Wilson Rehabilitation Center	(22,000)	(17,540)	(15,926)	(18,970)
70204	The College of William and Mary	(55,000)	(53,973)	(49,007)	(58,373)
70207	University of Virginia - Academic Division	(116,000)	(100,805)	(91,530)	(109,022)
70208	Virginia Polytechnic Institute and State University	(115,000)	(97,745)	(88,751)	(105,713)
70211	Virginia Military Institute	(19,000)	(21,365)	(19,399)	(23,107)
70212	Virginia State University	(35,000)	(35,452)	(32,190)	(38,342)
70213	Norfolk State University	(62,000)	(45,400)	(41,222)	(49,100)
70214	Longwood University	(40,000)	(35,276)	(32,030)	(38,152)
70215	University of Mary Washington	(54,000)	(44,693)	(40,581)	(48,336)
70216	James Madison University	(73,000)	(68,178)	(61,905)	(73,736)
70217	Radford University	(51,000)	(51,109)	(46,407)	(55,275)
70221	Old Dominion University	(122,000)	(106,476)	(96,679)	(115,155)
70236	Virginia Commonwealth University	(203,000)	(195,312)	(177,342)	(211,234)
70241	Richard Bland College	(11,000)	(9,064)	(8,230)	(9,803)
70242	Christopher Newport University	(53,000)	(43,790)	(39,761)	(47,360)
70246	University of Virginia's College at Wise	(18,000)	(13,636)	(12,381)	(14,747)
70247	George Mason University	(164,000)	(133,472)	(121,191)	(144,353)
70280	Northern Virginia Community College	(150,000)	(127,017)	(115,331)	(137,372)
70282	Piedmont Virginia Community College	(9,000)	(6,219)	(5,647)	(6,726)
70283	J. Sargeant Reynolds Community College	(34,000)	(29,449)	(26,739)	(31,850)
70286	Virginia Western Community College	(23,000)	(17,011)	(15,446)	(18,397)
70291	Blue Ridge Community College	0	(2,452)	(2,227)	(2,652)
70292	Central Virginia Community College	(10,000)	(8,358)	(7,589)	(9,039)
70293	Thomas Nelson Community College	(22,000)	(17,972)	(16,318)	(19,437)
70294	Southwest Virginia Community College	(4,000)	(5,356)	(4,863)	(5,793)
70296	Virginia Highlands Community College	(4,000)	(3,119)	(2,832)	(3,374)
70297	Germanna Community College	(7,000)	(5,592)	(5,077)	(6,048)
70298	Lord Fairfax Community College	(9,000)	(9,516)	(8,640)	(10,291)
70299	Mountain Empire Community College	(6,000)	(5,081)	(4,613)	(5,495)
70402	Marine Resources Commission	(145,000)	(136,199)	(123,667)	(147,301)
70403	Department of Game and Inland Fisheries	(377,000)	(354,152)	(321,567)	(383,023)
70701	Department of Corrections - Central Administration	0	0	0	0
70716	Virginia Correctional Center for Women	(332,000)	(313,147)	(284,335)	(338,675)
70718	Bland Correctional Center	(331,000)	(293,567)	(266,557)	(317,499)
70733	Sussex I State Prison	(558,000)	(478,854)	(434,795)	(517,890)
70734	Sussex II State Prison	(442,000)	(434,631)	(394,641)	(470,062)
70735	Wallen's Ridge State Prison	(682,000)	(593,824)	(539,187)	(642,232)
70737	St. Brides Correctional Center	(396,000)	(326,625)	(296,573)	(353,252)
70741	Red Onion State Prison	(718,000)	(613,031)	(556,627)	(663,006)
70743	Fluvanna Women's Correctional Center	(403,000)	(343,989)	(312,340)	(372,031)
70745	Nottoway Correctional Center	(543,000)	(477,088)	(433,192)	(515,980)
70747	Marion Correctional Treatment Center	(293,000)	(249,423)	(226,474)	(269,756)
70749	Buckingham Correctional Center	(527,000)	(475,813)	(432,034)	(514,601)
70752	Deep Meadow Correctional Center	(869,000)	(752,468)	(683,235)	(813,809)
70753	Deerfield Correctional Center	(543,000)	(491,292)	(446,089)	(531,342)
70754	Augusta Correctional Center	(442,000)	(397,669)	(361,080)	(430,086)
70756	Department of Corrections - Division of Institutions	(24,000)	(19,541)	(17,743)	(21,134)
70757	Western Region Correctional Field Units	(209,000)	(177,812)	(161,451)	(192,307)
70761	Baskerville Correctional Center	(181,000)	(164,509)	(149,373)	(177,920)
70767	Division of Community Corrections	(2,243,000)	(1,981,317)	(1,799,019)	(2,142,833)
70768	Keen Mountain Correctional Center	(404,000)	(344,931)	(313,194)	(373,049)
70769	Greensville Correctional Center	(1,050,000)	(942,228)	(855,535)	(1,019,038)
70770	Dillwyn Correctional Center	(437,000)	(382,130)	(346,971)	(413,281)
70771	Indian Creek Correctional Center	(311,000)	(286,955)	(260,553)	(310,348)
70772	Haynesville Correctional Center	(546,000)	(451,681)	(410,123)	(488,502)

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



Employer Code	Employer	6/30/2018 Net OPEB Liability	6/30/2019 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
70773	Coffeewood Correctional Center	(417,000)	(346,775)	(314,869)	(375,044)
70774	Lunenburg Correctional Center	(369,000)	(325,940)	(295,951)	(352,510)
70775	Pocahontas State Correctional Center	(398,000)	(330,707)	(300,279)	(357,666)
70776	Green Rock Correctional Center	(394,000)	(343,027)	(311,466)	(370,991)
70777	Department of Juvenile Justice	(731,000)	(579,796)	(526,450)	(627,061)
70785	River North Correctional Center	(485,000)	(420,957)	(382,225)	(455,273)
70786	Culpeper Correctional Center for Women	0	0	0	0
70961	Division of Capitol Police	(211,000)	(192,939)	(175,187)	(208,667)
70999	Department of Alcoholic Beverage Control	(261,000)	(247,814)	(225,013)	(268,016)
	Total for VRS Virginia Sickness and Disability Program	(225,228,000)	(196,195,272)	(178,143,681)	(212,189,023)

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



Virginia Local Disability Program - Teachers Cost Sharing Plan

Employer Code	Employer	2018	2018	2019	2019
		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	9,725	0.84137%	15,519	0.78933%
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	31,553	2.72976%	51,057	2.59688%
40108	Bath County School Board	3,167	0.27396%	4,914	0.24994%
40109	Bedford County School Board	0	0.00000%	0	0.00000%
40110	Bland County School Board	2,541	0.21986%	4,031	0.20503%
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	4,578	0.39604%	7,531	0.38304%
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	17,239	1.49138%	25,926	1.31866%
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	5,331	0.46119%	9,336	0.47485%
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	11,615	1.00484%	18,723	0.95230%
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	14,699	1.27169%	25,443	1.29409%
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	11,398	0.98611%	15,244	0.77535%
40153	Loudoun County School Board	380,872	32.95041%	654,948	33.31216%
40154	Louisa County Public Schools	0	0.00000%	0	0.00000%
40155	Lunenburg County School Board	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	2018	2018	2019	2019
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
40156	Madison County School Board	0	0.00000%	0	0.00000%
40157	Mathews County School Board	2,154	0.18632%	3,772	0.19185%
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	5,667	0.49031%	9,363	0.47622%
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	8,000	0.69213%	12,998	0.66111%
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	7,212	0.62396%	13,683	0.69595%
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	14,232	1.23124%	24,374	1.23972%
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	31,234	2.70217%	51,201	2.60420%
40200	Alexandria City School Board	0	0.00000%	0	0.00000%
40201	Bristol City School Board	4,704	0.40694%	7,850	0.39927%
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	140,260	12.13436%	237,479	12.07873%
40213	Petersburg City Schools	0	0.00000%	0	0.00000%
40214	Portsmouth School Board	53,333	4.61399%	90,677	4.61204%

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



Virginia Local Disability Program - Teachers Cost Sharing Plan

Employer Code	Employer	2018	2018	2019	2019
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
40215	Radford City School Board	3,959	0.34252%	6,368	0.32389%
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	45,046	3.89708%	77,158	3.92443%
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	7,294	0.63101%	10,768	0.54769%
40233	Chesapeake Public Schools	88,973	7.69735%	161,756	8.22729%
40234	Virginia Beach City School Board	194,449	16.82241%	333,081	16.94127%
40236	Manassas Park City Schools	0	0.00000%	0	0.00000%
40306	Town of West Point School Board	1,806	0.15621%	3,269	0.16627%
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	2,398	0.20750%	4,299	0.21866%
40314	Norton City Schools	1,915	0.16569%	3,386	0.17222%
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	39,046	3.37801%	64,675	3.28952%
40403	Poquoson City Public Schools	0	0.00000%	0	0.00000%
40410	Valley Vocational Technical Center	1,420	0.12288%	2,722	0.13845%
40412	Charlottesville/Albemarle Vo-Tech Center	0	0.00000%	0	0.00000%
40413	The Pruden Center for Industry and Technology	0	0.00000%	0	0.00000%
40414	Jackson River Technical Center	0	0.00000%	0	0.00000%
40415	New Horizons Technical Center	6,555	0.56710%	9,960	0.50659%
40416	Northern Neck Regional Vocational Center	847	0.07324%	1,168	0.05941%
40417	Rowanty Vocational Technical Center	0	0.00000%	0	0.00000%
40418	Amelia-Nottoway Vocational Center	268	0.02320%	534	0.02716%
40421	Northern Neck Regional Special Education Program	1,077	0.09315%	1,126	0.05727%
40423	Maggie Walker Governor's School for Govt & Intl Studies	1,325	0.11462%	1,753	0.08916%
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		\$ 1,155,894	100.00000%	\$ 1,966,092	100.00000%

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



		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	18	783	0	801	553	0	0	357	910	13,873	(37)	13,836
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	58	2,577	0	2,635	1,821	0	0	913	2,734	45,643	(96)	45,547
40108	Bath County School Board	0	6	248	0	254	176	0	0	165	341	4,393	(17)	4,376
40109	Bedford County School Board	0	0	0	0	0	0	0	0	0	0	0	0	0
40110	Bland County School Board	0	5	203	0	208	144	0	0	102	246	3,604	(11)	3,593
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	9	380	0	389	269	0	0	90	359	6,732	(9)	6,723
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	30	1,309	0	1,339	926	0	0	1,186	2,112	23,177	(125)	23,052
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	11	471	93	575	333	0	0	0	333	8,346	10	8,356
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	21	945	0	966	668	0	0	361	1,029	16,738	(38)	16,700
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	29	1,284	154	1,467	907	0	0	0	907	22,745	16	22,761
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	17	770	0	787	544	0	0	1,447	1,991	13,628	(152)	13,476
40153	Loudoun County School Board	0	746	33,064	15,271	49,081	23,371	0	0	1	23,372	585,496	1,476	586,972
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**



		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	4	190	38	232	134	0	0	134	3,372	4	3,376	
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	11	473	0	484	335	0	0	96	431	8,370	(10)	8,360
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	15	656	0	671	464	0	214	678	11,620	(22)	11,598	
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	16	691	494	1,201	489	0	0	489	12,232	52	12,284	
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	28	1,230	58	1,316	869	0	0	869	21,789	6	21,795	
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	58	2,585	0	2,643	1,827	0	673	2,500	45,772	(71)	45,701	
40200	Alexandria City School Board	0	0	0	0	0	0	0	0	0	0	0	0	0
40201	Bristol City School Board	0	9	396	0	405	280	0	53	333	7,018	(6)	7,012	
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	271	11,988	0	12,259	8,474	0	13,165	21,639	212,297	(1,256)	211,041	
40213	Petersburg City Schools	0	0	0	0	0	0	0	0	0	0	0	0	0
40214	Portsmouth School Board	0	103	4,577	0	4,680	3,235	0	14	3,249	81,062	(1)	81,061	

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



		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	7	321	0	328	226	0	0	128	354	5,693	(13)	5,680
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	88	3,895	187	4,170	2,754	0	0	2,754	68,976	20	68,996	
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	12	544	0	556	385	0	0	572	957	9,626	(60)	9,566
40233	Chesapeake Public Schools	0	184	8,166	3,641	11,991	5,772	0	0	5,772	144,604	382	144,986	
40234	Virginia Beach City School Board	0	380	16,814	816	18,010	11,884	0	0	11,884	297,761	86	297,847	
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	4	165	69	238	117	0	0	117	2,922	7	2,929	
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	5	217	77	299	154	0	0	154	3,843	8	3,851	
40314	Norton City Schools	0	4	171	44	219	121	0	0	121	3,027	5	3,032	
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	74	3,265	0	3,339	2,308	0	0	607	2,915	57,817	(64)	57,753
40403	Poquoson City Public Schools	0	0	0	0	0	0	0	0	0	0	0	0	0
40410	Valley Vocational Technical Center	0	3	137	106	246	96	0	0	96	2,433	11	2,444	
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	0	0	0
40414	Jackson River Technical Center	0	0	0	0	0	0	0	0	0	0	0	0	0
40415	New Horizons Technical Center	0	11	503	0	514	355	0	0	415	770	8,904	(44)	8,860
40416	Northern Neck Regional Vocational Center	0	1	59	0	60	41	0	0	94	135	1,044	(10)	1,034
40417	Rowanty Vocational Technical Center	0	0	0	0	0	0	0	0	0	0	0	0	0
40418	Amelia-Nottoway Vocational Center	0	1	27	27	55	19	0	0	19	477	3	480	
40421	Northern Neck Regional Special Education Program	0	1	57	0	58	40	0	0	247	287	1,007	(26)	981
40423	Maggie Walker Governor's School for Govt & Intl Studies	0	2	88	0	90	62	0	0	175	237	1,567	(18)	1,549
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	2,242	99,249	21,075	122,566	70,153	0	0	21,075	91,228	1,757,608	0	1,757,608

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



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
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	(16)	(16)	(28)	(36)	(28)	15
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	(27)	(27)	(65)	(91)	(67)	178
40108	Bath County School Board	(10)	(10)	(14)	(17)	(14)	(22)
40109	Bedford County School Board	0	0	0	0	0	0
40110	Bland County School Board	(6)	(6)	(9)	(11)	(9)	3
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	1	1	(4)	(8)	(5)	45
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	(90)	(90)	(110)	(123)	(110)	(250)
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	23	23	16	11	15	154
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	(13)	(13)	(27)	(36)	(27)	53
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	51	51	31	18	30	379
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	(131)	(131)	(143)	(151)	(143)	(505)
40153	Loudoun County School Board	2,365	2,365	1,865	1,537	1,846	15,731
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	9	9	6	4	6	64
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	3	3	(4)	(9)	(5)	65

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



Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
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	(4)	(4)	(14)	(21)	(15)	51
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	71	71	60	53	60	397
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	39	39	21	8	20	320
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	(1)	(1)	(40)	(66)	(42)	293
40200	Alexandria City School Board	0	0	0	0	0	0
40201	Bristol City School Board	5	5	(1)	(5)	(2)	70
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	(933)	(933)	(1,114)	(1,235)	(1,121)	(4,044)
40213	Petersburg City Schools	0	0	0	0	0	0
40214	Portsmouth School Board	122	122	53	7	50	1,077
40215	Radford City School Board	(4)	(4)	(9)	(12)	(9)	12
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	125	125	66	27	64	1,009
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	(45)	(45)	(54)	(59)	(54)	(144)

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



Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
40233	Chesapeake Public Schools	602	602	479	397	474	3,665
40234	Virginia Beach City School Board	539	539	285	116	275	4,372
40236	Manassas Park City Schools	0	0	0	0	0	0
40306	Town of West Point School Board	11	11	9	7	9	74
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	14	14	11	8	10	88
40314	Norton City Schools	10	10	7	5	7	59
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	24	24	(25)	(58)	(27)	486
40403	Poquoson City Public Schools	0	0	0	0	0	0
40410	Valley Vocational Technical Center	15	15	13	11	13	83
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	(30)	(30)	(38)	(43)	(38)	(77)
40416	Northern Neck Regional Vocational Center	(8)	(8)	(9)	(10)	(9)	(31)
40417	Rowanty Vocational Technical Center	0	0	0	0	0	0
40418	Amelia-Nottoway Vocational Center	4	4	3	3	3	19
40421	Northern Neck Regional Special Education Program	(24)	(24)	(25)	(26)	(25)	(105)
40423	Maggie Walker Governor's School for Govt & Intl Studies	(16)	(16)	(17)	(18)	(17)	(63)
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	2,675	2,675	1,175	177	1,115	23,521

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



Employer Code	Employer	6/30/2018 Net OPEB Liability	6/30/2019 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
40100	Accomack County School Board	0	0	0	0
40101	Albemarle County Schools	0	0	0	0
40102	Alleghany County School Board	0	0	0	0
40103	Amelia County School Board	0	0	0	0
40104	Amherst County School Board	7,000	4,589	6,741	2,730
40105	Appomattox County School Board	0	0	0	0
40106	Arlington Public Schools	0	0	0	0
40107	Augusta County School Board	20,000	15,097	22,177	8,981
40108	Bath County School Board	2,000	1,453	2,134	864
40109	Bedford County School Board	0	0	0	0
40110	Bland County School Board	2,000	1,192	1,751	709
40111	Botetourt County Schools	0	0	0	0
40112	Brunswick County Public Schools	0	0	0	0
40113	Buchanan County School Board	3,000	2,227	3,272	1,325
40114	Buckingham County School Board	0	0	0	0
40115	Campbell County School Board	0	0	0	0
40116	Caroline County School Board	11,000	7,666	11,261	4,560
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	3,000	2,760	4,055	1,642
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	7,000	5,536	8,132	3,293
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	10,000	7,523	11,052	4,476
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	8,000	4,507	6,621	2,681
40153	Loudoun County School Board	246,000	193,658	284,481	115,200
40154	Louisa County Public Schools	0	0	0	0
40155	Lunenburg County School Board	0	0	0	0
40156	Madison County School Board	0	0	0	0
40157	Mathews County School Board	2,000	1,115	1,639	664

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



Employer Code	Employer	6/30/2018 Net OPEB Liability	6/30/2019 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
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	4,000	2,769	4,067	1,647
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	6,000	3,843	5,646	2,286
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	5,000	4,045	5,943	2,406
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	9,000	7,206	10,587	4,287
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	21,000	15,140	22,240	9,007
40200	Alexandria City School Board	0	0	0	0
40201	Bristol City School Board	3,000	2,321	3,410	1,381
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	91,000	70,218	103,151	41,772
40213	Petersburg City Schools	0	0	0	0
40214	Portsmouth School Board	35,000	26,811	39,386	15,950
40215	Radford City School Board	3,000	1,883	2,766	1,121
40216	Richmond Public Schools	0	0	0	0
40217	Roanoke City School Board	0	0	0	0
40219	Staunton City Schools	0	0	0	0

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



Employer Code	Employer	6/30/2018 Net OPEB Liability	6/30/2019 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
40220	Suffolk City School Board	30,000	22,814	33,514	13,572
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	5,000	3,184	4,677	1,894
40233	Chesapeake Public Schools	58,000	47,828	70,260	28,453
40234	Virginia Beach City School Board	127,000	98,486	144,677	58,589
40236	Manassas Park City Schools	0	0	0	0
40306	Town of West Point School Board	1,000	966	1,419	575
40307	Lexington City School Board	0	0	0	0
40308	Waynesboro Public Schools	0	0	0	0
40309	Town of Colonial Beach Schools	0	0	0	0
40313	Galax City Schools	2,000	1,271	1,868	757
40314	Norton City Schools	1,000	1,001	1,471	596
40332	Manassas City Schools	0	0	0	0
40335	City of Salem Schools	0	0	0	0
40402	Williamsburg-James City County School Board	25,000	19,124	28,093	11,377
40403	Poquoson City Public Schools	0	0	0	0
40410	Valley Vocational Technical Center	1,000	804	1,182	478
40412	Charlottesville/Albemarle Vo-Tech Center	0	0	0	0
40413	The Pruden Center for Industry and Technology	0	0	0	0
40414	Jackson River Technical Center	0	0	0	0
40415	New Horizons Technical Center	4,000	2,945	4,326	1,752
40416	Northern Neck Regional Vocational Center	1,000	346	508	206
40417	Rowanty Vocational Technical Center	0	0	0	0
40418	Amelia-Nottoway Vocational Center	0	158	232	94
40421	Northern Neck Regional Special Education Program	0	333	489	198
40423	Maggie Walker Governor's School for Govt & Intl Studies	1,000	519	762	309
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	754,000	581,338	853,990	345,832

