



Cavanaugh Macdonald
CONSULTING, LLC

The experience and dedication you deserve



Virginia
Retirement
System

GASB STATEMENT NO. 75 REPORT

FOR THE

VIRGINIA RETIREMENT SYSTEM

PREPARED AS OF June 30, 2020





Cavanaugh Macdonald

CONSULTING, LLC

The experience and dedication you deserve

July 28, 2021

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, 2021 (Reporting Date). This report has been prepared as of June 30, 2020 (the Measurement Date).

The annual actuarial valuation used as a basis for much of the information presented in this report was performed as of July 1, 2019. The valuation was based upon data, furnished by the Virginia Retirement System staff, concerning active, inactive and retired members along with pertinent financial information.

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

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

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

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



Board of Trustees
July 28, 2021
Page 2

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, EA, FCA, MAAA
Senior Actuary



TABLE OF CONTENTS

<u>Section</u>	<u>Item</u>	<u>Page No.</u>
I	Introduction	1
II	Summary of Principal Results	3
III	Financial Statement Notes	6
IV	Required Supplementary Information	39
V	OPEB Expense	42
 <u>Group Life Insurance Program Cost Sharing Plan Schedules</u>		
A	Proportionate Share of Contributions	51
B	Deferred Inflows and Outflows and OPEB Expense	69
C	Amortization of Deferred Inflows and Outflows	87
D	Net OPEB Liability	103
 <u>Health Insurance Credit Program – State Cost Sharing Plan Schedules</u>		
A	Proportionate Share of Contributions	120
B	Deferred Inflows and Outflows and OPEB Expense	125
C	Amortization of Deferred Inflows and Outflows	130
D	Net OPEB Liability	135
 <u>Health Insurance Credit Program – Teachers Cost Sharing Plan Schedules</u>		
A	Proportionate Share of Contributions	140
B	Deferred Inflows and Outflows and OPEB Expense	143
C	Amortization of Deferred Inflows and Outflows	146
D	Net OPEB Liability	149



TABLE OF CONTENTS, *continued*

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

B	Deferred Inflows and Outflows and OPEB Expense	152
C	Amortization of Deferred Inflows and Outflows	158
D	Net OPEB Liability	162
E	Total OPEB Liability and Fiduciary Net Position	166

Health Insurance Credit Program – Constitutional Officers Cost Sharing Plan Schedules

A	Proportionate Share of Contributions	177
B	Deferred Inflows and Outflows and OPEB Expense	180
C	Amortization of Deferred Inflows and Outflows	183
D	Net OPEB Liability	185

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

A	Proportionate Share of Contributions	188
B	Deferred Inflows and Outflows and OPEB Expense	190
C	Amortization of Deferred Inflows and Outflows	192
D	Net OPEB Liability	194

Health Insurance Credit Program – Registrars Cost Sharing Plan Schedules

A	Proportionate Share of Contributions	196
B	Deferred Inflows and Outflows and OPEB Expense	199
C	Amortization of Deferred Inflows and Outflows	202
D	Net OPEB Liability	204



TABLE OF CONTENTS, *continued*

Virginia Sickness and Disability Program Cost Sharing Plan Schedules

A	Proportionate Share of Contributions	206
B	Deferred Inflows and Outflows and OPEB Expense	211
C	Amortization of Deferred Inflows and Outflows	216
D	Net OPEB Liability	221

Virginia Local Disability Program – Teachers Cost Sharing Plan Schedules

A	Proportionate Share of Contributions	226
B	Deferred Inflows and Outflows and OPEB Expense	229
C	Amortization of Deferred Inflows and Outflows	232
D	Net OPEB Liability	235

Virginia Local Disability Program – Political Subdivisions Cost Sharing Plan Schedules

A	Proportionate Share of Contributions	238
B	Deferred Inflows and Outflows and OPEB Expense	242
C	Amortization of Deferred Inflows and Outflows	246
D	Net OPEB Liability	249

Line of Duty Act Cost Sharing Plan Schedules

A	Proportionate Share of Contributions	253
B	Deferred Inflows and Outflows and OPEB Expense	256
C	Amortization of Deferred Inflows and Outflows	259
D	Net OPEB Liability	261

Other Schedules

F	Summary of Main Plan Provisions	263
G	Statement of Actuarial Assumptions and Methods	283
H	Actuarial Cost Method	372



**REPORT OF THE ANNUAL GASB STATEMENT NO. 75
REQUIRED INFORMATION FOR THE
VIRGINIA RETIREMENT SYSTEM
PREPARED AS OF June 30, 2020**

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, 2020 (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 April 9, 2021. See that report for more information on the member data, actuarial assumptions and methods used in developing the GASB 74 results.

In addition, this report includes information on the actuarial valuations of the Political Subdivisions participating in VRS as of June 30, 2019. We have prepared and provided separately, actuarial valuation reports as of June 30, 2019 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, 2019, we have set the TOL equal to the actuarial liability at the measurement date.

The Net OPEB Liability (NOL) shown in the GASB Statement No. 74 Report for the Virginia Retirement System prepared as of June 30, 2020 and submitted April 9, 2021 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, 2020 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):	June 30, 2019
Prior Measurement Date:	June 30, 2019
Measurement Date (MD):	June 30, 2020
Reporting Date (RD):	June 30, 2021
Single Equivalent Interest Rate (SEIR):	
Long-Term Expected Rate of Return	6.75%
Municipal Bond Index Rate at Prior Measurement Date	3.50%
Municipal Bond Index Rate at Measurement Date	2.21%
Year in which Fiduciary Net Position is Projected to be Depleted	N/A
Single Equivalent Interest Rate at Prior Measurement Date	6.75%
Single Equivalent Interest Rate at Measurement Date	6.75%
Net OPEB Liability:	
Total OPEB Liability (TOL)	\$3,523,938,338
Fiduciary Net Position (FNP)	<u>1,855,102,041</u>
Net OPEB Liability (NOL = TOL – FNP)	\$1,668,836,297
FNP as a percentage of TOL	52.64%
OPEB Expense (OE)	\$65,382,103
Deferred Outflow of Resources	\$240,631,870
Deferred Inflow of Resources	\$49,835,346



HEALTH INSURANCE CREDIT PROGRAM

	Health Insurance Credit - State Employees	Health Insurance Credit - Teachers	Health Insurance Credit - Participating Local Subdivisions*	Health Insurance Credit - Constitutional Officers	Health Insurance Credit - Social Service Employees	Health Insurance Credit - Registrars
Valuation Date (VD):	June 30, 2019	June 30, 2019	July 1, 2019	June 30, 2019	June 30, 2019	June 30, 2019
Prior Measurement Date:	June 30, 2019	June 30, 2019	June 30, 2019	June 30, 2019	June 30, 2019	June 30, 2019
Measurement Date (MD):	June 30, 2020	June 30, 2020	June 30, 2020	June 30, 2020	June 30, 2020	June 30, 2020
Reporting Date (RD):	June 30, 2021	June 30, 2021	June 30, 2021	June 30, 2021	June 30, 2021	June 30, 2021
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	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%
Municipal Bond Index Rate at Measurement Date	2.21%	2.21%	2.21%	2.21%	2.21%	2.21%
Year in which Fiduciary Net Position is Projected to be Depleted	N/A	N/A	N/A	N/A	N/A	N/A
Single Equivalent Interest Rate at Prior Measurement Date	6.75%	6.75%	6.75%	6.75%	6.75%	6.75%
Single Equivalent Interest Rate at Measurement Date	6.75%	6.75%	6.75%	6.75%	6.75%	6.75%
Net OPEB Liability:						
Total OPEB Liability (TOL)	\$1,043,382,985	\$1,448,674,571	\$77,490,244	\$32,408,230	\$14,818,146	\$595,018
Fiduciary Net Position (FNP)	<u>125,376,898</u>	<u>144,158,060</u>	<u>24,468,464</u>	<u>5,113,638</u>	<u>1,934,289</u>	<u>126,337</u>
Net OPEB Liability (NOL = TOL – FNP)	\$918,006,087	\$1,304,516,511	\$53,021,780	\$27,294,592	\$12,883,857	\$468,681
FNP as a percentage of TOL	12.02%	9.95%	31.58%	15.78%	13.05%	21.23%
OPEB Expense (OE)						
	\$79,320,239	\$107,647,243	\$34,860,988	\$2,680,277	\$1,167,043	\$38,259
Deferred Outflow of Resources						
	\$20,192,532	\$31,569,540	\$3,961,058	\$1,300,110	\$389,940	\$10,782
Deferred Inflow of Resources						
	\$18,128,186	\$24,548,753	\$1,560,433	\$240,739	\$157,599	\$51,958

* The Single Equivalent Interest Rate for six Political Subdivisions plans – Patrick County (55170), Accomack/Northampton Planning District (55456), Carroll County School Board (55517), Russell County School Board (55583), Washington County School Board (55595), and Jackson River Technical Center (55814) – was the Municipal Bond Index Rate of 3.50% and 2.21% 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):	June 30, 2019	June 30, 2019	June 30, 2019	June 30, 2019
Prior Measurement Date:	June 30, 2019	June 30, 2019	June 30, 2019	June 30, 2019
Measurement Date (MD):	June 30, 2020	June 30, 2020	June 30, 2020	June 30, 2020
Reporting Date (RD):	June 30, 2021	June 30, 2021	June 30, 2021	June 30, 2021
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	3.50%	3.50%	3.50%	3.50%
Municipal Bond Index Rate at Measurement Date	2.21%	2.21%	2.21%	2.21%
Year in which Fiduciary Net Position is Projected to be Depleted	N/A	N/A	N/A	2020
Single Equivalent Interest Rate at Prior Measurement Date	6.75%	6.75%	6.75%	3.50%
Single Equivalent Interest Rate at Measurement Date	6.75%	6.75%	6.75%	2.21%
Net OPEB Liability:				
Total OPEB Liability (TOL)	\$269,531,238	\$3,688,220	\$4,316,776	\$423,148,755
Fiduciary Net Position (FNP)	<u>490,219,523</u>	<u>2,885,936</u>	<u>3,318,528</u>	<u>4,333,324</u>
Net OPEB Liability (NOL = TOL – FNP)	(\$220,688,285)	\$802,284	\$998,248	\$418,815,431
FNP as a percentage of TOL	181.88%	78.25%	76.88%	1.02%
OPEB Expense (OE)	\$20,684,310	\$2,184,983	\$2,875,321	\$37,981,522
Deferred Outflow of Resources	\$38,706,698	\$555,860	\$960,970	\$156,578,111
Deferred Inflow of Resources	\$54,857,246	\$62,018	\$1,238,471	\$83,792,466



SECTION III – FINANCIAL STATEMENT NOTES

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

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

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

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

Paragraph 92-93: This paragraph requires information regarding the actuarial assumptions used to measure the TOL. The actuarial assumptions utilized in developing the TOL are outlined in Schedule G. The total OPEB liability was determined based on an actuarial valuation as of June 30, 2019, using the following actuarial assumptions applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2020.

Inflation	2.50 percent
Salary increases, including inflation	State Employees: 3.50 percent – 5.35 percent Teachers: 3.50 percent – 5.95 percent State Police: 3.50 percent – 4.75 percent Judicial: 4.50 percent Virginia Law Officers: 3.50 percent – 4.75 percent Political Subdivisions: General Employees: 3.50 percent – 5.35 percent Public Safety: 3.50 percent – 4.75 percent
Investment rate of return	6.75 percent, net of OPEB plan investment expenses, including inflation Line of Duty Act: 4.75 percent
Municipal Bond Index Rate	
Prior Measurement Date	3.50 percent
Measurement Date	2.21 percent
Year FNP is projected to be depleted	N/A Line of Duty Act: 2020
Single Equivalent Interest Rate, net of plan investment expense, including price inflation	
Prior Measurement Date	6.75 percent



Measurement Date
 Line of Duty Act: 3.50 percent
 6.75 percent
 Line of Duty Act: 2.21 percent

Healthcare Cost Trend Rate

(Applies only to Line of Duty Act)

Medical Trend Assumption (Under Age 65) 7.00 percent – 4.75 percent
 Medical Trend Assumption (Over Age 64) 5.375 percent – 4.75 percent

Year of Ultimate Trend Rate (Under Age 65) Fiscal Year Ended 2028
 Year of Ultimate Trend Rate (Ages 65 and older) Fiscal Year Ended 2023

(Applies only to Line of Duty Act)

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

Mortality 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, 2019 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 six HIC Political Subdivision plans — Patrick County (55170), Accomack/Northampton Planning District (55456), Carroll County School Board (55517), Russell County School Board (55583), Washington County School



Board (55595), and Jackson River Technical Center (55814) – which used a discount rate of 2.21% 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 of June 2020.

Time Span In Years	Mean Return	Standard Deviation	Returns by Percentile				
			5 th	25 th	50 th	75 th	95 th
1	7.15%	8.91%	-6.82%	1.00%	6.81%	12.96%	22.43%
5	6.85%	3.97%	0.49%	4.17%	6.81%	9.52%	13.53%
10	6.82%	2.80%	2.30%	4.94%	6.81%	8.72%	11.52%
20	6.80%	1.98%	3.60%	5.48%	6.81%	8.16%	10.12%
30	6.79%	1.62%	4.18%	5.72%	6.81%	7.91%	9.51%
50	6.79%	1.25%	4.77%	5.97%	6.81%	7.66%	8.89%

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



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 2.30% and 95% will be above that. As the time span increases, the results begin to converge. Over a 50-year time span, the results indicate a 25% chance that the returns will be below 5.97% and a 25% chance they will be above 7.66%. There is a 50% chance the returns will be 6.81% or above and a 50% chance the return will be below 6.81%.

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 six HIC Political Subdivision plans— Patrick County (55170), Accomack/Northampton Planning District (55456), Carroll County School Board (55517), Russell County School Board (55583), Washington County School Board (55595), 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 2.21%, based on the Bond Buyers General Obligation 20-year Municipal Bond Index Rate (formerly published monthly by the Board of Governors of the Federal Reserve System) published for the last week of June 2020.

(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.

(a) Assumed asset allocation: The target asset allocation and best estimates of arithmetic real rates of return for each major asset class as provided by the System as of June 2020 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Public Equity	34.00%	4.65%
Fixed Income	15.00%	0.46%
Credit Strategies	14.00%	5.39%
Real Assets	14.00%	5.01%
Private Equity	14.00%	8.34%
MAPS	6.00%	3.04%
PIP	3.00%	6.49%
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.



(f) 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 six HIC Political Subdivision plans are included at the municipal bond index rate of 2.21% and at 1.21% and 3.21%. For the Political Subdivision plans, and for the cost-sharing employers, we show each employer’s share in Schedule D.

Net OPEB Liability	1% Decrease	Current Discount Rate	1% Increase
Group Life Insurance	\$ 2,193,813,423	\$ 1,668,836,297	\$ 1,242,505,668
Health Insurance Credit - State Employees	1,017,244,936	918,006,087	832,611,809
Health Insurance Credit - Teachers	1,460,270,230	1,304,516,511	1,172,137,139
Health Insurance Credit - Participating Local Subdivisions	61,093,077	53,021,780	46,059,907
Health Insurance Credit - Constitutional Officers	30,754,882	27,294,592	24,353,518
Health Insurance Credit - Social Service Employees	14,321,784	12,883,857	11,649,694
Health Insurance Credit - Registrars	522,470	468,681	422,326
Virginia Sickness and Disability	(201,354,027)	(220,688,285)	(238,043,571)
Virginia Local Disability - Teachers	1,249,130	802,284	416,633
Virginia Local Disability - Political Subdivisions	1,338,882	998,248	701,522



Line of Duty Act

	1% Decrease (1.21%)	Current Discount Rate (2.21%)	1% Increase (3.21%)
Net OPEB Liability	\$497,128,235	\$418,815,431	\$359,784,925

	1% Decrease in Healthcare Trend Rate	Current Healthcare Trend Rate	1% Increase in Healthcare Trend Rate
Net OPEB Liability	\$346,164,647	\$418,815,431	\$513,841,707



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): June 30, 2019 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, 2019	\$3,390,238,391	\$1,762,972,244	\$1,627,266,147
Changes for the year:			
Service Cost	98,367,260		98,367,260
Interest	221,684,071		221,684,071
Benefit Changes	0		0
Difference between expected and actual experience	25,708,476		25,708,476
Changes in assumptions	0		0
Contributions - employer		107,251,088	(107,251,088)
Contributions - employee		162,924,980	(162,924,980)
Net investment income		36,276,266	(36,276,266)
Benefit payments	(212,059,860)	(212,059,860)	0
Administrative expense		(823,943)	823,943
Other changes	<u>0</u>	<u>(1,438,734)</u>	<u>1,438,734</u>
Net changes	\$133,699,947	\$92,129,797	\$41,570,150
Balances at June 30, 2020	\$3,523,938,338	\$1,855,102,041	\$1,668,836,297

TOL Roll Forward Group Life Insurance Program	Actual	Actual Before Assumption Changes	Expected
(a) TOL as of June 30, 2019	\$3,414,321,273	\$3,414,321,273	\$3,390,238,391
(b) Entry Age normal Cost for period June 30, 2019-June 30, 2020	\$92,147,316	\$92,147,316	\$92,147,316
(c) Actual Benefit Payments	\$212,059,860	\$212,059,860	\$212,059,860
(d) TOL as of June 30, 2020	\$3,523,938,338	\$3,523,938,338	\$3,498,229,862
= [(a+b) * (1 + i)]-[c * (1 + i/2)]			
(e) Changes in Assumptions		0	
(f) Difference between expected and actual experience			25,708,476

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



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, 2019	\$1,032,094,189	\$109,022,938	\$923,071,251
Changes for the year:			
Service Cost	20,142,919		20,142,919
Interest	67,288,991		67,288,991
Benefit Changes	0		0
Difference between expected and actual experience	(5,702,621)		(5,702,621)
Changes in assumptions	0		0
Contributions - employer		84,849,070	(84,849,070)
Contributions - employee		0	0
Net investment income		2,185,099	(2,185,099)
Benefit payments	(70,440,493)	(70,440,493)	0
Administrative expense		(230,442)	230,442
Other changes	<u>0</u>	<u>(9,274)</u>	<u>9,274</u>
Net changes	\$11,288,796	\$16,353,960	(\$5,065,164)
Balances at June 30, 2020	\$1,043,382,985	\$125,376,898	\$918,006,087

TOL Roll Forward Health Insurance Credit Program - State Employees	Actual	Actual Before Assumption Changes	Expected
(a) TOL as of June 30, 2019	\$1,026,752,155	\$1,026,752,155	\$1,032,094,189
(b) Entry Age normal Cost for period June 30, 2019-June 30, 2020	\$18,869,245	\$18,869,245	\$18,869,245
(c) Actual Benefit Payments	\$70,440,493	\$70,440,493	\$70,440,493
(d) TOL as of June 30, 2020	\$1,043,382,985	\$1,043,382,985	\$1,049,085,606
= [(a+b) * (1 + i)] - [c * (1 + i/2)]			
(e) Changes in Assumptions		0	
(f) Difference between expected and actual experience			(5,702,621)

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



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, 2019	\$1,438,112,513	\$129,015,266	\$1,309,097,247
Changes for the year:			
Service Cost	21,737,748		21,737,748
Interest	93,964,690		93,964,690
Benefit Changes	0		0
Difference between expected and actual experience	(13,054,307)		(13,054,307)
Changes in assumptions	0		0
Contributions - employer		105,208,641	(105,208,641)
Contributions - employee		0	0
Net investment income		2,291,519	(2,291,519)
Benefit payments	(92,086,073)	(92,086,073)	0
Administrative expense		(257,419)	257,419
Other changes	<u>0</u>	<u>(13,874)</u>	<u>13,874</u>
Net changes	\$10,562,058	\$15,142,794	(\$4,580,736)
Balances at June 30, 2020	\$1,448,674,571	\$144,158,060	\$1,304,516,511

TOL Roll Forward Health Insurance Credit Program - Teachers	Actual	Actual Before Assumption Changes	Expected
(a) TOL as of June 30, 2019	\$1,425,883,654	\$1,425,883,654	\$1,438,112,513
(b) Entry Age normal Cost for period June 30, 2019-June 30, 2020	\$20,363,230	\$20,363,230	\$20,363,230
(c) Actual Benefit Payments	\$92,086,073	\$92,086,073	\$92,086,073
(d) TOL as of June 30, 2020	\$1,448,674,571	\$1,448,674,571	\$1,461,728,878
= [(a+b) * (1 + i)] - [c * (1 + i/2)]			
(e) Changes in Assumptions		0	
(f) Difference between expected and actual experience			(13,054,307)

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



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, 2019	\$43,544,777	\$24,468,169	\$19,076,608
Changes for the year:			
Service Cost	1,063,468		1,063,468
Interest	2,797,046		2,797,046
Benefit Changes	32,237,972		32,237,972
Difference between expected and actual experience	623,546		623,546
Changes in assumptions	219,475		219,475
Contributions - employer		2,553,186	(2,553,186)
Contributions - employee		0	0
Net investment income		487,741	(487,741)
Benefit payments	(2,996,040)	(2,996,040)	0
Administrative expense		(46,684)	46,684
Other changes	<u>0</u>	<u>2,092</u>	<u>(2,092)</u>
Net changes	\$33,945,467	\$295	\$33,945,172
Balances at June 30, 2020	\$77,490,244	\$24,468,464	\$53,021,780