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



Virginia Local Disability Program - Political Subdivisions Cost Sharing Plan

Employer Code	Employer	2018	2018	2019	2019
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
55108	Bath County	\$ 1,108	0.07604%	\$ 1,960	0.08809%
55146	Isle of Wight County	14,809	1.01654%	22,172	0.99652%
55150	King William County	3,848	0.26412%	9,954	0.44738%
55162	Nelson County	5,867	0.40271%	9,871	0.44365%
55167	Nottoway County	5,508	0.37807%	7,419	0.33345%
55183	Russell County	7,516	0.51590%	8,542	0.38392%
55201	City of Bristol	12,898	0.88534%	17,673	0.79431%
55203	Town of St. Paul	606	0.04158%	791	0.03555%
55212	City of Norfolk	16,734	1.14863%	24,448	1.09881%
55214	City of Portsmouth	64,669	4.43899%	98,619	4.43242%
55215	City of Radford	8,051	0.55264%	12,609	0.56671%
55216	City of Richmond	15,026	1.03143%	24,816	1.11535%
55218	Town of Craigsville	246	0.01690%	470	0.02112%
55221	City of Williamsburg	7,464	0.51232%	10,596	0.47624%
55226	Town of Front Royal	8,721	0.59865%	12,989	0.58379%
55228	Town of Middletown	945	0.06489%	1,421	0.06387%
55229	Town of Chilhowie	403	0.02764%	592	0.02661%
55231	Town of Floyd	325	0.02232%	355	0.01596%
55232	City of Franklin	9,492	0.65156%	12,181	0.54747%
55233	City of Chesapeake	152,113	10.44129%	227,738	10.23567%
55234	City of Virginia Beach	281,957	19.35404%	437,618	19.66871%
55239	Town of Grottoes	413	0.02832%	1,096	0.04926%
55245	Town of Scottsville	0	0.00000%	288	0.01294%
55247	Town of Madison	0	0.00000%	217	0.00975%
55248	Town of Pennington Gap	1,715	0.11775%	2,592	0.11650%
55249	Town of La Crosse	0	0.00000%	25	0.00112%
55250	Town of Rich Creek	144	0.00989%	394	0.01771%
55255	Town of Broadax	240	0.01647%	288	0.01294%
55256	Town of Mineral	417	0.02862%	711	0.03196%
55257	Town of Lebanon	2,505	0.17192%	3,465	0.15573%
55259	Town of Richlands	2,342	0.16077%	3,695	0.16607%
55260	Town of Haymarket	939	0.06445%	1,442	0.06481%
55262	Town of Troutville	180	0.01235%	648	0.02912%
55263	Town of Buchanan	0	0.00000%	149	0.00670%
55301	Town of Dumfries	1,390	0.09541%	2,061	0.09263%
55302	Town of Iron Gate	138	0.00948%	176	0.00791%
55309	Town of Colonial Beach	2,631	0.18061%	3,634	0.16333%
55311	Town of Brookneal	202	0.01390%	349	0.01569%
55314	Town of Jonesville	323	0.02215%	529	0.02378%
55315	Town of Wytheville	7,293	0.50060%	11,343	0.50981%
55322	Town of Glasgow	158	0.01085%	124	0.00557%
55323	Town of Marion	3,243	0.22262%	4,843	0.21767%
55329	Town of Leesburg	23,243	1.59541%	35,751	1.60682%
55330	Town of Chatham	127	0.00874%	236	0.01061%
55334	Town of Boydton	124	0.00849%	453	0.02036%
55336	Town of McKenney	214	0.01466%	259	0.01164%
55338	Town of Quantico	0	0.00000%	22	0.00099%
55341	Town of Chincoteague	913	0.06268%	1,265	0.05686%
55344	Town of Stanley	520	0.03573%	685	0.03079%
55345	Town of Hillsville	1,993	0.13682%	2,967	0.13335%
55346	Town of Elkton	2,225	0.15273%	2,957	0.13290%
55347	Town of Bridgewater	4,417	0.30316%	5,916	0.26589%
55350	Town of Wise	1,139	0.07819%	1,707	0.07672%
55351	Town of New Market	1,050	0.07204%	1,088	0.04890%

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



Virginia Local Disability Program - Political Subdivisions Cost Sharing Plan

Employer Code	Employer	2018	2018	2019	2019
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
55353	Town of Rocky Mount	2,119	0.14545%	3,427	0.15403%
55355	Town of Luray	1,136	0.07801%	1,891	0.08499%
55357	Town of Strasburg	2,788	0.19136%	4,490	0.20180%
55360	Town of Dublin	318	0.02184%	532	0.02391%
55364	City of Bedford	3,755	0.25773%	6,374	0.28648%
55367	Town of Broadway	430	0.02952%	532	0.02391%
55369	Town of Tazewell	4,147	0.28463%	6,026	0.27084%
55370	Town of Urbanna	224	0.01539%	252	0.01133%
55371	Town of Bluefield	1,821	0.12497%	2,459	0.11052%
55372	Town of Weber City	0	0.00000%	194	0.00872%
55374	Town of Hurt	203	0.01393%	247	0.01110%
55375	Town of Waverly	1,469	0.10083%	1,424	0.06400%
55380	Town of Independence	137	0.00942%	636	0.02858%
55382	Town of Grundy	1,329	0.09124%	2,042	0.09178%
55384	Town of Louisa	947	0.06502%	1,308	0.05879%
55386	Town of Mt. Jackson	361	0.02477%	763	0.03429%
55388	Town of Jarratt	180	0.01236%	0	0.00000%
55389	Town of Pembroke	291	0.01994%	416	0.01870%
55395	Town of Round Hill	385	0.02644%	513	0.02306%
55398	Town of Saltville	187	0.01285%	845	0.03798%
55399	Town of Blackstone	2,511	0.17234%	3,523	0.15834%
55401	Southeastern Virginia Public Service Authority	5,728	0.39316%	7,117	0.31987%
55404	Appomattox Regional Library	1,369	0.09398%	2,216	0.09960%
55405	Staunton Redevelopment & Housing Authority	200	0.01373%	518	0.02328%
55409	Southside Regional Juvenile Group Home Commission	218	0.01497%	273	0.01227%
55413	Richmond Redevelopment & Housing Authority	12,807	0.87909%	21,172	0.95157%
55415	Chesapeake Redevelopment & Housing Authority	2,603	0.17865%	4,699	0.21120%
55417	Norfolk Airport Authority	8,548	0.58676%	14,739	0.66244%
55419	Hampton Redevelopment & Housing Authority	448	0.03072%	1,174	0.05277%
55420	Loudoun County Sanitation Authority	37,782	2.59344%	57,348	2.57750%
55421	Danville Redevelopment & Housing Authority	1,045	0.07171%	1,968	0.08845%
55424	Hopewell Redevelopment and Housing Authority	1,643	0.11277%	2,375	0.10674%
55426	Blacksburg-VPI Sanitation Authority	0	0.00000%	146	0.00656%
55429	Alexandria Redevelopment & Housing Authority	8,583	0.58913%	13,515	0.60743%
55433	Norfolk Redevelopment & Housing Authority	16,604	1.13973%	23,202	1.04281%
55436	Riverside Regional Jail	3,287	0.22565%	4,941	0.22207%
55440	Shenandoah Valley Juvenile Detention Home	9,328	0.64028%	11,792	0.52999%
55445	Chesterfield County Health Center Commission	18,323	1.25773%	25,917	1.16484%
55447	Rappahannock Area Community Services Board	54,271	3.72523%	73,579	3.30700%
55449	Hampton Roads Planning District Commission	2,987	0.20501%	5,052	0.22706%
55458	Wytheville Redevelopment & Housing Authority	77	0.00529%	87	0.00391%
55459	Waynesboro Redevelopment and Housing Authority	742	0.05092%	1,184	0.05321%
55460	Region Ten Community Services Board	39,473	2.70948%	65,992	2.96600%
55462	LENOWISCO Planning District Commission	251	0.01720%	325	0.01461%
55469	Eastern Shore Community Services Board	11,834	0.81233%	15,273	0.68644%
55470	ANCHOR Commission	366	0.02513%	639	0.02872%
55473	Tidewater Transportation District	31,310	2.14917%	45,498	2.04490%
55476	Rockbridge Regional Library	1,300	0.08923%	1,798	0.08081%
55479	Cumberland Mountain Community Services	13,768	0.94509%	20,009	0.89930%
55482	Middle Peninsula/Northern Neck Public Service Auth	26,288	1.80445%	38,720	1.74027%
55486	Southeastern Tidewater Manpower Authority	2,168	0.14884%	3,503	0.15744%
55487	Capital Regional Airport Commission	8,732	0.59935%	12,008	0.53970%
55488	Northwestern Community Services Board	15,081	1.03522%	26,890	1.20857%
55491	Middle Peninsula Regional Security Center	1,307	0.08972%	1,520	0.06832%

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



Virginia Local Disability Program - Political Subdivisions Cost Sharing Plan

Employer Code	Employer	2018	2018	2019	2019
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
55499	Eastern Shore Public Library	606	0.04159%	888	0.03991%
55504	Amherst County Public Schools	2,902	0.19917%	4,394	0.19749%
55507	Augusta County Public Schools	5,331	0.36596%	6,820	0.30652%
55508	Bath County Public Schools	1,354	0.09296%	2,121	0.09533%
55510	Bland County Public Schools	543	0.03724%	370	0.01663%
55512	Norfolk Public Schools	24,498	1.68158%	38,099	1.71236%
55515	Radford City Public Schools	993	0.06819%	1,176	0.05286%
55516	Caroline County Public Schools	2,390	0.16407%	3,162	0.14212%
55528	Essex County Public Schools	1,471	0.10097%	1,851	0.08319%
55533	Chesapeake City Public Schools	25,576	1.75555%	40,687	1.82867%
55534	Virginia Beach City Public Schools	71,950	4.93874%	102,895	4.62460%
55537	Goochland County Public Schools	840	0.05765%	993	0.04463%
55546	Isle of Wight County Public Schools	1,833	0.12581%	4,785	0.21506%
55552	Lee County Public Schools	3,174	0.21785%	4,355	0.19573%
55553	Loudoun County Public Schools	78,766	5.40662%	133,933	6.01960%
55557	Mathews County Public Schools	1,287	0.08833%	1,883	0.08463%
55562	Nelson County Public Schools	2,446	0.16786%	3,186	0.14319%
55583	Russell County Public Schools	3,288	0.22572%	4,660	0.20944%
55587	Southampton County Public Schools	888	0.06094%	1,523	0.06845%
55595	Washington County Public Schools	3,410	0.23406%	5,498	0.24711%
55599	York County Public Schools	8,070	0.55393%	12,598	0.56622%
55601	Bristol VA Public Schools	3,631	0.24924%	5,171	0.23241%
55606	Franklin City Public Schools	920	0.06317%	1,404	0.06310%
55613	PD Pruden Vocational-Technical Center	0	0.00000%	0	0.00000%
55614	Portsmouth City Public Schools	13,127	0.90105%	20,765	0.93328%
55620	Suffolk City Public Schools	7,012	0.48129%	13,012	0.58482%
55710	Valley Vocational-Technical Center	122	0.00836%	158	0.00710%
55711	New Horizons Regional Education Center	537	0.03688%	723	0.03250%
55713	Galax City Public Schools	667	0.04578%	845	0.03798%
55714	Norton City Public Schools	96	0.00660%	343	0.01542%
55802	Williamsburg-James City County Public Schools	9,889	0.67880%	15,203	0.68330%
55813	Buchanan County Public Schools	1,654	0.11354%	2,641	0.11870%
55858	Peumansend Creek Regional Jail Authority	0	0.00000%	889	0.03996%
55859	Williamsburg Area Transit Authority	0	0.00000%	4,019	0.18063%
55860	Middle Peninsula Juvenile Detention Commission	0	0.00000%	3,627	0.16302%
55861	Breaks Interstate Park Commission	0	0.00000%	1,963	0.08823%
55862	Crater Criminal Justice Training Academy	1,122	0.07700%	1,540	0.06922%
55863	Central Shenandoah Criminal Justice Training Academy	371	0.02549%	623	0.02800%
55864	New River Valley Emergency Comm Regional Authority	3,762	0.25823%	5,391	0.24230%
55865	Maury Service Authority	525	0.03606%	1,784	0.08018%
55867	Hampton Roads Transportation Accountability Commission	1,602	0.10999%	2,690	0.12090%
55868	Northern Virginia Transportation Authority	3,181	0.21833%	5,105	0.22944%
55869	RSW Regional Jail Authority	3,380	0.23204%	4,581	0.20589%
55871	Portsmouth Redevelopment and Housing Authority	6,414	0.44025%	8,276	0.37196%
55872	Southwest Regional Recreation Authority	1,553	0.10657%	2,502	0.11245%
55873	Roanoke Redevelopment and Housing Authority	7,657	0.52557%	9,884	0.44424%
55884	Halifax Service Authority	1,398	0.09594%	2,538	0.11407%
55886	Russell County Public Service Authority	232	0.01592%	532	0.02391%
55891	Tidewater Soil and Water Conservation District	175	0.01199%	158	0.00710%
55893	Eastern Shore Soil and Water Conservation District	228	0.01565%	220	0.00989%
55896	Virginia Resources Authority	272	0.01870%	682	0.03065%
55906	Suffolk Redevelopment and Housing Authority	2,745	0.18839%	3,861	0.17353%
55922	Piedmont Regional Jail	1,039	0.07134%	1,671	0.07510%
55923	Nelson County Services Authority	1,249	0.08574%	1,721	0.07735%

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



Virginia Local Disability Program - Political Subdivisions Cost Sharing Plan

Employer Code	Employer	2018	2018	2019	2019
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
55924	Coeburn-Norton-Wise Regional Water	270	0.01850%	345	0.01551%
55925	Fauquier County Water & Sanitation Authority	4,257	0.29224%	6,266	0.28162%
55926	Scott County Soil & Water Conservation District	47	0.00324%	227	0.01020%
55927	New River Resource Authority	194	0.01331%	1,164	0.05232%
55930	Petersburg Redevelopment & Housing Authority	1,026	0.07041%	1,663	0.07474%
55931	Central Rappahannock Regional Library	5,552	0.38110%	8,779	0.39457%
55934	Thomas Jefferson Soil & Water Conservation District	1,355	0.09298%	1,465	0.06584%
55938	Colonial Soil & Water Conservation District	909	0.06236%	1,264	0.05681%
55941	Robert E. Lee Soil & Water Conservation District	209	0.01435%	23	0.00103%
55945	Lonesome Pine Regional Library	153	0.01049%	290	0.01303%
55951	Handley Regional Library	385	0.02644%	747	0.03357%
55954	Potomac & Rappahannock Transportation Comm	19,724	1.35386%	28,350	1.27419%
55957	Wise County Redevelopment and Housing Authority	463	0.03180%	702	0.03155%
55958	Prince William Soil & Water Conservation District	274	0.01881%	647	0.02908%
55959	Hampton Roads Regional Jail Authority	2,005	0.13760%	4,552	0.20459%
55960	Russell County Water & Sewage Authority	601	0.04126%	656	0.02948%
55964	Virginia Biotechnology Research Park Authority	486	0.03335%	1,512	0.06796%
55967	Rockingham Regional Library	1,319	0.09054%	2,452	0.11020%
55969	Culpeper Soil & Water Conservation District	502	0.03444%	333	0.01497%
55972	Big Water Soil & Water Conservation District	182	0.01251%	230	0.01034%
55974	Peaks of Otter Soil & Water Conservation District	231	0.01585%	283	0.01272%
55975	New River Soil & Water Conservation District	0	0.00000%	167	0.00751%
55978	Evergreen Soil & Water Conservation District	442	0.03031%	540	0.02427%
55982	Daniel Boone Soil & Water Conservation District	368	0.02525%	455	0.02045%
55985	Tazewell Soil & Water Conservation District	164	0.01129%	197	0.00885%
55988	Henricopolis Soil & Water Conservation District	206	0.01414%	248	0.01115%
55990	Roanoke River Service Authority	187	0.01285%	318	0.01429%
55991	Lee County Public Service Authority	1,383	0.09492%	2,097	0.09425%
55994	Wise County Public Service Authority	1,059	0.07268%	1,500	0.06742%
55996	New River Valley Community Services Board	54,720	3.75611%	79,449	3.57083%
55999	Clinch Valley Soil & Water Conservation District	243	0.01670%	335	0.01506%
Total for VRS Virginia Local Disability Program - Political Subdivisions		\$ 1,456,840	100.00000%	\$ 2,224,947	100.00000%

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



		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
55108	Bath County	895	6	51	93	1,045	55	0	68	0	123	2,097	19	2,116
55146	Isle of Wight County	10,126	69	579	0	10,774	621	0	773	154	1,548	23,727	(32)	23,695
55150	King William County	4,546	31	260	1,413	6,250	279	0	347	0	626	10,652	288	10,940
55162	Nelson County	4,508	31	258	315	5,112	277	0	344	0	621	10,563	64	10,627
55167	Nottoway County	3,388	23	194	0	3,605	207	0	259	344	810	7,939	(70)	7,869
55183	Russell County	3,901	27	223	0	4,151	239	0	298	1,017	1,554	9,141	(207)	8,934
55201	City of Bristol	8,071	55	461	0	8,587	495	0	616	702	1,813	18,913	(143)	18,770
55203	Town of St. Paul	361	2	21	0	384	22	0	28	47	97	846	(9)	837
55212	City of Norfolk	11,165	76	638	0	11,879	684	0	852	385	1,921	26,163	(78)	26,085
55214	City of Portsmouth	45,038	307	2,573	0	47,918	2,761	0	3,436	51	6,248	105,536	(10)	105,526
55215	City of Radford	5,758	39	329	108	6,234	352	0	439	0	791	13,493	22	13,515
55216	City of Richmond	11,333	77	648	647	12,705	694	0	865	0	1,559	26,556	132	26,688
55218	Town of Craigs ville	215	1	12	33	261	14	0	16	0	30	503	7	510
55221	City of Williamsburg	4,839	33	276	0	5,148	296	0	369	278	943	11,339	(57)	11,282
55226	Town of Front Royal	5,932	40	339	0	6,311	363	0	453	115	931	13,900	(23)	13,877
55228	Town of Middletown	649	4	37	0	690	39	0	50	8	97	1,521	(2)	1,519
55229	Town of Chilhowie	270	2	15	0	287	15	0	21	8	44	634	(2)	632
55231	Town of Floyd	162	1	9	0	172	9	0	12	49	70	380	(10)	370
55232	City of Franklin	5,563	38	318	0	5,919	341	0	424	803	1,568	13,035	(164)	12,871
55233	City of Chesapeake	104,004	710	5,943	2,379	113,036	6,375	0	7,936	1,584	15,895	243,711	298	244,009
55234	City of Virginia Beach	199,852	1,363	11,413	2,417	215,045	12,257	0	15,242	0	27,499	468,316	499	468,815
55239	Town of Grottoes	501	3	29	162	695	31	0	38	0	69	1,173	33	1,206
55245	Town of Scottsville	131	1	8	100	240	8	0	10	0	18	308	21	329
55247	Town of Madison	99	1	6	75	181	7	0	8	0	15	232	15	247
55248	Town of Pennington Gap	1,184	8	68	0	1,260	74	0	90	10	174	2,774	(2)	2,772
55249	Town of La Crosse	11	0	1	9	21	1	0	1	0	2	27	2	29
55250	Town of Rich Creek	180	1	10	60	251	11	0	14	0	25	422	12	434
55255	Town of Broadax	131	1	8	0	140	8	0	10	27	45	308	(6)	302
55256	Town of Mineral	325	2	19	27	373	20	0	25	0	45	761	5	766
55257	Town of Lebanon	1,582	11	90	0	1,683	96	0	121	125	342	3,708	(25)	3,683
55259	Town of Richlands	1,687	12	96	41	1,836	103	0	129	0	232	3,954	8	3,962
55260	Town of Haymarket	659	4	38	3	704	41	0	50	0	91	1,543	1	1,544
55262	Town of Troutville	296	2	17	129	444	18	0	23	0	41	693	26	719
55263	Town of Buchanan	68	0	4	51	123	4	0	5	0	9	160	11	171
55301	Town of Dumfries	941	6	54	0	1,001	58	0	72	22	152	2,206	(4)	2,202
55302	Town of Iron Gate	80	1	5	0	86	5	0	6	12	23	188	(3)	185
55309	Town of Colonial Beach	1,660	11	95	0	1,766	101	0	127	133	361	3,889	(27)	3,862
55311	Town of Brookneal	159	1	9	14	183	9	0	12	0	21	374	3	377
55314	Town of Jonesville	242	2	14	13	271	16	0	18	0	34	566	3	569
55315	Town of Wytheville	5,180	35	296	71	5,582	318	0	395	0	713	12,139	14	12,153
55322	Town of Glasgow	57	0	3	0	60	4	0	4	41	49	133	(8)	125
55323	Town of Marion	2,212	15	126	0	2,353	135	0	169	37	341	5,183	(8)	5,175
55329	Town of Leesburg	16,327	111	933	88	17,459	1,001	0	1,246	0	2,247	38,258	18	38,276
55330	Town of Chatham	108	1	6	14	129	7	0	8	0	15	253	3	256
55334	Town of Boydton	207	1	12	92	312	12	0	16	0	28	485	19	504
55336	Town of McKenney	118	1	7	0	126	7	0	9	23	39	277	(5)	272
55338	Town of Quantico	10	0	1	8	19	0	0	1	0	1	24	2	26
55341	Town of Chincoteague	578	4	33	0	615	35	0	44	45	124	1,354	(9)	1,345
55344	Town of Stanley	313	2	18	0	333	19	0	24	37	80	733	(8)	725
55345	Town of Hillsville	1,355	9	77	0	1,441	82	0	103	27	212	3,175	(6)	3,169
55346	Town of Elkton	1,350	9	77	0	1,436	82	0	103	153	338	3,164	(31)	3,133
55347	Town of Bridgewater	2,702	18	154	0	2,874	165	0	206	287	658	6,331	(59)	6,272
55350	Town of Wise	780	5	45	0	830	49	0	59	11	119	1,827	(2)	1,825
55351	Town of New Market	497	3	28	0	528	29	0	38	179	246	1,164	(36)	1,128