TOL Roll Forward Health Insurance Credit Program - Participating Political Subdivisions	Actual	Actual Before Assumption Changes	Expected
(a) TOL as of June 30, 2019	\$44,822,215	\$44,597,717	\$43,544,777
(b) Entry Age normal Cost for period June 30, 2019-June 30, 2020	\$1,010,434	\$1,001,099	\$996,883
(c) Actual Benefit Payments	\$2,996,040	\$2,996,040	\$2,996,040
(d) Benefit Changes	\$32,237,972	\$32,237,972	\$32,237,972
(e) TOL as of June 30, 2020 = [(a+b) * (1 + i)] - [c * (1 + i/2)] + d	\$77,490,244	\$77,270,769	\$76,647,223
(f) Changes in Assumptions		219,475	
(g) Difference between expected and actual experience			623,546

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 six plans— Patrick County (55170), Accomack/Northampton Planning District (55456), Carroll County School Board (55517), Russell County School Board (55583), Washington County School Board (55595), and Jackson River Technical Center (55814) — are using the municipal bond rate of 2.21%. In the other two columns, i is the interest rate at the prior measurement date, 6.75% and 3.50% for the six 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, 2019	\$31,358,214	\$4,479,273	\$26,878,941
Changes for the year:			
Service Cost	746,110		746,110
Interest	2,050,204		2,050,204
Benefit Changes	0		0
Difference between expected and actual experience	223,354		223,354
Changes in assumptions	0		0
Contributions - employer		2,525,952	(2,525,952)
Contributions - employee		0	0
Net investment income		87,685	(87,685)
Benefit payments	(1,969,652)	(1,969,652)	0
Administrative expense		(9,247)	9,247
Other changes	<u>0</u>	<u>(373)</u>	<u>373</u>
Net changes	\$1,050,016	\$634,365	\$415,651
Balances at June 30, 2020	\$32,408,230	\$5,113,638	\$27,294,592

TOL Roll Forward Health Insurance Credit Program - Constitutional Officers	Actual	Actual Before Assumption Changes	Expected
(a) TOL as of June 30, 2019	\$31,567,445	\$31,567,445	\$31,358,214
(b) Entry Age normal Cost for period June 30, 2019-June 30, 2020	\$698,932	\$698,932	\$698,932
(c) Actual Benefit Payments	\$1,969,652	\$1,969,652	\$1,969,652
(d) TOL as of June 30, 2020 = [(a+b) * (1 + i)] - [c * (1 + i/2)]	\$32,408,230	\$32,408,230	\$32,184,876
(e) Changes in Assumptions		0	
(f) Difference between expected and actual experience			223,354

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



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, 2019	\$14,731,565	\$2,273,169	\$12,458,396
Changes for the year:			
Service Cost	291,706		291,706
Interest	958,685		958,685
Benefit Changes	0		0
Difference between expected and actual experience	(106,162)		(106,162)
Changes in assumptions	0		0
Contributions - employer		689,238	(689,238)
Contributions - employee		0	0
Net investment income		33,168	(33,168)
Benefit payments	(1,057,648)	(1,057,648)	0
Administrative expense		(3,498)	3,498
Other changes	<u>0</u>	<u>(140)</u>	<u>140</u>
Net changes	\$86,581	(\$338,880)	\$425,461
Balances at June 30, 2020	\$14,818,146	\$1,934,289	\$12,883,857

TOL Roll Forward Health Insurance Credit Program - Social Service Employees	Actual	Actual Before Assumption Changes	Expected
(a) TOL as of June 30, 2019	\$14,632,116	\$14,632,116	\$14,731,565
(b) Entry Age normal Cost for period June 30, 2019-June 30, 2020	\$273,261	\$273,261	\$273,261
(c) Actual Benefit Payments	\$1,057,648	\$1,057,648	\$1,057,648
(d) TOL as of June 30, 2020	\$14,818,146	\$14,818,146	\$14,924,308
= [(a+b) * (1 + i)] - [c * (1 + i/2)]			
(e) Changes in Assumptions		0	
(f) Difference between expected and actual experience			(106,162)

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



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, 2019	\$590,391	\$87,632	\$502,759
Changes for the year:			
Service Cost	16,383		16,383
Interest	39,605		39,605
Benefit Changes	0		0
Difference between expected and actual experience	(44,053)		(44,053)
Changes in assumptions	0		0
Contributions - employer		44,084	(44,084)
Contributions - employee		0	0
Net investment income		2,166	(2,166)
Benefit payments	(7,308)	(7,308)	0
Administrative expense		(228)	228
Other changes	<u>0</u>	<u>(9)</u>	<u>9</u>
Net changes	\$4,627	\$38,705	(\$34,078)
Balances at June 30, 2020	\$595,018	\$126,337	\$468,681

TOL Roll Forward Health Insurance Credit Program - Registrars	Actual	Actual Before Assumption Changes	Expected
(a) TOL as of June 30, 2019	\$549,124	\$549,124	\$590,391
(b) Entry Age normal Cost for period June 30, 2019-June 30, 2020	\$15,347	\$15,347	\$15,347
(c) Actual Benefit Payments	\$7,308	\$7,308	\$7,308
(d) TOL as of June 30, 2020 = [(a+b) * (1 + i)]-[c * (1 + i/2)]	\$595,018	\$595,018	\$639,071
(e) Changes in Assumptions		0	
(f) Difference between expected and actual experience			(44,053)

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



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, 2019	\$292,046,196	\$488,241,468	(\$196,195,272)
Changes for the year:			
Service Cost	32,988,226		32,988,226
Interest	18,774,704		18,774,704
Benefit Changes	0		0
Difference between expected and actual experience	(46,473,031)		(46,473,031)
Changes in assumptions	0		0
Contributions - employer		26,994,128	(26,994,128)
Contributions - employee		0	0
Net investment income		9,445,164	(9,445,164)
Benefit payments	(27,804,857)	(27,804,857)	0
Administrative expense		(7,242,918)	7,242,918
Other changes	<u>0</u>	<u>586,538</u>	<u>(586,538)</u>
Net changes	(\$22,514,958)	\$1,978,055	(\$24,493,013)
Balances at June 30, 2020	\$269,531,238	\$490,219,523	(\$220,688,285)

TOL Roll Forward Virginia Sickness and Disability Program	Actual	Actual Before Assumption Changes	Expected
(a) TOL as of June 30, 2019	\$248,511,741	\$248,511,741	\$292,046,196
(b) Entry Age normal Cost for period June 30, 2019-June 30, 2020	\$30,902,319	\$30,902,319	\$30,902,319
(c) Actual Benefit Payments	\$27,804,857	\$27,804,857	\$27,804,857
(d) TOL as of June 30, 2020 = [(a+b) * (1 + i)]-[c * (1 + i/2)]	\$269,531,238	\$269,531,238	\$316,004,269
(e) Changes in Assumptions		0	
(f) Difference between expected and actual experience			(46,473,031)

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



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, 2019	\$2,241,594	\$1,660,256	\$581,338
Changes for the year:			
Service Cost	1,109,166		1,109,166
Interest	144,114		144,114
Benefit Changes	0		0
Difference between expected and actual experience	406,500		406,500
Changes in assumptions	0		0
Contributions - employer		2,426,541	(2,426,541)
Contributions - employee		0	0
Net investment income		44,337	(44,337)
Benefit payments	(213,154)	(213,154)	0
Administrative expense		(1,032,044)	1,032,044
Other changes	<u>0</u>	<u>0</u>	<u>0</u>
Net changes	\$1,446,626	\$1,225,680	\$220,946
Balances at June 30, 2020	\$3,688,220	\$2,885,936	\$802,284

TOL Roll Forward Virginia Local Disability Program - Teachers	Actual	Actual Before Assumption Changes	Expected
(a) TOL as of June 30, 2019	\$2,622,391	\$2,622,391	\$2,241,594
(b) Entry Age normal Cost for period June 30, 2019-June 30, 2020	\$1,039,031	\$1,039,031	\$1,039,031
(c) Actual Benefit Payments	\$213,154	\$213,154	\$213,154
(d) TOL as of June 30, 2020 = [(a+b) * (1 + i)]-[c * (1 + i/2)]	\$3,688,220	\$3,688,220	\$3,281,720
(e) Changes in Assumptions		0	
(f) Difference between expected and actual experience			406,500

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



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, 2019	\$3,988,563	\$1,962,744	\$2,025,819
Changes for the year:			
Service Cost	1,553,602		1,553,602
Interest	261,270		261,270
Benefit Changes	0		0
Difference between expected and actual experience	(1,250,879)		(1,250,879)
Changes in assumptions	0		0
Contributions - employer		2,684,118	(2,684,118)
Contributions - employee		0	0
Net investment income		49,041	(49,041)
Benefit payments	(235,780)	(235,780)	0
Administrative expense		(1,141,595)	1,141,595
Other changes	<u>0</u>	<u>0</u>	<u>0</u>
Net changes	\$328,213	\$1,355,784	(\$1,027,571)
Balances at June 30, 2020	\$4,316,776	\$3,318,528	\$998,248

TOL Roll Forward Virginia Local Disability Program - Political Subdivisions	Actual	Actual Before Assumption Changes	Expected
(a) TOL as of June 30, 2019	\$2,816,779	\$2,816,779	\$3,988,563
(b) Entry Age normal Cost for period June 30, 2019-June 30, 2020	\$1,455,365	\$1,455,365	\$1,455,365
(c) Actual Benefit Payments	\$235,780	\$235,780	\$235,780
(d) TOL as of June 30, 2020 = [(a+b) * (1 + i)]-[c * (1 + i/2)]	\$4,316,776	\$4,316,776	\$5,567,655
(e) Changes in Assumptions		0	
(f) Difference between expected and actual experience			(1,250,879)

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



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, 2019	\$361,626,390	\$2,840,245	\$358,786,145
Changes for the year:			
Service Cost	16,019,904		16,019,904
Interest	12,443,573		12,443,573
Benefit Changes	0		0
Difference between expected and actual experience	(64,121,505)		(64,121,505)
Changes in assumptions	109,371,833		109,371,833
Contributions - employer		13,567,000	(13,567,000)
Contributions - employee		0	0
Net investment income		346,011	(346,011)
Benefit payments	(12,191,440)	(12,191,440)	0
Administrative expense		(809,880)	809,880
Other changes	<u>0</u>	<u>581,388</u>	<u>(581,388)</u>
Net changes	\$61,522,365	\$1,493,079	\$60,029,286
Balances at June 30, 2020	\$423,148,755	\$4,333,324	\$418,815,431

TOL Roll Forward Line of Duty Act	Actual (i=2.21%)	Actual Before Assumption Changes (i=3.5%)	Expected (i=3.5%)
(a) TOL as of June 30, 2019	\$407,033,863	\$299,673,245	\$361,626,390
(b) Entry Age normal Cost for period June 30, 2019-June 30, 2020	\$19,025,143	\$15,478,168	\$15,478,168
(c) Actual Benefit Payments	\$12,191,440	\$12,191,440	\$12,191,440
(d) TOL as of June 30, 2020 = [(a+b) * (1 + i)]-[c * (1 + i/2)]	\$423,148,755	\$313,776,922	\$377,898,427
(e) Changes in Assumptions		109,371,833	
(f) Difference between expected and actual experience			(64,121,505)

In the Actual column, i is municipal bond rate as of the measurement date, 2.21%. In the other two columns, i is the municipal bond rate at the prior measurement date, 3.50%.



Paragraphs 96(d)-(e): The interest rate changed for the Line of Duty Act and the six HIC Political Subdivision plans using the municipal bond index rate (3.50% as of June 30, 2019 and 2.21% as of June 30, 2020). 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, 2021 (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	\$ (24,471,924)	0	(14,989,076)
2016-2017	Assumptions	0	(91,738,000)	6.45	(56,891,730)	0	(34,846,270)
2016-2017	Investment	0	(70,787,000)	5.00	(56,630,001)	0	(14,156,999)
2017-2018	Experience	88,052,000	0	6.38	41,403,834	46,648,166	0
2017-2018	Assumptions	0	0	6.38	0	0	0
2017-2018	Investment	0	(8,667,000)	5.00	(5,200,333)	0	(3,466,667)
2018-2019	Experience	56,736,661	0	6.33	17,926,276	38,810,385	0
2018-2019	Assumptions	122,011,161	0	6.33	38,550,130	83,461,031	0
2018-2019	Investment	110,843	0	5.00	44,338	66,505	0
2019-2020	Experience	25,708,476	0	6.23	4,126,561	21,581,915	0
2019-2020	Assumptions	0	0	6.23	0	0	0
2019-2020	Investment	84,609,417	0	5.00	16,921,883	67,687,534	0



HEALTH INSURANCE CREDIT PROGRAM – STATE EMPLOYEES

Year	Type	Losses (a)	(Gains) (b)	Recognition Period (Years) (c)	Amounts Recognized in OPEB Expense through June 30, 2021 (d)	Deferred Outflows of Resources (a) or (a) - (d)	Deferred Inflows of Resources (b) or (b) - (d)
2016-2017	Experience	\$ 0	\$ 0	6.21	\$ 0	0	0
2016-2017	Assumptions	0	(12,229,000)	6.21	(7,877,212)	0	(4,351,788)
2016-2017	Investment	0	(2,789,000)	5.00	(2,231,001)	0	(557,999)
2017-2018	Experience	745,000	0	6.16	362,807	382,193	0
2017-2018	Assumptions	0	0	6.16	0	0	0
2017-2018	Investment	234,000	0	5.00	140,333	93,667	0
2018-2019	Experience	0	(13,401,382)	6.13	(4,372,392)	0	(9,028,990)
2018-2019	Assumptions	22,699,292	0	6.13	7,405,968	15,293,324	0
2018-2019	Investment	766,049	0	5.00	306,420	459,629	0
2019-2020	Experience	0	(5,702,621)	5.97	(955,213)	0	(4,747,408)
2019-2020	Assumptions	0	0	5.97	0	0	0
2019-2020	Investment	5,652,148	0	5.00	1,130,430	4,521,718	0



HEALTH INSURANCE CREDIT PROGRAM – TEACHERS

Year	Type	Losses (a)	(Gains) (b)	Recognition Period (Years) (c)	Amounts Recognized in OPEB Expense through June 30, 2021 (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	(7,875,504)	0	(7,127,496)
2016-2017	Investment	0	(2,863,000)	5.00	(2,290,000)	0	(573,000)
2017-2018	Experience	0	(7,255,000)	7.56	(2,878,883)	0	(4,376,117)
2017-2018	Assumptions	0	0	7.56	0	0	0
2017-2018	Investment	960,000	0	5.00	576,000	384,000	0
2018-2019	Experience	0	(2,398,442)	7.51	(638,733)	0	(1,759,709)
2018-2019	Assumptions	35,149,048	0	7.51	9,360,598	25,788,450	0
2018-2019	Investment	815,827	0	5.00	326,331	489,496	0
2019-2020	Experience	0	(13,054,307)	7.38	(1,768,876)	0	(11,285,431)
2019-2020	Assumptions	0	0	7.38	0	0	0
2019-2020	Investment	6,850,742	0	5.00	1,370,148	5,480,594	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, 2021 (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	(337,261)	0	(240,739)
2016-2017	Investment	0	(85,000)	5.00	(68,000)	0	(17,000)
2017-2018	Experience	569,000	0	6.82	250,410	318,590	0
2017-2018	Assumptions	0	0	6.82	0	0	0
2017-2018	Investment	10,000	0	5.00	6,000	4,000	0
2018-2019	Experience	97,193	0	6.77	28,712	68,481	0
2018-2019	Assumptions	758,619	0	6.77	224,112	534,507	0
2018-2019	Investment	24,461	0	5.00	9,784	14,677	0
2019-2020	Experience	223,354	0	6.77	32,992	190,362	0
2019-2020	Assumptions	0	0	6.77	0	0	0
2019-2020	Investment	233,116	0	5.00	46,623	186,493	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, 2021 (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	(109,827)	0	(52,173)
2016-2017	Investment	0	(33,000)	5.00	(26,000)	0	(7,000)
2017-2018	Experience	186,000	0	5.91	94,559	91,441	0
2017-2018	Assumptions	0	0	5.91	0	0	0
2017-2018	Investment	9,000	0	5.00	5,333	3,667	0
2018-2019	Experience	0	(26,017)	5.88	(8,850)	0	(17,167)
2018-2019	Assumptions	326,486	0	5.88	111,050	215,436	0
2018-2019	Investment	375	0	5.00	150	225	0
2019-2020	Experience	0	(106,162)	5.93	(17,903)	0	(88,259)
2019-2020	Assumptions	0	0	5.93	0	0	0
2019-2020	Investment	107,714	0	5.00	21,543	86,171	0



HEALTH INSURANCE CREDIT PROGRAM – REGISTRARS

Year	Type	Losses (a)	(Gains) (b)	Recognition Period (Years) (c)	Amounts Recognized in OPEB Expense through June 30, 2021 (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	(7,395)	0	(2,605)
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	(8,188)	0	(13,428)
2018-2019	Assumptions	12,295	0	5.28	4,658	7,637	0
2018-2019	Investment	265	0	5.00	106	159	0
2019-2020	Experience	0	(44,053)	5.42	(8,128)	0	(35,925)
2019-2020	Assumptions	0	0	5.42	0	0	0
2019-2020	Investment	4,982	0	5.00	996	3,986	0



VIRGINIA SICKNESS AND DISABILITY PROGRAM

Year	Type	Losses (a)	(Gains) (b)	Recognition Period (Years) (c)	Amounts Recognized in OPEB Expense through June 30, 2021 (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	(8,449,452)	0	(9,061,548)
2016-2017	Investment	0	(20,137,000)	5.00	(16,110,001)	0	(4,026,999)
2017-2018	Experience	0	(11,237,000)	6.73	(5,008,979)	0	(6,228,021)
2017-2018	Assumptions	0	0	6.73	0	0	0
2017-2018	Investment	0	(1,511,000)	5.00	(906,667)	0	(604,333)
2018-2019	Experience	29,488,518	0	6.75	8,737,338	20,751,180	0
2018-2019	Assumptions	4,180,133	0	6.75	1,238,558	2,941,575	0
2018-2019	Investment	1,729,965	0	5.00	691,986	1,037,979	0
2019-2020	Experience	0	(46,473,031)	6.73	(6,905,354)	0	(39,567,677)
2019-2020	Assumptions	0	0	6.73	0	0	0
2019-2020	Investment	23,259,120	0	5.00	4,651,824	18,607,296	0



VIRGINIA LOCAL DISABILITY PROGRAM – TEACHERS

Year	Type	Losses (a)	(Gains) (b)	Recognition Period (Years) (c)	Amounts Recognized in OPEB Expense through June 30, 2021 (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	13,465	39,535	0
2016-2017	Investment	10,000	0	5.00	8,000	2,000	0
2017-2018	Experience	0	(66,000)	10.37	(19,161)	0	(46,839)
2017-2018	Assumptions	0	0	10.37	0	0	0
2017-2018	Investment	3,000	0	5.00	1,667	1,333	0
2018-2019	Experience	0	(18,739)	10.53	(3,560)	0	(15,179)
2018-2019	Assumptions	62,309	0	10.53	11,834	50,475	0
2018-2019	Investment	0	(4,698)	5.00	(1,880)	0	(2,818)
2019-2020	Experience	406,500	0	14.92	27,245	379,255	0
2019-2020	Assumptions	0	0	14.92	0	0	0
2019-2020	Investment	107,600	0	5.00	21,520	86,080	0



VIRGINIA LOCAL DISABILITY PROGRAM – POLITICAL SUBDIVISIONS

Year	Type	Losses (a)	(Gains) (b)	Recognition Period (Years) (c)	Amounts Recognized in OPEB Expense through June 30, 2021 (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	(43,345)	0	(66,655)
2016-2017	Investment	12,000	0	5.00	10,001	1,999	0
2017-2018	Experience	0	(95,000)	5.83	(48,975)	0	(46,025)
2017-2018	Assumptions	0	0	5.83	0	0	0
2017-2018	Investment	4,000	0	5.00	2,333	1,667	0
2018-2019	Experience	1,223,461	0	5.90	414,732	808,729	0
2018-2019	Assumptions	69,905	0	5.90	23,696	46,209	0
2018-2019	Investment	548	0	5.00	220	328	0
2019-2020	Experience	0	(1,250,879)	10.00	(125,088)	0	(1,125,791)
2019-2020	Assumptions	0	0	10.00	0	0	0
2019-2020	Investment	127,547	0	5.00	25,509	102,038	0



LINE OF DUTY ACT

Year	Type	Losses (a)	(Gains) (b)	Recognition Period (Years) (c)	Amounts Recognized in OPEB Expense through June 30, 2021 (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	(13,406,344)	0	(17,093,656)
2016-2017	Investment	0	(552,000)	5.00	(442,001)	0	(109,999)
2017-2018	Experience	51,048,000	0	8.45	18,123,592	32,924,408	0
2017-2018	Assumptions	0	(13,962,000)	8.45	(4,956,993)	0	(9,005,007)
2017-2018	Investment	0	(587,000)	5.00	(352,333)	0	(234,667)
2018-2019	Experience	14,833,681	0	8.99	3,300,040	11,533,641	0
2018-2019	Assumptions	18,941,530	0	8.99	4,213,911	14,727,619	0
2018-2019	Investment	0	(172,855)	5.00	(69,142)	0	(103,713)
2019-2020	Experience	0	(64,121,505)	9.13	(7,023,166)	0	(57,098,339)
2019-2020	Assumptions	109,371,833	0	9.13	11,979,390	97,392,443	0
2019-2020	Investment	0	(183,856)	5.00	(36,771)	0	(147,085)