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



		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
55355	Town of Luray	864	6	49	54	973	53	0	66	0	119	2,024	11	2,035
55357	Town of Strasburg	2,050	14	117	81	2,262	125	0	156	0	281	4,805	16	4,821
55360	Town of Dublin	243	2	14	16	275	15	0	19	0	34	569	3	572
55364	City of Bedford	2,911	20	166	222	3,319	179	0	222	0	401	6,821	45	6,866
55367	Town of Broadway	243	2	14	0	259	15	0	19	42	76	569	(9)	560
55369	Town of Tazewell	2,752	19	157	0	2,928	169	0	210	105	484	6,449	(22)	6,427
55370	Town of Urbanna	115	1	7	0	123	8	0	9	32	49	270	(6)	264
55371	Town of Bluefield	1,123	8	64	0	1,195	69	0	86	111	266	2,631	(23)	2,608
55372	Town of Weber City	89	1	5	67	162	6	0	7	0	13	208	14	222
55374	Town of Hurt	113	1	6	0	120	7	0	9	22	38	264	(5)	259
55375	Town of Waverly	650	4	37	0	691	38	0	50	284	372	1,524	(58)	1,466
55380	Town of Independence	290	2	17	148	457	18	0	22	0	40	680	30	710
55382	Town of Grundy	933	6	53	4	996	57	0	71	0	128	2,185	1	2,186
55384	Town of Louisa	597	4	34	0	635	35	0	46	47	128	1,400	(10)	1,390
55386	Town of Mt. Jackson	348	2	20	73	443	20	0	27	0	47	816	15	831
55388	Town of Jarratt	0	0	0	0	0	0	0	0	96	96	0	(19)	(19)
55389	Town of Pembroke	190	1	11	0	202	12	0	14	10	36	445	(2)	443
55395	Town of Round Hill	234	2	13	0	249	14	0	18	27	59	549	(5)	544
55398	Town of Saltville	386	3	22	194	605	24	0	29	0	53	904	39	943
55399	Town of Blackstone	1,609	11	92	0	1,712	98	0	123	107	328	3,770	(22)	3,748
55401	Southeastern Virginia Public Service Authority	3,250	22	186	0	3,458	199	0	248	565	1,012	7,616	(115)	7,501
55404	Appomattox Regional Library	1,012	7	58	42	1,119	62	0	77	0	139	2,371	9	2,380
55405	Staunton Redevelopment & Housing Authority	237	2	14	74	327	16	0	18	0	34	554	15	569
55409	Southside Regional Juvenile Group Home Commission	125	1	7	0	133	7	0	10	22	39	292	(4)	288
55413	Richmond Redevelopment & Housing Authority	9,669	66	552	559	10,846	592	0	738	0	1,330	22,657	114	22,771
55415	Chesapeake Redevelopment & Housing Authority	2,146	15	123	250	2,534	132	0	164	0	296	5,029	51	5,080
55417	Norfolk Airport Authority	6,731	46	385	583	7,745	412	0	514	0	926	15,773	119	15,892
55419	Hampton Redevelopment & Housing Authority	536	4	31	170	741	34	0	41	0	75	1,256	35	1,291
55420	Loudoun County Sanitation Authority	26,190	179	1,496	0	27,865	1,606	0	1,998	123	3,727	61,370	(25)	61,345
55421	Danville Redevelopment & Housing Authority	899	6	51	129	1,085	55	0	69	0	124	2,106	26	2,132
55424	Hopewell Redevelopment and Housing Authority	1,085	7	62	0	1,154	66	0	83	47	196	2,541	(9)	2,532
55426	Blacksburg-VPI Sanitation Authority	67	0	4	51	122	4	0	5	0	9	156	10	166
55429	Alexandria Redevelopment & Housing Authority	6,172	42	353	141	6,708	378	0	471	0	849	14,463	29	14,492
55433	Norfolk Redevelopment & Housing Authority	10,596	72	605	0	11,273	649	0	808	747	2,204	24,829	(152)	24,677
55436	Riverside Regional Jail	2,256	15	129	0	2,400	137	0	172	28	337	5,287	(6)	5,281
55440	Shenandoah Valley Juvenile Detention Home	5,385	37	308	0	5,730	330	0	411	850	1,591	12,619	(173)	12,446
55445	Chesterfield County Health Center Commission	11,836	81	676	0	12,593	726	0	903	716	2,345	27,735	(146)	27,589
55447	Rappahannock Area Community Services Board	33,602	229	1,920	0	35,751	2,059	0	2,564	4,809	9,432	78,740	(1,072)	77,668
55449	Hampton Roads Planning District Commission	2,307	16	132	170	2,625	141	0	176	0	317	5,406	35	5,441
55458	Wytheville Redevelopment & Housing Authority	40	0	2	0	42	2	0	3	11	16	93	(2)	91
55459	Waynesboro Redevelopment and Housing Authority	541	4	31	18	594	34	0	41	0	75	1,267	4	1,271
55460	Region Ten Community Services Board	30,137	206	1,722	1,977	34,042	1,848	0	2,299	0	4,147	70,620	403	71,023
55462	LENOWISCO Planning District Commission	148	1	8	0	157	8	0	11	20	39	348	(4)	344
55469	Eastern Shore Community Services Board	6,975	48	399	0	7,422	429	0	532	970	1,931	16,344	(198)	16,146
55470	ANCHOR Commission	292	2	17	28	339	19	0	22	0	41	684	6	690
55473	Tidewater Transportation District	20,778	142	1,187	0	22,107	1,274	0	1,585	804	3,663	48,689	(164)	48,525
55476	Rockbridge Regional Library	821	6	47	0	874	50	0	63	65	178	1,924	(13)	1,911
55479	Cumberland Mountain Community Services	9,138	62	522	0	9,722	560	0	697	352	1,609	21,412	(72)	21,340
55482	Middle Peninsula/Northern Neck Public Service Auth	17,683	121	1,010	0	18,814	1,084	0	1,349	494	2,927	41,436	(101)	41,335
55486	Southeastern Tidewater Manpower Authority	1,600	11	91	66	1,768	98	0	122	0	220	3,749	13	3,762
55487	Capital Regional Airport Commission	5,484	37	313	0	5,834	336	0	418	459	1,213	12,850	(94)	12,756
55488	Northwestern Community Services Board	12,280	84	702	1,335	14,401	753	0	937	0	1,690	28,776	273	29,049
55491	Middle Peninsula Regional Security Center	694	5	40	0	739	43	0	53	165	261	1,627	(34)	1,593

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



		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
55499	Eastern Shore Public Library	406	3	23	0	432	26	0	31	13	70	950	(3)	947
55504	Amherst County Public Schools	2,007	14	115	0	2,136	124	0	153	13	290	4,702	(3)	4,699
55507	Augusta County Public Schools	3,115	21	178	0	3,314	191	0	238	458	887	7,298	(93)	7,205
55508	Bath County Public Schools	969	7	55	18	1,049	59	0	74	0	133	2,270	4	2,274
55510	Bland County Public Schools	169	1	10	0	180	10	0	13	159	182	396	(32)	364
55512	Norfolk Public Schools	17,399	119	994	238	18,750	1,066	0	1,328	0	2,394	40,771	48	40,819
55515	Radford City Public Schools	537	4	31	0	572	34	0	41	118	193	1,259	(24)	1,235
55516	Caroline County Public Schools	1,444	10	83	0	1,537	90	0	110	169	369	3,384	(35)	3,349
55528	Essex County Public Schools	845	6	48	0	899	52	0	64	137	253	1,981	(28)	1,953
55533	Chesapeake City Public Schools	18,581	127	1,062	563	20,333	1,139	0	1,418	0	2,557	43,541	115	43,656
55534	Virginia Beach City Public Schools	46,990	321	2,685	0	49,996	2,881	0	3,585	2,421	8,887	110,112	(494)	109,618
55537	Goochland County Public Schools	453	3	26	0	482	27	0	35	101	163	1,063	(21)	1,042
55546	Isle of Wight County Public Schools	2,185	15	125	688	3,013	134	0	167	0	301	5,121	140	5,261
55552	Lee County Public Schools	1,989	14	114	0	2,117	123	0	152	171	446	4,660	(35)	4,625
55553	Loudoun County Public Schools	61,165	418	3,495	7,897	72,975	3,750	0	4,667	0	8,417	143,327	1,792	145,119
55557	Mathews County Public Schools	860	6	49	0	915	52	0	66	29	147	2,015	(6)	2,009
55562	Nelson County Public Schools	1,455	10	83	0	1,548	89	0	111	189	389	3,409	(39)	3,370
55583	Russell County Public Schools	2,128	15	122	0	2,265	132	0	162	125	419	4,987	(26)	4,961
55587	Southampton County Public Schools	696	5	40	58	799	44	0	53	0	97	1,630	12	1,642
55595	Washington County Public Schools	2,511	17	143	101	2,772	153	0	192	0	345	5,884	21	5,905
55599	York County Public Schools	5,753	39	329	96	6,217	353	0	439	0	792	13,482	19	13,501
55601	Bristol VA Public Schools	2,362	16	135	0	2,513	145	0	180	130	455	5,534	(26)	5,508
55606	Franklin City Public Schools	641	4	37	0	682	39	0	49	0	88	1,502	(1)	1,501
55613	PD Pruden Vocational-Technical Center	0	0	0	0	0	0	0	0	0	0	0	0	0
55614	Portsmouth City Public Schools	9,483	65	542	248	10,338	581	0	724	0	1,305	22,221	51	22,272
55620	Suffolk City Public Schools	5,942	41	340	798	7,121	366	0	453	0	819	13,925	163	14,088
55710	Valley Vocational-Technical Center	72	0	4	0	76	3	0	6	10	19	169	(2)	167
55711	New Horizons Regional Education Center	330	2	19	0	351	20	0	25	34	79	774	(7)	767
55713	Galax City Public Schools	386	3	22	0	411	24	0	29	60	113	904	(12)	892
55714	Norton City Public Schools	157	1	9	68	235	10	0	12	0	22	367	14	381
55802	Williamsburg-James City County Public Schools	6,943	47	397	36	7,423	425	0	530	0	955	16,269	7	16,276
55813	Buchanan County Public Schools	1,206	8	69	40	1,323	74	0	92	0	166	2,826	8	2,834
55858	Peumansend Creek Regional Jail Authority	406	3	23	308	740	25	0	31	0	56	951	63	1,014
55859	Williamsburg Area Transit Authority	1,835	13	105	1,392	3,345	113	0	140	0	253	4,301	284	4,585
55860	Middle Peninsula Juvenile Detention Commission	1,656	11	95	1,257	3,019	102	0	126	0	228	3,882	256	4,138
55861	Breaks Interstate Park Commission	897	6	51	679	1,633	55	0	68	0	123	2,101	139	2,240
55862	Crater Criminal Justice Training Academy	703	5	40	0	748	43	0	54	60	157	1,648	(12)	1,636
55863	Central Shenandoah Criminal Justice Training Academy	285	2	16	19	322	17	0	22	0	39	667	4	671
55864	New River Valley Emergency Comm Regional Authority	2,462	17	141	0	2,620	152	0	188	123	463	5,769	(25)	5,744
55865	Maury Service Authority	815	6	47	341	1,209	51	0	62	0	113	1,909	69	1,978
55867	Hampton Roads Transportation Accountability Commission	1,228	8	70	84	1,390	74	0	94	0	168	2,879	17	2,896
55868	Northern Virginia Transportation Authority	2,331	16	133	86	2,566	143	0	178	0	321	5,463	18	5,481
55869	RSW Regional Jail Authority	2,092	14	120	0	2,226	128	0	160	202	490	4,902	(41)	4,861
55871	Portsmouth Redevelopment and Housing Authority	3,779	26	216	0	4,021	232	0	288	526	1,046	8,856	(107)	8,749
55872	Southwest Regional Recreation Authority	1,143	8	65	45	1,261	70	0	87	0	157	2,677	9	2,686
55873	Roanoke Redevelopment and Housing Authority	4,514	31	258	0	4,803	277	0	344	627	1,248	10,577	(128)	10,449
55884	Halifax Service Authority	1,159	8	66	140	1,373	71	0	88	0	159	2,716	28	2,744
55886	Russell County Public Service Authority	243	2	14	61	320	15	0	19	0	34	569	13	582
55891	Tidewater Soil and Water Conservation District	72	0	4	0	76	3	0	6	37	46	169	(8)	161
55893	Eastern Shore Soil and Water Conservation District	100	1	6	0	107	6	0	8	44	58	235	(9)	226
55896	Virginia Resources Authority	311	2	18	92	423	19	0	24	0	43	730	19	749
55906	Suffolk Redevelopment and Housing Authority	1,763	12	101	0	1,876	108	0	135	115	358	4,132	(23)	4,109
55922	Piedmont Regional Jail	763	5	44	29	841	47	0	58	0	105	1,788	6	1,794
55923	Nelson County Services Authority	786	5	45	0	836	48	0	60	65	173	1,842	(13)	1,829

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



		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
55924	Coeburn-Norton-Wise Regional Water	158	1	9	0	168	10	0	12	23	45	369	(5)	364
55925	Fauquier County Water & Sanitation Authority	2,862	20	164	0	3,046	177	0	218	82	477	6,705	(17)	6,688
55926	Scott County Soil & Water Conservation District	104	1	6	54	165	7	0	8	0	15	243	11	254
55927	New River Resource Authority	532	4	30	301	867	32	0	41	0	73	1,246	61	1,307
55930	Petersburg Redevelopment & Housing Authority	759	5	43	33	840	45	0	58	0	103	1,780	7	1,787
55931	Central Rappahannock Regional Library	4,009	27	229	104	4,369	245	0	306	0	551	9,395	21	9,416
55934	Thomas Jefferson Soil & Water Conservation District	669	5	38	0	712	41	0	51	209	301	1,568	(43)	1,525
55938	Colonial Soil & Water Conservation District	577	4	33	0	614	35	0	44	42	121	1,353	(9)	1,344
55941	Robert E. Lee Soil & Water Conservation District	10	0	1	0	11	0	0	1	103	104	25	(21)	4
55945	Lonesome Pine Regional Library	132	1	8	20	161	8	0	10	0	18	310	4	314
55951	Handley Regional Library	341	2	19	55	417	20	0	26	0	46	799	11	810
55954	Potomac & Rappahannock Transportation Comm	12,947	88	740	0	13,775	794	0	988	614	2,396	30,338	(125)	30,213
55957	Wise County Redevelopment and Housing Authority	321	2	18	0	341	20	0	24	0	44	751	(2)	749
55958	Prince William Soil & Water Conservation District	295	2	17	79	393	18	0	23	0	41	692	16	708
55959	Hampton Roads Regional Jail Authority	2,079	14	119	517	2,729	127	0	159	0	286	4,871	105	4,976
55960	Russell County Water & Sewage Authority	300	2	17	0	319	18	0	23	91	132	702	(19)	683
55964	Virginia Biotechnology Research Park Authority	691	5	39	267	1,002	42	0	53	0	95	1,618	54	1,672
55967	Rockingham Regional Library	1,120	8	64	152	1,344	70	0	85	0	155	2,624	31	2,655
55969	Culpeper Soil & Water Conservation District	152	1	9	0	162	9	0	12	150	171	356	(31)	325
55972	Big Water Soil & Water Conservation District	105	1	6	0	112	6	0	8	17	31	246	(4)	242
55974	Peaks of Otter Soil & Water Conservation District	129	1	7	0	137	7	0	10	24	41	303	(5)	298
55975	New River Soil & Water Conservation District	76	1	4	58	139	5	0	6	0	11	179	12	191
55978	Evergreen Soil & Water Conservation District	247	2	14	0	263	16	0	19	47	82	578	(9)	569
55982	Daniel Boone Soil & Water Conservation District	208	1	12	0	221	13	0	16	37	66	487	(7)	480
55985	Tazewell Soil & Water Conservation District	90	1	5	0	96	5	0	7	19	31	211	(4)	207
55988	Henricopolis Soil & Water Conservation District	113	1	6	0	120	6	0	9	23	38	265	(5)	260
55990	Roanoke River Service Authority	145	1	8	11	165	9	0	11	0	20	340	2	342
55991	Lee County Public Service Authority	958	7	55	0	1,020	60	0	73	5	138	2,244	(1)	2,243
55994	Wise County Public Service Authority	685	5	39	0	729	42	0	52	41	135	1,605	(8)	1,597
55996	New River Valley Community Services Board	36,283	248	2,073	0	38,604	2,225	0	2,768	5,393	10,386	85,021	(1,326)	83,695
55999	Clinch Valley Soil & Water Conservation District	153	1	9	0	163	9	0	12	13	34	359	(3)	356
Total for VRS Virginia Local Disability Program - Political Subdivisions		1,016,095	6,937	58,057	31,913	1,113,002	62,288	0	77,528	31,913	171,729	2,380,999	0	2,380,999

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



		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55108	Bath County	191	190	189	191	181	(20)
55146	Isle of Wight County	1,917	1,904	1,893	1,914	1,832	(234)
55150	King William County	1,163	1,157	1,152	1,162	1,095	(105)
55162	Nelson County	932	926	921	930	886	(104)
55167	Nottoway County	582	578	574	581	558	(78)
55183	Russell County	544	539	535	543	527	(91)
55201	City of Bristol	1,410	1,400	1,391	1,408	1,351	(186)
55203	Town of St. Paul	61	60	60	60	55	(9)
55212	City of Norfolk	2,071	2,056	2,044	2,068	1,976	(257)
55214	City of Portsmouth	8,658	8,599	8,551	8,646	8,254	(1,038)
55215	City of Radford	1,130	1,123	1,117	1,129	1,077	(133)
55216	City of Richmond	2,313	2,298	2,286	2,310	2,199	(260)
55218	Town of Craigsville	48	48	48	48	44	(5)
55221	City of Williamsburg	874	868	863	873	838	(111)
55226	Town of Front Royal	1,119	1,111	1,105	1,117	1,066	(138)
55228	Town of Middletown	123	122	121	123	119	(15)
55229	Town of Chilhowie	50	50	49	50	50	(6)
55231	Town of Floyd	21	21	21	21	21	(3)
55232	City of Franklin	907	899	893	905	874	(127)
55233	City of Chesapeake	20,315	20,178	20,068	20,181	18,795	(2,396)
55234	City of Virginia Beach	38,958	38,697	38,488	38,904	37,105	(4,606)
55239	Town of Grottoes	129	129	128	129	122	(11)
55245	Town of Scottsville	46	46	46	46	40	(2)
55247	Town of Madison	34	34	34	34	33	(3)
55248	Town of Pennington Gap	226	224	223	225	215	(27)
55249	Town of La Crosse	4	4	4	4	3	0
55250	Town of Rich Creek	47	46	46	47	45	(5)
55255	Town of Broadax	19	19	19	19	21	(2)
55256	Town of Mineral	68	67	67	67	67	(8)
55257	Town of Lebanon	280	277	276	279	265	(36)
55259	Town of Richlands	333	331	329	332	319	(40)
55260	Town of Haymarket	128	127	126	127	121	(16)
55262	Town of Troutville	83	83	82	83	79	(7)
55263	Town of Buchanan	24	24	24	24	19	(1)
55301	Town of Dumfries	177	176	175	177	167	(23)
55302	Town of Iron Gate	12	12	12	12	15	0
55309	Town of Colonial Beach	292	290	288	292	280	(37)
55311	Town of Brookneal	34	33	33	34	31	(3)
55314	Town of Jonesville	50	49	49	49	45	(5)
55315	Town of Wytheville	1,011	1,004	999	1,010	966	(121)
55322	Town of Glasgow	3	3	3	3	1	(2)
55323	Town of Marion	418	415	412	417	401	(51)
55329	Town of Leesburg	3,160	3,139	3,121	3,156	3,012	(376)
55330	Town of Chatham	24	24	23	24	22	(3)
55334	Town of Boydton	59	59	58	59	54	(5)
55336	Town of McKenney	18	18	17	18	19	(3)
55338	Town of Quantico	4	4	4	4	2	0
55341	Town of Chincoteague	102	101	101	102	97	(12)
55344	Town of Stanley	52	52	51	52	52	(6)
55345	Town of Hillsville	255	253	252	254	246	(31)
55346	Town of Elkton	229	227	226	229	219	(32)
55347	Town of Bridgewater	461	457	455	460	445	(62)
55350	Town of Wise	148	147	146	148	140	(18)
55351	Town of New Market	60	59	58	59	56	(10)
55353	Town of Rocky Mount	314	312	310	314	301	(35)
55355	Town of Luray	177	176	175	177	168	(19)
55357	Town of Strasburg	411	408	406	410	393	(47)
55360	Town of Dublin	50	49	49	50	49	(6)
55364	City of Bedford	605	601	598	604	576	(66)
55367	Town of Broadway	38	37	37	38	39	(6)