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	\$107,040,466	\$14,989,076	\$382,193	\$13,776,398	\$0	\$17,421,257	\$2,086,738	\$958,271	\$577,433	\$0
Changes of assumptions	83,461,031	34,846,270	15,293,324	4,351,788	25,788,450	7,127,496	874,056	400,182	534,507	240,739
Net difference between projected and actual earnings on plan investments	50,130,373	0	4,517,015	0	5,781,090	0	1,000,264	201,980	188,170	0
Employer contributions subsequent to the Measurement Date*	0	0	0	0	0	0	0	0	0	0
Total	<u>\$240,631,870</u>	<u>\$49,835,346</u>	<u>\$20,192,532</u>	<u>\$18,128,186</u>	<u>\$31,569,540</u>	<u>\$24,548,753</u>	<u>\$3,961,058</u>	<u>\$1,560,433</u>	<u>\$1,300,110</u>	<u>\$240,739</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	\$91,441	\$105,426	\$1,000	\$49,353	\$20,751,180	\$45,795,698	\$379,255	\$62,018	\$808,729	\$1,171,816	\$44,458,049	\$57,098,339
Changes of assumptions	215,436	52,173	7,637	2,605	2,941,575	9,061,548	90,010	0	46,209	66,655	112,120,062	26,098,663
Net difference between projected and actual earnings on plan investments	83,063	0	2,145	0	15,013,943	0	86,595	0	106,032	0	0	595,464
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>\$389,940</u>	<u>\$157,599</u>	<u>\$10,782</u>	<u>\$51,958</u>	<u>\$38,706,698</u>	<u>\$54,857,246</u>	<u>\$555,860</u>	<u>\$62,018</u>	<u>\$960,970</u>	<u>\$1,238,471</u>	<u>\$156,578,111</u>	<u>\$83,792,466</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
2022	\$26,878,759	\$ (514,139)	\$ 815,774	\$ 351,339	\$ 195,144	\$ 53,897	\$ (11,850)	\$(5,030,715)	\$ 51,596	\$ 95,441	\$9,451,709
2023	41,035,757	43,861	1,388,774	576,373	212,144	63,073	(9,841)	(1,003,715)	49,595	93,443	9,561,707
2024	53,956,614	1,552,643	1,196,772	600,427	221,931	83,410	(8,446)	(701,549)	48,931	95,371	9,679,041
2025	54,531,119	1,711,355	1,781,798	532,966	274,418	48,608	(7,626)	(596,719)	49,869	86,846	9,713,611
2026	13,445,165	(729,374)	2,054,639	191,828	130,332	(16,647)	(3,413)	(3,776,943)	28,349	(135,961)	9,750,383
Thereafter	949,110	0	(216,970)	147,692	25,402	0	0	(5,040,907)	265,502	(512,641)	24,629,194

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 interest rate changed for the six Political Subdivisions and the Line of Duty Act as those use the municipal bond index rate (3.50% as of June 30, 2019 and 2.21% as of June 30, 2020). The VRS Board of Trustees adopted a 6.75% investment rate of return for the June 30, 2019 measurement date. 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, 2019 payable for the fiscal years 2021 and 2022. For the non-Political Subdivision plans the amortization period of the unfunded liability less the deferred contribution begins at 30 years on June 30, 2013 and will decrease by one each year until reaching 0 years. Each subsequent year, a new base will be added to the unfunded liability and will be amortized over a closed 20 year period. For the Political Subdivision plans the amortization period of the unfunded begins at 30 years on June 30, 2013 and will decrease by one each year until reaching 0 years. Each subsequent year, a new base will be added to the unfunded liability and will be amortized over a closed 20 year period. Some Political Subdivisions may have an Additional Funding Contribution to allow for the use of the 6.75% investment return as the single equivalent investment return assumption and/or a Plan Surcharge applied to plans with low funding levels to bring the plan to a more sustainable funding position as determined by the Plan Actuary.

The following actuarial methods and assumptions were used to determine contribution rates as of the June 30, 2019 actuarial valuations of the VRS OPEB plans.

Actuarial cost method	Entry age normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	15 years – 24 years
	Virginia Local Disability: 15 years – 20 years
	Line of Duty Act: N/A
Asset valuation method	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
Investment Rate of Return	6.75 percent, net of investment expenses



Healthcare Cost Trend Rate (Applies only to Line of Duty Act)	Line of Duty Act*: 4.75 percent N/A
Medical Trend Assumption (Under Age 65)	7.00 percent – 4.75 percent
Medical Trend Assumption (Ages 65+)	5.375 percent – 4.75 percent
Year of Ultimate Trend Rate (Under Age 65) (Applies only to Line of Duty Act)	Fiscal Year Ended 2028
Year of Ultimate Trend Rate (Over Age 65) (Applies only to Line of Duty Act)	Fiscal Year Ended 2023

*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, 2020 (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 6.23 for the Group Life Insurance Program, 5.97 for the Health Insurance Credit Program – State Employees, 7.38 for the Health Insurance Credit Program – Teachers, 6.77 for the Health Insurance Credit Program – Constitutional Officers, 5.93 for the Health Insurance Credit Program – Social Service Employees, 5.42 for the Health Insurance Credit Program – Registrars, 6.73 for the Virginia Sickness and Disability Program, 14.97 for the Virginia Local Disability Program – Teachers, 10.00 for the Virginia Local Disability Program – Political Subdivisions, and 9.13 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	367,627	9.48
b. Inactive Members	192,021	0.00
c. Total	559,648	
Weighted Average Years of Working Lifetime [(a1 * a2) + (b1 * b2)]/c1		6.23

HEALTH INSURANCE CREDIT PROGRAM – STATE EMPLOYEES

Category	Number	Average Years of Working Lifetime
	(1)	(2)
a. Active Members	106,948	8.93
b. Inactive Members	53,034	0.00
c. Total	159,982	
Weighted Average Years of Working Lifetime [(a1 * a2) + (b1 * b2)]/c1		5.97

HEALTH INSURANCE CREDIT PROGRAM – TEACHERS

Category	Number	Average Years of Working Lifetime
	(1)	(2)
a. Active Members	149,396	10.93
b. Inactive Members	71,839	0.00
c. Total	221,235	
Weighted Average Years of Working Lifetime [(a1 * a2) + (b1 * b2)]/c1		7.38

HEALTH INSURANCE CREDIT PROGRAM – CONSTITUTIONAL OFFICERS

Category	Number	Average Years of Working Lifetime
	(1)	(2)
a. Active Members	13,302	8.76
b. Inactive Members	3,913	0.00
c. Total	17,215	
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	6,048	8.05
b. Inactive Members	2,159	0.00
c. Total	8,207	
Weighted Average Years of Working Lifetime [(a1 * a2) + (b1 * b2)]/c1		5.93

HEALTH INSURANCE CREDIT PROGRAM – REGISTRARS

Category	Number	Average Years of Working Lifetime
	(1)	(2)
a. Active Members	232	7.03
b. Inactive Members	69	0.00
c. Total	301	
Weighted Average Years of Working Lifetime [(a1 * a2) + (b1 * b2)]/c1		5.42

VIRGINIA SICKNESS AND DISABILITY PROGRAM

Category	Number	Average Years of Working Lifetime
	(1)	(2)
a. Active Members	79,105	7.17
b. Inactive Members	5,190	0.00
c. Total	84,295	
Weighted Average Years of Working Lifetime [(a1 * a2) + (b1 * b2)]/c1		6.73

VIRGINIA LOCAL DISABILITY PROGRAM – TEACHERS

Category	Number	Average Years of Working Lifetime
	(1)	(2)
a. Active Members	11,047	14.98
b. Inactive Members	46	0.00
c. Total	11,093	
Weighted Average Years of Working Lifetime [(a1 * a2) + (b1 * b2)]/c1		14.92



VIRGINIA LOCAL DISABILITY PROGRAM – POLITICAL SUBDIVISIONS

Category	Number	Average Years of Working Lifetime
	(1)	(2)
a. Active Members	9,447	10.03
b. Inactive Members	32	0.00
c. Total	9,479	
Weighted Average Years of Working Lifetime [(a1 * a2) + (b1 * b2)]/c1		10.00

LINE OF DUTY ACT

Category	Number	Average Years of Working Lifetime
	(1)	(2)
a. Active Members	19,243	9.69
b. Inactive Members	1,173	0.00
c. Total	20,416	
Weighted Average Years of Working Lifetime [(a1 * a2) + (b1 * b2)]/c1		9.13

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

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



Investment Earnings (Gain) Loss as of 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
1. Expected asset return rate	6.75%	6.75%	6.75%	6.75%	6.75%
2. Beginning of year market value of assets (BOY)	\$ 1,762,972,244	\$ 109,022,938	\$ 129,015,266	\$ 24,468,169	\$ 4,479,273
3. End of year market value of assets	\$ 1,855,102,041	\$ 125,376,898	\$ 144,158,060	\$ 24,468,464	\$ 5,113,638
4. Expected return on market value of assets, (1. * 2.)	119,000,626	7,359,048	8,708,530	1,651,603	302,351
5. External cash flow					
Contributions - employer	\$ 107,251,088	\$ 84,849,070	\$ 105,208,641	\$ 2,553,186	\$ 2,525,952
Contributions - member	162,924,980	0	0	0	0
Benefit payments	(212,059,860)	(70,440,493)	(92,086,073)	(2,996,040)	(1,969,652)
Administrative expense	(823,943)	(230,442)	(257,419)	(46,684)	(9,247)
Other	<u>(1,438,734)</u>	<u>(9,274)</u>	<u>(13,874)</u>	<u>2,092</u>	<u>(373)</u>
Total external cash flow	\$ 55,853,531	\$ 14,168,861	\$ 12,851,275	\$ (487,446)	\$ 546,680
6. Expected return on external cash flow, (1. * 0.5 * 5.)	1,885,057	478,199	433,731	(16,447)	18,450
7. Projected earnings for plan year, (4. + 6.)	\$ 120,885,683	\$ 7,837,247	\$ 9,142,261	\$ 1,635,156	\$ 320,801
8. Net investment income, (3. - 2. - 5.)	\$ 36,276,266	\$ 2,185,099	\$ 2,291,519	\$ 487,741	\$ 87,685
9. Investment earnings (gain) loss, (7. - 8.)	\$ 84,609,417	\$ 5,652,148	\$ 6,850,742	\$ 1,147,415	\$ 233,116



Investment Earnings (Gain) Loss as of 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
1. Expected asset return rate	6.75%	6.75%	6.75%	6.75%	6.75%	4.75%
2. Beginning of year market value of assets (BOY)	\$ 2,273,169	\$ 87,632	\$ 488,241,468	\$ 1,660,256	\$ 1,962,744	\$ 2,840,245
3. End of year market value of assets	\$ 1,934,289	\$ 126,337	\$ 490,219,523	\$ 2,885,936	\$ 3,318,528	\$ 4,333,324
4. Expected return on market value of assets, (1. * 2.)	153,439	5,915	32,956,299	112,067	132,485	134,912
5. External cash flow						
Contributions - employer	\$ 689,238	\$ 44,084	\$ 26,994,128	\$ 2,426,541	\$ 2,684,118	\$ 13,567,000
Contributions - member	0	0	0	0	0	0
Benefit payments	(1,057,648)	(7,308)	(27,804,857)	(213,154)	(235,780)	(12,191,440)
Administrative expense	(3,498)	(228)	(7,242,918)	(1,032,044)	(1,141,595)	(809,880)
Other	<u>(140)</u>	<u>(9)</u>	<u>586,538</u>	<u>0</u>	<u>0</u>	<u>581,388</u>
Total external cash flow	\$ (372,048)	\$ 36,539	\$ (7,467,109)	\$ 1,181,343	\$ 1,306,743	\$ 1,147,068
6. Expected return on external cash flow, (1. * 0.5 * 5.)	(12,557)	1,233	(252,015)	39,870	44,103	27,243
7. Projected earnings for plan year, (4. + 6.)	\$ 140,882	\$ 7,148	\$ 32,704,284	\$ 151,937	\$ 176,588	\$ 162,155
8. Net investment income, (3. - 2. - 5.)	\$ 33,168	\$ 2,166	\$ 9,445,164	\$ 44,337	\$ 49,041	\$ 346,011
9. Investment earnings (gain) loss, (7. - 8.)	\$ 107,714	\$ 4,982	\$ 23,259,120	\$ 107,600	\$ 127,547	\$ (183,856)



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, 2020 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, 2021					
	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	\$ 98,367,260	\$ 20,142,919	\$ 21,737,748	\$ 1,063,468	\$ 746,110
Interest on the Total OPEB Liability	221,684,071	67,288,991	93,964,690	2,797,046	2,050,204
Current-period benefit changes	0	0	0	32,237,972	0
Expensed portion of current-period difference between expected and actual experience in the Total OPEB Liability	4,126,561	(955,213)	(1,768,876)	97,132	32,992
Expensed portion of current-period changes of assumptions or other inputs	0	0	0	51,193	0
Employee contributions	(162,924,980)	0	0	0	0
Projected earnings on plan investments	(120,885,683)	(7,837,247)	(9,142,261)	(1,635,156)	(320,801)
Expensed portion of current-period differences between projected and actual earnings on plan investments	16,921,883	1,130,430	1,370,148	229,486	46,623
Administrative expense	823,943	230,442	257,419	46,684	9,247
Other	1,438,734	9,274	13,874	(2,092)	373
Recognition of beginning Deferred Outflows of Resources as OPEB Expense	42,061,604	4,023,974	5,035,465	521,011	216,704
Recognition of beginning Deferred Inflows of Resources as OPEB Expense	<u>(36,231,290)</u>	<u>(4,713,331)</u>	<u>(3,820,964)</u>	<u>(545,756)</u>	<u>(101,175)</u>
OPEB Expense	\$ 65,382,103	\$ 79,320,239	\$ 107,647,243	\$ 34,860,988	\$ 2,680,277



OPEB Expense For Year Ending June 30, 2021						
	Health Insurance Credit - Social Service Employees	Health Insurance Credit - Registrars	Virginia Sickness and Disability	Virginia Local Disability - Teachers	Virginia Local Disability - Political Subdivisions	Line of Duty Act
Service Cost at end of year	\$ 291,706	\$ 16,383	\$ 32,988,226	\$ 1,109,166	\$ 1,553,602	\$ 16,019,904
Interest on the Total OPEB Liability	958,685	39,605	18,774,704	144,114	261,270	12,443,573
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	(17,903)	(8,128)	(6,905,354)	27,245	(125,088)	(7,023,166)
Expensed portion of current-period changes of assumptions or other inputs	0	0	0	0	0	11,979,390
Employee contributions	0	0	0	0	0	0
Projected earnings on plan investments	(140,882)	(7,148)	(32,704,284)	(151,937)	(176,588)	(162,155)
Expensed portion of current-period differences between projected and actual earnings on plan investments	21,543	996	4,651,824	21,520	25,509	(36,771)
Administrative expense	3,498	228	7,242,918	1,032,044	1,141,595	809,880
Other	140	9	(586,538)	0	0	(581,388)
Recognition of beginning Deferred Outflows of Resources as OPEB Expense	88,856	2,382	5,333,941	11,906	222,157	9,798,151
Recognition of beginning Deferred Inflows of Resources as OPEB Expense	<u>(38,600)</u>	<u>(6,068)</u>	<u>(8,111,127)</u>	<u>(9,075)</u>	<u>(27,136)</u>	<u>(5,265,896)</u>
OPEB Expense	\$ 1,167,043	\$ 38,259	\$ 20,684,310	\$ 2,184,983	\$ 2,875,321	\$ 37,981,522

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



Group Life Insurance Cost Sharing Plan

Employer Code	Employer	2019	2019	2020	2020
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
11111	Supreme Court - Judges	\$ 7,264	0.00713%	\$ 7,451	0.00696%
11113	Circuit Courts - Judges	141,556	0.13887%	152,764	0.14275%
11114	General District Courts - Judges	96,240	0.09441%	104,784	0.09791%
11115	Juvenile and Domestic Relations District Courts - Judges	95,105	0.09330%	108,899	0.10176%
11125	Virginia Court of Appeals - Judges	10,404	0.01021%	9,710	0.00907%
11171	State Corporation Commission - Commissioners	2,059	0.00202%	2,428	0.00227%
11191	VA Worker's Compensation Comm. - Commissioners	2,689	0.00264%	2,763	0.00258%
21156	Department of State Police - Troopers	660,244	0.64770%	684,302	0.63943%
30100	Senate	32,847	0.03222%	35,345	0.03303%
30101	House of Delegates	57,552	0.05646%	60,062	0.05612%
30103	Magistrate System	95,079	0.09327%	101,247	0.09461%
30107	Division of Legislative Services	28,821	0.02827%	30,200	0.02822%
30109	Division of Legislative Automated Systems	8,286	0.00813%	8,890	0.00831%
30110	Joint Legislative Audit and Review Commission	12,865	0.01262%	15,120	0.01413%
30111	Supreme Court	96,770	0.09493%	102,791	0.09605%
30112	Judicial Inquiry and Review Commission	1,891	0.00186%	1,987	0.00186%
30114	General District Courts	167,961	0.16477%	174,181	0.16276%
30115	Juvenile and Domestic Relations District Courts	101,272	0.09935%	105,598	0.09867%
30116	Combined District Courts	32,632	0.03201%	32,017	0.02992%
30117	Virginia State Bar	32,690	0.03207%	34,672	0.03240%
30119	Office of the Lieutenant Governor	1,154	0.00113%	1,095	0.00102%
30121	Office of the Governor	21,095	0.02069%	20,657	0.01930%
30122	Department of Planning and Budget	20,135	0.01975%	21,331	0.01993%
30123	Department of Military Affairs	70,372	0.06903%	77,158	0.07210%
30125	Virginia Court of Appeals	19,992	0.01961%	19,673	0.01838%
30127	Department of Emergency Management	43,669	0.04284%	44,392	0.04148%
30128	Virginia Veterans Care Center	42,763	0.04195%	49,408	0.04617%
30129	Department of Human Resource Management	41,490	0.04070%	44,785	0.04185%
30132	State Board of Elections	16,924	0.01660%	19,593	0.01831%
30133	Auditor of Public Accounts	44,471	0.04363%	44,764	0.04183%
30136	Virginia Information Technologies Agency (VITA)	101,925	0.09999%	107,496	0.10045%
30140	Department of Criminal Justice Services	35,295	0.03463%	41,617	0.03889%
30141	Office of the Attorney General and Department of Law	149,147	0.14631%	157,925	0.14757%
30143	Office of the Attorney General - Division of Debt Collection	7,656	0.00751%	7,126	0.00666%
30146	Science Museum of Virginia	18,606	0.01825%	18,994	0.01775%
30147	Office of the State Inspector General	15,537	0.01524%	16,815	0.01571%
30148	Virginia Commission for the Arts	1,962	0.00193%	1,677	0.00157%
30151	Department of Accounts	57,364	0.05627%	62,016	0.05795%
30152	Department of the Treasury	38,129	0.03740%	40,912	0.03823%
30154	Department of Motor Vehicles	462,332	0.45355%	491,070	0.45887%
30156	Department of State Police	182,492	0.17902%	191,912	0.17933%
30157	Compensation Board	4,817	0.00473%	4,926	0.00460%
30160	Virginia Criminal Sentencing Commission	3,189	0.00313%	3,497	0.00327%
30161	Department of Taxation	242,538	0.23793%	252,139	0.23560%
30162	Department of Accounts - Transfer Payments (CHRF)	588	0.00058%	618	0.00058%
30164	Virginia Management Fellows Administration	2,080	0.00204%	3,549	0.00332%
30165	Department of Housing and Community Development	32,948	0.03232%	34,901	0.03261%
30166	Secretary of the Commonwealth	4,259	0.00418%	5,088	0.00476%
30171	State Corporation Commission	245,328	0.24067%	255,296	0.23856%
30172	State Lottery Department	104,247	0.10227%	111,533	0.10422%
30174	Virginia College Savings Plan	42,994	0.04218%	49,413	0.04617%
30180	Secretary of Administration	5,415	0.00531%	5,832	0.00545%
30181	Department of Labor and Industry	40,527	0.03976%	43,335	0.04049%
30182	Virginia Employment Commission	169,565	0.16634%	181,234	0.16935%
30183	Secretary of Natural Resources	2,406	0.00236%	2,461	0.00230%
30184	Secretary of Technology	870	0.00085%	0	0.00000%
30185	Secretary of Education	2,437	0.00239%	2,462	0.00230%
30186	Secretary of Transportation	1,916	0.00188%	2,382	0.00223%
30187	Secretary of Public Safety	3,378	0.00331%	3,386	0.00317%
30188	Secretary of Health and Human Resources	2,444	0.00240%	2,371	0.00222%