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



		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55369	Town of Tazewell	508	504	501	507	488	(64)
55370	Town of Urbanna	16	16	16	16	13	(3)
55371	Town of Bluefield	193	192	190	193	187	(26)
55372	Town of Weber City	31	31	31	31	27	(2)
55374	Town of Hurt	17	17	16	17	19	(4)
55375	Town of Waverly	67	66	66	67	67	(14)
55380	Town of Independence	86	86	85	86	81	(7)
55382	Town of Grundy	180	179	178	180	171	(20)
55384	Town of Louisa	105	104	104	105	103	(14)
55386	Town of Mt. Jackson	82	82	81	82	77	(8)
55388	Town of Jarratt	(19)	(19)	(19)	(19)	(20)	0
55389	Town of Pembroke	35	34	34	35	33	(5)
55395	Town of Round Hill	40	40	40	40	36	(6)
55398	Town of Saltville	113	113	112	113	109	(8)
55399	Town of Blackstone	288	286	284	287	276	(37)
55401	Southeastern Virginia Public Service Authority	511	506	503	510	491	(75)
55404	Appomattox Regional Library	204	202	201	203	192	(22)
55405	Staunton Redevelopment & Housing Authority	61	60	60	60	57	(5)
55409	Southside Regional Juvenile Group Home Commission	20	20	20	20	17	(3)
55413	Richmond Redevelopment & Housing Authority	1,975	1,962	1,952	1,972	1,877	(222)
55415	Chesapeake Redevelopment & Housing Authority	464	461	459	463	440	(49)
55417	Norfolk Airport Authority	1,414	1,406	1,398	1,413	1,342	(154)
55419	Hampton Redevelopment & Housing Authority	138	137	137	138	128	(12)
55420	Loudoun County Sanitation Authority	5,016	4,981	4,953	5,008	4,783	(603)
55421	Danville Redevelopment & Housing Authority	199	198	197	199	190	(22)
55424	Hopewell Redevelopment and Housing Authority	200	198	197	199	188	(24)
55426	Blacksburg-VPI Sanitation Authority	23	23	23	23	23	(2)
55429	Alexandria Redevelopment & Housing Authority	1,217	1,209	1,202	1,215	1,158	(142)
55433	Norfolk Redevelopment & Housing Authority	1,887	1,873	1,862	1,884	1,806	(243)
55436	Riverside Regional Jail	428	425	423	428	410	(51)
55440	Shenandoah Valley Juvenile Detention Home	863	856	851	862	830	(123)
55445	Chesterfield County Health Center Commission	2,132	2,116	2,104	2,129	2,040	(273)
55447	Rappahannock Area Community Services Board	5,395	5,351	5,315	5,456	5,576	(774)
55449	Hampton Roads Planning District Commission	479	476	474	478	453	(52)
55458	Wytheville Redevelopment & Housing Authority	6	6	6	6	4	(2)
55459	Waynesboro Redevelopment and Housing Authority	108	107	107	108	101	(12)
55460	Region Ten Community Services Board	6,203	6,164	6,132	6,195	5,896	(695)
55462	LENOWISCO Planning District Commission	25	24	24	25	23	(3)
55469	Eastern Shore Community Services Board	1,144	1,135	1,128	1,142	1,102	(160)
55470	ANCHOR Commission	62	62	61	62	58	(7)
55473	Tidewater Transportation District	3,835	3,808	3,786	3,829	3,665	(479)
55476	Rockbridge Regional Library	145	144	143	145	138	(19)
55479	Cumberland Mountain Community Services	1,687	1,675	1,665	1,684	1,613	(211)
55482	Middle Peninsula/Northern Neck Public Service Auth	3,302	3,279	3,260	3,297	3,155	(406)
55486	Southeastern Tidewater Manpower Authority	321	319	317	320	308	(37)
55487	Capital Regional Airport Commission	961	954	948	960	923	(125)
55488	Northwestern Community Services Board	2,636	2,620	2,607	2,633	2,497	(282)
55491	Middle Peninsula Regional Security Center	100	99	98	99	98	(16)
55499	Eastern Shore Public Library	75	75	74	75	73	(10)
55504	Amherst County Public Schools	383	381	378	383	367	(46)
55507	Augusta County Public Schools	506	502	499	506	486	(72)
55508	Bath County Public Schools	190	189	188	190	180	(21)
55510	Bland County Public Schools	1	0	0	0	0	(3)
55512	Norfolk Public Schools	3,397	3,374	3,355	3,392	3,239	(401)
55515	Radford City Public Schools	79	79	78	79	77	(13)
55516	Caroline County Public Schools	243	241	239	243	236	(34)
55528	Essex County Public Schools	135	134	133	134	130	(20)
55533	Chesapeake City Public Schools	3,691	3,667	3,647	3,686	3,513	(428)
55534	Virginia Beach City Public Schools	8,550	8,488	8,438	8,537	8,179	(1,083)
55537	Goochland County Public Schools	66	66	65	66	66	(10)

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



		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55546	Isle of Wight County Public Schools	561	558	555	560	529	(51)
55552	Lee County Public Schools	348	345	343	347	334	(46)
55553	Loudoun County Public Schools	13,564	13,484	13,418	13,407	12,094	(1,409)
55557	Mathews County Public Schools	160	158	157	159	153	(19)
55562	Nelson County Public Schools	241	239	238	241	234	(34)
55583	Russell County Public Schools	384	381	379	383	370	(51)
55587	Southampton County Public Schools	146	145	144	146	138	(17)
55595	Washington County Public Schools	504	501	498	504	478	(58)
55599	York County Public Schools	1,126	1,119	1,113	1,125	1,076	(134)
55601	Bristol VA Public Schools	429	425	423	428	407	(54)
55606	Franklin City Public Schools	123	123	122	123	118	(15)
55613	PD Pruden Vocational-Technical Center	0	0	0	0	0	0
55614	Portsmouth City Public Schools	1,876	1,864	1,854	1,873	1,784	(218)
55620	Suffolk City Public Schools	1,307	1,299	1,293	1,305	1,237	(139)
55710	Valley Vocational-Technical Center	12	12	12	12	11	(2)
55711	New Horizons Regional Education Center	57	56	56	56	55	(8)
55713	Galax City Public Schools	62	62	61	62	59	(8)
55714	Norton City Public Schools	44	44	44	44	41	(4)
55802	Williamsburg-James City County Public Schools	1,343	1,334	1,327	1,341	1,282	(159)
55813	Buchanan County Public Schools	240	239	237	240	229	(28)
55858	Peumansend Creek Regional Jail Authority	141	141	140	141	131	(10)
55859	Williamsburg Area Transit Authority	637	635	633	637	593	(43)
55860	Middle Peninsula Juvenile Detention Commission	575	573	571	574	537	(39)
55861	Breaks Interstate Park Commission	312	310	309	311	288	(20)
55862	Crater Criminal Justice Training Academy	123	122	122	123	117	(16)
55863	Central Shenandoah Criminal Justice Training Academy	59	58	58	59	55	(6)
55864	New River Valley Emergency Comm Regional Authority	449	446	443	448	429	(58)
55865	Maury Service Authority	226	225	224	226	215	(20)
55867	Hampton Roads Transportation Accountability Commission	253	252	251	253	241	(28)
55868	Northern Virginia Transportation Authority	467	464	461	466	442	(55)
55869	RSW Regional Jail Authority	362	359	357	361	346	(49)
55871	Portsmouth Redevelopment and Housing Authority	620	615	611	619	596	(86)
55872	Southwest Regional Recreation Authority	229	227	226	229	219	(26)
55873	Roanoke Redevelopment and Housing Authority	741	735	730	740	713	(104)
55884	Halifax Service Authority	251	250	248	251	241	(27)
55886	Russell County Public Service Authority	60	59	59	60	54	(6)
55891	Tidewater Soil and Water Conservation District	6	6	6	6	8	(2)
55893	Eastern Shore Soil and Water Conservation District	10	10	10	10	10	(1)
55896	Virginia Resources Authority	79	79	78	79	73	(8)
55906	Suffolk Redevelopment and Housing Authority	316	314	312	316	301	(41)
55922	Piedmont Regional Jail	153	152	151	153	145	(18)
55923	Nelson County Services Authority	138	137	136	138	131	(17)
55924	Coeburn-Norton-Wise Regional Water	25	25	25	25	26	(3)
55925	Fauquier County Water & Sanitation Authority	534	530	527	533	511	(66)
55926	Scott County Soil & Water Conservation District	31	31	31	31	29	(3)
55927	New River Resource Authority	163	163	162	163	155	(12)
55930	Petersburg Redevelopment & Housing Authority	153	152	151	153	144	(16)
55931	Central Rappahannock Regional Library	793	787	783	792	756	(93)
55934	Thomas Jefferson Soil & Water Conservation District	86	85	84	86	86	(16)
55938	Colonial Soil & Water Conservation District	102	101	101	102	100	(13)
55941	Robert E. Lee Soil & Water Conservation District	(19)	(19)	(19)	(19)	(17)	0
55945	Lonesome Pine Regional Library	29	29	29	29	28	(1)
55951	Handley Regional Library	77	76	76	77	74	(9)
55954	Potomac & Rappahannock Transportation Comm	2,367	2,350	2,336	2,363	2,262	(299)
55957	Wise County Redevelopment and Housing Authority	62	61	61	62	59	(8)
55958	Prince William Soil & Water Conservation District	73	72	72	73	69	(7)
55959	Hampton Roads Regional Jail Authority	505	502	500	505	479	(48)
55960	Russell County Water & Sewage Authority	39	38	38	39	40	(7)
55964	Virginia Biotechnology Research Park Authority	187	186	185	187	178	(16)
55967	Rockingham Regional Library	247	245	244	246	233	(26)

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



Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55969	Culpeper Soil & Water Conservation District	(2)	(2)	(2)	(2)	2	(3)
55972	Big Water Soil & Water Conservation District	16	16	16	16	18	(1)
55974	Peaks of Otter Soil & Water Conservation District	20	20	20	20	20	(4)
55975	New River Soil & Water Conservation District	27	27	27	27	24	(4)
55978	Evergreen Soil & Water Conservation District	38	38	38	38	34	(5)
55982	Daniel Boone Soil & Water Conservation District	33	33	32	33	29	(5)
55985	Tazewell Soil & Water Conservation District	13	13	13	13	14	(1)
55988	Henricopolis Soil & Water Conservation District	17	17	17	17	18	(4)
55990	Roanoke River Service Authority	30	30	30	30	30	(5)
55991	Lee County Public Service Authority	183	182	181	183	175	(22)
55994	Wise County Public Service Authority	124	123	122	124	117	(16)
55996	New River Valley Community Services Board	5,657	5,609	5,571	5,822	6,395	(836)
55999	Clinch Valley Soil & Water Conservation District	26	26	26	26	27	(2)
Total for VRS Virginia Local Disability Program - Political Subdivisions		195,561	194,226	193,144	195,278	186,472	(23,408)

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



Employer Code	Employer	6/30/2018 Net OPEB Liability	6/30/2019 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
55108	Bath County	0	1,785	2,052	1,550
55146	Isle of Wight County	8,000	20,188	23,216	17,540
55150	King William County	2,000	9,063	10,423	7,874
55162	Nelson County	3,000	8,987	10,335	7,808
55167	Nottoway County	3,000	6,755	7,768	5,869
55183	Russell County	4,000	7,778	8,945	6,758
55201	City of Bristol	7,000	16,092	18,505	13,981
55203	Town of St. Paul	1,000	720	828	625
55212	City of Norfolk	9,000	22,260	25,599	19,340
55214	City of Portsmouth	34,000	89,793	103,262	78,015
55215	City of Radford	4,000	11,481	13,203	9,975
55216	City of Richmond	8,000	22,595	25,985	19,632
55218	Town of Craigsville	0	427	492	371
55221	City of Williamsburg	4,000	9,648	11,095	8,383
55226	Town of Front Royal	5,000	11,827	13,601	10,276
55228	Town of Middletown	0	1,293	1,488	1,124
55229	Town of Chilhowie	0	539	620	469
55231	Town of Floyd	0	324	372	281
55232	City of Franklin	5,000	11,091	12,755	9,636
55233	City of Chesapeake	81,000	207,356	238,460	180,157
55234	City of Virginia Beach	156,000	398,444	458,210	346,186
55239	Town of Grottoes	0	998	1,147	867
55245	Town of Scottsville	0	262	301	228
55247	Town of Madison	0	198	228	172
55248	Town of Pennington Gap	1,000	2,360	2,714	2,050
55249	Town of La Crosse	0	23	26	20
55250	Town of Rich Creek	0	358	412	311
55255	Town of Broadax	0	262	301	228
55256	Town of Mineral	0	648	745	563
55257	Town of Lebanon	2,000	3,154	3,628	2,741
55259	Town of Richlands	2,000	3,364	3,868	2,923
55260	Town of Haymarket	0	1,313	1,510	1,141
55262	Town of Troutville	0	589	678	512
55263	Town of Buchanan	0	135	156	117
55301	Town of Dumfries	1,000	1,877	2,158	1,630
55302	Town of Iron Gate	0	160	185	139
55309	Town of Colonial Beach	2,000	3,309	3,805	2,875
55311	Town of Brookneal	0	318	365	276
55314	Town of Jonesville	0	481	554	418
55315	Town of Wytheville	4,000	10,328	11,877	8,973
55322	Town of Glasgow	0	113	130	98
55323	Town of Marion	2,000	4,410	5,071	3,831
55329	Town of Leesburg	12,000	32,551	37,434	28,281
55330	Town of Chatham	0	215	247	187
55334	Town of Boydton	0	412	474	358
55336	Town of McKenney	0	236	272	205
55338	Town of Quantico	0	20	23	18
55341	Town of Chincoteague	0	1,152	1,325	1,001
55344	Town of Stanley	1,000	624	718	542
55345	Town of Hillsville	1,000	2,702	3,107	2,347
55346	Town of Elkton	1,000	2,693	3,097	2,340
55347	Town of Bridgewater	3,000	5,386	6,194	4,680
55350	Town of Wise	0	1,554	1,787	1,350
55351	Town of New Market	0	990	1,139	860
55353	Town of Rocky Mount	1,000	3,121	3,589	2,711
55355	Town of Luray	0	1,722	1,980	1,496

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



Employer Code	Employer	6/30/2018 Net OPEB Liability	6/30/2019 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
55357	Town of Strasburg	1,000	4,088	4,701	3,552
55360	Town of Dublin	0	485	557	421
55364	City of Bedford	2,000	5,803	6,674	5,042
55367	Town of Broadway	0	485	557	421
55369	Town of Tazewell	3,000	5,487	6,310	4,767
55370	Town of Urbanna	0	230	264	200
55371	Town of Bluefield	1,000	2,239	2,575	1,945
55372	Town of Weber City	0	177	203	154
55374	Town of Hurt	0	225	258	195
55375	Town of Waverly	1,000	1,297	1,491	1,127
55380	Town of Independence	0	579	666	503
55382	Town of Grundy	0	1,860	2,139	1,616
55384	Town of Louisa	0	1,191	1,370	1,035
55386	Town of Mt. Jackson	0	695	799	604
55388	Town of Jarratt	0	0	0	0
55389	Town of Pembroke	0	379	436	329
55395	Town of Round Hill	0	467	537	405
55398	Town of Saltville	0	770	885	669
55399	Town of Blackstone	2,000	3,207	3,689	2,787
55401	Southeastern Virginia Public Service Authority	3,000	6,480	7,452	5,630
55404	Appomattox Regional Library	0	2,018	2,320	1,753
55405	Staunton Redevelopment & Housing Authority	0	472	542	410
55409	Southside Regional Juvenile Group Home Commission	0	248	286	216
55413	Richmond Redevelopment & Housing Authority	7,000	19,277	22,169	16,748
55415	Chesapeake Redevelopment & Housing Authority	2,000	4,279	4,921	3,718
55417	Norfolk Airport Authority	4,000	13,420	15,433	11,660
55419	Hampton Redevelopment & Housing Authority	0	1,069	1,229	929
55420	Loudoun County Sanitation Authority	20,000	52,215	60,048	45,366
55421	Danville Redevelopment & Housing Authority	0	1,792	2,061	1,557
55424	Hopewell Redevelopment and Housing Authority	1,000	2,162	2,487	1,879
55426	Blacksburg-VPI Sanitation Authority	0	133	153	115
55429	Alexandria Redevelopment & Housing Authority	4,000	12,306	14,152	10,692
55433	Norfolk Redevelopment & Housing Authority	9,000	21,125	24,294	18,354
55436	Riverside Regional Jail	2,000	4,498	5,173	3,908
55440	Shenandoah Valley Juvenile Detention Home	5,000	10,737	12,347	9,329
55445	Chesterfield County Health Center Commission	10,000	23,597	27,137	20,502
55447	Rappahannock Area Community Services Board	29,000	66,994	77,043	58,206
55449	Hampton Roads Planning District Commission	1,000	4,599	5,289	3,996
55458	Wytheville Redevelopment & Housing Authority	0	79	91	69
55459	Waynesboro Redevelopment and Housing Authority	1,000	1,078	1,240	937
55460	Region Ten Community Services Board	21,000	60,086	69,099	52,204
55462	LENOWISCO Planning District Commission	0	296	340	257
55469	Eastern Shore Community Services Board	6,000	13,906	15,992	12,082
55470	ANCHOR Commission	0	582	669	505
55473	Tidewater Transportation District	16,000	41,426	47,640	35,992
55476	Rockbridge Regional Library	0	1,637	1,883	1,422
55479	Cumberland Mountain Community Services	7,000	18,218	20,951	15,828
55482	Middle Peninsula/Northern Neck Public Service Auth	14,000	35,255	40,543	30,630
55486	Southeastern Tidewater Manpower Authority	1,000	3,190	3,668	2,771
55487	Capital Regional Airport Commission	5,000	10,933	12,573	9,499
55488	Northwestern Community Services Board	8,000	24,484	28,156	21,272
55491	Middle Peninsula Regional Security Center	0	1,384	1,592	1,202
55499	Eastern Shore Public Library	1,000	809	930	703
55504	Amherst County Public Schools	1,000	4,001	4,601	3,476
55507	Augusta County Public Schools	3,000	6,210	7,141	5,395
55508	Bath County Public Schools	0	1,931	2,221	1,678

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



Employer Code	Employer	6/30/2018 Net OPEB Liability	6/30/2019 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
55510	Bland County Public Schools	1,000	337	388	293
55512	Norfolk Public Schools	13,000	34,690	39,893	30,139
55515	Radford City Public Schools	0	1,070	1,231	930
55516	Caroline County Public Schools	2,000	2,880	3,311	2,502
55528	Essex County Public Schools	1,000	1,685	1,938	1,464
55533	Chesapeake City Public Schools	14,000	37,046	42,603	32,186
55534	Virginia Beach City Public Schools	38,000	93,686	107,739	81,397
55537	Goochland County Public Schools	1,000	904	1,040	786
55546	Isle of Wight County Public Schools	1,000	4,357	5,010	3,785
55552	Lee County Public Schools	1,000	3,965	4,560	3,445
55553	Loudoun County Public Schools	42,000	121,947	140,239	105,951
55557	Mathews County Public Schools	0	1,715	1,972	1,490
55562	Nelson County Public Schools	2,000	2,901	3,336	2,521
55583	Russell County Public Schools	2,000	4,243	4,879	3,686
55587	Southampton County Public Schools	1,000	1,387	1,595	1,205
55595	Washington County Public Schools	2,000	5,006	5,757	4,350
55599	York County Public Schools	4,000	11,471	13,192	9,966
55601	Bristol VA Public Schools	2,000	4,708	5,414	4,090
55606	Franklin City Public Schools	0	1,279	1,471	1,111
55613	PD Pruden Vocational-Technical Center	0	0	0	0
55614	Portsmouth City Public Schools	7,000	18,906	21,742	16,426
55620	Suffolk City Public Schools	4,000	11,847	13,624	10,293
55710	Valley Vocational-Technical Center	0	144	166	125
55711	New Horizons Regional Education Center	1,000	658	757	572
55713	Galax City Public Schools	1,000	770	885	669
55714	Norton City Public Schools	0	312	359	271
55802	Williamsburg-James City County Public Schools	5,000	13,843	15,919	12,027
55813	Buchanan County Public Schools	1,000	2,404	2,765	2,089
55858	Peumansend Creek Regional Jail Authority	0	810	931	704
55859	Williamsburg Area Transit Authority	0	3,660	4,208	3,180
55860	Middle Peninsula Juvenile Detention Commission	0	3,302	3,798	2,869
55861	Breaks Interstate Park Commission	0	1,787	2,055	1,553
55862	Crater Criminal Justice Training Academy	0	1,402	1,612	1,218
55863	Central Shenandoah Criminal Justice Training Academy	0	567	652	492
55864	New River Valley Emergency Comm Regional Authority	2,000	4,908	5,645	4,264
55865	Maury Service Authority	1,000	1,624	1,868	1,411
55867	Hampton Roads Transportation Accountability Commission	1,000	2,449	2,817	2,128
55868	Northern Virginia Transportation Authority	1,000	4,648	5,346	4,039
55869	RSW Regional Jail Authority	2,000	4,171	4,797	3,624
55871	Portsmouth Redevelopment and Housing Authority	3,000	7,535	8,665	6,546
55872	Southwest Regional Recreation Authority	1,000	2,278	2,620	1,979
55873	Roanoke Redevelopment and Housing Authority	4,000	9,000	10,350	7,819
55884	Halifax Service Authority	1,000	2,311	2,657	2,008
55886	Russell County Public Service Authority	0	485	557	421
55891	Tidewater Soil and Water Conservation District	0	144	166	125
55893	Eastern Shore Soil and Water Conservation District	0	200	231	174
55896	Virginia Resources Authority	0	620	714	539
55906	Suffolk Redevelopment and Housing Authority	1,000	3,515	4,043	3,054
55922	Piedmont Regional Jail	0	1,521	1,750	1,322
55923	Nelson County Services Authority	0	1,567	1,802	1,362
55924	Coeburn-Norton-Wise Regional Water	0	315	362	273
55925	Fauquier County Water & Sanitation Authority	3,000	5,706	6,561	4,957
55926	Scott County Soil & Water Conservation District	0	207	238	180
55927	New River Resource Authority	0	1,060	1,219	921
55930	Petersburg Redevelopment & Housing Authority	0	1,514	1,741	1,315
55931	Central Rappahannock Regional Library	3,000	7,994	9,193	6,945

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



Employer Code	Employer	6/30/2018 Net OPEB Liability	6/30/2019 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
55934	Thomas Jefferson Soil & Water Conservation District	0	1,334	1,534	1,159
55938	Colonial Soil & Water Conservation District	0	1,151	1,324	1,000
55941	Robert E. Lee Soil & Water Conservation District	0	21	24	18
55945	Lonesome Pine Regional Library	0	264	303	229
55951	Handley Regional Library	0	680	782	591
55954	Potomac & Rappahannock Transportation Comm	10,000	25,813	29,685	22,427
55957	Wise County Redevelopment and Housing Authority	1,000	639	735	556
55958	Prince William Soil & Water Conservation District	0	589	677	512
55959	Hampton Roads Regional Jail Authority	1,000	4,144	4,766	3,601
55960	Russell County Water & Sewage Authority	1,000	597	686	518
55964	Virginia Biotechnology Research Park Authority	1,000	1,377	1,583	1,196
55967	Rockingham Regional Library	0	2,232	2,567	1,940
55969	Culpeper Soil & Water Conservation District	1,000	303	349	263
55972	Big Water Soil & Water Conservation District	0	209	241	182
55974	Peaks of Otter Soil & Water Conservation District	0	257	296	224
55975	New River Soil & Water Conservation District	0	153	175	133
55978	Evergreen Soil & Water Conservation District	0	492	566	428
55982	Daniel Boone Soil & Water Conservation District	0	415	477	360
55985	Tazewell Soil & Water Conservation District	0	179	206	155
55988	Henricopolis Soil & Water Conservation District	0	226	260	196
55990	Roanoke River Service Authority	0	290	333	252
55991	Lee County Public Service Authority	1,000	1,909	2,196	1,659
55994	Wise County Public Service Authority	0	1,366	1,571	1,187
55996	New River Valley Community Services Board	29,000	72,339	83,190	62,850
55999	Clinch Valley Soil & Water Conservation District	0	305	350	265
Total for VRS Virginia Local Disability Program - Political Subdivisions		772,000	2,025,819	2,329,695	1,760,093

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



Line of Duty Act Cost Sharing Plan

Employer Code	Employer	2018		2019	
		Pay-as-you-go Rate (567.37 per FTE)	Employer Allocation Percentage	Pay-as-you-go Rate (705.77 per FTE)	Employer Allocation Percentage
21156	State Police Troopers - SPORS	\$ 1,064,953	9.99800%	\$ 1,306,380	9.73369%
30123	Department of Military Affairs - Ft. Pickett Fire & Rescue	13,050	0.12251%	16,233	0.12095%
30123	Department of Military Affairs -Army National Guard	731,813	6.87039%	962,760	7.17340%
30123	Department of Military Affairs -Air National Guard	109,789	1.03072%	140,663	1.04807%
30127	Virginia Department of Emergency Management	5,106	0.04794%	6,352	0.04733%
30154	Virginia Department of Motor Vehicles	44,822	0.42080%	52,227	0.38914%
30172	Virginia State Lottery	3,404	0.03196%	4,235	0.03155%
30199	Conservation & Recreation	61,843	0.58060%	70,577	0.52586%
30407	Virginia Port Authority	18,723	0.17579%	26,113	0.19457%
30411	Department of Forestry	74,325	0.69778%	93,162	0.69414%
50001	Arlington County	441,414	4.14408%	595,670	4.43826%
50005	Appalachia, Town of	2,269	0.02131%	2,823	0.02103%
50025	Boons Mill, Town of	1,277	0.01200%	1,764	0.01315%
50026	Pocahontas, Town of	567	0.00534%	706	0.00526%
55113	Buchanan County	45,673	0.42879%	56,814	0.42332%
55136	Gloucester County	82,977	0.77901%	103,924	0.77433%
55139	Greene County	36,311	0.34091%	49,756	0.37073%
55152	Lee County	47,800	0.44877%	61,754	0.46012%
55167	Nottoway County	17,163	0.16114%	27,349	0.20377%
55183	Russell County	53,616	0.50337%	72,164	0.53769%
55197	Wise County	52,198	0.49005%	66,342	0.49430%
55201	City of Bristol	96,453	0.90552%	121,039	0.90185%
55213	City of Petersburg	124,538	1.16919%	175,031	1.30413%
55214	City of Portsmouth	379,145	3.55949%	406,171	3.02633%
55215	City of Radford	36,028	0.33825%	57,344	0.42726%
55220	City of Suffolk	304,819	2.86170%	352,885	2.62930%
55221	City of Williamsburg	43,829	0.41149%	56,814	0.42332%
55222	City of Winchester	100,141	0.94015%	124,039	0.92420%
55224	City of Falls Church	33,617	0.31561%	40,405	0.30105%
55226	Front Royal, Town of	23,262	0.21840%	26,819	0.19983%
55232	City of Franklin	36,879	0.34623%	45,169	0.33655%
55233	City of Chesapeake	658,716	6.18415%	876,919	6.53382%
55234	City of Virginia Beach	1,097,008	10.29832%	1,378,367	10.27005%
55235	City of Norton	20,425	0.19177%	22,232	0.16565%
55236	City of Manassas Park	34,042	0.31960%	39,523	0.29448%
55238	Pound, Town of	4,539	0.04262%	4,588	0.03418%
55245	Scottsville, Town of	1,702	0.01599%	1,412	0.01052%
55249	Lacrosse, Town of	567	0.00534%	706	0.00526%
55255	Brodnax, Town of	567	0.00534%	706	0.00526%
55259	Richlands, Town of	30,071	0.28232%	38,817	0.28923%
55300	Abington, Town of	14,184	0.13317%	17,644	0.13147%
55301	Dumfries, Town of	6,241	0.05860%	9,881	0.07362%
55304	South Boston, Town of	19,858	0.18644%	26,113	0.19457%
55306	Remington, Town of	1,135	0.01066%	2,117	0.01578%
55310	Smithfield, Town of	10,780	0.10121%	12,704	0.09466%
55314	Jonesville, Town of	2,269	0.02131%	2,823	0.02103%
55315	Wytheville, Town of	23,546	0.22106%	24,349	0.18142%
55317	Vienna, Town of	22,695	0.21307%	28,231	0.21035%
55321	Woodstock, Town of	8,511	0.07991%	11,292	0.08414%
55327	Christiansburg, Town of	55,744	0.52334%	73,223	0.54558%
55330	Chatham, Town of	1,702	0.01599%	2,117	0.01578%
55332	City of Manassas	90,921	0.85359%	115,040	0.85715%
55334	Boydton, Town of	567	0.00534%	706	0.00526%
55338	Quantico, Town of	1,418	0.01332%	1,235	0.00920%

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



Line of Duty Act Cost Sharing Plan

Employer Code	Employer	2018	2018	2019	2019
		Pay-as-you-go Rate (567.37 per FTE)	Employer Allocation Percentage	Pay-as-you-go Rate (705.77 per FTE)	Employer Allocation Percentage
55354	Big Stone Gap, Town of	8,511	0.07991%	8,469	0.06310%
55355	Luray, Town of	12,482	0.11719%	16,233	0.12095%
55369	Tazewell, Town of	19,149	0.17978%	21,526	0.16039%
55372	Weber City, Town of	2,837	0.02664%	2,823	0.02103%
55374	Hurt Town of	1,702	0.01599%	2,117	0.01578%
55375	Waverly, Town of	3,546	0.03330%	4,411	0.03287%
55378	Courtland, Town of	1,135	0.01066%	1,412	0.01052%
55380	Independence, Town of	3,972	0.03730%	4,235	0.03155%
55382	Grundy, Town of	4,539	0.04262%	4,940	0.03681%
55389	Pembroke, Town of	2,269	0.02131%	2,823	0.02103%
55397	Orange, Town of	9,078	0.08524%	11,645	0.08677%
55417	Norfolk Airport Authority	34,610	0.32493%	42,346	0.31552%
55487	Capital Region Airport Commission	24,964	0.23438%	33,877	0.25241%
55869	RSW Regional Jail	0	0.00000%	0	0.00000%
55899	Shenandoah Valley Regional Airport Commission	7,376	0.06926%	8,646	0.06442%
55922	Piedmont Regional Jail	65,248	0.61256%	78,340	0.58371%
70156	Department Of State Police	6,808	0.06392%	7,763	0.05785%
70203	Woodrow Wilson Rehabilitation Center	3,972	0.03728%	5,646	0.04207%
70204	College Of William and Mary	7,943	0.07457%	12,704	0.09465%
70207	University Of Virginia - Academic	28,936	0.27165%	32,465	0.24190%
70208	Virginia Polytechnic Institute & State University- Academic	24,964	0.23437%	32,465	0.24190%
70211	Virginia Military Institute	4,539	0.04261%	8,469	0.06310%
70212	Virginia State University	10,213	0.09588%	9,175	0.06836%
70213	Norfolk State University	14,184	0.13316%	15,527	0.11569%
70214	Longwood University	9,645	0.09055%	13,410	0.09991%
70215	University Of Mary Washington	10,213	0.09588%	12,704	0.09465%
70216	James Madison University	17,588	0.16512%	22,585	0.16828%
70217	Radford University	13,050	0.12251%	15,527	0.11569%
70221	Old Dominion University	26,099	0.24502%	29,642	0.22086%
70236	Virginia Commonwealth University - Academic	50,496	0.47406%	57,873	0.43121%
70241	Richard Bland College	6,241	0.05859%	2,823	0.02103%
70242	Christopher Newport University	10,213	0.09588%	12,704	0.09465%
70246	University of Virginia College At Wise	5,106	0.04794%	6,352	0.04733%
70247	George Mason University	23,262	0.21839%	33,171	0.24715%
70280	Northern Virginia Community College	27,801	0.26100%	32,465	0.24190%
70282	Piedmont Virginia Community College	1,702	0.01598%	2,117	0.01578%
70283	J. Sargeant Reynolds Community College	6,241	0.05859%	9,175	0.06836%
70286	Virginia Western Community College	5,106	0.04794%	5,646	0.04207%
70291	Blur Ridge Community College	567	0.00532%	706	0.00526%
70292	Central Virginia Community College	2,837	0.02663%	3,529	0.02629%
70293	Thomas Nelson Community College	5,106	0.04794%	6,352	0.04733%
70294	Southwest Virginia Community College	2,269	0.02131%	2,823	0.02103%
70296	Virginia Highlands Community College	567	0.00532%	706	0.00526%
70297	Germanna Community College	1,702	0.01598%	2,117	0.01578%
70298	Lord Fairfax Community College	2,269	0.02131%	2,117	0.01578%
70299	Mountain Empire Community College	567	0.00532%	1,412	0.01052%
70402	Marine Resources Commission	39,149	0.36753%	47,287	0.35233%
70403	Department of Game & Inland Fisheries	91,914	0.86290%	123,510	0.92026%
70716	Correctional Center For Women	87,942	0.82562%	116,452	0.86767%
70718	Bland Correctional Center	103,261	0.96944%	131,979	0.98336%
70733	Sussex I Correctional Center	160,566	1.50742%	189,146	1.40931%
70734	Sussex II Correctional Center	138,438	1.29968%	150,329	1.12008%
70735	Wallen Ridge Correctional Center	189,502	1.77907%	237,139	1.76689%
70737	St. Brides Correctional Center	102,694	0.96411%	139,742	1.04120%

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



Line of Duty Act Cost Sharing Plan

Employer Code	Employer	2018	2018	2019	2019
		Pay-as-you-go Rate (567.37 per FTE)	Employer Allocation Percentage	Pay-as-you-go Rate (705.77 per FTE)	Employer Allocation Percentage
70741	Red Onion State Prison	198,012	1.85897%	245,608	1.83000%
70743	Fluvanna Women's' Correctional Center	127,091	1.19315%	172,208	1.28310%
70745	Nottoway Correctional Center	158,296	1.48611%	220,906	1.64595%
70747	Marion Correctional Treatment Center	88,510	0.83094%	112,217	0.83612%
70749	Buckingham Correctional Center	150,353	1.41154%	193,381	1.44086%
70752	Deep Meadow Correctional Center	262,692	2.46620%	324,654	2.41896%
70753	Deerfield Correctional Center	175,885	1.65124%	223,023	1.66172%
70754	Augusta Correctional Center	124,821	1.17184%	158,092	1.17793%
70756	Adult Regional Office	5,674	0.05327%	7,058	0.05258%
70757	Department of Corrections	60,141	0.56462%	76,223	0.56793%
70761	Eastern Reg Corr Field Unit	56,170	0.52733%	75,517	0.56267%
70767	Adult Community Service	76,595	0.71908%	95,279	0.70991%
70768	Keen Mountain Correctional Center	129,928	1.21978%	160,210	1.19370%
70769	Greensville Correctional Center	344,961	3.23855%	413,581	3.08155%
70770	Dillwyn Correctional Center	137,871	1.29436%	177,854	1.32517%
70771	Indian Creek Correctional Center	89,644	0.84159%	117,158	0.87293%
70772	Haynesville Correctional Center	148,084	1.39023%	199,733	1.48819%
70773	Coffeewood Correctional Center	103,829	0.97476%	127,744	0.95181%
70774	Lunenburg Correctional Center	110,637	1.03868%	138,331	1.03069%
70775	Pocahontas State Correctional Center	117,446	1.10260%	146,094	1.08853%
70776	Green Rock Correctional Center	114,609	1.07596%	138,331	1.03069%
70785	Grayson County Correctional Center	135,601	1.27305%	181,383	1.35146%
70961	Division of Capitol Police	36,879	0.34623%	49,404	0.36811%
70999	Alcoholic Beverage Control Board	57,872	0.54331%	73,400	0.54690%
Total for VRS Line of Duty Act		\$ 10,651,707	100.00000%	\$ 13,421,220	100.00000%

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



		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual 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	State Police Troopers - SPORS	5,076,046	0	1,638,625	0	6,714,671	0	69,137	3,027,436	1,736,346	4,832,919	2,879,892	(253,876)	2,626,016
30123	Department of Military Affairs - Ft. Pickett Fire & Rescue	63,075	0	20,361	7,732	91,168	0	859	37,619	4,235	42,713	35,785	738	36,523
30123	Department of Military Affairs -Army National Guard	3,740,874	0	1,207,611	1,896,033	6,844,518	0	50,951	2,231,118	506,901	2,788,970	2,122,383	186,282	2,308,665
30123	Department of Military Affairs -Air National Guard	546,561	0	176,438	116,356	839,355	0	7,444	325,978	70,451	403,873	310,091	5,083	315,174
30127	Virginia Department of Emergency Management	24,682	0	7,968	9,451	42,101	0	336	14,721	11,178	26,235	14,003	(135)	13,868
30154	Virginia Department of Motor Vehicles	202,934	0	65,510	75,870	344,314	0	2,764	121,033	85,936	209,733	115,134	1,374	116,508
30172	Virginia State Lottery	16,453	0	5,311	0	21,764	0	224	9,813	1,112	11,149	9,335	(139)	9,196
30199	Conservation & Recreation	274,232	0	88,526	87,634	450,392	1	3,735	163,556	167,630	334,922	155,585	(7,183)	148,402
30407	Virginia Port Authority	101,467	0	32,755	101,705	235,927	0	1,382	60,516	0	61,898	57,567	14,650	72,217
30411	Department of Forestry	361,989	0	116,856	33,507	512,352	1	4,930	215,896	270,477	491,304	205,374	(36,147)	169,227
50001	Arlington County	2,314,519	0	747,162	897,206	3,958,887	0	31,524	1,380,417	353,113	1,765,054	1,313,141	57,353	1,370,494
50005	Appalachia, Town of	10,967	0	3,540	0	14,507	0	149	6,541	10,211	16,901	6,222	(1,644)	4,578
50025	Boons Mill, Town of	6,858	0	2,214	29,959	39,031	1	93	4,090	0	4,184	3,891	4,552	8,443
50026	Pocahontas, Town of	2,743	0	885	11,255	14,883	(1)	37	1,636	218	1,890	1,556	1,718	3,274
55113	Buchanan County	220,758	0	71,264	55,409	347,431	0	3,007	131,664	84,440	219,111	125,247	(4,675)	120,572
55136	Gloucester County	403,807	0	130,355	0	534,162	0	5,500	240,837	98,196	344,533	229,100	(15,097)	214,003
55139	Greene County	193,333	0	62,411	98,257	354,001	0	2,633	115,307	14,606	132,546	109,687	10,421	120,108
55152	Lee County	239,949	0	77,459	35,963	353,371	0	3,268	143,110	40,691	187,069	136,135	(1,608)	134,527
55167	Nottoway County	106,265	0	34,304	146,789	287,358	1	1,447	63,378	0	64,826	60,289	19,407	79,696
55183	Russell County	280,401	0	90,518	115,535	486,454	0	3,819	167,236	0	171,055	159,086	15,281	174,367
55197	Wise County	257,774	0	83,213	112,916	453,903	0	3,511	153,740	4,329	161,580	146,248	17,393	163,641
55201	City of Bristol	470,308	0	151,823	0	622,131	0	6,406	280,499	31,500	318,405	266,829	(4,709)	262,120
55213	City of Petersburg	680,094	0	219,545	366,275	1,265,914	0	9,263	405,619	364,338	779,220	385,851	(10,820)	375,031
55214	City of Portsmouth	1,578,208	0	509,470	30,930	2,118,608	(1)	21,496	941,269	1,570,990	2,533,754	895,396	(195,249)	700,147
55215	City of Radford	222,813	0	71,927	301,818	596,558	0	3,035	132,889	0	135,924	126,413	40,025	166,438
55220	City of Suffolk	1,371,160	0	442,631	218,174	2,031,965	0	18,675	817,782	645,421	1,481,878	777,927	(47,519)	730,408
55221	City of Williamsburg	220,758	0	71,264	61,547	353,569	0	3,007	131,664	0	134,671	125,247	8,583	133,830
55222	City of Winchester	481,963	0	155,585	86,775	724,323	0	6,564	287,451	156,710	450,725	273,442	(8,777)	264,665
55224	City of Falls Church	156,995	0	50,680	82,043	289,718	(1)	2,138	93,635	39,521	135,293	89,071	8,011	97,082
55226	Front Royal, Town of	104,210	0	33,641	52,812	190,663	2	1,419	62,152	73,602	137,175	59,123	(1,924)	57,199
55232	City of Franklin	175,508	0	56,657	45,020	277,185	0	2,390	104,676	58,064	165,130	99,575	(1,519)	98,056
55233	City of Chesapeake	3,407,338	0	1,099,941	1,350,156	5,857,435	0	46,409	2,032,191	0	2,078,600	1,933,152	182,760	2,115,912
55234	City of Virginia Beach	5,355,759	0	1,728,928	1,838,028	8,922,715	15	72,952	3,194,254	905,819	4,173,040	3,038,587	139,443	3,178,030
55235	City of Norton	86,385	0	27,886	74,456	188,727	(2)	1,177	51,522	76,054	128,751	49,011	1,826	50,837
55236	City of Manassas Park	153,569	0	49,574	23,356	226,499	(1)	2,092	91,591	68,184	161,866	87,127	(4,890)	82,237
55238	Pound, Town of	17,825	0	5,754	40,433	64,012	0	243	10,631	22,909	33,783	10,113	3,700	13,813
55245	Scottsville, Town of	5,486	0	1,771	0	7,257	0	75	3,272	14,848	18,195	3,113	(1,858)	1,255
55249	Lacrosse, Town of	2,743	0	885	0	3,628	(1)	37	1,636	32,093	33,765	1,556	(5,152)	(3,596)
55255	Brodnax, Town of	2,743	0	885	0	3,628	(1)	37	1,636	9,669	11,341	1,556	(1,576)	(20)
55259	Richlands, Town of	150,831	0	48,691	61,179	260,701	1	2,054	89,958	34,366	126,379	85,574	3,290	88,864
55300	Abington, Town of	68,561	0	22,132	7,732	98,425	(1)	934	40,891	12,406	54,230	38,898	(518)	38,380
55301	Dumfries, Town of	38,392	0	12,394	73,523	124,309	0	523	22,898	0	23,421	21,782	10,350	32,132
55304	South Boston, Town of	101,467	0	32,755	28,082	162,304	0	1,382	60,516	18,181	80,079	57,567	929	58,496
55306	Remington, Town of	8,229	0	2,656	13,899	24,784	(1)	112	4,908	0	5,019	4,669	1,739	6,408
55310	Smithfield, Town of	49,364	0	15,936	0	65,300	0	672	29,442	39,330	69,444	28,007	(5,674)	22,333
55314	Jonesville, Town of	10,967	0	3,540	12,987	27,494	0	149	6,541	760	7,450	6,222	1,918	8,140
55315	Wytheville, Town of	94,609	0	30,541	33,507	158,657	0	1,289	56,426	116,255	173,970	53,676	(9,315)	44,361
55317	Vienna, Town of	109,696	0	35,412	8,658	153,766	2	1,494	65,424	21,989	88,909	62,236	(1,976)	60,260
55321	Woodstock, Town of	43,878	0	14,165	11,481	69,524	(1)	598	26,170	9,523	36,290	24,894	(40)	24,854
55327	Christiansburg, Town of	284,516	0	91,846	108,850	485,212	0	3,875	169,690	7,732	181,297	161,420	13,804	175,224
55330	Chatham, Town of	8,229	0	2,656	0	10,885	(1)	112	4,908	570	5,589	4,669	(71)	4,598
55332	City of Manassas	446,997	0	144,298	16,537	607,832	1	6,088	266,596	107,356	380,041	253,604	(14,308)	239,296
55334	Boydton, Town of	2,743	0	885	11,255	14,883	(1)	37	1,636	218	1,890	1,556	1,718	3,274
55338	Quantico, Town of	4,798	0	1,549	0	6,347	1	65	2,861	21,572	24,499	2,722	(3,011)	(289)