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



Group Life Insurance Cost Sharing Plan

Employer Code	Employer	2019	2019	2020	2020
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
30190	Secretary of Finance	2,519	0.00247%	2,668	0.00249%
30191	Virginia Workers' Compensation Commission	91,811	0.09007%	98,428	0.09197%
30192	Secretary of Commerce and Trade	4,198	0.00412%	3,181	0.00297%
30193	Secretary of Agriculture and Forestry	2,272	0.00223%	1,581	0.00148%
30194	Department of General Services	180,864	0.17743%	195,727	0.18289%
30199	Department of Conservation and Recreation	124,317	0.12195%	128,395	0.11997%
30200	Office of Children's Services	5,149	0.00505%	5,447	0.00509%
30201	Department of Education - Central Office Operations	113,116	0.11097%	124,822	0.11664%
30202	The Library of Virginia	34,661	0.03400%	36,547	0.03415%
30203	Woodrow Wilson Rehabilitation Center	60,634	0.05948%	57,203	0.05345%
30204	The College of William and Mary	818,338	0.80279%	856,153	0.80001%
30207	University of Virginia - Academic Division	1,696,723	1.66449%	1,789,159	1.67183%
30208	Virginia Polytechnic Institute and State University	3,034,680	2.97703%	3,225,216	3.01369%
30209	University of Virginia Medical Center	174,447	0.17113%	167,759	0.15676%
30211	Virginia Military Institute	163,952	0.16084%	176,856	0.16526%
30212	Virginia State University	218,080	0.21394%	223,692	0.20902%
30213	Norfolk State University	264,587	0.25956%	274,333	0.25634%
30214	Longwood University	241,824	0.23723%	247,955	0.23170%
30215	University of Mary Washington	226,433	0.22213%	231,440	0.21626%
30216	James Madison University	985,852	0.96712%	1,046,932	0.97828%
30217	Radford University	391,898	0.38445%	447,988	0.41861%
30218	Virginia School for Deaf and Blind	30,301	0.02973%	32,073	0.02997%
30221	Old Dominion University	868,079	0.85158%	915,082	0.85507%
30222	Department of Professional and Occupational Regulation	55,497	0.05444%	54,970	0.05137%
30223	Department of Health Professions	77,760	0.07628%	86,654	0.08097%
30226	Board of Accountancy	4,049	0.00397%	4,675	0.00437%
30233	Board of Bar Examiners	3,120	0.00306%	2,877	0.00269%
30234	Cooperative Extension and Agricultural Research Service	23,045	0.02261%	25,625	0.02394%
30236	Virginia Commonwealth University	2,391,428	2.34600%	2,562,016	2.39401%
30238	Virginia Museum of Fine Arts	62,465	0.06128%	67,105	0.06270%
30239	Frontier Culture Museum of Virginia	6,767	0.00664%	7,267	0.00679%
30241	Richard Bland College	33,142	0.03251%	35,849	0.03350%
30242	Christopher Newport University	291,288	0.28575%	307,967	0.28777%
30245	State Council of Higher Education for Virginia	20,195	0.01981%	21,578	0.02016%
30246	University of Virginia's College at Wise	44,693	0.04384%	47,777	0.04464%
30247	George Mason University	1,724,974	1.69220%	1,889,433	1.76553%
30261	Virginia Community College System - Central Office Operations	95,605	0.09379%	93,554	0.08742%
30262	Department of Rehabilitative Services	242,926	0.23831%	247,099	0.23090%
30263	Virginia Rehabilitation Center for the Blind and Vision Impaired	6,213	0.00609%	5,769	0.00539%
30268	Virginia Institute of Marine Science	108,265	0.10621%	113,932	0.10646%
30270	Virginia Community College System - Shared Services	23,408	0.02296%	25,973	0.02427%
30275	New River Community College	39,193	0.03845%	40,217	0.03758%
30276	Southside Virginia Community College	45,459	0.04459%	43,818	0.04094%
30277	Paul D. Camp Community College	18,158	0.01781%	18,746	0.01752%
30278	Rappahannock Community College	31,827	0.03122%	34,832	0.03255%
30279	Danville Community College	35,397	0.03472%	34,265	0.03202%
30280	Northern Virginia Community College	583,573	0.57248%	617,210	0.57673%
30282	Piedmont Virginia Community College	59,449	0.05832%	59,229	0.05535%
30283	J. Sargeant Reynolds Community College	111,729	0.10961%	109,674	0.10248%
30284	Eastern Shore Community College	13,709	0.01345%	13,500	0.01262%
30285	Patrick Henry Community College	49,422	0.04848%	54,079	0.05053%
30286	Virginia Western Community College	69,548	0.06823%	71,709	0.06701%
30287	Dabney S. Lancaster Community College	17,345	0.01702%	16,608	0.01552%
30288	Wytheville Community College	30,151	0.02958%	30,248	0.02826%
30290	John Tyler Community College	81,412	0.07986%	86,084	0.08044%
30291	Blue Ridge Community College	51,534	0.05055%	53,489	0.04998%
30292	Central Virginia Community College	42,389	0.04158%	44,474	0.04156%
30293	Thomas Nelson Community College	100,979	0.09906%	93,013	0.08691%
30294	Southwest Virginia Community College	30,417	0.02984%	34,631	0.03236%
30295	Tidewater Community College	244,477	0.23983%	241,995	0.22613%

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



Group Life Insurance Cost Sharing Plan

Employer Code	Employer	2019	2019	2020	2020
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
30296	Virginia Highlands Community College	30,071	0.02950%	30,465	0.02847%
30297	Germanna Community College	67,344	0.06606%	74,338	0.06946%
30298	Lord Fairfax Community College	62,020	0.06084%	63,991	0.05979%
30299	Mountain Empire Community College	32,560	0.03194%	33,814	0.03160%
30301	Department of Agriculture and Consumer Services	126,276	0.12388%	132,543	0.12385%
30310	Virginia Economic Development Partnership	49,694	0.04875%	58,744	0.05489%
30320	Virginia Tourism Authority	27,694	0.02717%	28,663	0.02678%
30330	Virginia - Israel Advisory Board	510	0.00050%	524	0.00049%
30350	Department of Small Business and Supplier Diversity	13,823	0.01356%	15,050	0.01406%
30400	Jamestown-Yorktown Commemoration	4,053	0.00398%	2,758	0.00258%
30402	Marine Resources Commission	21,460	0.02105%	22,350	0.02088%
30403	Department of Game and Inland Fisheries	82,856	0.08128%	84,361	0.07883%
30405	Virginia Racing Commission	1,203	0.00118%	1,446	0.00135%
30407	Virginia Port Authority	1,274	0.00125%	1,302	0.00122%
30409	Department of Mines, Minerals and Energy	61,679	0.06051%	64,514	0.06028%
30411	Department of Forestry	58,950	0.05783%	61,886	0.05783%
30413	Commission on Virginia Alcohol Safety Action Program	3,114	0.00305%	3,145	0.00294%
30417	Gunston Hall	1,260	0.00124%	1,337	0.00125%
30423	Department of Historic Resources	12,973	0.01273%	13,779	0.01287%
30425	Jamestown - Yorktown Foundation	36,192	0.03550%	37,994	0.03550%
30440	Department of Environmental Quality	262,704	0.25771%	277,468	0.25927%
30454	Office of Commonwealth Preparedness	3,157	0.00310%	3,780	0.00353%
30505	Department of Rail and Public Transportation	24,053	0.02360%	28,050	0.02621%
30506	Motor Vehicle Dealer Board	6,626	0.00650%	6,939	0.00648%
30510	Virginia Department of Transportation	565,802	0.55505%	607,394	0.56756%
30511	Virginia Department of Transportation	169,095	0.16588%	174,586	0.16314%
30512	Virginia Department of Transportation	202,181	0.19834%	213,629	0.19962%
30513	Virginia Department of Transportation	148,905	0.14607%	158,059	0.14769%
30514	Virginia Department of Transportation	227,306	0.22299%	237,826	0.22223%
30515	Virginia Department of Transportation	237,154	0.23265%	245,476	0.22938%
30516	Virginia Department of Transportation	146,228	0.14345%	151,044	0.14114%
30517	Virginia Department of Transportation	136,320	0.13373%	142,453	0.13311%
30518	Virginia Department of Transportation	170,145	0.16691%	176,829	0.16523%
30519	Virginia Department of Transportation	288,810	0.28332%	301,977	0.28217%
30601	Department of Health	897,580	0.88052%	945,233	0.88325%
30602	Department of Medical Assistance Services	165,206	0.16207%	191,012	0.17849%
30606	Virginia Board for People With Disabilities	3,040	0.00298%	3,211	0.00300%
30701	Department of Corrections - Central Administration	114,589	0.11241%	124,286	0.11614%
30702	Department for the Blind and Vision Impaired	38,730	0.03799%	39,433	0.03685%
30703	Central State Hospital	181,232	0.17779%	201,367	0.18816%
30704	Eastern State Hospital	145,181	0.14242%	162,718	0.15205%
30705	Southwestern Virginia Mental Health Institute	110,509	0.10841%	124,334	0.11618%
30706	Western State Hospital	164,325	0.16120%	175,533	0.16402%
30707	Central Virginia Training Center	68,839	0.06753%	37,058	0.03463%
30708	Commonwealth Center for Children and Adolescents	38,049	0.03732%	39,842	0.03723%
30711	Virginia Correctional Enterprises	51,655	0.05067%	45,528	0.04254%
30716	Virginia Correctional Center for Women	26,303	0.02580%	27,334	0.02554%
30718	Bland Correctional Center	18,037	0.01769%	18,802	0.01757%
30720	Department of Behavioral Health & Developmental Services	169,802	0.16658%	188,690	0.17632%
30723	Southeastern Virginia Training Center	55,194	0.05414%	60,645	0.05667%
30724	Catawba Hospital	62,637	0.06145%	65,870	0.06155%
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	97,262	0.09541%	113,675	0.10622%
30729	Piedmont Geriatric Hospital	72,400	0.07102%	79,160	0.07397%
30733	Sussex I State Prison	13,461	0.01320%	14,357	0.01342%
30734	Sussex II State Prison	11,677	0.01145%	13,400	0.01252%
30735	Wallen's Ridge State Prison	23,970	0.02351%	24,963	0.02333%
30737	St. Brides Correctional Center	19,795	0.01942%	20,106	0.01879%
30738	Southwestern Virginia Training Center	16,343	0.01603%	2,337	0.00218%

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



Group Life Insurance Cost Sharing Plan

Employer Code	Employer	2019	2019	2020	2020
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
30739	Southern Virginia Mental Health Institute	44,680	0.04383%	50,242	0.04695%
30741	Red Onion State Prison	23,595	0.02315%	24,673	0.02306%
30742	Department of Corrections - Employee Relations and Training	29,898	0.02933%	33,435	0.03124%
30743	Fluvanna Women's Correctional Center	33,102	0.03247%	41,203	0.03850%
30745	Nottoway Correctional Center	29,295	0.02874%	32,782	0.03063%
30747	Marion Correctional Treatment Center	20,297	0.01991%	21,742	0.02032%
30748	Hiram W. Davis Medical Center	39,604	0.03885%	44,983	0.04203%
30749	Buckingham Correctional Center	21,809	0.02139%	23,066	0.02155%
30751	Department for the Deaf and Hard-of-Hearing	2,695	0.00265%	3,041	0.00284%
30752	Deep Meadow Correctional Center	27,598	0.02707%	30,658	0.02865%
30753	Deerfield Correctional Center	29,460	0.02890%	29,301	0.02738%
30754	Augusta Correctional Center	15,958	0.01565%	16,501	0.01542%
30756	Department of Corrections - Division of Institutions	139,915	0.13726%	150,487	0.14062%
30757	Western Region Correctional Field Units	5,768	0.00566%	6,606	0.00617%
30761	Baskerville Correctional Center	10,456	0.01026%	10,706	0.01000%
30765	Department of Social Services	495,904	0.48648%	530,387	0.49561%
30766	Virginia Parole Board	3,369	0.00330%	3,286	0.00307%
30767	Division of Community Corrections	55,814	0.05475%	60,011	0.05608%
30768	Keen Mountain Correctional Center	17,863	0.01752%	19,289	0.01802%
30769	Greensville Correctional Center	48,728	0.04780%	50,584	0.04727%
30770	Dillwyn Correctional Center	23,902	0.02345%	24,846	0.02322%
30771	Indian Creek Correctional Center	16,052	0.01575%	16,523	0.01544%
30772	Haynesville Correctional Center	26,475	0.02597%	28,658	0.02678%
30773	Coffeewood Correctional Center	17,875	0.01753%	19,769	0.01847%
30774	Lunenburg Correctional Center	17,508	0.01718%	19,165	0.01791%
30775	Pocahontas State Correctional Center	19,162	0.01880%	19,889	0.01859%
30776	Green Rock Correctional Center	21,789	0.02138%	23,983	0.02241%
30777	Department of Juvenile Justice	323,721	0.31757%	342,821	0.32034%
30778	Department of Forensic Science	118,061	0.11582%	126,209	0.11793%
30785	River North Correctional Center	21,038	0.02064%	22,953	0.02145%
30786	Culpeper Correctional Center for Women	0	0.00000%	0	0.00000%
30794	Virginia Center for Behavioral Rehabilitation	89,621	0.08792%	107,871	0.10080%
30841	Department of Aviation	13,514	0.01326%	14,263	0.01333%
30848	Indigent Defense Commission	163,662	0.16055%	171,186	0.15996%
30851	Tobacco Indemnification & Revitalization Commission	5,424	0.00532%	5,499	0.00514%
30852	Virginia Tobacco Settlement Foundation	5,970	0.00586%	6,174	0.00577%
30912	Department of Veterans Services	55,685	0.05463%	63,498	0.05933%
30913	Veterans Services Foundation	445	0.00044%	468	0.00044%
30922	Sitter-Barfoot Veterans Care Center	66,084	0.06483%	67,875	0.06342%
30937	Southern Virginia Higher Education Center	11,171	0.01096%	11,285	0.01059%
30938	New College Institute	4,067	0.00399%	4,084	0.00382%
30942	Virginia Museum of Natural History	7,669	0.00752%	7,286	0.00681%
30948	Southwest Virginia Higher Education Center	5,820	0.00571%	5,767	0.00539%
30957	Commonwealth's Attorneys' Services Council	2,296	0.00225%	2,591	0.00242%
30960	Department of Fire Programs	20,179	0.01980%	21,126	0.01974%
30961	Division of Capitol Police	2,481	0.00243%	3,152	0.00295%
30999	Department of Alcoholic Beverage Control	251,444	0.24667%	273,633	0.25569%
33010	Virginia Outdoors Foundation	10,464	0.01026%	11,597	0.01084%
35106	Arlington County Health Department	341	0.00033%	352	0.00033%
35129	Fairfax County Health Department	13,531	0.01327%	12,895	0.01205%
35885	Fort Monroe Federal Area Development Authority	7,682	0.00753%	7,915	0.00740%
40100	Accomack County School Board	147,058	0.14426%	149,673	0.13986%
40101	Albemarle County Schools	505,528	0.49592%	530,443	0.49566%
40102	Alleghany County School Board	59,359	0.05823%	60,160	0.05621%
40103	Amelia County School Board	42,752	0.04194%	44,970	0.04202%
40104	Amherst County School Board	122,497	0.12017%	129,657	0.12116%
40105	Appomattox County School Board	59,454	0.05833%	61,137	0.05713%
40106	Arlington Public Schools	1,629,734	1.59877%	1,689,080	1.57832%
40107	Augusta County School Board	308,212	0.30236%	318,990	0.29807%
40108	Bath County School Board	23,809	0.02336%	24,029	0.02245%

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



Group Life Insurance Cost Sharing Plan

Employer Code	Employer	2019	2019	2020	2020
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
40109	Bedford County School Board	271,723	0.26656%	279,817	0.26147%
40110	Bland County School Board	18,329	0.01798%	18,884	0.01765%
40111	Botetourt County Schools	143,647	0.14092%	148,500	0.13876%
40112	Brunswick County Public Schools	46,833	0.04594%	48,583	0.04540%
40113	Buchanan County School Board	70,916	0.06957%	71,376	0.06669%
40114	Buckingham County School Board	55,909	0.05485%	59,222	0.05534%
40115	Campbell County School Board	207,021	0.20309%	218,183	0.20388%
40116	Caroline County School Board	111,966	0.10984%	112,551	0.10517%
40117	Carroll County School Board	109,863	0.10777%	113,611	0.10616%
40118	Charles City County School Board	22,082	0.02166%	21,725	0.02030%
40119	Charlotte County School Board	57,663	0.05657%	58,912	0.05505%
40120	Chesterfield County School Board	1,628,580	1.59763%	1,683,969	1.57354%
40121	Clarke County School Board	65,428	0.06418%	67,766	0.06332%
40122	Craig County School Board	18,629	0.01828%	19,531	0.01825%
40123	Culpeper County School Board	238,829	0.23429%	246,797	0.23061%
40124	Cumberland County School Board	41,605	0.04081%	44,355	0.04145%
40125	Dickenson County School Board	49,419	0.04848%	52,694	0.04924%
40126	Dinwiddie County School Board	123,047	0.12071%	129,339	0.12086%
40128	Essex County Public Schools	40,904	0.04013%	40,833	0.03815%
40129	Fairfax County School Board	8,116,936	7.96272%	8,503,928	7.94627%
40130	Fauquier County School Board	393,231	0.38576%	410,920	0.38979%
40131	Floyd County School Board	57,960	0.05686%	58,573	0.05473%
40132	Fluvanna County Public Schools	127,808	0.12538%	130,866	0.12228%
40133	Franklin County Public Schools	225,874	0.22158%	224,920	0.21017%
40134	Frederick County School Board	483,198	0.47402%	498,753	0.46605%
40135	Giles County Schools	65,743	0.06449%	69,109	0.06458%
40136	Gloucester County School Board	163,470	0.16036%	170,768	0.15957%
40137	Goochland County School Board	82,288	0.08072%	86,084	0.08044%
40138	Grayson County School Board	45,251	0.04439%	49,035	0.04582%
40139	Greene County Public Schools	92,161	0.09041%	93,337	0.08721%
40140	Greensville County School Board	70,119	0.06879%	71,449	0.06676%
40141	Halifax County School Board	142,891	0.14017%	144,331	0.13487%
40142	Hanover County School Board	538,561	0.52833%	557,562	0.52100%
40143	Henrico County School Board	1,452,146	1.42455%	1,531,558	1.43113%
40144	Henry County Public Schools	194,646	0.19094%	203,372	0.19004%
40145	Highland County Public Schools	9,897	0.00971%	9,797	0.00916%
40146	Isle of Wight County Schools	161,875	0.15880%	169,390	0.15828%
40148	King George County School Board	124,177	0.12182%	130,533	0.12197%
40149	King & Queen County School Board	24,162	0.02370%	25,119	0.02347%
40150	King William County School Board	63,528	0.06232%	65,118	0.06085%
40151	Lancaster County Public Schools	40,571	0.03980%	38,982	0.03643%
40152	Lee County School Board	96,712	0.09488%	102,721	0.09599%
40153	Loudoun County School Board	3,257,424	3.19552%	3,646,363	3.40725%
40154	Louisa County Public Schools	152,246	0.14935%	160,441	0.14992%
40155	Lunenburg County School Board	42,444	0.04164%	46,795	0.04372%
40156	Madison County School Board	52,920	0.05191%	53,117	0.04963%
40157	Mathews County School Board	34,326	0.03367%	39,742	0.03714%
40158	Mecklenburg County School Board	119,958	0.11768%	130,492	0.12193%
40159	Middlesex County School Board	46,649	0.04576%	47,774	0.04464%
40160	Montgomery County School Board	276,586	0.27133%	301,385	0.28162%
40162	Nelson County Public Schools	61,646	0.06047%	61,217	0.05720%
40163	New Kent County School Board	88,932	0.08724%	93,780	0.08763%
40165	Northampton County Schools	49,969	0.04902%	50,327	0.04703%
40166	Northumberland County School Board	43,066	0.04225%	44,294	0.04139%
40167	Nottoway County School Board	57,528	0.05644%	59,048	0.05518%
40168	Orange County Public Schools	140,508	0.13784%	144,270	0.13481%
40169	Page County Public Schools	96,796	0.09496%	96,832	0.09048%
40170	Patrick County School Board	66,100	0.06485%	67,096	0.06269%
40171	Pittsylvania County School Board	231,615	0.22721%	238,682	0.22303%
40172	Powhatan County School Board	127,732	0.12531%	131,577	0.12295%

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



Group Life Insurance Cost Sharing Plan

Employer Code	Employer	2019	2019	2020	2020
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
40173	Prince Edward County School Board	61,430	0.06026%	61,231	0.05722%
40174	Prince George County School Board	170,525	0.16728%	179,130	0.16738%
40176	Prince William County School Board	2,907,964	2.85270%	3,101,837	2.89843%
40177	Pulaski County School Board	112,756	0.11061%	113,166	0.10574%
40178	Rappahannock County School Board	30,165	0.02959%	31,311	0.02926%
40179	Richmond County School Board	36,419	0.03573%	37,628	0.03516%
40180	Roanoke County School Board	403,702	0.39603%	416,659	0.38934%
40181	Rockbridge County School Board	90,624	0.08890%	92,378	0.08632%
40182	Rockingham County School Board	352,375	0.34568%	362,560	0.33878%
40183	Russell County School Board	96,299	0.09447%	101,949	0.09526%
40184	Scott County School Board	105,921	0.10391%	110,725	0.10346%
40185	Shenandoah County School Board	195,131	0.19142%	200,943	0.18777%
40186	Smyth County School Board	117,375	0.11514%	119,634	0.11179%
40187	Southampton County School Board	70,786	0.06944%	71,799	0.06709%
40188	Spotsylvania County School Board	688,691	0.67560%	717,624	0.67056%
40189	Stafford County School Board	838,158	0.82223%	896,225	0.83745%
40190	Surry County Schools	40,539	0.03977%	38,733	0.03619%
40191	Sussex County School Board	41,540	0.04075%	43,162	0.04033%
40192	Tazewell County Schools	129,011	0.12656%	131,758	0.12312%
40193	Warren County School Board	157,754	0.15476%	165,055	0.15423%
40195	Washington County School Board	185,145	0.18162%	190,776	0.17827%
40196	Westmoreland County School Board	49,771	0.04882%	53,624	0.05011%
40197	Wise County School Board	144,545	0.14180%	149,221	0.13944%
40198	Wythe County School Board	109,369	0.10729%	111,675	0.10435%
40199	York County School Board	370,627	0.36358%	387,637	0.36222%
40200	Alexandria City School Board	823,937	0.80828%	851,332	0.79551%
40201	Bristol City School Board	64,192	0.06297%	68,149	0.06368%
40202	Buena Vista City Schools	27,558	0.02703%	27,719	0.02590%
40203	Charlottesville Public Schools	210,612	0.20661%	220,260	0.20581%
40205	Danville City Schools	186,547	0.18300%	194,756	0.18198%
40206	Fredericksburg City Schools	123,841	0.12149%	126,815	0.11850%
40207	Hampton City Schools	570,436	0.55960%	592,095	0.55327%
40208	Harrisonburg City School Board	215,969	0.21187%	228,362	0.21339%
40209	Hopewell City School Board	136,946	0.13434%	141,004	0.13176%
40210	Lynchburg Public Schools	286,105	0.28067%	294,054	0.27477%
40211	Newport News Public Schools	861,893	0.84551%	873,869	0.81656%
40212	Norfolk Public Schools	1,115,191	1.09400%	1,120,051	1.04660%
40213	Petersburg City Schools	124,971	0.12260%	131,999	0.12334%
40214	Portsmouth School Board	434,576	0.42632%	446,932	0.41762%
40215	Radford City School Board	46,750	0.04586%	47,896	0.04475%
40216	Richmond Public Schools	899,570	0.88247%	865,973	0.80919%
40217	Roanoke City School Board	430,663	0.42248%	442,744	0.41371%
40219	Staunton City Schools	90,570	0.08885%	94,041	0.08787%
40220	Suffolk City School Board	428,241	0.42010%	432,439	0.40408%
40222	Winchester Public Schools	154,691	0.15175%	162,116	0.15149%
40223	Martinsville City Schools	62,501	0.06131%	60,638	0.05666%
40224	Falls Church Public Schools	144,877	0.14212%	148,711	0.13896%
40225	Colonial Heights City Schools	101,347	0.09942%	103,994	0.09717%
40230	Covington City School Board	28,464	0.02792%	29,353	0.02743%
40231	Fairfax City School Board	495	0.00049%	508	0.00047%
40232	Franklin City Public Schools	35,329	0.03466%	33,023	0.03086%
40233	Chesapeake Public Schools	1,246,552	1.22286%	1,313,971	1.22781%
40234	Virginia Beach City School Board	2,174,660	2.13333%	2,233,755	2.08728%
40236	Manassas Park City Schools	117,152	0.11492%	122,631	0.11459%
40306	Town of West Point School Board	29,310	0.02875%	29,812	0.02786%
40307	Lexington City School Board	15,901	0.01560%	16,844	0.01574%
40308	Waynesboro Public Schools	94,754	0.09295%	95,960	0.08967%
40309	Town of Colonial Beach Schools	18,793	0.01843%	19,568	0.01829%
40313	Galax City Schools	38,442	0.03771%	38,565	0.03603%
40314	Norton City Schools	18,226	0.01788%	19,295	0.01803%

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



Group Life Insurance Cost Sharing Plan

Employer Code	Employer	2019	2019	2020	2020
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
40332	Manassas City Schools	297,000	0.29136%	300,792	0.28107%
40335	City of Salem Schools	119,531	0.11726%	123,334	0.11525%
40402	Williamsburg-James City County School Board	378,726	0.37153%	394,667	0.36879%
40403	Poquoson City Public Schools	61,388	0.06022%	63,370	0.05921%
40410	Valley Vocational Technical Center	10,562	0.01036%	10,933	0.01022%
40412	Charlottesville/Albemarle Vo-Tech Center	6,286	0.00617%	6,588	0.00616%
40413	The Pruden Center for Industry and Technology	0	0.00000%	0	0.00000%
40414	Jackson River Technical Center	3,148	0.00309%	3,182	0.00297%
40415	New Horizons Technical Center	46,549	0.04566%	47,548	0.04443%
40416	Northern Neck Regional Vocational Center	6,150	0.00603%	6,453	0.00603%
40417	Rowanty Vocational Technical Center	4,053	0.00398%	4,548	0.00425%
40418	Amelia-Nottoway Vocational Center	1,403	0.00137%	1,356	0.00127%
40421	Northern Neck Regional Special Education Program	4,367	0.00428%	4,499	0.00420%
40423	Maggie Walker Governor's School for Govt & Intl Studies	22,840	0.02241%	22,916	0.02141%
40424	Appomattox Region Governor's School	9,781	0.00959%	10,704	0.01000%
40425	Bridging Communities Regional Career and Tech Center	2,598	0.00255%	2,578	0.00241%
55100	Accomack County	63,787	0.06258%	67,263	0.06285%
55101	Albemarle County	231,149	0.22676%	247,955	0.23170%
55102	Alleghany County	40,818	0.04004%	41,849	0.03911%
55103	Amelia County	22,633	0.02220%	23,599	0.02205%
55104	Amherst County	46,654	0.04577%	49,588	0.04633%
55105	Appomattox County	21,334	0.02093%	21,817	0.02039%
55107	Augusta County	114,623	0.11245%	121,999	0.11400%
55108	Bath County	14,532	0.01426%	15,200	0.01420%
55109	Bedford County	104,230	0.10225%	112,594	0.10521%
55110	Bland County	13,433	0.01318%	14,073	0.01315%
55111	Botetourt County	63,962	0.06275%	68,840	0.06433%
55112	Brunswick County	31,041	0.03045%	32,258	0.03014%
55113	Buchanan County	55,804	0.05474%	57,833	0.05404%
55114	Buckingham County	22,602	0.02217%	24,241	0.02265%
55115	Campbell County	75,926	0.07448%	79,103	0.07392%
55116	Caroline County	82,033	0.08047%	68,267	0.06379%
55117	Carroll County	41,784	0.04099%	40,018	0.03739%
55118	Charles City County	18,112	0.01777%	20,133	0.01881%
55119	Charlotte County	23,456	0.02301%	23,618	0.02207%
55120	Chesterfield County	1,011,422	0.99219%	1,066,854	0.99689%
55121	Clarke County	26,375	0.02587%	27,787	0.02596%
55122	Craig County	8,850	0.00868%	9,630	0.00900%
55123	Culpeper County	100,992	0.09907%	107,810	0.10074%
55124	Cumberland County	17,714	0.01738%	17,722	0.01656%
55125	Dickenson County	0	0.00000%	0	0.00000%
55126	Dinwiddie County	52,923	0.05192%	55,803	0.05214%
55128	Essex County	20,503	0.02011%	21,193	0.01980%
55130	Fauquier County	205,987	0.20207%	216,120	0.20195%
55131	Floyd County	24,382	0.02392%	25,858	0.02416%
55132	Fluvanna County	38,298	0.03757%	40,498	0.03784%
55133	Franklin County	81,574	0.08002%	83,746	0.07825%
55134	Frederick County	225,935	0.22164%	241,292	0.22547%
55135	Giles County	30,921	0.03033%	33,072	0.03090%
55136	Gloucester County	84,814	0.08320%	86,788	0.08110%
55137	Goochland County	63,822	0.06261%	70,379	0.06576%
55138	Grayson County	23,843	0.02339%	25,364	0.02370%
55139	Greene County	29,757	0.02919%	30,595	0.02859%
55140	Greensville County	25,126	0.02465%	25,677	0.02399%
55141	Halifax County	42,040	0.04124%	46,449	0.04340%
55142	Hanover County	342,048	0.33555%	361,078	0.33740%
55143	Henrico County	1,348,478	1.32284%	1,405,271	1.31312%
55144	Henry County	89,584	0.08788%	93,616	0.08748%
55145	Highland County	7,317	0.00718%	8,269	0.00773%
55146	Isle of Wight County	73,367	0.07197%	76,505	0.07149%

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



Group Life Insurance Cost Sharing Plan

Employer Code	Employer	2019	2019	2020	2020
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
55147	James City County	212,305	0.20827%	210,502	0.19670%
55148	King George County	60,324	0.05918%	63,571	0.05940%
55149	King and Queen County	14,414	0.01414%	15,222	0.01422%
55150	King William County	23,961	0.02351%	25,912	0.02421%
55151	Lancaster County	25,446	0.02496%	26,517	0.02478%
55152	Lee County	26,674	0.02617%	27,751	0.02593%
55153	Loudoun County	1,187,955	1.16536%	1,347,674	1.25930%
55154	Louisa County	66,592	0.06533%	71,681	0.06698%
55155	Lunenburg County	11,290	0.01108%	12,379	0.01157%
55156	Madison County	25,869	0.02538%	27,506	0.02570%
55157	Mathews County	14,785	0.01450%	16,424	0.01535%
55158	Mecklenburg County	46,241	0.04536%	51,337	0.04797%
55159	Middlesex County	16,566	0.01625%	17,503	0.01635%
55160	Montgomery County	99,453	0.09756%	103,412	0.09663%
55162	Nelson County	22,780	0.02235%	24,678	0.02306%
55163	New Kent County	49,196	0.04826%	54,373	0.05081%
55165	Northampton County	47,773	0.04687%	50,742	0.04742%
55166	Northumberland County	23,602	0.02315%	25,198	0.02355%
55167	Nottoway County	18,557	0.01821%	18,838	0.01760%
55168	Orange County	58,333	0.05723%	60,869	0.05688%
55169	Page County	38,751	0.03802%	40,490	0.03783%
55170	Patrick County	33,704	0.03306%	33,902	0.03168%
55171	Pittsylvania County	76,492	0.07504%	79,244	0.07405%
55172	Powhatan County	44,122	0.04328%	47,056	0.04397%
55173	Prince Edward County	27,809	0.02728%	28,907	0.02701%
55174	Prince George County	69,241	0.06792%	74,609	0.06972%
55176	Prince William County	1,460,199	1.43243%	1,586,198	1.48218%
55177	Pulaski County	65,507	0.06426%	70,318	0.06571%
55178	Rappahannock County	16,613	0.01630%	17,404	0.01626%
55179	Richmond County	15,298	0.01501%	15,707	0.01468%
55180	Roanoke County	253,293	0.24848%	261,714	0.24455%
55181	Rockbridge County	37,676	0.03696%	40,817	0.03814%
55182	Rockingham County	141,235	0.13855%	151,793	0.14184%
55183	Russell County	31,350	0.03075%	33,061	0.03089%
55184	Scott County	30,226	0.02965%	31,468	0.02940%
55185	Shenandoah County	71,182	0.06983%	75,236	0.07030%
55186	Smyth County	40,003	0.03924%	41,355	0.03864%
55187	Southampton County	41,711	0.04092%	42,986	0.04017%
55188	Spotsylvania County	280,626	0.27529%	303,159	0.28328%
55189	Stafford County	288,916	0.28343%	322,349	0.30121%
55190	Surry County	22,203	0.02178%	24,059	0.02248%
55191	Sussex County	26,293	0.02579%	27,060	0.02528%
55192	Tazewell County	58,975	0.05786%	61,399	0.05737%
55193	Warren County	59,442	0.05831%	62,091	0.05802%
55195	Washington County	56,752	0.05567%	60,406	0.05645%
55196	Westmoreland County	34,098	0.03345%	36,469	0.03408%
55197	Wise County	57,111	0.05602%	60,101	0.05616%
55198	Wythe County	34,727	0.03407%	39,610	0.03701%
55199	York County	225,979	0.22168%	233,351	0.21805%
55200	City of Alexandria	0	0.00000%	0	0.00000%
55201	City of Bristol	71,446	0.07009%	76,256	0.07125%
55202	City of Buena Vista	18,051	0.01771%	18,574	0.01736%
55203	Town of St. Paul	3,894	0.00382%	4,002	0.00374%
55204	Town of Clifton Forge	7,292	0.00715%	6,700	0.00626%
55205	City of Danville	0	0.00000%	0	0.00000%
55206	City of Fredericksburg	129,300	0.12684%	136,115	0.12719%
55207	City of Hampton	459,858	0.45112%	472,056	0.44110%
55208	City of Harrisonburg	166,450	0.16329%	172,977	0.16163%
55209	City of Hopewell	100,552	0.09864%	104,578	0.09772%
55210	City of Lynchburg	287,608	0.28214%	299,099	0.27948%

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



Group Life Insurance Cost Sharing Plan

Employer Code	Employer	2019	2019	2020	2020
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
55211	Town of Crewe	5,616	0.00551%	5,711	0.00534%
55212	City of Norfolk	145,034	0.14228%	148,109	0.13840%
55213	City of Petersburg	130,338	0.12786%	140,180	0.13099%
55214	City of Portsmouth	365,651	0.35870%	375,883	0.35123%
55215	City of Radford	54,754	0.05371%	59,222	0.05534%
55216	City of Richmond	133,065	0.13054%	134,912	0.12607%
55217	City of Roanoke	46,771	0.04588%	49,773	0.04651%
55218	Town of Craigsville	1,012	0.00099%	1,240	0.00116%
55219	City of Staunton	76,785	0.07533%	80,434	0.07516%
55220	City of Suffolk	348,212	0.34159%	361,222	0.33753%
55221	City of Williamsburg	56,414	0.05534%	57,498	0.05373%
55222	City of Winchester	139,474	0.13682%	145,323	0.13579%
55223	City of Martinsville	72,168	0.07080%	75,530	0.07058%
55224	City of Falls Church	6,613	0.00649%	6,510	0.00608%
55225	City of Colonial Heights	69,037	0.06773%	71,059	0.06640%
55226	Town of Front Royal	41,038	0.04026%	40,557	0.03790%
55227	Town of Boyce	0	0.00000%	0	0.00000%
55228	Town of Middletown	0	0.00000%	0	0.00000%
55229	Town of Chilhowie	4,479	0.00439%	4,832	0.00452%
55230	City of Covington	19,733	0.01936%	19,709	0.01842%
55231	Town of Floyd	927	0.00091%	1,022	0.00095%
55232	City of Franklin	40,641	0.03987%	38,664	0.03613%
55233	City of Chesapeake	868,480	0.85198%	900,058	0.84104%
55234	City of Virginia Beach	1,740,935	1.70784%	1,786,400	1.66934%
55235	City of Norton	17,049	0.01672%	17,911	0.01674%
55236	City of Manassas Park	49,030	0.04810%	51,840	0.04844%
55237	Town of Exmore	0	0.00000%	0	0.00000%
55238	Town of Pound	0	0.00000%	0	0.00000%
55239	Town of Grottoes	3,855	0.00378%	4,128	0.00386%
55240	Town of Onley	1,642	0.00161%	1,503	0.00141%
55241	Town of West Point	8,190	0.00803%	8,483	0.00793%
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	886	0.00087%	971	0.00091%
55246	Town of Burkeville	528	0.00052%	465	0.00044%
55247	Town of Madison	314	0.00031%	425	0.00040%
55248	Town of Pennington Gap	0	0.00000%	0	0.00000%
55249	Town of La Crosse	0	0.00000%	0	0.00000%
55250	Town of Rich Creek	1,026	0.00101%	1,077	0.00101%
55251	Town of White Stone	0	0.00000%	0	0.00000%
55252	Town of Windsor	3,388	0.00332%	3,555	0.00332%
55253	Town of Haysi	0	0.00000%	0	0.00000%
55254	Town of Stephens City	2,241	0.00220%	1,795	0.00168%
55255	Town of Broadax	0	0.00000%	0	0.00000%
55256	Town of Mineral	0	0.00000%	0	0.00000%
55257	Town of Lebanon	11,027	0.01082%	11,364	0.01062%
55258	City of Newport News	369,559	0.36254%	416,285	0.38899%
55259	Town of Richlands	0	0.00000%	0	0.00000%
55260	Town of Haymarket	3,118	0.00306%	3,375	0.00315%
55261	Town of Lovettsville	3,088	0.00303%	3,102	0.00290%
55264	Town of Eastville	0	0.00000%	1,253	0.00117%
55300	Town of Abingdon	26,719	0.02621%	26,687	0.02494%
55301	Town of Dumfries	7,600	0.00746%	7,622	0.00712%
55302	Town of Iron Gate	262	0.00026%	267	0.00025%
55303	Town of Montross	519	0.00051%	537	0.00050%
55304	Town of South Boston	16,955	0.01663%	18,182	0.01699%
55305	Town of Gretna	2,502	0.00246%	2,658	0.00248%
55306	Town of Remington	854	0.00084%	995	0.00093%
55307	City of Lexington	25,745	0.02526%	26,739	0.02499%

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



Group Life Insurance Cost Sharing Plan

Employer Code	Employer	2019	2019	2020	2020
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
55308	City of Waynesboro	70,548	0.06921%	75,655	0.07069%
55309	Town of Colonial Beach	9,486	0.00930%	10,594	0.00990%
55310	Town of Smithfield	16,200	0.01589%	16,960	0.01585%
55311	Town of Brookneal	1,561	0.00153%	1,811	0.00169%
55312	Town of Hamilton	1,587	0.00156%	668	0.00062%
55313	City of Galax	32,388	0.03177%	34,315	0.03207%
55314	Town of Jonesville	1,871	0.00184%	1,907	0.00178%
55315	Town of Wytheville	36,323	0.03563%	39,392	0.03681%
55316	City of Fairfax	0	0.00000%	0	0.00000%
55317	Town of Vienna	67,855	0.06657%	71,354	0.06668%
55318	Town of Vinton	18,863	0.01850%	16,258	0.01519%
55319	City of Emporia	25,615	0.02513%	25,766	0.02408%
55320	Town of Culpeper	51,832	0.05085%	54,639	0.05106%
55321	Town of Woodstock	15,249	0.01496%	15,904	0.01486%
55322	Town of Glasgow	934	0.00092%	1,019	0.00095%
55323	Town of Marion	18,470	0.01812%	18,792	0.01756%
55324	Town of Altavista	12,246	0.01201%	12,707	0.01187%
55325	Town of Herndon	91,095	0.08936%	94,164	0.08799%
55326	Town of Pearisburg	7,213	0.00708%	7,359	0.00688%
55327	Town of Christiansburg	0	0.00000%	0	0.00000%
55328	Town of Wakefield	0	0.00000%	0	0.00000%
55329	Town of Leesburg	131,588	0.12909%	140,043	0.13086%
55330	Town of Chatham	2,109	0.00207%	2,035	0.00190%
55331	Town of Bowling Green	2,379	0.00233%	3,028	0.00283%
55332	City of Manassas	160,660	0.15761%	166,409	0.15550%
55333	Town of Alberta	0	0.00000%	0	0.00000%
55334	Town of Boydton	1,077	0.00106%	1,332	0.00124%
55335	City of Salem	123,658	0.12131%	127,878	0.11949%
55336	Town of McKenney	187	0.00018%	211	0.00020%
55337	Town of Narrows	0	0.00000%	0	0.00000%
55338	Town of Quantico	441	0.00043%	452	0.00042%
55339	Town of Halifax	1,890	0.00186%	1,909	0.00178%
55340	Town of Blacksburg	80,485	0.07896%	84,586	0.07904%
55341	Town of Chincoteague	11,111	0.01090%	11,759	0.01099%
55342	Town of Lawrenceville	4,920	0.00483%	5,592	0.00523%
55343	Town of Amherst	4,659	0.00457%	5,005	0.00468%
55344	Town of Stanley	3,292	0.00323%	3,318	0.00310%
55345	Town of Hillsville	7,745	0.00760%	8,281	0.00774%
55346	Town of Elkton	5,817	0.00571%	6,101	0.00570%
55347	Town of Bridgewater	13,197	0.01295%	13,155	0.01229%
55348	Town of Purcellville	26,178	0.02568%	28,975	0.02707%
55349	Town of Timberville	3,443	0.00338%	3,646	0.00341%
55350	Town of Wise	11,258	0.01104%	11,086	0.01036%
55351	Town of New Market	4,340	0.00426%	4,676	0.00437%
55352	Town of Tappahannock	0	0.00000%	0	0.00000%
55353	Town of Rocky Mount	15,542	0.01525%	17,042	0.01592%
55354	Town of Big Stone Gap	0	0.00000%	0	0.00000%
55355	Town of Luray	10,658	0.01045%	11,058	0.01033%
55357	Town of Strasburg	15,187	0.01490%	15,851	0.01481%
55358	Town Of Appomattox	3,999	0.00392%	4,278	0.00400%
55359	Town of Clarksville	4,796	0.00471%	5,142	0.00480%
55360	Town of Dublin	4,921	0.00483%	5,065	0.00473%
55361	Town of Middleburg	5,239	0.00514%	5,154	0.00482%
55362	Town of Edinburg	0	0.00000%	0	0.00000%
55363	Town of Chase City	5,787	0.00568%	6,166	0.00576%
55364	Town of Bedford	21,605	0.02119%	21,984	0.02054%
55365	City of Poquoson	33,244	0.03261%	35,077	0.03278%
55366	Town of Ashland	17,721	0.01738%	18,550	0.01733%
55367	Town of Broadway	5,295	0.00519%	5,558	0.00519%
55368	Town of Berryville	8,116	0.00796%	8,535	0.00797%