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



		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
55355	Luray, Town of	63,075	0	20,361	48,301	131,737	0	859	37,619	0	38,478	35,785	7,183	42,968
55369	Tazewell, Town of	83,642	0	27,001	234,549	345,192	0	1,139	49,886	85,530	136,555	47,454	26,763	74,217
55372	Weber City, Town of	10,967	0	3,540	0	14,507	0	149	6,541	15,228	21,918	6,222	(1,906)	4,316
55374	Hurt Town of	8,229	0	2,656	0	10,885	(1)	112	4,908	570	5,589	4,669	(71)	4,598
55375	Waverly, Town of	17,141	0	5,534	0	22,675	1	233	10,223	9,759	20,216	9,725	(1,554)	8,171
55378	Courtland, Town of	5,486	0	1,771	0	7,257	0	75	3,272	380	3,727	3,113	(48)	3,065
55380	Independence, Town of	16,453	0	5,311	18,901	40,665	0	224	9,813	15,608	25,645	9,335	1,146	10,481
55382	Grundy, Town of	19,196	0	6,197	0	25,393	0	261	11,449	15,770	27,480	10,891	(1,974)	8,917
55389	Pembroke, Town of	10,967	0	3,540	0	14,507	0	149	6,541	760	7,450	6,222	(95)	6,127
55397	Orange, Town of	45,250	0	14,607	14,463	74,320	0	616	26,988	0	27,604	25,673	2,210	27,883
55417	Norfolk Airport Authority	164,541	0	53,116	20,779	238,436	(1)	2,241	98,135	32,415	132,790	93,352	(1,103)	92,249
55487	Capital Region Airport Commission	131,630	0	42,492	113,873	287,995	0	1,793	78,506	64,437	144,736	74,680	5,629	80,309
55869	RSW Regional Jail	0	0	0	0	0	0	0	0	1,131,507	1,131,507	0	(185,493)	(185,493)
55899	Shenandoah Valley Regional Airport Commission	33,595	0	10,845	0	44,440	1	458	20,036	58,158	78,653	19,060	(8,624)	10,436
55922	Piedmont Regional Jail	304,400	0	98,265	243,809	646,474	0	4,146	181,549	78,308	264,003	172,701	29,390	202,091
70156	Department Of State Police	30,168	0	9,739	0	39,907	0	411	17,993	38,986	57,390	17,116	(5,552)	11,564
70203	Woodrow Wilson Rehabilitation Center	21,939	0	7,082	13,002	42,023	0	299	13,085	0	13,384	12,447	1,627	14,074
70204	College Of William and Mary	49,359	0	15,934	54,504	119,797	0	672	29,439	21,644	51,755	28,004	3,466	31,470
70207	University Of Virginia - Academic	126,149	0	40,723	31,848	198,720	0	1,718	75,237	80,751	157,706	71,571	(4,955)	66,616
70208	Virginia Polytechnic Institute & State University- Academic	126,149	0	40,723	45,354	212,226	0	1,718	75,237	40,691	117,646	71,571	334	71,905
70211	Virginia Military Institute	32,906	0	10,623	74,517	118,046	0	448	19,626	22,510	42,584	18,669	6,570	25,239
70212	Virginia State University	35,649	0	11,508	23,310	70,467	(1)	486	21,262	74,699	96,446	20,226	(5,659)	14,567
70213	Norfolk State University	60,331	0	19,476	57,947	137,754	(1)	822	35,983	47,419	84,223	34,229	3,118	37,347
70214	Longwood University	52,102	0	16,819	72,085	141,006	(2)	710	31,075	0	31,783	29,560	10,501	40,061
70215	University Of Mary Washington	49,359	0	15,934	48,483	113,776	0	672	29,439	3,338	33,449	28,004	7,099	35,103
70216	James Madison University	87,757	0	28,329	25,027	141,113	0	1,195	52,340	13,746	67,281	49,789	1,370	51,159
70217	Radford University	60,331	0	19,476	23,316	103,123	(1)	822	35,983	18,512	55,316	34,229	1,367	35,596
70221	Old Dominion University	115,177	0	37,181	73,167	225,525	0	1,569	68,693	65,578	135,840	65,346	3,625	68,971
70236	Virginia Commonwealth University - Academic	224,873	0	72,592	129,866	427,331	0	3,063	134,118	264,085	401,266	127,581	(18,648)	108,933
70241	Richard Bland College	10,967	0	3,540	48,483	62,990	0	149	6,541	101,951	108,641	6,222	(5,243)	979
70242	Christopher Newport University	49,359	0	15,934	0	65,293	0	672	29,439	24,982	55,093	28,004	(3,774)	24,230
70246	University of Virginia College At Wise	24,682	0	7,968	18,901	51,551	0	336	14,721	1,655	16,712	14,003	2,892	16,895
70247	George Mason University	128,887	0	41,607	78,065	248,559	1	1,755	76,870	70,497	149,123	73,124	(1,733)	71,391
70280	Northern Virginia Community College	126,149	0	40,723	18,181	185,053	0	1,718	75,237	67,309	144,264	71,571	(6,205)	65,366
70282	Piedmont Virginia Community College	8,229	0	2,656	0	10,885	(1)	112	4,908	543	5,562	4,669	(68)	4,601
70283	J. Sargeant Reynolds Community College	35,649	0	11,508	26,520	73,677	(1)	486	21,262	33,765	55,512	20,226	(1,916)	18,310
70286	Virginia Western Community College	21,939	0	7,082	0	29,021	0	299	13,085	15,933	29,317	12,447	(1,994)	10,453
70291	Blair Ridge Community College	2,743	0	885	0	3,628	(1)	37	1,636	163	1,835	1,556	(20)	1,536
70292	Central Virginia Community College	13,710	0	4,426	8,592	26,728	0	187	8,177	923	9,287	7,778	1,293	9,071
70293	Thomas Nelson Community College	24,682	0	7,968	48,113	80,763	0	336	14,721	35,420	50,477	14,003	2,445	16,448
70294	Southwest Virginia Community College	10,967	0	3,540	0	14,507	0	149	6,541	760	7,450	6,222	(95)	6,127
70296	Virginia Highlands Community College	2,743	0	885	0	3,628	(1)	37	1,636	163	1,835	1,556	(20)	1,536
70297	Germanna Community College	8,229	0	2,656	0	10,885	(1)	112	4,908	543	5,562	4,669	(68)	4,601
70298	Lord Fairfax Community College	8,229	0	2,656	19,761	30,646	(1)	112	4,908	15,010	20,029	4,669	1,360	6,029
70299	Mountain Empire Community College	5,486	0	1,771	14,114	21,371	0	75	3,272	0	3,347	3,113	7,767	4,880
70402	Marine Resources Commission	183,737	0	59,313	0	243,050	(1)	2,503	109,584	72,293	184,379	104,243	(10,129)	94,114
70403	Department of Game & Inland Fisheries	479,909	0	154,922	459,581	1,094,412	2	6,536	286,225	142,620	435,383	272,276	43,220	315,496
70716	Correctional Center For Women	452,483	0	146,069	204,350	802,902	0	6,163	269,868	245,879	521,910	256,716	(9,047)	247,669
70718	Bland Correctional Center	512,815	0	165,544	104,144	782,503	0	6,985	305,851	0	312,836	290,945	15,369	306,314
70733	Sussex I Correctional Center	734,945	0	237,251	0	972,196	0	10,010	438,333	306,051	754,394	416,970	(39,584)	377,386
70734	Sussex II Correctional Center	584,113	0	188,561	109,113	881,787	(1)	7,956	348,375	836,404	1,192,734	331,396	(97,220)	234,176
70735	Wallen Ridge Correctional Center	921,420	0	297,448	211,248	1,430,116	0	12,550	549,550	245,271	807,371	522,767	(6,175)	516,592
70737	St. Brides Correctional Center	542,978	0	175,282	217,841	936,101	0	7,395	323,841	78,785	410,021	308,058	15,382	323,440

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



		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
70741	Red Onion State Prison	954,331	0	308,073	89,564	1,351,968	0	12,998	569,179	78,634	660,811	541,439	4,594	546,033
70743	Fluvanna Women's Correctional Center	669,127	0	216,004	562,902	1,448,033	0	9,114	399,078	480,503	888,695	379,629	8,315	387,944
70745	Nottoway Correctional Center	858,350	0	277,089	570,468	1,705,907	0	11,691	511,934	286,570	810,195	486,985	32,265	519,250
70747	Marion Correctional Treatment Center	436,030	0	140,757	115,441	692,228	(2)	5,939	260,056	58,872	324,865	247,382	9,252	256,634
70749	Buckingham Correctional Center	751,398	0	242,563	186,119	1,180,080	1	10,234	448,146	369,685	828,066	426,305	(29,889)	396,416
70752	Deep Meadow Correctional Center	1,261,469	0	407,222	711,380	2,380,071	0	17,181	752,361	387,092	1,156,634	715,694	60,438	776,132
70753	Deerfield Correctional Center	866,574	0	279,743	62,211	1,208,528	(1)	11,803	516,839	92,789	621,430	491,651	(6,416)	485,235
70754	Augusta Correctional Center	614,282	0	198,299	187,503	1,000,084	(1)	8,367	366,368	387,866	762,600	348,512	(30,037)	318,475
70756	Adult Regional Office	27,420	0	8,852	0	36,272	0	373	16,354	23,352	40,079	15,557	(3,755)	11,802
70757	Department of Corrections	296,171	0	95,609	17,577	409,357	0	4,034	176,641	19,047	199,722	168,033	(421)	167,612
70761	Eastern Reg Corr Field Unit	293,428	0	94,723	184,418	572,569	0	3,997	175,005	55,409	234,411	166,476	17,922	184,398
70767	Adult Community Service	370,213	0	119,510	4,296	494,019	0	5,042	220,801	121,857	347,700	210,040	(17,445)	192,595
70768	Keen Mountain Correctional Center	622,506	0	200,954	113,408	936,868	0	8,479	371,272	119,273	499,024	353,178	2,215	355,393
70769	Greensville Correctional Center	1,607,005	0	518,766	365,141	2,490,912	0	21,888	958,444	1,084,140	2,064,472	911,734	(95,490)	816,244
70770	Dillwyn Correctional Center	691,066	0	223,087	146,346	1,060,499	1	9,412	412,163	104,758	526,334	392,076	4,507	396,583
70771	Indian Creek Correctional Center	455,226	0	146,954	175,279	777,459	1	6,200	271,504	209,517	487,222	258,272	(7,047)	251,225
70772	Haynesville Correctional Center	776,080	0	250,530	347,517	1,374,127	0	10,570	462,867	20,779	494,216	440,309	43,438	483,747
70773	Coffeewood Correctional Center	496,362	0	160,233	188,155	844,750	0	6,761	296,038	82,207	385,006	281,611	19,961	301,572
70774	Lunenburg Correctional Center	537,497	0	173,512	57,563	768,572	0	7,321	320,572	63,245	391,138	304,949	280	305,229
70775	Pocahontas State Correctional Center	567,660	0	183,249	285,915	1,036,824	(2)	7,732	338,562	38,191	384,483	322,062	41,305	363,367
70776	Green Rock Correctional Center	537,497	0	173,512	152,560	863,569	0	7,321	320,572	122,878	450,771	304,949	9,061	314,010
70785	Grayson County Correctional Center	704,776	0	227,513	533,741	1,466,030	0	9,599	420,340	0	429,939	399,854	78,729	478,583
70961	Division of Capitol Police	191,967	0	61,970	59,389	313,326	1	2,615	114,492	56,704	173,812	108,912	(1,863)	107,049
70999	Alcoholic Beverage Control Board	285,204	0	92,068	71,214	448,486	(1)	3,885	170,100	209,634	383,618	161,810	(23,616)	138,194
Total for VRS Line of Duty Act		52,149,245	0	16,834,574	16,947,157	85,930,976	0	710,283	31,102,655	16,947,157	48,760,095	29,586,851	0	29,586,851

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



		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
21156	State Police Troopers - SPORS	187,211	187,341	198,031	209,420	212,785	886,964
30123	Department of Military Affairs - Ft. Pickett Fire & Rescue	6,219	6,221	6,353	6,495	6,537	16,630
30123	Department of Military Affairs -Army National Guard	511,348	511,444	519,323	527,715	530,195	1,455,523
30123	Department of Military Affairs -Air National Guard	52,577	52,591	53,742	54,968	55,330	166,274
30127	Virginia Department of Emergency Management	2,010	2,010	2,062	2,118	2,134	5,532
30154	Virginia Department of Motor Vehicles	19,008	19,013	19,441	19,896	20,030	37,193
30172	Virginia State Lottery	1,291	1,291	1,326	1,363	1,374	3,970
30199	Conservation & Recreation	16,647	16,654	17,231	17,846	18,028	29,064
30407	Virginia Port Authority	23,467	23,470	23,683	23,911	23,978	55,520
30411	Department of Forestry	(4,692)	(4,682)	(3,920)	(3,108)	(2,868)	40,318
50001	Arlington County	258,475	258,534	263,409	268,602	270,136	874,677
50005	Appalachia, Town of	(691)	(691)	(668)	(643)	(636)	935
50025	Boons Mill, Town of	5,148	5,148	5,163	5,178	5,182	9,028
50026	Pocahontas, Town of	1,956	1,956	1,962	1,968	1,970	3,181
55113	Buchanan County	14,508	14,514	14,979	15,474	15,620	53,225
55136	Gloucester County	19,992	20,002	20,853	21,759	22,027	84,996
55139	Greene County	27,221	27,226	27,633	28,067	28,195	83,113
55152	Lee County	19,243	19,249	19,754	20,292	20,451	67,313
55167	Nottoway County	28,641	28,644	28,867	29,106	29,176	78,098
55183	Russell County	39,647	39,654	40,244	40,874	41,059	113,921
55197	Wise County	39,792	39,799	40,342	40,920	41,091	90,379
55201	City of Bristol	36,159	36,171	37,161	38,216	38,528	117,491
55213	City of Petersburg	48,277	48,295	49,727	51,253	51,704	237,438
55214	City of Portsmouth	(58,109)	(58,069)	(54,745)	(51,204)	(50,158)	(142,861)
55215	City of Radford	59,386	59,392	59,861	60,361	60,509	161,125
55220	City of Suffolk	71,629	71,664	74,552	77,628	78,537	176,077
55221	City of Williamsburg	27,766	27,772	28,237	28,732	28,878	77,513
55222	City of Winchester	33,104	33,116	34,131	35,212	35,532	102,503
55224	City of Falls Church	21,653	21,657	21,988	22,340	22,444	44,343
55226	Front Royal, Town of	7,131	7,134	7,354	7,587	7,656	16,626
55232	City of Franklin	13,732	13,736	14,106	14,500	14,616	41,365
55233	City of Chesapeake	478,843	478,930	486,107	493,751	496,010	1,345,194
55234	City of Virginia Beach	604,836	604,981	616,253	628,266	631,824	1,663,515
55235	City of Norton	9,333	9,335	9,517	9,710	9,768	12,313
55236	City of Manassas Park	8,455	8,458	8,782	9,126	9,228	20,584
55238	Pound, Town of	5,249	5,249	5,287	5,327	5,339	3,778
55245	Scottsville, Town of	(1,381)	(1,381)	(1,370)	(1,357)	(1,354)	(4,095)
55249	Lacrosse, Town of	(4,914)	(4,914)	(4,908)	(4,902)	(4,900)	(5,599)
55255	Brodnax, Town of	(1,338)	(1,338)	(1,332)	(1,326)	(1,324)	(1,055)
55259	Richlands, Town of	16,397	16,400	16,718	17,057	17,157	50,593
55300	Abington, Town of	5,440	5,441	5,586	5,740	5,785	16,203
55301	Dumfries, Town of	13,686	13,687	13,768	13,854	13,880	32,013
55304	South Boston, Town of	9,746	9,749	9,962	10,190	10,257	32,321
55306	Remington, Town of	2,454	2,454	2,472	2,490	2,496	7,399
55310	Smithfield, Town of	(1,384)	(1,383)	(1,279)	(1,168)	(1,136)	2,206
55314	Jonesville, Town of	2,871	2,871	2,894	2,919	2,926	5,563
55315	Wytheville, Town of	(1,094)	(1,091)	(892)	(680)	(617)	(10,939)
55317	Vienna, Town of	7,556	7,559	7,790	8,036	8,109	25,807
55321	Woodstock, Town of	3,773	3,774	3,866	3,965	3,994	13,862
55327	Christiansburg, Town of	38,527	38,535	39,134	39,772	39,961	107,986
55330	Chatham, Town of	644	644	662	680	686	1,980
55332	City of Manassas	24,534	24,546	25,487	26,490	26,786	99,948
55334	Boydton, Town of	1,956	1,956	1,962	1,968	1,970	3,181
55338	Quantico, Town of	(2,594)	(2,594)	(2,584)	(2,573)	(2,570)	(5,237)
55354	Big Stone Gap, Town of	(2,535)	(2,534)	(2,464)	(2,391)	(2,369)	(7,196)
55355	Luray, Town of	12,664	12,666	12,798	12,940	12,982	29,209
55369	Tazewell, Town of	34,031	34,033	34,209	34,397	34,453	37,514
55372	Weber City, Town of	(953)	(953)	(930)	(905)	(898)	(2,772)
55374	Hurt Town of	644	644	662	680	686	1,980
55375	Waverly, Town of	(64)	(64)	(28)	11	22	2,582