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



Group Life Insurance Cost Sharing Plan

Employer Code	Employer	2019	2019	2020	2020
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
55369	Town of Tazewell	0	0.00000%	0	0.00000%
55370	Town of Urbanna	519	0.00051%	633	0.00059%
55371	Town of Bluefield	12,528	0.01229%	12,955	0.01211%
55372	Town of Weber City	891	0.00088%	759	0.00071%
55374	Town of Hurt	961	0.00094%	713	0.00067%
55375	Town of Waverly	0	0.00000%	0	0.00000%
55376	Town of Coeburn	3,764	0.00369%	3,951	0.00369%
55377	Town of Dayton	3,430	0.00337%	4,005	0.00374%
55378	Town of Courtland	533	0.00052%	557	0.00052%
55379	Town of Cape Charles	7,274	0.00713%	7,809	0.00730%
55380	Town of Independence	0	0.00000%	0	0.00000%
55381	Town of Warsaw	3,425	0.00336%	3,639	0.00340%
55382	Town of Grundy	3,900	0.00383%	3,684	0.00344%
55383	Town of Warrenton	30,628	0.03005%	33,582	0.03138%
55384	Town of Louisa	3,580	0.00351%	3,264	0.00305%
55385	Town of Kenbridge	2,434	0.00239%	2,341	0.00219%
55386	Town of Mt. Jackson	4,390	0.00431%	4,527	0.00423%
55387	Town of Pulaski	21,283	0.02088%	22,335	0.02087%
55388	Town of Jarratt	0	0.00000%	0	0.00000%
55389	Town of Pembroke	1,321	0.00130%	1,373	0.00128%
55390	Town of Parksley	1,181	0.00116%	1,169	0.00109%
55391	Town of Onancock	3,123	0.00306%	3,321	0.00310%
55392	Town of Victoria	2,658	0.00261%	2,819	0.00263%
55393	Town of Shenandoah	3,767	0.00370%	4,005	0.00374%
55394	Town of Gate City	0	0.00000%	0	0.00000%
55395	Town of Round Hill	3,618	0.00355%	4,364	0.00408%
55396	Town of Kilmarnock	4,508	0.00442%	4,581	0.00428%
55397	Town of Orange	11,928	0.01170%	11,970	0.01118%
55398	Town of Saltville	0	0.00000%	0	0.00000%
55399	Town of Blackstone	10,586	0.01038%	11,438	0.01069%
55401	Southeastern Virginia Public Service Authority	29,487	0.02893%	30,837	0.02881%
55402	Pittsylvania County Service Authority	2,214	0.00217%	2,186	0.00204%
55403	Rappahannock Area Youth Services & Group Home Commission	2,865	0.00281%	2,851	0.00267%
55404	Appomattox Regional Library	3,766	0.00369%	4,000	0.00374%
55405	Staunton Redevelopment & Housing Authority	2,227	0.00218%	2,399	0.00224%
55406	Hampton Newport News Community Services Board	0	0.00000%	0	0.00000%
55408	Charles Pinckney Jones Memorial Library	444	0.00044%	517	0.00048%
55409	Southside Regional Juvenile Group Home Commission	656	0.00064%	686	0.00064%
55411	Hampton Roads Sanitation District	267,154	0.26208%	276,256	0.25814%
55412	Peninsula Airport Commission	12,730	0.01249%	12,835	0.01199%
55413	Richmond Redevelopment & Housing Authority	40,984	0.04020%	46,510	0.04346%
55415	Chesapeake Redevelopment & Housing Authority	10,834	0.01063%	11,056	0.01033%
55416	Alexandria Sanitation Authority	0	0.00000%	0	0.00000%
55417	Norfolk Airport Authority	63,821	0.06261%	65,944	0.06162%
55418	Charlottesville Redevelopment & Housing Authority	2,664	0.00261%	2,524	0.00236%
55419	Hampton Redevelopment & Housing Authority	15,738	0.01544%	15,411	0.01440%
55420	Loudoun County Sanitation Authority	120,018	0.11774%	125,865	0.11761%
55421	Danville Redevelopment & Housing Authority	7,327	0.00719%	7,893	0.00738%
55422	NRV Regional Water Authority	6,700	0.00657%	6,979	0.00652%
55423	Northern Virginia Juvenile Detention Center	19,542	0.01917%	19,003	0.01776%
55424	Hopewell Redevelopment and Housing Authority	0	0.00000%	0	0.00000%
55425	Colonial Behavioral Health	46,782	0.04589%	48,809	0.04561%
55426	Blacksburg-VPI Sanitation Authority	5,066	0.00497%	5,123	0.00479%
55427	Potomac River Fisheries Commission	1,309	0.00128%	1,379	0.00129%
55428	Chesapeake Bay Bridge & Tunnel District	42,443	0.04164%	43,049	0.04023%
55429	Alexandria Redevelopment & Housing Authority	23,915	0.02346%	23,921	0.02235%
55430	Albemarle County Service Authority	22,492	0.02206%	23,900	0.02233%
55431	Franklin Redevelopment & Housing Authority	2,302	0.00226%	1,481	0.00138%
55432	Bristol Redevelopment & Housing Authority	5,723	0.00561%	5,817	0.00544%
55433	Norfolk Redevelopment & Housing Authority	71,765	0.07040%	73,759	0.06892%

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



Group Life Insurance Cost Sharing Plan

Employer Code	Employer	2019	2019	2020	2020
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
55435	Richmond Metropolitan Authority	20,207	0.01982%	20,863	0.01949%
55436	Riverside Regional Jail	78,492	0.07700%	68,314	0.06383%
55439	Rappahannock-Rapidan Planning District Commission	1,848	0.00181%	1,799	0.00168%
55440	Shenandoah Valley Juvenile Detention Center	17,249	0.01692%	16,849	0.01574%
55442	Southside Regional Library Board	0	0.00000%	0	0.00000%
55443	Bedford Public Library	3,340	0.00328%	3,435	0.00321%
55445	Chesterfield County Health Center Commission	32,229	0.03162%	32,286	0.03017%
55446	Washington County Service Authority	19,653	0.01928%	19,766	0.01847%
55447	Rappahannock Area Community Services Board	107,971	0.10592%	115,280	0.10772%
55449	Hampton Roads Planning District Commission	17,575	0.01724%	18,226	0.01703%
55450	Meherrin Regional Library	1,496	0.00147%	1,504	0.00141%
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	19,925	0.01955%	20,210	0.01888%
55454	Greensville/Emporia Department of Social Services	5,927	0.00582%	5,969	0.00558%
55455	James City Service Authority	23,131	0.02269%	24,339	0.02274%
55456	Accomack-Norhampton Planning District Commission	3,880	0.00381%	3,722	0.00348%
55457	Harrisonburg/Rockingham Sewer Authority	8,457	0.00830%	8,668	0.00810%
55458	Wytheville Redevelopment & Housing Authority	2,514	0.00247%	2,621	0.00245%
55459	Waynesboro Redevelopment and Housing Authority	3,693	0.00362%	3,825	0.00357%
55460	Region Ten Community Services Board	119,551	0.11728%	114,996	0.10745%
55462	LENOWISCO Planning District Commission	1,337	0.00131%	1,377	0.00129%
55465	Rivanna Water & Sewer Authority	26,868	0.02636%	28,971	0.02707%
55466	Appomattox River Water Authority	8,106	0.00795%	8,063	0.00753%
55467	Campbell County Utilities and Service Authority	6,911	0.00678%	6,870	0.00642%
55469	Eastern Shore Community Services Board	26,314	0.02581%	27,684	0.02587%
55470	ANCHOR Commission	1,017	0.00100%	1,269	0.00118%
55471	Horizon Behavioral Health	131,992	0.12948%	130,124	0.12159%
55472	District 19 Community Services Board	46,331	0.04545%	47,089	0.04400%
55473	Hampton Roads Transit	90,044	0.08833%	91,833	0.08581%
55474	Upper Occoquan Sewage Authority	74,456	0.07304%	74,124	0.06926%
55475	New River Valley Juvenile Detention Home	4,116	0.00404%	3,525	0.00329%
55476	Rockbridge Regional Library	0	0.00000%	0	0.00000%
55477	Frederick County Sanitation Authority	19,445	0.01908%	20,377	0.01904%
55478	Western Tidewater Community Services Board	0	0.00000%	0	0.00000%
55479	Cumberland Mountain Community Services	56,829	0.05575%	60,435	0.05647%
55482	Middle Peninsula/Northern Neck Public Service Authority	71,385	0.07003%	68,731	0.06422%
55483	Rockbridge County Public Service Authority	2,173	0.00213%	2,238	0.00209%
55484	Danville-Pittsylvania Community Services	53,176	0.05217%	52,313	0.04888%
55485	Crater Youth Care Commission	6,758	0.00663%	6,931	0.00648%
55486	Hampton Roads Workforce Council	9,388	0.00921%	9,880	0.00923%
55487	Capital Regional Airport Commission	46,590	0.04570%	46,437	0.04339%
55488	Northwestern Community Services Board	44,188	0.04335%	47,452	0.04434%
55489	Harrisonburg-Rockingham Community Services Board	35,104	0.03444%	38,057	0.03556%
55491	Middle Peninsula Regional Security Center	15,363	0.01507%	16,600	0.01551%
55492	Northern Neck Planning District Commission	1,533	0.00151%	1,829	0.00171%
55493	Planning District One Community Services Board	1,360	0.00134%	1,414	0.00132%
55494	Rockbridge Area Social Services Board	4,803	0.00471%	5,233	0.00489%
55495	Dinwiddie County Water Authority	2,810	0.00276%	2,581	0.00241%
55496	Rappahannock Rapidan Community Services	54,983	0.05394%	57,145	0.05340%
55498	Valley Community Services Board	55,231	0.05418%	56,414	0.05272%
55499	Eastern Shore Public Library	1,195	0.00117%	1,394	0.00130%
55500	Alexandria City Public Schools	41,112	0.04033%	39,515	0.03692%
55501	Albemarle County Public Schools	38,412	0.03768%	52,088	0.04867%
55502	Alleghany Highlands Public Schools	9,540	0.00936%	9,911	0.00926%
55503	Charlottesville City Public Schools	10,840	0.01063%	11,327	0.01058%
55504	Amherst County Public Schools	13,502	0.01325%	14,412	0.01347%
55505	Appomattox County Public Schools	3,315	0.00325%	3,699	0.00346%
55506	Arlington County Public Schools	120,000	0.11772%	129,346	0.12086%
55507	Augusta County Public Schools	13,685	0.01342%	14,466	0.01352%

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



Group Life Insurance Cost Sharing Plan

Employer Code	Employer	2019	2019	2020	2020
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
55508	Bath County Public Schools	3,262	0.00320%	3,383	0.00316%
55509	Bedford County Public Schools	27,873	0.02734%	27,988	0.02615%
55510	Bland County Public Schools	1,806	0.00177%	1,833	0.00171%
55511	Botetourt County Public Schools	14,693	0.01441%	14,912	0.01393%
55512	Norfolk Public Schools	94,141	0.09235%	93,743	0.08759%
55513	Petersburg City Public Schools	12,123	0.01189%	12,882	0.01204%
55514	Buckingham County Public Schools	4,548	0.00446%	4,599	0.00430%
55515	Radford City Public Schools	1,833	0.00180%	1,917	0.00179%
55516	Caroline County Public Schools	7,190	0.00705%	6,773	0.00633%
55517	Carroll County Public Schools	10,485	0.01028%	10,683	0.00998%
55518	Charles City County Public Schools	1,524	0.00149%	1,630	0.00152%
55519	Charlotte County Public Schools	3,119	0.00306%	3,001	0.00280%
55520	Chesterfield County Public Schools	110,341	0.10825%	112,648	0.10526%
55521	Clarke County Public Schools	3,300	0.00324%	3,400	0.00318%
55522	Winchester City Public Schools	12,155	0.01192%	13,036	0.01218%
55523	Culpeper County Public Schools	24,377	0.02391%	25,640	0.02396%
55524	Cumberland County Public Schools	3,517	0.00345%	3,731	0.00349%
55525	Dickenson County Public Schools	7,009	0.00688%	7,338	0.00686%
55526	Dinwiddie County Public Schools	10,566	0.01037%	10,537	0.00985%
55528	Essex County Public Schools	3,105	0.00305%	3,020	0.00282%
55530	Covington City Public Schools	2,104	0.00207%	2,228	0.00208%
55531	Floyd County Public Schools	8,263	0.00811%	8,639	0.00807%
55532	Fluvanna County Public Schools	11,602	0.01138%	11,704	0.01094%
55533	Chesapeake City Public Schools	110,970	0.10886%	115,459	0.10789%
55534	Virginia Beach City Public Schools	240,034	0.23547%	249,162	0.23282%
55535	Giles County Public Schools	2,058	0.00202%	3,359	0.00314%
55536	Gloucester County Public Schools	16,827	0.01651%	19,561	0.01828%
55537	Goochland County Public Schools	4,299	0.00422%	4,417	0.00413%
55538	Grayson County Public Schools	4,838	0.00475%	4,514	0.00422%
55539	Greene County Public Schools	9,030	0.00886%	9,253	0.00865%
55540	Greensville County Public Schools	4,902	0.00481%	5,343	0.00499%
55541	Halifax County Public Schools	8,143	0.00799%	8,108	0.00758%
55542	Hanover County Public Schools	27,377	0.02686%	27,764	0.02594%
55543	Henrico County Public Schools	3,335	0.00327%	3,699	0.00346%
55544	Henry County Public Schools	18,416	0.01807%	19,515	0.01823%
55545	Highland County Public Schools	1,260	0.00124%	1,286	0.00120%
55546	Isle of Wight County Public Schools	11,236	0.01102%	8,851	0.00827%
55548	King George County Public Schools	13,835	0.01357%	14,467	0.01352%
55549	King and Queen County Public Schools	3,569	0.00350%	3,586	0.00335%
55550	King William County Public Schools	6,700	0.00657%	4,862	0.00454%
55551	Lancaster County Public Schools	4,590	0.00450%	4,657	0.00435%
55552	Lee County Public Schools	10,577	0.01038%	11,372	0.01063%
55553	Loudoun County Public Schools	331,934	0.32563%	353,923	0.33071%
55554	Louisa County Public Schools	19,255	0.01889%	19,156	0.01790%
55555	Lunenburg County Public Schools	3,378	0.00331%	3,563	0.00333%
55556	Madison County Public Schools	4,337	0.00425%	4,353	0.00407%
55557	Mathews County Public Schools	4,353	0.00427%	4,846	0.00453%
55558	Mecklenburg County Public Schools	6,108	0.00599%	7,528	0.00703%
55559	Middlesex County Public Schools	2,546	0.00250%	2,532	0.00237%
55560	Montgomery County Public Schools	23,278	0.02284%	24,045	0.02247%
55562	Nelson County Public Schools	8,602	0.00844%	8,377	0.00783%
55563	New Kent County Public Schools	6,653	0.00653%	7,482	0.00699%
55565	Northampton County Public Schools	5,324	0.00522%	5,070	0.00474%
55566	Northumberland County Public Schools	3,735	0.00366%	3,588	0.00335%
55567	Nottoway County Public Schools	4,692	0.00460%	4,832	0.00452%
55568	Orange County Public Schools	16,624	0.01631%	16,897	0.01579%
55569	Page County Public Schools	9,753	0.00957%	9,114	0.00852%
55570	Patrick County Public Schools	9,172	0.00900%	9,181	0.00858%
55571	Pittsylvania County Public Schools	14,764	0.01448%	14,840	0.01387%
55572	Powhatan County Public Schools	8,754	0.00859%	8,854	0.00827%

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



Group Life Insurance Cost Sharing Plan

Employer Code	Employer	2019	2019	2020	2020
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
55573	Prince Edward County Public Schools	3,485	0.00342%	3,601	0.00336%
55574	Prince George County Public Schools	22,600	0.02217%	25,380	0.02372%
55576	Prince William County Public Schools	308,240	0.30238%	321,277	0.30021%
55577	Pulaski County Public Schools	12,082	0.01185%	12,314	0.01151%
55578	Rappahannock County Public Schools	3,624	0.00355%	3,755	0.00351%
55579	Richmond County Public Schools	424	0.00041%	385	0.00036%
55580	Roanoke County Public Schools	15,741	0.01544%	15,740	0.01471%
55581	Rockbridge County Public Schools	6,742	0.00662%	6,730	0.00629%
55582	Rockingham County Public Schools	43,459	0.04263%	43,699	0.04083%
55583	Russell County Public Schools	13,543	0.01329%	13,912	0.01300%
55584	Scott County Public Schools	11,757	0.01153%	12,248	0.01145%
55585	Shenandoah County Public Schools	19,125	0.01876%	19,547	0.01826%
55586	Smyth County Public Schools	11,120	0.01091%	10,996	0.01027%
55587	Southampton County Public Schools	4,149	0.00407%	4,435	0.00414%
55588	Spotsylvania County Public Schools	50,551	0.04959%	53,565	0.05005%
55589	Stafford County Public Schools	46,635	0.04575%	51,022	0.04768%
55590	Surry County Public Schools	5,000	0.00491%	5,347	0.00500%
55591	Sussex County School Board	4,676	0.00459%	4,800	0.00448%
55592	Tazewell County Public Schools	18,395	0.01805%	18,493	0.01728%
55593	Warren County Public Schools	10,200	0.01001%	7,925	0.00740%
55595	Washington County Public Schools	14,163	0.01390%	14,599	0.01364%
55596	Westmoreland County Public Schools	3,591	0.00352%	3,748	0.00350%
55597	Wise County Public Schools	8,127	0.00797%	8,388	0.00784%
55598	Wythe County Public Schools	7,275	0.00714%	7,745	0.00724%
55599	York County Public Schools	33,927	0.03328%	34,895	0.03261%
55600	Accomack County Public Schools	15,453	0.01516%	15,243	0.01424%
55601	Bristol VA Public Schools	5,124	0.00503%	5,514	0.00515%
55602	Buena Vista City Public Schools	1,845	0.00181%	1,979	0.00185%
55603	Amelia County Public Schools	4,480	0.00439%	4,397	0.00411%
55605	Danville City Public Schools	11,731	0.01151%	12,411	0.01160%
55606	Franklin City Public Schools	2,314	0.00227%	2,523	0.00236%
55608	Harrisonburg City Public Schools	12,064	0.01184%	12,462	0.01164%
55609	Hopewell City Public Schools	11,234	0.01102%	12,799	0.01196%
55610	Lynchburg City Public Schools	19,065	0.01870%	20,712	0.01936%
55611	Fauquier County Public Schools	41,600	0.04081%	42,442	0.03966%
55612	Brunswick County Public Schools	5,599	0.00549%	6,083	0.00569%
55613	PD Pruden Vocational-Technical Center	0	0.00000%	0	0.00000%
55614	Portsmouth City Public Schools	40,048	0.03929%	40,094	0.03746%
55615	Campbell County Public Schools	17,298	0.01697%	18,372	0.01717%
55616	Richmond Public Schools	54,675	0.05364%	54,195	0.05064%
55617	Roanoke City Schools	22,363	0.02194%	22,570	0.02109%
55619	Staunton City Public Schools	5,987	0.00587%	6,153	0.00575%
55620	Suffolk City Public Schools	37,767	0.03705%	37,834	0.03535%
55622	Craig County Public Schools	1,607	0.00158%	1,520	0.00142%
55623	Martinsville City Public Schools	2,543	0.00250%	2,149	0.00201%
55624	Appomattox Regional Governor's School	510	0.00050%	515	0.00048%
55625	Colonial Heights City Public Schools	6,708	0.00658%	6,873	0.00642%
55632	Manassas City Public Schools	18,252	0.01790%	18,576	0.01736%
55633	Franklin County Public Schools	29,627	0.02906%	30,288	0.02830%
55634	Frederick County Public Schools	48,958	0.04803%	51,122	0.04777%
55635	Salem City Public Schools	6,464	0.00634%	6,668	0.00623%
55636	Manassas Park City Public Schools	7,111	0.00698%	7,178	0.00671%
55637	Newport News Public Schools	58,067	0.05696%	62,540	0.05844%
55638	Town of West Point Public Schools	0	0.00000%	108	0.00010%
55708	Waynesboro City Public Schools	4,481	0.00440%	4,762	0.00445%
55710	Valley Vocational-Technical Center	383	0.00038%	355	0.00033%
55711	New Horizons Technical Center	1,710	0.00168%	1,832	0.00171%
55713	Galax City Public Schools	2,730	0.00268%	2,770	0.00259%
55714	Norton City Public Schools	1,256	0.00123%	1,372	0.00128%
55802	Williamsburg-James City County Public Schools	30,452	0.02987%	31,732	0.02965%

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



Group Life Insurance Cost Sharing Plan

Employer Code	Employer	2019	2019	2020	2020
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
55803	Poquoson City Public Schools	2,798	0.00274%	2,984	0.00279%
55806	Fredericksburg City Public Schools	6,812	0.00668%	7,975	0.00745%
55807	Hampton City Public Schools	20,964	0.02057%	21,877	0.02044%
55813	Buchanan County Public Schools	10,483	0.01028%	11,008	0.01029%
55814	Jackson River Technical Center	336	0.00033%	343	0.00032%
55815	Northern Neck Regional Vocational Center	191	0.00019%	196	0.00018%
55858	Peumansend Creek Regional Jail Authority	4,256	0.00418%	26,054	0.02434%
55859	Williamsburg Area Transit Authority	5,039	0.00494%	10,652	0.00995%
55860	Middle Peninsula Juvenile Detention Commission	5,918	0.00580%	12,211	0.01141%
55862	Crater Criminal Justice Training Academy	1,533	0.00151%	1,370	0.00128%
55863	Central Shenandoah Criminal Justice Training Academy	2,082	0.00204%	2,199	0.00206%
55864	New River Valley Emergency Comm Regional Authority	8,278	0.00812%	8,832	0.00825%
55865	Maury Service Authority	4,362	0.00428%	5,344	0.00499%
55866	Hampton Roads Transportation Accountability Commission	1,337	0.00131%	1,793	0.00168%
55867	Pamunkey Regional Library	5,963	0.00585%	6,263	0.00585%
55868	Northern Virginia Transportation Authority	5,710	0.00560%	7,121	0.00665%
55869	RSW Regional Jail Authority	25,608	0.02512%	27,289	0.02550%
55870	Bedford Regional Water Authority	16,120	0.01581%	18,439	0.01723%
55871	Portsmouth Redevelopment and Housing Authority	16,290	0.01598%	16,323	0.01525%
55872	Southwest Regional Recreation Authority	2,580	0.00253%	2,689	0.00251%
55873	Roanoke Redevelopment and Housing Authority	0	0.00000%	0	0.00000%
55874	Meherrin River Regional Jail Authority	29,566	0.02900%	27,654	0.02584%
55875	Woodway Water Authority	1,131	0.00111%	1,162	0.00109%
55876	Bristol Virginia Utilities Authority (BVU)	23,110	0.02267%	20,565	0.01922%
55877	Washington Metropolitan Area Transit Commission	0	0.00000%	0	0.00000%
55878	Mount Rogers Community Services Board	126,574	0.12417%	134,227	0.12542%
55879	Lonesome Pine Soil & Water Conservation District	238	0.00023%	257	0.00024%
55880	Big Sandy Soil & Water Conservation District	0	0.00000%	0	0.00000%
55881	Central Virginia Planning District Commission	9,446	0.00927%	9,681	0.00905%
55882	Middle Peninsula Planning District Commission	970	0.00095%	1,288	0.00120%
55883	Western Virginia Regional Jail Authority	43,832	0.04300%	46,078	0.04306%
55884	Halifax Service Authority	6,486	0.00636%	6,649	0.00621%
55886	Russell County Public Service Authority	2,624	0.00257%	3,080	0.00288%
55887	Piedmont Community Services Board	62,392	0.06121%	66,703	0.06233%
55888	Blue Ridge Behavioral Health Care	73,371	0.07198%	76,702	0.07167%
55889	Skyline Soil and Water Conservation District	0	0.00000%	0	0.00000%
55890	Middle River Regional Jail Authority	37,453	0.03674%	39,577	0.03698%
55891	Tidewater Soil and Water Conservation District	0	0.00000%	0	0.00000%
55892	Big Stone Gap Redevelopment and Housing Authority	1,392	0.00137%	1,552	0.00145%
55893	Eastern Shore Soil and Water Conservation District	642	0.00063%	832	0.00078%
55894	Town of Boykins	0	0.00000%	0	0.00000%
55895	Town of Gordonsville	3,674	0.00361%	3,661	0.00342%
55896	Virginia Resources Authority	7,582	0.00744%	7,913	0.00739%
55897	Prince William County Services Authority	135,467	0.13289%	136,658	0.12770%
55898	Western Virginia Water Authority	55,125	0.05408%	57,447	0.05368%
55899	Shenandoah Valley Regional Airport Commission	3,560	0.00349%	3,705	0.00346%
55900	Alleghany Highlands Community Services Board	15,789	0.01549%	15,657	0.01463%
55901	Brunswick Industrial Development Authority	727	0.00071%	845	0.00079%
55902	Northern Neck-Essex County Group Home Commission	0	0.00000%	0	0.00000%
55904	Appalachian Juvenile Commission	10,540	0.01034%	10,905	0.01019%
55905	Goochland-Powhatan Community Services Board	12,673	0.01243%	13,244	0.01237%
55906	Suffolk Redevelopment and Housing Authority	6,287	0.00617%	6,424	0.00600%
55908	Lee County Redevelopment and Housing Authority	1,526	0.00150%	1,592	0.00149%
55909	Henry County Public Service Authority	12,686	0.01244%	13,192	0.01233%
55910	Southside Planning District Commission	2,771	0.00272%	2,367	0.00221%
55911	Economic Development Authority Of Henrico Co, Va	4,014	0.00394%	4,282	0.00400%
55912	Augusta County Public Service Authority	28,801	0.02825%	29,280	0.02736%
55914	Rappahannock Juvenile Center	19,298	0.01893%	20,324	0.01899%
55915	Cumberland Plateau Regional Housing Authority	2,824	0.00277%	2,678	0.00250%
55917	Bedford County Public Service Authority	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	2019	2019	2020	2020
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
55918	Amherst County Service Authority	5,484	0.00538%	5,499	0.00514%
55919	Pepper's Ferry Regional Wastewater Treatment Authority	5,914	0.00580%	6,212	0.00581%
55920	Rappahannock Regional Jail Authority	71,451	0.07009%	76,670	0.07164%
55921	Thomas Jefferson Planning District Commission	3,287	0.00323%	2,832	0.00265%
55922	Piedmont Regional Jail	23,074	0.02263%	21,836	0.02040%
55923	Nelson County Services Authority	4,692	0.00460%	4,898	0.00458%
55924	Coeburn-Norton-Wise Regional Water	3,002	0.00295%	2,969	0.00278%
55925	Fauquier County Water & Sanitation Authority	16,112	0.01581%	17,523	0.01637%
55926	Scott County Soil & Water Conservation District	711	0.00070%	746	0.00070%
55927	New River Resource Authority	5,793	0.00568%	6,267	0.00586%
55928	Scott County Water & Sewage Authority	4,705	0.00461%	5,482	0.00512%
55929	Greensville County Water & Sewer Authority	6,292	0.00617%	6,380	0.00596%
55930	Petersburg Redevelopment & Housing Authority	6,087	0.00597%	6,323	0.00591%
55931	Central Rappahannock Regional Library	23,920	0.02347%	25,480	0.02381%
55932	Virginia Coalfield Economic Development Authority	1,692	0.00166%	1,743	0.00163%
55933	Central Virginia Regional Jail	31,558	0.03096%	33,709	0.03150%
55934	Thomas Jefferson Soil & Water Conservation District	1,682	0.00165%	2,113	0.00197%
55936	Piedmont Planning District Commission	0	0.00000%	0	0.00000%
55937	Wythe-Grayson Regional Library	1,397	0.00137%	1,511	0.00141%
55938	Colonial Soil & Water Conservation District	1,136	0.00111%	1,407	0.00131%
55939	Rivanna Solid Waste Authority	3,400	0.00334%	4,102	0.00383%
55940	Monacan Soil & Water Conservation District	814	0.00080%	859	0.00080%
55941	Robert E. Lee Soil & Water Conservation District	0	0.00000%	0	0.00000%
55942	Tri-county/city Soil And Water Conservation Dist.	866	0.00085%	920	0.00086%
55944	Central Virginia Waste Management Authority	2,878	0.00282%	2,944	0.00275%
55945	Lonesome Pine Regional Library	3,798	0.00373%	3,781	0.00353%
55946	Virginia Peninsulas Public Service Authority	8,119	0.00796%	8,400	0.00785%
55947	Tidewater Youth Services Commission	11,366	0.01115%	11,572	0.01081%
55948	Virginia Highlands Airport Commission	1,387	0.00136%	1,445	0.00135%
55949	Western Tidewater Regional Jail	36,895	0.03619%	36,996	0.03457%
55950	Scott County Redevelopment & Housing Authority	1,388	0.00136%	1,457	0.00136%
55951	Handley Regional Library	3,368	0.00330%	3,782	0.00353%
55952	Northern Neck Regional Jail	18,204	0.01786%	19,787	0.01849%
55953	Montgomery Regional Solid Waste Authority	3,778	0.00371%	3,792	0.00354%
55954	Potomac & Rappahannock Transportation Commission	47,158	0.04626%	46,660	0.04360%
55955	Giles County Public Service Authority	2,302	0.00226%	2,760	0.00258%
55956	South Central Wastewater Authority	8,958	0.00879%	9,184	0.00858%
55957	Wise County Redevelopment and Housing Authority	3,300	0.00324%	3,403	0.00318%
55958	Prince William Soil & Water Conservation District	1,061	0.00104%	1,116	0.00104%
55959	Hampton Roads Regional Jail Authority	62,271	0.06109%	64,214	0.06000%
55960	Castlewood Water And Sewage Authority	1,273	0.00125%	657	0.00062%
55961	Pamunkey Regional Jail	29,550	0.02899%	31,789	0.02970%
55962	Charlottesville - Albemarle Airport Authority	11,418	0.01120%	13,249	0.01238%
55963	Virginia Peninsula Regional Jail	25,884	0.02539%	26,493	0.02476%
55964	Virginia Biotechnology Research Partnership Authority	3,348	0.00328%	3,646	0.00341%
55965	Peumansend Creek Regional Jail	0	0.00000%	0	0.00000%
55966	Blue Ridge Regional Jail Authority	75,219	0.07379%	77,970	0.07286%
55967	Massanutten Regional Library	4,116	0.00404%	4,235	0.00396%
55968	Albemarle-Charlottesville Regional Jail	40,695	0.03992%	42,262	0.03949%
55969	Culpeper Soil & Water Conservation District	2,435	0.00239%	2,579	0.00241%
55970	New River Valley Regional Jail	42,010	0.04121%	43,661	0.04080%
55971	Sussex Service Authority	4,776	0.00468%	5,074	0.00474%
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	204	0.00020%	210	0.00020%
55975	New River Soil & Water Conservation District	569	0.00056%	628	0.00059%
55977	Southside Regional Jail	9,387	0.00921%	10,026	0.00937%
55978	Evergreen Soil & Water Conservation District	610	0.00060%	622	0.00058%
55979	Roanoke Higher Education Authority	4,707	0.00462%	4,871	0.00455%
55981	John Marshall Soil & Water Conservation District	1,383	0.00136%	1,631	0.00152%

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



Group Life Insurance Cost Sharing Plan

Employer Code	Employer	2019	2019	2020	2020
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
55982	Daniel Boone Soil & Water Conservation District	735	0.00072%	791	0.00074%
55983	Southside Community Services Board	37,082	0.03638%	39,469	0.03688%
55984	Northern Shenandoah Valley Regional Commission	2,888	0.00283%	3,265	0.00305%
55985	Tazewell Soil & Water Conservation District	600	0.00059%	600	0.00056%
55987	Richmond Regional Planning District Commission	0	0.00000%	0	0.00000%
55988	Henricopolis Soil & Water Conservation District	657	0.00064%	711	0.00066%
55989	Piedmont Regional Juvenile Detention Center	3,420	0.00335%	3,300	0.00308%
55990	Roanoke River Service Authority	1,577	0.00155%	2,127	0.00199%
55991	Lee County Public Service Authority	3,468	0.00340%	3,709	0.00347%
55992	Blue Ridge Juvenile Detention Center	10,496	0.01030%	10,287	0.00961%
55993	Ferrum Water & Sewage Authority	0	0.00000%	0	0.00000%
55994	Wise County Public Service Authority	5,357	0.00526%	5,200	0.00486%
55995	Holston River Soil and Water Conservation District	370	0.00036%	831	0.00078%
55996	New River Valley Community Services Board	0	0.00000%	0	0.00000%
55997	Institute for Advanced Learning and Research	0	0.00000%	0	0.00000%
55998	Southwest Virginia Regional Jail Authority	78,824	0.07733%	82,446	0.07704%
55999	Clinch Valley Soil & Water Conservation District	454	0.00044%	673	0.00063%
59212	City of Norfolk - Insurance Only Employees	1,014,502	0.99522%	1,004,872	0.93898%
59214	City of Portsmouth - Insurance Only Employees	11,496	0.01128%	10,662	0.00996%
59216	City of Richmond - Insurance Only Employees	959,190	0.94096%	995,302	0.93003%
59217	City of Roanoke - Insurance Only Employees	381,134	0.37389%	393,205	0.36742%
59617	Roanoke City Schools - Insurance Only Employees	8,354	0.00820%	7,952	0.00743%
70156	Department of State Police	3,199	0.00314%	3,095	0.00289%
70203	Woodrow Wilson Rehabilitation Center	1,882	0.00185%	1,691	0.00158%
70204	The College of William and Mary	5,792	0.00568%	6,365	0.00595%
70207	University of Virginia - Academic Division	14,315	0.01404%	16,888	0.01578%
70208	Virginia Polytechnic Institute and State University	11,949	0.01172%	12,364	0.01155%
70211	Virginia Military Institute	2,753	0.00270%	2,885	0.00270%
70212	Virginia State University	4,505	0.00442%	5,471	0.00511%
70213	Norfolk State University	5,109	0.00501%	4,858	0.00454%
70214	Longwood University	4,083	0.00400%	3,898	0.00364%
70215	University of Mary Washington	4,795	0.00470%	5,110	0.00477%
70216	James Madison University	8,613	0.00845%	8,664	0.00809%
70217	Radford University	5,690	0.00558%	5,766	0.00539%
70221	Old Dominion University	11,780	0.01156%	12,249	0.01145%
70236	Virginia Commonwealth University	24,044	0.02359%	27,161	0.02538%
70241	Richard Bland College	973	0.00096%	1,025	0.00096%
70242	Christopher Newport University	4,835	0.00474%	5,399	0.00504%
70246	University of Virginia's College at Wise	1,778	0.00174%	2,039	0.00191%
70247	George Mason University	14,664	0.01439%	14,806	0.01384%
70280	Northern Virginia Community College	14,679	0.01440%	15,536	0.01452%
70282	Piedmont Virginia Community College	667	0.00065%	877	0.00082%
70283	J. Sargeant Reynolds Community College	3,159	0.00310%	3,337	0.00312%
70286	Virginia Western Community College	1,824	0.00179%	2,056	0.00192%
70291	Blue Ridge Community College	262	0.00026%	300	0.00028%
70292	Central Virginia Community College	1,253	0.00123%	1,301	0.00122%
70293	Thomas Nelson Community College	2,197	0.00215%	1,890	0.00177%
70294	Southwest Virginia Community College	982	0.00096%	792	0.00074%
70296	Virginia Highlands Community College	334	0.00033%	283	0.00026%
70297	Germanna Community College	919	0.00090%	647	0.00061%
70298	Lord Fairfax Community College	1,020	0.00100%	1,245	0.00116%
70299	Mountain Empire Community College	546	0.00054%	432	0.00040%
70402	Marine Resources Commission	17,023	0.01670%	19,595	0.01831%
70403	Department of Game and Inland Fisheries	48,680	0.04775%	47,314	0.04421%
70701	Department of Corrections - Central Administration	0	0.00000%	0	0.00000%
70716	Virginia Correctional Center for Women	35,381	0.03471%	35,871	0.03352%
70718	Bland Correctional Center	35,786	0.03511%	37,169	0.03473%
70733	Sussex I State Prison	54,846	0.05380%	56,239	0.05255%
70734	Sussex II State Prison	48,751	0.04782%	52,445	0.04901%
70735	Wallen's Ridge State Prison	65,925	0.06467%	69,045	0.06452%

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



Group Life Insurance Cost Sharing Plan

Employer Code	Employer	2019	2019	2020	2020
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
70737	St. Brides Correctional Center	36,065	0.03538%	37,043	0.03461%
70741	Red Onion State Prison	66,169	0.06491%	69,425	0.06487%
70743	Fluvanna Women's Correctional Center	41,559	0.04077%	41,891	0.03914%
70745	Nottoway Correctional Center	57,828	0.05673%	61,967	0.05790%
70747	Marion Correctional Treatment Center	30,101	0.02953%	33,393	0.03120%
70749	Buckingham Correctional Center	52,928	0.05192%	58,335	0.05451%
70752	Deep Meadow Correctional Center	90,278	0.08856%	100,278	0.09370%
70753	Deerfield Correctional Center	62,660	0.06147%	61,510	0.05748%
70754	Augusta Correctional Center	43,393	0.04257%	54,692	0.05111%
70756	Department of Corrections - Division of Institutions	2,661	0.00261%	2,678	0.00250%
70757	Western Region Correctional Field Units	21,643	0.02123%	23,119	0.02160%
70761	Baskerville Correctional Center	20,742	0.02035%	21,483	0.02008%
70767	Division of Community Corrections	236,145	0.23166%	255,146	0.23841%
70768	Keen Mountain Correctional Center	41,531	0.04074%	44,207	0.04131%
70769	Greensville Correctional Center	115,612	0.11341%	123,816	0.11570%
70770	Dillwyn Correctional Center	46,345	0.04546%	49,702	0.04644%
70771	Indian Creek Correctional Center	32,883	0.03226%	35,458	0.03313%
70772	Haynesville Correctional Center	51,328	0.05035%	52,941	0.04947%
70773	Coffeewood Correctional Center	37,927	0.03721%	39,478	0.03689%
70774	Lunenburg Correctional Center	39,592	0.03884%	40,478	0.03782%
70775	Pocahontas State Correctional Center	37,148	0.03644%	37,626	0.03516%
70776	Green Rock Correctional Center	37,485	0.03677%	40,157	0.03752%
70777	Department of Juvenile Justice	64,164	0.06294%	60,538	0.05657%
70785	River North Correctional Center	46,529	0.04565%	48,195	0.04503%
70786	Culpeper Correctional Center for Women	0	0.00000%	0	0.00000%
70961	Division of Capitol Police	21,233	0.02083%	22,103	0.02065%
70999	Department of Alcoholic Beverage Control	29,212	0.02866%	29,761	0.02781%
Total for VRS Group Life Insurance		\$ 101,937,179	100.00000%	\$ 107,017,825	100.00000%

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



Employer Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense				
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
11111	Supreme Court - Judges	7,450	3,489	5,809	0	16,748	1,043	0	2,425	4,336	7,804	4,551	(915)	3,636
11113	Circuit Courts - Judges	152,800	71,561	119,141	49,506	393,008	21,397	0	49,743	60,793	131,933	93,333	(6,915)	86,418
11114	General District Courts - Judges	104,803	49,083	81,717	44,657	280,260	14,676	0	34,118	36,341	85,135	64,016	(2,297)	61,719
11115	Juvenile and Domestic Relations District Courts - Judges	108,924	51,013	84,930	107,945	352,812	15,252	0	35,460	87,596	138,308	66,533	(5,117)	61,416
11125	Virginia Court of Appeals - Judges	9,709	4,547	7,570	0	21,826	1,360	0	3,161	17,689	22,210	5,930	(3,507)	2,423
11171	State Corporation Commission - Commissioners	2,430	1,138	1,895	3,189	8,652	341	0	791	7,911	9,043	1,484	(1,420)	64
11191	VA Worker's Compensation Comm. - Commissioners	2,762	1,293	2,153	1,884	8,092	386	0	899	3,726	5,011	1,687	(662)	1,025
21156	Department of State Police - Troopers	684,449	320,549	533,675	422,814	1,961,487	95,845	0	222,818	384,933	703,596	418,073	2,433	420,506
30100	Senate	35,355	16,558	27,567	10,336	89,816	4,950	0	11,510	11,163	27,623	21,596	(602)	20,994
30101	House of Delegates	60,071	28,133	46,838	6,606	141,648	8,411	0	19,556	8,022	35,989	36,692	813	37,505
30103	Magistrate System	101,271	47,428	78,962	17,097	244,758	14,180	0	32,968	82,930	130,078	61,858	(17,927)	43,931
30107	Division of Legislative Services	30,207	14,147	23,553	0	67,907	4,230	0	9,834	29,539	43,603	18,451	(7,921)	10,530
30109	Division of Legislative Automated Systems	8,895	4,166	6,936	6,695	26,692	1,246	0	2,896	7,756	11,898	5,433	(734)	4,699
30110	Joint Legislative Audit and Review Commission	15,125	7,083	11,793	23,665	57,666	2,117	0	4,924	7,497	14,538	9,238	3,059	12,297
30111	Supreme Court	102,812	48,150	80,164	21,200	252,326	14,396	0	33,470	37,296	85,162	62,800	(5,202)	57,598
30112	Judicial Inquiry and Review Commission	1,991	932	1,552	0	4,475	278	0	648	868	1,794	1,216	(200)	1,016
30114	General District Courts	174,219	81,592	135,841	43,350	435,002	24,395	0	56,716	95,016	176,127	106,416	(15,516)	90,900
30115	Juvenile and Domestic Relations District Courts	105,617	49,464	82,351	37,066	274,498	14,790	0	34,383	44,727	93,900	64,513	(2,238)	62,275
30116	Combined District Courts	32,027	14,999	24,972	5,026	77,024	4,486	0	10,426	61,886	76,798	19,562	(12,917)	6,645
30117	Virginia State Bar	34,681	16,242	27,041	4,211	82,175	4,856	0	11,290	35,230	51,376	21,184	(9,116)	12,068
30119	Office of the Lieutenant Governor	1,092	511	851	650	3,104	153	0	355	1,404	1,912	667	(118)	549
30121	Office of the Governor	20,659	9,675	16,108	52,984	99,426	2,894	0	6,725	21,039	30,658	12,619	8,926	21,545
30122	Department of Planning and Budget	21,333	9,991	16,634	2,297	50,255	2,988	0	6,945	13,361	23,294	13,031	(4,208)	8,823
30123	Department of Military Affairs	77,176	36,144	60,175	39,171	212,666	10,807	0	25,124	21,546	57,477	47,140	228	47,368
30125	Virginia Court of Appeals	19,674	9,214	15,340	0	44,228	2,755	0	6,405	21,154	30,314	12,017	(4,385)	7,632
30127	Department of Emergency Management	44,400	20,794	34,620	109,318	209,132	6,218	0	14,454	65,475	86,147	27,120	23,910	51,030
30128	Virginia Veterans Care Center	49,421	23,145	38,534	56,987	168,087	6,920	0	16,089	15,118	38,127	30,187	7,149	37,336
30129	Department of Human Resource Management	44,796	20,980	34,928	30,379	131,083	6,273	0	14,583	326	21,182	27,362	7,378	34,740
30132	State Board of Elections	19,599	9,179	15,282	84,615	128,675	2,745	0	6,380	0	9,125	11,971	24,192	36,163
30133	Auditor of Public Accounts	44,775	20,970	34,912	11,004	111,661	6,271	0	14,576	41,826	62,673	27,349	(4,748)	22,601
30136	Virginia Information Technologies Agency (VITA)	107,522	50,356	83,837	11,925	253,640	15,057	0	35,003	36,127	86,187	65,676	(5,484)	60,192
30140	Department of Criminal Justice Services	41,628	19,496	32,458	60,009	153,591	5,829	0	13,552	2,059	21,440	25,427	11,590	37,017
30141	Office of the Attorney General and Department of Law	157,960	73,977	123,163	16,077	371,177	22,118	0	51,423	110,137	183,678	96,484	(27,747)	68,737
30143	Office of the Attorney General - Division of Debt Collection	7,129	3,339	5,559	5,654	21,681	999	0	2,321	16,649	19,969	4,354	(2,425)	1,929
30146	Science Museum of Virginia	19,000	8,898	14,814	0	42,712	2,661	0	6,185	7,788	16,634	11,605	(1,545)	10,060
30147	Office of the State Inspector General	16,816	7,875	13,112	17,932	55,735	2,355	0	5,474	8,224	16,053	10,272	1,707	11,979
30148	Virginia Commission for the Arts	1,681	787	1,310	4,119	7,897	235	0	547	4,593	5,375	1,026	73	1,099
30151	Department of Accounts	62,030	29,051	48,366	29,143	168,590	8,687	0	20,193	17,463	46,343	37,889	2,436	40,325
30152	Department of the Treasury	40,922	19,165	31,907	20,603	112,597	5,731	0	13,322	7,158	26,211	24,996	1,539	26,535
30154	Department of Motor Vehicles	491,177	230,033	382,978	67,880	1,172,068	68,781	0	159,899	269,765	498,445	300,019	(70,790)	229,229
30156	Department of State Police	191,956	89,899	149,671	29,086	460,612	26,880	0	62,490	51,394	140,764	117,250	(7,581)	109,669
30157	Compensation Board	4,924	2,306	3,839	3,902	14,971	689	0	1,603	9,361	11,653	3,008	(2,065)	943
30160	Virginia Criminal Sentencing Commission	3,500	1,639	2,729	2,436	10,304	490	0	1,139	1,884	3,513	2,138	(66)	2,072
30161	Department of Taxation	252,187	118,107	196,634	0	566,928	35,313	0	82,098	105,036	222,447	154,040	(25,705)	128,335
30162	Department of Accounts - Transfer Payments (CHRF)	621	291	484	0	1,396	87	0	202	0	289	379	0	379
30164	Virginia Management Fellows Administration	3,554	1,664	2,771	36,445	44,434	498	0	1,157	0	1,655	2,171	8,256	10,427
30165	Department of Housing and Community Development	34,906	16,348	27,217	9,354	87,825	4,889	0	11,363	1,735	17,987	21,321	1,981	23,302
30166	Secretary of the Commonwealth	5,095	2,386	3,973	7,400	18,854	713	0	1,659	4,918	7,290	3,112	156	3,268
30171	State Corporation Commission	255,356	119,591	199,105	56,364	630,416	35,759	0	83,129	118,179	237,067	155,976	(5,405)	150,571
30172	State Lottery Department	111,558	52,246	86,983	58,806	309,593	15,622	0	36,317	31,504	83,443	68,141	2,343	70,484
30174	Virginia College Savings Plan	49,421	23,145	38,534	80,337	191,437	6,920	0	16,089	0	23,009	30,187	17,997	48,184
30180	Secretary of Administration	5,834	2,732	4,549	13,531	26,646	818	0	1,899	0	2,717	3,563	3,178	6,741
30181	Department of Labor and Industry	43,341	20,298	33,793	9,314	106,746	6,069	0	14,109	26,743	46,921	26,473	(5,048)	21,425
30182	Virginia Employment Commission	181,273	84,896	141,341	52,856	460,366	25,384	0	59,012	171,841	256,237	110,725	(40,948)	69,777
30183	Secretary of Natural Resources	2,462	1,153	1,920	759	6,294	346	0	801	2,649	3,796	1,504	(529)	975
30184	Secretary of Technology	0	0	0	0	0	0	0	0	17,890	17,890	0	(3,701)	(3,701)
30185	Secretary of Education	2,462	1,153	1,920	4,398	9,933	346	0	801	6,567	7,714	1,504	(171)	1,333
30186	Secretary of Transportation	2,387	1,118	1,861	4,465	9,831	334	0	777	16,320	17,431	1,458	(3,200)	(1,742)
30187	Secretary of Public Safety	3,393	1,589	2,646	0	7,628	474	0	1,105	7,718	9,297	2,073	(2,589)	(516)