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



		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
55378	Courtland, Town of	429	429	440	453	456	1,323
55380	Independence, Town of	2,576	2,576	2,611	2,648	2,659	1,950
55382	Grundy, Town of	(306)	(305)	(265)	(222)	(209)	(780)
55389	Pembroke, Town of	858	858	881	906	913	2,641
55397	Orange, Town of	6,142	6,143	6,238	6,340	6,370	15,483
55417	Norfolk Airport Authority	13,195	13,199	13,546	13,915	14,024	37,767
55487	Capital Region Airport Commission	17,067	17,070	17,348	17,643	17,730	56,401
55869	RSW Regional Jail	(185,493)	(185,493)	(185,493)	(185,493)	(185,493)	(204,042)
55899	Shenandoah Valley Regional Airport Commission	(5,705)	(5,704)	(5,633)	(5,558)	(5,536)	(6,077)
55922	Piedmont Regional Jail	55,841	55,849	56,490	57,173	57,375	99,743
70156	Department Of State Police	(2,930)	(2,930)	(2,866)	(2,799)	(2,779)	(3,179)
70203	Woodrow Wilson Rehabilitation Center	3,533	3,534	3,580	3,629	3,644	10,719
70204	College Of William and Mary	7,755	7,756	7,860	7,971	8,004	28,696
70207	University Of Virginia - Academic	6,007	6,010	6,276	6,559	6,642	9,520
70208	Virginia Polytechnic Institute & State University- Academic	11,296	11,299	11,565	11,848	11,931	36,641
70211	Virginia Military Institute	9,429	9,430	9,500	9,573	9,595	27,935
70212	Virginia State University	(2,561)	(2,560)	(2,485)	(2,405)	(2,382)	(13,586)
70213	Norfolk State University	8,361	8,362	8,489	8,625	8,665	11,029
70214	Longwood University	15,028	15,030	15,140	15,256	15,291	33,478
70215	University Of Mary Washington	11,388	11,389	11,493	11,604	11,637	22,816
70216	James Madison University	8,996	8,998	9,183	9,380	9,438	27,837
70217	Radford University	6,610	6,611	6,738	6,874	6,914	14,060
70221	Old Dominion University	13,633	13,636	13,879	14,137	14,214	20,186
70236	Virginia Commonwealth University - Academic	892	898	1,372	1,876	2,025	19,002
70241	Richard Bland College	(4,290)	(4,290)	(4,267)	(4,242)	(4,235)	(24,327)
70242	Christopher Newport University	515	516	620	731	764	7,054
70246	University of Virginia College At Wise	5,037	5,037	5,089	5,145	5,161	9,370
70247	George Mason University	9,467	9,470	9,741	10,031	10,116	50,611
70280	Northern Virginia Community College	4,757	4,760	5,026	5,309	5,392	15,545
70282	Piedmont Virginia Community College	647	647	665	683	689	1,992
70283	J. Sargeant Reynolds Community College	1,182	1,183	1,258	1,338	1,361	11,843
70286	Virginia Western Community College	(88)	(87)	(41)	8	23	(111)
70291	Blur Ridge Community College	218	218	224	230	232	671
70292	Central Virginia Community College	2,484	2,485	2,514	2,544	2,553	4,861
70293	Thomas Nelson Community College	4,590	4,590	4,642	4,698	4,714	7,052
70294	Southwest Virginia Community College	858	858	881	906	913	2,641
70296	Virginia Highlands Community College	218	218	224	230	232	671
70297	Germanna Community College	647	647	665	683	689	1,992
70298	Lord Fairfax Community College	2,075	2,075	2,093	2,111	2,117	146
70299	Mountain Empire Community College	2,244	2,244	2,255	2,268	2,271	6,742
70402	Marine Resources Commission	5,837	5,842	6,229	6,641	6,763	27,359
70403	Department of Game & Inland Fisheries	84,922	84,934	85,945	87,022	87,340	228,866
70716	Correctional Center For Women	30,272	30,283	31,236	32,252	32,552	124,397
70718	Bland Correctional Center	59,930	59,944	61,024	62,174	62,514	164,081
70733	Sussex I Correctional Center	24,280	24,298	25,846	27,495	27,982	87,901
70734	Sussex II Correctional Center	(46,463)	(46,448)	(45,218)	(43,907)	(43,520)	(85,391)
70735	Wallen Ridge Correctional Center	73,892	73,916	75,857	77,924	78,535	242,621
70737	St. Brides Correctional Center	62,564	62,578	63,722	64,940	65,300	206,976
70741	Red Onion State Prison	87,521	87,546	89,556	91,697	92,329	242,508
70743	Fluvanna Women's Correctional Center	66,459	66,476	67,886	69,387	69,830	219,300
70745	Nottoway Correctional Center	106,852	106,874	108,682	110,608	111,177	351,519
70747	Marion Correctional Treatment Center	47,141	47,152	48,071	49,049	49,338	126,612
70749	Buckingham Correctional Center	35,404	35,423	37,006	38,692	39,190	166,299
70752	Deep Meadow Correctional Center	170,054	170,087	172,743	175,574	176,410	358,569
70753	Deerfield Correctional Center	68,886	68,908	70,733	72,677	73,252	232,642
70754	Augusta Correctional Center	23,341	23,357	24,651	26,029	26,436	113,670
70756	Adult Regional Office	(1,372)	(1,372)	(1,314)	(1,252)	(1,234)	2,737
70757	Department of Corrections	25,315	25,323	25,946	26,611	26,807	79,633
70761	Eastern Reg Corr Field Unit	43,420	43,427	44,045	44,703	44,898	117,665
70767	Adult Community Service	14,725	14,734	15,514	16,345	16,590	68,411

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



Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
70768	Keen Mountain Correctional Center	56,308	56,324	57,635	59,032	59,444	149,101
70769	Greensville Correctional Center	44,152	44,193	47,578	51,183	52,248	187,086
70770	Dillwyn Correctional Center	64,558	64,575	66,031	67,581	68,039	203,381
70771	Indian Creek Correctional Center	32,510	32,522	33,481	34,502	34,804	122,418
70772	Haynesville Correctional Center	110,876	110,896	112,530	114,272	114,786	316,551
70773	Coffeewood Correctional Center	63,093	63,105	64,151	65,264	65,593	138,538
70774	Lunenburg Correctional Center	46,986	47,000	48,132	49,338	49,694	136,284
70775	Pocahontas State Correctional Center	90,632	90,647	91,842	93,116	93,492	192,612
70776	Green Rock Correctional Center	55,767	55,781	56,913	58,119	58,475	127,743
70785	Grayson County Correctional Center	139,971	139,989	141,473	143,055	143,522	328,081
70961	Division of Capitol Police	14,818	14,823	15,227	15,658	15,785	63,203
70999	Alcoholic Beverage Control Board	1,167	1,174	1,775	2,415	2,604	55,733
	Total for VRS Line of Duty Act	4,531,548	4,532,883	4,642,715	4,759,715	4,794,286	13,909,734

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



Employer Code	Employer	6/30/2018	6/30/2019	Net OPEB Liability 1% Decrease	Net OPEB Liability 1% Increase	Net OPEB Liability 1% Decrease	Net OPEB Liability 1% Increase
		Net OPEB Liability	Net OPEB Liability	Discount Rate (2.50%)	Discount Rate (4.50%)	Health Trend Rate	Health Trend Rate
21156	State Police Troopers - SPORS	31,344,000	34,923,131	40,513,322	30,501,648	29,527,165	41,728,008
30123	Department of Military Affairs - Ft. Pickett Fire & Rescue	384,000	433,952	503,415	379,011	366,902	518,509
30123	Department of Military Affairs -Army National Guard	21,539,000	25,737,165	29,856,947	22,478,682	21,760,521	30,752,130
30123	Department of Military Affairs -Air National Guard	3,232,000	3,760,330	4,362,251	3,284,249	3,179,322	4,493,041
30127	Virginia Department of Emergency Management	150,000	169,814	196,996	148,314	143,576	202,902
30154	Virginia Department of Motor Vehicles	1,319,000	1,396,180	1,619,668	1,219,415	1,180,456	1,668,230
30172	Virginia State Lottery	100,000	113,197	131,317	98,866	95,707	135,254
30199	Conservation & Recreation	1,820,000	1,886,713	2,188,721	1,647,843	1,595,197	2,254,344
30407	Virginia Port Authority	551,000	698,090	809,835	609,708	590,229	834,115
30411	Department of Forestry	2,188,000	2,490,478	2,889,133	2,175,169	2,105,675	2,975,756
50001	Arlington County	12,992,000	15,923,862	18,472,816	13,907,804	13,463,470	19,026,675
50005	Appalachia, Town of	67,000	75,453	87,531	65,900	63,795	90,155
50025	Boons Mill, Town of	38,000	47,181	54,733	41,208	39,891	56,374
50026	Pocahontas, Town of	17,000	18,873	21,893	16,483	15,957	22,550
55113	Buchanan County	1,344,000	1,518,814	1,761,932	1,326,523	1,284,142	1,814,759
55136	Gloucester County	2,442,000	2,778,189	3,222,897	2,426,453	2,348,931	3,319,527
55139	Greene County	1,069,000	1,330,128	1,543,043	1,161,725	1,124,610	1,589,307
55152	Lee County	1,407,000	1,650,846	1,915,100	1,441,839	1,395,774	1,972,519
55167	Nottoway County	505,000	731,098	848,126	638,537	618,136	873,555
55183	Russell County	1,578,000	1,929,157	2,237,960	1,684,914	1,631,083	2,305,059
55197	Wise County	1,537,000	1,773,480	2,057,364	1,548,947	1,499,460	2,119,048
55201	City of Bristol	2,839,000	3,235,713	3,753,657	2,826,051	2,735,763	3,866,201
55213	City of Petersburg	3,666,000	4,679,038	5,428,018	4,086,643	3,956,081	5,590,763
55214	City of Portsmouth	11,159,000	10,858,053	12,596,116	9,483,357	9,180,377	12,973,777
55215	City of Radford	1,061,000	1,532,950	1,778,331	1,338,869	1,296,094	1,831,650
55220	City of Suffolk	8,972,000	9,433,564	10,943,607	8,239,217	7,975,986	11,271,722
55221	City of Williamsburg	1,290,000	1,518,814	1,761,932	1,326,523	1,284,142	1,814,759
55222	City of Winchester	2,947,000	3,315,901	3,846,682	2,896,088	2,803,562	3,962,015
55224	City of Falls Church	989,000	1,080,125	1,253,022	943,375	913,235	1,290,591
55226	Front Royal, Town of	685,000	716,962	831,727	626,190	606,184	856,664
55232	City of Franklin	1,085,000	1,207,495	1,400,780	1,054,618	1,020,925	1,442,779
55233	City of Chesapeake	19,387,000	23,442,441	27,194,904	20,474,484	19,820,355	28,010,272
55234	City of Virginia Beach	32,288,000	36,847,507	42,745,747	32,182,391	31,154,207	44,027,359
55235	City of Norton	601,000	594,329	689,464	519,083	502,499	710,136
55236	City of Manassas Park	1,002,000	1,056,553	1,225,677	922,787	893,306	1,262,426
55238	Pound, Town of	133,000	122,633	142,263	107,107	103,685	146,528
55245	Scottsville, Town of	50,000	37,744	43,786	32,965	31,912	45,099
55249	Lacrosse, Town of	17,000	18,873	21,893	16,483	15,957	22,550
55255	Brodnax, Town of	17,000	18,873	21,893	16,483	15,957	22,550
55259	Richlands, Town of	885,000	1,037,717	1,203,826	906,336	877,380	1,239,919
55300	Abington, Town of	417,000	471,696	547,201	411,977	398,815	563,608
55301	Dumfries, Town of	184,000	264,138	306,419	230,697	223,326	315,607
55304	South Boston, Town of	584,000	698,090	809,835	609,708	590,229	834,115
55306	Remington, Town of	34,000	56,617	65,679	49,449	47,869	67,649
55310	Smithfield, Town of	317,000	339,627	393,991	296,628	287,151	405,804
55314	Jonesville, Town of	67,000	75,453	87,531	65,900	63,795	90,155
55315	Wytheville, Town of	693,000	650,910	755,102	568,500	550,338	777,741
55317	Vienna, Town of	668,000	754,707	875,514	659,157	638,098	901,764
55321	Woodstock, Town of	250,000	301,882	350,205	263,662	255,239	360,705
55327	Christiansburg, Town of	1,641,000	1,957,465	2,270,799	1,709,638	1,655,018	2,338,883
55330	Chatham, Town of	50,000	56,617	65,679	49,449	47,869	67,649
55332	City of Manassas	2,676,000	3,075,336	3,567,609	2,685,979	2,600,166	3,674,574
55334	Boynton, Town of	17,000	18,873	21,893	16,483	15,957	22,550
55338	Quantico, Town of	42,000	33,009	38,292	28,830	27,909	39,440
55354	Big Stone Gap, Town of	250,000	226,394	262,633	197,731	191,414	270,508
55355	Luray, Town of	368,000	433,952	503,415	379,011	366,902	518,509
55369	Tazewell, Town of	564,000	575,458	667,572	502,601	486,544	687,587
55372	Weber City, Town of	83,000	75,453	87,531	65,900	63,795	90,155
55374	Hurt Town of	50,000	56,617	65,679	49,449	47,869	67,649
55375	Waverly, Town of	104,000	117,933	136,810	103,002	99,711	140,912
55378	Courtland, Town of	34,000	37,744	43,786	32,965	31,912	45,099
55380	Independence, Town of	117,000	113,197	131,317	98,866	95,707	135,254
55382	Grundy, Town of	133,000	132,070	153,210	115,349	111,664	157,804
55389	Pembroke, Town of	67,000	75,453	87,531	65,900	63,795	90,155
55397	Orange, Town of	267,000	311,319	361,152	271,904	263,217	371,981
55417	Norfolk Airport Authority	1,019,000	1,132,042	1,313,249	988,718	957,130	1,352,623
55487	Capital Region Airport Commission	735,000	905,612	1,050,575	790,956	765,686	1,082,073
55869	RSW Regional Jail	0	0	0	0	0	0
55899	Shenandoah Valley Regional Airport Commission	217,000	231,130	268,127	201,867	195,418	276,166
55922	Piedmont Regional Jail	1,920,000	2,094,270	2,429,503	1,829,123	1,770,685	2,502,345
70156	Department Of State Police	201,000	207,558	240,782	181,280	175,488	248,001
70203	Woodrow Wilson Rehabilitation Center	117,000	150,941	175,103	131,831	127,619	180,353

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



Employer Code	Employer	6/30/2018	6/30/2019	Net OPEB Liability	Net OPEB Liability	Net OPEB Liability	Net OPEB Liability
		Net OPEB Liability	Net OPEB Liability	1% Decrease Discount Rate (2.50%)	1% Increase Discount Rate (4.50%)	1% Decrease Health Trend Rate	1% Increase Health Trend Rate
70204	College Of William and Mary	234,000	339,591	393,950	296,597	287,121	405,762
70207	University Of Virginia - Academic	852,000	867,903	1,006,830	758,021	733,804	1,037,017
70208	Virginia Polytechnic Institute & State University- Academic	735,000	867,903	1,006,830	758,021	733,804	1,037,017
70211	Virginia Military Institute	133,000	226,394	262,633	197,731	191,414	270,508
70212	Virginia State University	300,000	245,266	284,526	214,214	207,370	293,057
70213	Norfolk State University	417,000	415,080	481,522	362,528	350,946	495,959
70214	Longwood University	284,000	358,463	415,843	313,079	303,077	428,311
70215	University Of Mary Washington	300,000	339,591	393,950	296,597	287,121	405,762
70216	James Madison University	518,000	603,765	700,410	527,324	510,477	721,410
70217	Radford University	384,000	415,080	481,522	362,528	350,946	495,959
70221	Old Dominion University	768,000	792,415	919,258	692,090	669,979	946,820
70236	Virginia Commonwealth University - Academic	1,486,000	1,547,122	1,794,772	1,351,247	1,308,077	1,848,583
70241	Richard Bland College	184,000	75,453	87,531	65,900	63,795	90,155
70242	Christopher Newport University	300,000	339,591	393,950	296,597	287,121	405,762
70246	University of Virginia College At Wise	150,000	169,814	196,996	148,314	143,576	202,902
70247	George Mason University	685,000	886,740	1,028,681	774,473	749,730	1,059,524
70280	Northern Virginia Community College	818,000	867,903	1,006,830	758,021	733,804	1,037,017
70282	Piedmont Virginia Community College	50,000	56,617	65,679	49,449	47,869	67,649
70283	J. Sargeant Reynolds Community College	184,000	245,266	284,526	214,214	207,370	293,057
70286	Virginia Western Community College	150,000	150,941	175,103	131,831	127,619	180,353
70291	Blur Ridge Community College	17,000	18,873	21,893	16,483	15,957	22,550
70292	Central Virginia Community College	83,000	94,325	109,423	82,382	79,750	112,704
70293	Thomas Nelson Community College	150,000	169,814	196,996	148,314	143,576	202,902
70294	Southwest Virginia Community College	67,000	75,453	87,531	65,900	63,795	90,155
70296	Virginia Highlands Community College	17,000	18,873	21,893	16,483	15,957	22,550
70297	Germanna Community College	50,000	56,617	65,679	49,449	47,869	67,649
70298	Lord Fairfax Community College	67,000	56,617	65,679	49,449	47,869	67,649
70299	Mountain Empire Community College	17,000	37,744	43,786	32,965	31,912	45,099
70402	Marine Resources Commission	1,152,000	1,264,111	1,466,459	1,104,067	1,068,794	1,510,427
70403	Department of Game & Inland Fisheries	2,706,000	3,301,765	3,830,283	2,883,741	2,791,610	3,945,124
70716	Correctional Center For Women	2,588,000	3,113,080	3,611,394	2,718,945	2,632,078	3,719,673
70718	Bland Correctional Center	3,040,000	3,528,159	4,092,916	3,081,473	2,983,024	4,215,632
70733	Sussex I Correctional Center	4,726,000	5,056,409	5,865,795	4,416,236	4,275,144	6,041,665
70734	Sussex II Correctional Center	4,074,000	4,018,692	4,661,969	3,509,901	3,397,765	4,801,746
70735	Wallen Ridge Correctional Center	5,577,000	6,339,357	7,354,106	5,536,755	5,359,864	7,574,599
70737	St. Brides Correctional Center	3,023,000	3,735,681	4,333,656	3,262,721	3,158,482	4,463,590
70741	Red Onion State Prison	5,828,000	6,565,787	7,616,781	5,734,518	5,551,309	7,845,150
70743	Fluvanna Women's' Correctional Center	3,740,000	4,603,585	5,340,487	4,020,743	3,892,286	5,500,608
70745	Nottoway Correctional Center	4,659,000	5,905,441	6,850,732	5,157,776	4,992,992	7,056,133
70747	Marion Correctional Treatment Center	2,605,000	2,999,883	3,480,078	2,620,079	2,536,371	3,584,419
70749	Buckingham Correctional Center	4,425,000	5,169,606	5,997,112	4,515,102	4,370,851	6,176,919
70752	Deep Meadow Correctional Center	7,731,000	8,678,894	10,068,136	7,580,093	7,337,920	10,370,002
70753	Deerfield Correctional Center	5,177,000	5,962,021	6,916,370	5,207,193	5,040,830	7,123,739
70754	Augusta Correctional Center	3,674,000	4,226,250	4,902,751	3,691,181	3,573,253	5,049,747
70756	Adult Regional Office	167,000	188,650	218,848	164,766	159,502	225,409
70757	Department of Corrections	1,770,000	2,037,654	2,363,824	1,779,674	1,722,816	2,434,697
70761	Eastern Reg Corr Field Unit	1,653,000	2,018,782	2,341,931	1,763,192	1,706,861	2,412,148
70767	Adult Community Service	2,254,000	2,547,059	2,954,770	2,224,586	2,153,513	3,043,361
70768	Keen Mountain Correctional Center	3,824,000	4,282,830	4,968,388	3,740,598	3,621,091	5,117,353
70769	Greensville Correctional Center	10,153,000	11,056,174	12,825,950	9,656,394	9,347,887	13,210,503
70770	Dillwyn Correctional Center	4,058,000	4,754,526	5,515,590	4,152,574	4,019,906	5,680,960
70771	Indian Creek Correctional Center	2,638,000	3,131,952	3,633,288	2,735,428	2,648,035	3,742,223
70772	Haynesville Correctional Center	4,359,000	5,339,420	6,194,108	4,663,416	4,514,427	6,379,822
70773	Coffeewood Correctional Center	3,056,000	3,414,962	3,961,600	2,982,607	2,887,317	4,080,378
70774	Lunenburg Correctional Center	3,256,000	3,697,973	4,289,912	3,229,787	3,126,600	4,418,534
70775	Pocahontas State Correctional Center	3,457,000	3,905,495	4,530,652	3,411,035	3,302,058	4,666,492
70776	Green Rock Correctional Center	3,374,000	3,697,973	4,289,912	3,229,787	3,126,600	4,418,534
70785	Grayson County Correctional Center	3,991,000	4,848,851	5,625,013	4,234,957	4,099,656	5,793,664
70961	Division of Capitol Police	1,085,000	1,320,728	1,532,139	1,153,516	1,116,663	1,578,076
70999	Alcoholic Beverage Control Board	1,704,000	1,962,202	2,276,294	1,713,775	1,659,022	2,344,543
Total for VRS Line of Duty Act		313,506,000	358,786,145	416,217,515	313,361,615	303,350,173	428,696,707



Schedule F – Summary of Main Plan Provisions

SCHEDULE F

SUMMARY OF MAIN BENEFIT AND CONTRIBUTION PROVISIONS

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

Benefit Provisions which apply to all VRS Plans

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



Schedule F – Summary of Main Plan Provisions (continued)

GROUP LIFE INSURANCE PROGRAM

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

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

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

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

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



Schedule F – Summary of Main Plan Provisions (continued)

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, some localities 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 to 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 – Summary of Main Plan Provisions (continued)

LINE OF DUTY ACT

Participating Employers

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

Eligibility

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

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

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



Schedule F – Summary of Main Plan Provisions (continued)

The results provided do not account for the potential, long-term incurred but not reported claims resulting from a lack of employer or beneficiary education about the Plan's benefits. The potential cost and liability for these claims may be considerable. A margin for these costs may need to be considered as experience develops.

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

Death Benefit

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

Health Care Coverage Period

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

Health Care Benefit (Effective July 1, 2017)

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

Per capita costs were based upon the adjusted experience of those State Employees currently receiving health care benefits from the Plan using high-level assumptions and estimates that are likely to change as details regarding the LODA Health Benefit Plans emerge. This includes the demographic adjustments made for the Plan's covered population, the mix of health care plan and coverage elections made by State Employees, and the level of benefits to be provided. As such,



Schedule F – Summary of Main Plan Provisions (continued)

future experience may differ significantly from the cost estimates presented in this report, and the valuation's results should be viewed as having a likely range of variability.

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

Cost Offsets

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

Affordable Care Act

The impact of the Affordable Care Act (ACA) was addressed in this valuation. While the impact of certain provisions such as the excise tax on high-value health insurance plans beginning in 2020 (if applicable), should be recognized in the determination of liabilities, overall future plan costs and the resulting liabilities are driven by amounts employers and retirees can afford (i.e., trend). Given the uncertainty regarding the ACA's implementation, continued monitoring of the ACA's impact on the Plan's liability will be required.



Schedule F – State’s Plan Provisions

STATE EMPLOYEES
Plan Specific Benefit Provisions

Normal Retirement Eligibility:

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

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

Early Retirement Eligibility:

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

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

Disability Retirement Eligibility

– Non-VSDP:

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

Disability Retirement Eligibility

– VSDP:

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



Schedule F – Teachers’ Plan Provisions

TEACHERS
Plan Specific Benefit Provisions

Normal Retirement Eligibility:

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

Early Retirement Eligibility:

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

Disability Retirement Eligibility

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

Disability Retirement Eligibility

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



Schedule F – 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 unreduced pension benefits after reaching age 50 with at least 25 years of service credit. A member may retire early with reduced pension benefits after reaching age 50 with at least five years of service credit.

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

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



Schedule F – Judicial Plan Provisions

JUDICIAL
Plan Specific Benefit Provisions

Service:

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

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

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

Any non-judicial VRS service credit is not weighted.

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

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

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



Schedule F – 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 with unreduced pension benefits after reaching age 50 with at least 25 years of service credit. A member may retire early with reduced pension benefits after reaching age 50 with at least five years of service credit.

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

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



Schedule F – Political Subdivisions Plan Provisions

POLITICAL SUBDIVISIONS
Locals ¹- General
Plan Specific Benefit Provisions

Normal Retirement Eligibility:

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

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

Early Retirement Eligibility:

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

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

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

A member is eligible from the first day of employment.

Disability Retirement Eligibility
– VLDP (Hybrid Plan):

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

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



Schedule F – Political Subdivisions Plan Provisions (continued)

POLITICAL SUBDIVISIONS
Locals – LEO/Fire
Plan Specific Benefit Provisions

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

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

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



Schedule F – Line of Duty Plan Provisions

VIRGINIA LINE OF DUTY ACT
Plan Specific Benefit Provisions

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



Schedule G – Statement of Actuarial Assumptions and Methods

SCHEDULE G

STATEMENT OF ACTUARIAL ASSUMPTIONS AND METHODS

The assumptions and methods used in the valuations were based on the results of an actuarial experience study for the period from July 1, 2012 through June 30, 2016 as well as the investment rate of return of 6.75% adopted by the Board of Trustees at its October 10, 2019 meeting. These assumptions comply with Actuarial Standard of Practice (ASOP) No. 27, *Selection of Economic Assumptions for Measuring Pension Obligations* and ASOP No. 35, *Selection of Demographic and Other Noneconomic Assumptions for Measuring Pension Obligations*.

Assumptions and Methods which apply to all OPEB Plans

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

LODA is 3.50% 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 H 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.

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

LODA is pay as you go.



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

Payroll Growth Rate: 3.00% per annum.

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

LODA is assumed to be \$500,000 for fiscal year 2019 with 3% increases in the future.



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

Assumptions and Methods Applicable to the Group Life Insurance Program

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

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

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

“Life Insurance Only” Retirees: Results include an estimate 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: For the purposes of GASB 74/75, the value of assets is equal to the market value of assets.

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

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

Eligible future service retirees from deferred vested status are assumed to utilize the benefit plan 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)

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

**Percentage Not Utilizing the
Maximum Benefit:**

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

System	Percentage
State/JRS	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)

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



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 (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.

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



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

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

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

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)

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

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

Morbidity (continued):

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

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



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

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

Morbidity (continued):

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

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

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



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

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

Morbidity (continued):

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

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

Daily Benefit Amount:

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

Daily Benefit Amount Increases:

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

Benefit Maximums:

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



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

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

Porting Rates:

Porting rate assumptions are based upon experience over the first five years of the program, with substantial increases over the life of the program. 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)

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

Porting Premiums:

While actively employed or receiving LTD benefits, a member receives coverage in the amount currently in place for the entire actively employed group. Upon termination of employment, a member has the option to port the amount of coverage current for the group by paying a premium. 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: For the purposes of GASB 74/75, the value of assets is equal to the market value of assets.

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)

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

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

Morbidity (continued):

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

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



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

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

Morbidity (continued):

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

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

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



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

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

Morbidity (continued):

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

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

Daily Benefit Amount:

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

Daily Benefit Amount Increases:

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

Benefit Maximums:

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



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

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

Porting Rates:

Porting rate assumptions are based upon experience over the first five years of the program, with substantial increases over the life of the program. 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)

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

Porting Premiums:

While actively employed or receiving LTD benefits, a member receives coverage in the amount currently in place for the entire actively employed group. Upon termination of employment, a member has the option to port the amount of coverage current for the group by paying a premium. 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						
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 Line of Duty Act

Asset Valuation Method: Market Value of Assets

Service Related Disabilities: Disabilities are assumed to be service related and result in coverage under the Plan based on the following:

Group	Qualifying Disability %
State	10%
SPORS	70%
VaLORS	10%
Non Top 10 LEOS	65%
Top 10 LEOS	70%

Service Related Deaths: Active employee death are assumed to be service related and result in coverage under the Plan based on the following:

Group	Qualifying Death %
State	20%
SPORS	50%
VaLORS	20%
Non Top 10 LEOS	20%
Top 10 LEOS	35%

Of the service related deaths, 42% are assumed to be paid as a direct or proximate result of the performance of duty, with the remainder paid under the presumptive clause.

Spouse Health Care Coverage: Actual data provided is used for current beneficiaries. 67% of service-related deaths and 80% of service-related disabilities assumed to result in spouse coverage, with wives assumed to be three years younger than husbands.

VRS Health Insurance Credit: Health care costs of the Plan are assumed to be reduced by an amount equal to the disabled health insurance credit paid by the VRS Health Insurance Credit Program for eligible disabled employees. An annual credit of \$1,440 or \$48 per year of service, whichever is greater, is assumed for those employees who are members of the VRS State, VaLORS, or SPORS plans and an annual credit of \$540 is assumed for those employees who are members of a VRS political subdivision participating in the VRS Health Insurance Credit Program.



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

Assumptions and Methods Applicable to the Virginia Line of Duty Act (continued)

Health Care Cost Trend Rate: The initial per capita health care costs are expected to increase each year with inflation (trend). The following chart details the trend assumption.

Fiscal Year Ended	Under Age 65	Ages 65 and Older
2018	7.25%	5.500%
2019	7.00%	5.375%
2020	6.75%	5.250%
2021	6.50%	5.125%
2022	6.25%	5.000%
2023	6.00%	4.750%
2024	5.75%	4.750%
2025	5.50%	4.750%
2026	5.25%	4.750%
2027	5.00%	4.750%
2028 and Beyond	4.75%	4.750%

Eligibility for Medicare Due to Age:

For Plan beneficiaries who become eligible for health care benefits as the result of a death or disability occurring after June 30, 2017, 80% of disabled employees who become disabled 29 or more months prior to their sixty-fifth birthday are assumed to be eligible for Medicare due to age (age 65). 100% of all other Plan beneficiaries who become eligible for health care benefits as the result of a death or disability occurring after June 30, 2017 are assumed to be eligible for Medicare due to age.

Initial Per Capita Health Care Costs:

Paid claims and cost data were provided by the DOA. CMC accepted this information without audit and has relied upon the sources for the accuracy of the data.

Assumed adult per capita costs are based on past experience and trended forward to the valuation period. Experience for Medicare eligible participants was limited, particularly for Political Subdivision Employees, and future experience may differ materially. As some beneficiaries elect to cover dependents, the assumed adult costs include the additional costs for the coverage of dependent children.



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

Initial Monthly Per Capita Adult Health Care Costs		
Valuation Date	Under Age 65*	Ages 65 and Older
June 30, 2017	\$1,065.70	\$505.00
June 30, 2018	\$1,186.01	\$506.50

*Includes the assumed additional cost for the coverage of dependent children.

Age Related Morbidity:

All health care costs assumed not to be related to covered dependent children are age-adjusted. The following chart details the expected health care claims, age-adjusted to age 65, and the associated assumed increases to the net incurred claims:

Beneficiary Attained Age	Annual Increase
<30	0.0%
30 – 34	1.0%
35 – 39	1.5%
40 – 44	2.0%
45 - 49	2.6%
50 – 54	3.3%
55 – 59	3.6%
60 – 64	4.2%
65 – 69	3.0%
70 – 74	2.5%
75 – 79	2.0%
80 – 84	1.0%
85 – 89	0.5%
90 and Older	0.0%



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

STATE EMPLOYEES¹
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:

R P-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; 1.5% increase compounded from ages 70 to 85, females setback 1 year

Post-Disablement:

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

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



Schedule G – Statement of Actuarial Assumptions and Methods (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	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
50	0.0000	0.0000	0.0000	0.0325	0.0325	0.1250	0.1250
51	0.0000	0.0000	0.0000	0.0325	0.0300	0.0800	0.0900
52	0.0000	0.0000	0.0000	0.0325	0.0300	0.0800	0.0900
53	0.0000	0.0000	0.0000	0.0325	0.0300	0.0500	0.0900
54	0.0000	0.0000	0.0000	0.0325	0.0300	0.0500	0.0900
55	0.0000	0.0450	0.0450	0.0450	0.0350	0.0500	0.0900
56	0.0000	0.0450	0.0400	0.0400	0.0400	0.0500	0.0900
57	0.0000	0.0450	0.0400	0.0400	0.0400	0.0750	0.0900
58	0.0000	0.0450	0.0400	0.0400	0.0400	0.1000	0.0900
59	0.0000	0.0450	0.0400	0.0400	0.0400	0.1000	0.0900
60	0.0000	0.0450	0.0500	0.0500	0.0500	0.1150	0.0900
61	0.0000	0.1500	0.0750	0.0750	0.0750	0.1650	0.1500
62	0.0000	0.1500	0.1000	0.1000	0.1000	0.2000	0.2000
63	0.0000	0.1500	0.1000	0.1000	0.1000	0.2000	0.1750
64	0.0000	0.1500	0.1350	0.1350	0.1350	0.2000	0.1750
65	0.0000	0.2500	0.2500	0.2500	0.2500	0.2500	0.2500
66	0.0000	0.2750	0.2500	0.2500	0.2500	0.2500	0.2500
67	0.0000	0.2750	0.2200	0.2200	0.2200	0.2200	0.2200
68	0.0000	0.2000	0.2200	0.2200	0.2200	0.2200	0.2200
69	0.0000	0.2000	0.2200	0.2200	0.2200	0.2200	0.2200
70	0.0000	0.2000	0.2200	0.2200	0.2200	0.2200	0.2200
71	0.0000	0.2000	0.2200	0.2200	0.2200	0.2200	0.2200
72	0.0000	0.2000	0.2200	0.2200	0.2200	0.2200	0.2200
73	0.0000	0.2000	0.2200	0.2200	0.2200	0.2200	0.2200
74	0.0000	0.2000	0.2200	0.2200	0.2200	0.2200	0.2200
≥75	0.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000



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	>=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	0.125
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	0.080
52	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.080	0.080	0.090
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	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	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	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	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	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	0.045	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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	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)

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)

TEACHERS¹

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 with Scale 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 with Scale BB to 2020; males 1% increase compounded from ages 70 to 90; females setback 3 years with 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 with Scale BB to 2020; 115% of rates for males and females

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.

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



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: Teachers are assumed to receive their first salary increase on the valuation date. The following salary increase rates are used. Inflation rate of 2.50% plus productivity component of 1.00% plus step-rate/promotional component as shown:

Pay Increase Assumption	
Years of Service	Total Increase (Next Year)
1	5.95%
2	5.85
3	5.85
4	5.45
5	5.45
6	5.45
7	5.35
8	5.35
9	5.35
10	4.85
11	4.85
12	4.85
13	4.75
14	4.75
15	4.65
16	4.65
17	4.55
18	4.45
19	4.45
20 or more	3.50

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 with Scale BB to 2020; males 90% of rates; females set forward 1 year

Post-Retirement:

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

Post-Disablement:

RP-2014 Disabled Mortality Rates projected with Scale BB to 2020; males set forward 2 years; 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:

R P-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 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 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, 1.0% increase compounded from ages 70 to 90; females set forward 3 years

Post-Disablement:

R P-2014 Disabled Mortality Rates projected with Scale BB to 2020; males set forward 2 years; 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	0.02012	0.03312	0.06223	0.01052	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	0.02012	0.03312	0.06223	0.01052	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.

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	0.000	0.000	0.000	0.050	0.050	0.100	0.100
51	0.000	0.000	0.000	0.055	0.040	0.100	0.080
52	0.000	0.000	0.000	0.055	0.040	0.100	0.080
53	0.000	0.000	0.000	0.055	0.040	0.100	0.080
54	0.000	0.000	0.000	0.055	0.040	0.100	0.100
55	0.000	0.055	0.055	0.055	0.050	0.140	0.100
56	0.000	0.055	0.050	0.050	0.050	0.140	0.100
57	0.000	0.090	0.055	0.055	0.055	0.110	0.100
58	0.000	0.090	0.055	0.055	0.055	0.110	0.100
59	0.000	0.100	0.055	0.055	0.055	0.120	0.100
60	0.000	0.100	0.060	0.060	0.060	0.120	0.100
61	0.000	0.150	0.100	0.100	0.100	0.250	0.220
62	0.000	0.130	0.170	0.170	0.170	0.350	0.300
63	0.000	0.130	0.150	0.150	0.150	0.200	0.250
64	0.000	0.200	0.150	0.150	0.150	0.270	0.250
65	0.000	0.270	0.270	0.270	0.270	0.270	0.300
66	0.000	0.270	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
68	0.000	0.270	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
70	0.000	0.270	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
72	0.000	0.270	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
74	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	0.000	0.000	0.000	0.055	0.055	0.060	0.060
51	0.000	0.000	0.000	0.055	0.040	0.060	0.100
52	0.000	0.000	0.000	0.055	0.045	0.060	0.100
53	0.000	0.000	0.000	0.055	0.045	0.120	0.100
54	0.000	0.000	0.000	0.055	0.045	0.120	0.100
55	0.000	0.070	0.070	0.070	0.055	0.120	0.100
56	0.000	0.060	0.055	0.055	0.055	0.120	0.100
57	0.000	0.060	0.055	0.055	0.055	0.100	0.100
58	0.000	0.060	0.055	0.055	0.055	0.100	0.100
59	0.000	0.060	0.055	0.055	0.055	0.150	0.100
60	0.000	0.085	0.075	0.075	0.075	0.150	0.100
61	0.000	0.085	0.075	0.075	0.075	0.200	0.175
62	0.000	0.190	0.170	0.170	0.170	0.200	0.250
63	0.000	0.110	0.150	0.150	0.150	0.200	0.250
64	0.000	0.110	0.150	0.150	0.150	0.250	0.150
65	0.000	0.280	0.280	0.280	0.280	0.280	0.350
66	0.000	0.280	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
68	0.000	0.175	0.220	0.220	0.220	0.220	0.220
69	0.000	0.300	0.220	0.220	0.220	0.220	0.220
70	0.000	0.300	0.220	0.220	0.220	0.220	0.220
71	0.000	0.300	0.220	0.220	0.220	0.220	0.220
72	0.000	0.300	0.220	0.220	0.220	0.220	0.220
73	0.000	0.300	0.220	0.220	0.220	0.220	0.220
74	0.000	0.300	0.220	0.220	0.220	0.220	0.220
>=75	0.000	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	0.000	0.000	0.000	0.050	0.050	0.050	0.050
51	0.000	0.000	0.000	0.055	0.040	0.040	0.040
52	0.000	0.000	0.000	0.055	0.040	0.040	0.040
53	0.000	0.000	0.000	0.055	0.040	0.040	0.040
54	0.000	0.000	0.000	0.055	0.040	0.040	0.040
55	0.000	0.055	0.055	0.055	0.050	0.140	0.140
56	0.000	0.055	0.050	0.050	0.050	0.140	0.100
57	0.000	0.090	0.055	0.055	0.055	0.110	0.100
58	0.000	0.090	0.055	0.055	0.055	0.110	0.100
59	0.000	0.100	0.055	0.055	0.055	0.120	0.100
60	0.000	0.100	0.060	0.060	0.060	0.120	0.100
61	0.000	0.150	0.100	0.100	0.100	0.250	0.220
62	0.000	0.130	0.170	0.170	0.170	0.350	0.300
63	0.000	0.130	0.150	0.150	0.150	0.200	0.250
64	0.000	0.200	0.150	0.150	0.150	0.270	0.250
65	0.000	0.270	0.270	0.270	0.270	0.270	0.300
66	0.000	0.270	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
68	0.000	0.270	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
70	0.000	0.270	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
72	0.000	0.270	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
74	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	0.000	0.000	0.000	0.055	0.055	0.055	0.055
51	0.000	0.000	0.000	0.055	0.040	0.040	0.040
52	0.000	0.000	0.000	0.055	0.045	0.045	0.045
53	0.000	0.000	0.000	0.055	0.045	0.045	0.045
54	0.000	0.000	0.000	0.055	0.045	0.045	0.045
55	0.000	0.070	0.070	0.070	0.055	0.120	0.120
56	0.000	0.060	0.055	0.055	0.055	0.120	0.100
57	0.000	0.060	0.055	0.055	0.055	0.100	0.100
58	0.000	0.060	0.055	0.055	0.055	0.100	0.100
59	0.000	0.060	0.055	0.055	0.055	0.150	0.100
60	0.000	0.085	0.075	0.075	0.075	0.150	0.100
61	0.000	0.085	0.075	0.075	0.075	0.200	0.175
62	0.000	0.190	0.170	0.170	0.170	0.200	0.250
63	0.000	0.110	0.150	0.150	0.150	0.200	0.250
64	0.000	0.110	0.150	0.150	0.150	0.250	0.150
65	0.000	0.280	0.280	0.280	0.280	0.280	0.350
66	0.000	0.280	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
68	0.000	0.175	0.220	0.220	0.220	0.220	0.220
69	0.000	0.300	0.220	0.220	0.220	0.220	0.220
70	0.000	0.300	0.220	0.220	0.220	0.220	0.220
71	0.000	0.300	0.220	0.220	0.220	0.220	0.220
72	0.000	0.300	0.220	0.220	0.220	0.220	0.220
73	0.000	0.300	0.220	0.220	0.220	0.220	0.220
74	0.000	0.300	0.220	0.220	0.220	0.220	0.220
>=75	0.000	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. 25% 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 H – Actuarial Cost Method

The valuation is prepared on the projected benefit basis, which is used to determine the present value of each member's expected benefit payable at retirement, disability or death. The calculations are based on the member's age, years of service, sex, compensation, expected future salary increases, and an assumed future investment rate of return. The calculations consider the probability of a member's death or termination of employment prior to becoming eligible for a benefit and the probability of the member terminating with a service, disability, or survivor's benefit. The present value of the expected benefits payable to active members is added to the present value of the expected future payments to current benefit recipients to obtain the present value of all expected benefits payable to the present group of members and survivors.

The employer contributions required to support the benefits of the Plan are determined following a level funding approach, and consist of a normal contribution and an actuarial accrued liability contribution.

The actuarial accrued liability is determined using the "entry age normal" method. Under this method, the accrued liability is the difference between the present value of expected future benefit payments payable, as described above, and the present value of expected future normal cost, as described below.

The normal contribution is determined using the "entry age normal" method. Under this method, a calculation is made for OPEB benefits to determine the uniform and constant percentage rate of employer contribution which, if applied to the compensation of the average new member during the entire period of his anticipated covered service, would be required in addition to the contributions of the member to meet the cost of all benefits payable on his behalf.

The unfunded accrued liability is determined by subtracting the current assets and the present value of prospective employer normal contributions from the present value of expected benefits to be paid from each OPEB Plan. The accrued liability contribution amortizes the balance of the unfunded accrued liability over a period of years from the valuation date.