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



Employer Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense				
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
30188	Secretary of Health and Human Resources	2,376	1,113	1,853	2,384	7,726	333	0	774	5,439	6,546	1,451	(817)	634
30190	Secretary of Finance	2,665	1,248	2,078	7,254	13,245	372	0	868	2,752	3,992	1,628	827	2,455
30191	Virginia Workers' Compensation Commission	98,445	46,105	76,759	29,897	251,206	13,785	0	32,048	42,296	88,129	60,132	(3,752)	56,380
30192	Secretary of Commerce and Trade	3,179	1,489	2,479	20,568	27,715	446	0	1,035	14,673	16,154	1,942	2,189	4,131
30193	Secretary of Agriculture and Forestry	1,584	742	1,235	7,044	10,605	221	0	516	9,569	10,306	968	0	968
30194	Department of General Services	195,766	91,683	152,642	69,666	509,757	27,413	0	63,730	50,176	141,319	119,577	(3,726)	115,851
30199	Department of Conservation and Recreation	128,416	60,141	100,128	43,830	332,515	17,982	0	41,805	41,737	101,524	78,439	4,950	83,389
30200	Office of Children's Services	5,448	2,552	4,248	8,684	20,932	763	0	1,774	2,601	5,138	3,328	2,410	5,738
30201	Department of Education - Central Office Operations	124,852	58,472	97,349	118,300	398,973	17,483	0	40,645	22,544	80,672	76,262	23,150	99,412
30202	The Library of Virginia	36,554	17,120	28,502	1,914	84,090	5,119	0	11,900	6,122	23,141	22,328	(1,633)	20,695
30203	Woodrow Wilson Rehabilitation Center	57,213	26,795	44,610	3,770	132,388	8,012	0	18,625	160,285	186,922	34,947	(32,844)	2,103
30204	The College of William and Mary	856,334	401,048	667,697	219,278	2,144,357	119,914	0	278,774	295,261	693,949	523,063	5,082	528,145
30207	University of Virginia - Academic Division	1,789,535	838,095	1,395,327	1,224,746	5,247,703	250,593	0	582,570	0	833,163	1,093,078	359,007	1,452,085
30208	Virginia Polytechnic Institute and State University	3,225,868	1,510,774	2,515,257	1,677,431	8,929,330	451,724	0	1,050,159	0	1,501,883	1,970,414	429,150	2,399,564
30209	University of Virginia Medical Center	167,797	78,584	130,834	0	377,215	23,498	0	54,625	336,941	415,064	102,493	(71,507)	30,986
30211	Virginia Military Institute	176,895	82,845	137,928	81,527	479,195	24,771	0	57,587	18,900	101,258	108,050	10,925	118,975
30212	Virginia State University	223,736	104,783	174,450	26,386	529,355	31,330	0	72,836	154,968	259,134	136,662	(33,586)	103,076
30213	Norfolk State University	274,388	128,504	213,944	41,464	658,300	38,423	0	89,325	140,764	268,512	167,600	(26,804)	140,796
30214	Longwood University	248,013	116,152	193,379	54,030	611,574	34,730	0	80,739	131,063	246,532	151,490	(14,210)	137,280
30215	University of Mary Washington	231,486	108,412	180,493	24,502	544,893	32,416	0	75,359	181,371	289,146	141,395	(37,028)	104,367
30216	James Madison University	1,047,155	490,415	816,483	400,114	2,754,167	146,635	0	340,894	0	487,529	639,620	109,070	748,690
30217	Radford University	448,082	209,851	349,376	463,940	1,471,249	62,746	0	145,870	156,359	364,975	273,696	55,018	328,714
30218	Virginia School for Deaf and Blind	32,080	15,024	25,013	3,062	75,179	4,492	0	10,443	16,543	31,478	19,595	(5,124)	14,471
30221	Old Dominion University	915,271	428,650	713,650	44,531	2,102,102	128,167	0	297,960	126,427	552,554	559,063	(29,093)	529,970
30222	Department of Professional and Occupational Regulation	54,987	25,752	42,874	15,078	138,691	7,700	0	17,901	60,492	86,093	33,587	(11,270)	22,317
30223	Department of Health Professions	86,671	40,591	67,578	101,649	296,489	12,137	0	28,215	3,304	43,656	52,940	20,402	73,342
30226	Board of Accountancy	4,678	2,191	3,647	5,104	15,620	655	0	1,523	976	3,154	2,857	751	3,608
30233	Board of Bar Examiners	2,879	1,349	2,245	0	6,473	504	0	937	5,371	6,712	1,759	(1,053)	706
30234	Cooperative Extension and Agricultural Research Service	25,625	12,001	19,981	20,004	77,611	3,589	0	8,342	3,142	15,073	15,652	3,017	18,669
30236	Virginia Commonwealth University	2,562,559	1,200,126	1,998,065	1,297,360	7,058,110	358,839	0	834,223	11,562	1,204,624	1,565,254	296,779	1,862,033
30238	Virginia Museum of Fine Arts	67,114	31,432	52,330	74,545	225,421	9,398	0	21,849	0	31,247	40,995	20,079	61,074
30239	Frontier Culture Museum of Virginia	7,268	3,404	5,667	2,999	19,338	1,017	0	2,366	3,770	7,153	4,439	(499)	3,940
30241	Richard Bland College	35,859	16,794	27,959	50,621	131,233	5,021	0	11,674	49,854	66,549	21,903	6,204	28,107
30242	Christopher Newport University	308,030	144,260	240,176	134,378	826,844	43,134	0	100,277	17,068	160,479	188,150	27,447	215,597
30245	State Council of Higher Education for Virginia	21,579	10,106	16,826	24,623	73,134	3,022	0	7,025	0	10,047	13,181	6,820	20,001
30246	University of Virginia's College at Wise	47,783	22,378	37,257	10,208	117,626	6,692	0	15,555	43,598	65,845	29,187	(10,054)	19,133
30247	George Mason University	1,889,832	885,067	1,473,530	1,323,982	5,572,411	264,638	0	615,221	84,236	964,095	1,154,341	258,467	1,412,808
30261	Virginia Community College System - Central Office Operations	93,575	43,824	72,962	62,764	273,125	13,104	0	30,463	157,103	200,670	57,157	(9,718)	47,439
30262	Department of Rehabilitative Services	247,156	115,751	192,712	0	555,619	34,610	0	80,460	406,289	521,359	150,967	(100,315)	50,652
30263	Virginia Rehabilitation Center for the Blind and Vision Impaired	5,769	2,702	4,499	8,802	21,772	808	0	1,878	14,242	16,928	3,524	164	3,688
30268	Virginia Institute of Marine Science	113,955	53,669	88,853	3,189	259,366	15,958	0	37,097	78,310	131,365	69,606	(21,897)	47,709
30270	Virginia Community College System - Shared Services	25,979	12,167	20,256	235,981	294,383	3,638	0	8,457	0	12,095	15,868	62,439	78,307
30275	New River Community College	40,226	18,839	31,365	0	90,430	5,634	0	13,095	59,331	78,060	24,571	(16,247)	8,324
30276	Southside Virginia Community College	43,822	20,523	34,169	0	98,514	6,136	0	14,266	149,714	170,116	26,767	(42,822)	(16,055)
30277	Paul D. Camp Community College	18,753	8,783	14,622	0	42,158	2,626	0	6,105	14,458	23,189	11,455	(4,755)	6,700
30278	Rappahannock Community College	34,842	16,317	27,167	19,029	97,355	4,880	0	11,342	12,888	29,110	21,282	(835)	20,447
30279	Danville Community College	34,274	16,052	26,724	0	77,050	4,799	0	11,158	123,649	139,606	20,935	(32,398)	(11,463)
30280	Northern Virginia Community College	617,334	289,117	481,345	54,227	1,442,023	86,446	0	200,969	714,297	1,001,712	377,078	(236,381)	140,697
30282	Piedmont Virginia Community College	59,247	27,747	46,196	13,822	147,012	8,298	0	19,287	55,670	83,255	36,189	(7,262)	28,927
30283	J. Sargeant Reynolds Community College	109,695	51,374	85,531	0	246,600	15,362	0	35,710	389,172	440,244	67,004	(104,673)	(37,669)
30284	Eastern Shore Community College	13,509	6,326	10,533	3,304	33,672	1,891	0	4,398	29,984	36,273	8,251	(5,768)	2,483
30285	Patrick Henry Community College	54,088	25,331	42,173	42,124	163,716	7,574	0	17,608	22,538	47,720	33,038	5,904	38,942
30286	Virginia Western Community College	71,728	33,592	55,927	0	161,247	10,044	0	23,350	104,433	137,827	43,813	(29,549)	14,264
30287	Dabney S. Lancaster Community College	16,613	7,780	12,953	0	37,346	2,327	0	5,408	48,648	56,383	10,147	(12,045)	(1,898)
30288	Wytheville Community College	30,250	14,167	23,586	0	68,003	4,236	0	9,848	44,541	58,625	18,477	(10,299)	8,178
30290	John Tyler Community College	86,103	40,325	67,136	7,400	200,964	12,057	0	28,030	86,077	126,164	52,593	(26,622)	25,971
30291	Blue Ridge Community College	53,499	25,055	41,714	976	121,244	7,492	0	17,416	52,228	77,136	32,678	(17,188)	15,490
30292	Central Virginia Community College	44,486	20,834	34,686	13,438	113,444	6,229	0	14,482	18,975	39,686	27,173	(4,382)	22,791
30293	Thomas Nelson Community College	93,029	43,568	72,536	0	209,133	13,027	0	30,285	371,402	414,714	56,824	(85,837)	(29,013)

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



Employer Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense				
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
30294	Southwest Virginia Community College	34,638	16,222	27,008	36,008	113,876	4,851	0	11,276	52,261	68,388	21,158	(6,715)	14,443
30295	Tidewater Community College	242,051	113,360	188,730	0	544,141	33,895	0	78,798	912,055	1,024,748	147,849	(231,583)	(83,734)
30296	Virginia Highlands Community College	30,474	14,272	23,761	0	68,507	4,267	0	9,921	44,696	58,884	18,614	(10,575)	8,039
30297	Germana Community College	74,350	34,821	57,972	43,381	210,524	10,412	0	24,204	42,357	76,973	45,414	(4,311)	41,103
30298	Lord Fairfax Community College	63,999	29,973	49,901	0	143,873	8,961	0	20,835	80,229	110,025	39,092	(21,559)	17,533
30299	Mountain Empire Community College	33,825	15,841	26,374	0	76,040	4,737	0	11,011	23,845	39,593	20,661	(7,775)	12,886
30301	Department of Agriculture and Consumer Services	132,570	62,086	103,366	0	298,022	18,564	0	43,157	49,888	111,609	80,976	(14,027)	66,949
30310	Virginia Economic Development Partnership	58,755	27,517	45,812	135,281	267,365	8,229	0	19,127	7,045	34,401	35,888	30,384	66,272
30320	Virginia Tourism Authority	28,665	13,425	22,351	26,260	90,701	4,014	0	9,332	4,976	18,322	17,509	6,084	23,593
30330	Virginia - Israel Advisory Board	524	246	409	4,010	5,189	74	0	171	3,898	4,143	320	(213)	107
30350	Department of Small Business and Supplier Diversity	15,050	7,048	11,735	24,133	57,966	2,108	0	4,899	0	7,007	9,193	6,295	15,488
30400	Jamestown-Yorktown Commemoration	2,762	1,293	2,153	29,975	36,183	386	0	899	17,863	19,148	1,687	6,973	8,660
30402	Marine Resources Commission	22,350	10,467	17,427	6,896	57,140	3,129	0	7,276	2,169	12,573	13,652	1,959	15,611
30403	Department of Game and Inland Fisheries	84,380	39,518	65,792	40,488	230,178	11,816	0	27,469	82,524	121,809	51,541	(2,560)	48,981
30405	Virginia Racing Commission	1,445	677	1,127	2,168	5,417	204	0	470	3,521	4,195	883	(983)	(100)
30407	Virginia Port Authority	1,306	612	1,018	0	2,936	183	0	425	9,138	9,746	798	(2,706)	(1,908)
30409	Department of Mines, Minerals and Energy	64,524	30,219	50,310	0	145,053	9,036	0	21,005	91,356	121,397	39,412	(24,718)	14,694
30411	Department of Forestry	61,902	28,990	48,266	0	139,158	8,669	0	20,152	40,244	69,065	37,810	(10,435)	27,375
30413	Commission on Virginia Alcohol Safety Action Program	3,147	1,474	2,454	0	7,075	441	0	1,024	3,029	4,494	1,922	(644)	1,278
30417	Gunston Hall	1,338	627	1,043	128	3,136	187	0	436	2,845	3,468	817	(925)	(108)
30423	Department of Historic Resources	13,776	6,452	10,741	1,786	32,755	1,929	0	4,485	7,188	13,602	8,415	(1,708)	6,707
30425	Jamestown - Yorktown Foundation	37,999	17,796	29,629	15,078	100,502	5,321	0	12,370	5,852	23,543	23,211	3,109	26,320
30440	Department of Environmental Quality	277,524	129,973	216,389	19,905	643,791	38,862	0	90,346	139,371	268,579	169,516	(38,750)	130,766
30454	Office of Commonwealth Preparedness	3,779	1,770	2,946	5,486	13,981	530	0	1,230	3,034	4,794	2,308	348	2,656
30505	Department of Rail and Public Transportation	28,055	13,139	21,875	54,526	117,595	3,928	0	9,133	13,873	26,934	17,137	11,052	28,189
30506	Motor Vehicle Dealer Board	6,936	3,248	5,408	0	15,592	970	0	2,258	4,482	7,710	4,237	(1,025)	3,212
30510	Virginia Department of Transportation	607,519	284,520	473,691	272,471	1,638,201	85,072	0	197,773	159,862	442,707	371,083	32,676	403,759
30511	Virginia Department of Transportation	174,626	81,783	136,158	98,852	491,419	24,454	0	56,848	65,848	147,150	106,664	19,755	126,419
30512	Virginia Department of Transportation	213,674	100,070	166,605	16,332	496,681	29,921	0	69,560	150,111	249,592	150,516	(39,335)	91,181
30513	Virginia Department of Transportation	158,088	74,038	123,264	119,919	475,309	22,138	0	51,464	72,073	145,675	96,563	21,183	117,746
30514	Virginia Department of Transportation	237,876	111,405	185,475	15,416	550,172	33,310	0	77,439	140,764	251,513	145,299	(26,770)	118,529
30515	Virginia Department of Transportation	245,529	114,989	191,443	70,762	622,723	34,381	0	79,930	101,225	215,536	149,973	5,399	155,372
30516	Virginia Department of Transportation	151,077	70,754	117,797	167,534	507,162	21,156	0	49,182	94,828	165,166	92,280	36,504	128,784
30517	Virginia Department of Transportation	142,482	66,729	111,095	104,702	425,008	19,953	0	46,384	36,524	102,861	87,030	30,028	117,058
30518	Virginia Department of Transportation	176,863	82,830	137,903	6,056	403,652	24,767	0	57,576	86,926	169,269	108,031	(18,302)	89,729
30519	Virginia Department of Transportation	302,036	141,453	235,502	11,710	690,701	42,294	0	98,326	107,446	248,066	184,489	(20,087)	164,402
30601	Department of Health	945,435	442,777	737,170	52,425	2,177,807	132,392	0	307,780	367,043	807,215	577,487	(105,393)	472,094
30602	Department of Medical Assistance Services	191,057	89,478	148,970	282,738	712,243	26,756	0	62,197	94,263	116,701	63,218	(179,919)	179,919
30606	Virginia Board for People With Disabilities	3,211	1,504	2,504	2,139	9,358	450	0	1,045	1,752	3,247	1,961	8	1,969
30701	Department of Corrections - Central Administration	124,317	58,221	96,932	105,996	385,466	17,409	0	40,470	0	57,879	75,935	24,016	99,951
30702	Department for the Blind and Vision Impaired	39,444	18,473	30,755	13,834	102,506	5,523	0	12,841	47,060	65,424	24,093	(5,207)	18,886
30703	Central State Hospital	201,407	94,325	157,040	165,275	618,047	28,202	0	65,567	65,516	159,285	123,023	7,351	130,374
30704	Eastern State Hospital	162,755	76,223	126,902	122,873	488,753	22,789	0	52,984	345,509	421,282	99,413	(82,582)	16,831
30705	Southwestern Virginia Mental Health Institute	124,360	58,241	96,965	105,198	384,764	17,415	0	40,484	20,158	78,057	75,961	16,772	92,733
30706	Western State Hospital	175,568	82,224	136,893	94,447	489,132	24,585	0	57,155	11,814	93,554	107,240	24,419	131,659
30707	Central Virginia Training Center	37,068	17,360	28,903	0	83,331	5,191	0	12,067	1,354,498	1,371,756	22,642	(363,386)	(340,744)
30708	Commonwealth Center for Children and Adolescents	39,851	18,664	31,073	96,020	185,608	5,581	0	12,973	19,316	37,870	24,342	15,354	39,696
30711	Virginia Correctional Enterprises	45,535	21,325	35,504	43,060	145,424	6,375	0	14,824	110,671	131,870	27,814	(6,967)	20,847
30716	Virginia Correctional Center for Women	27,338	12,803	21,316	3,902	65,359	3,828	0	8,900	33,644	46,372	16,699	(9,570)	7,129
30718	Bland Correctional Center	18,807	8,808	14,664	3,142	45,421	2,635	0	6,122	16,263	25,020	11,488	(5,107)	6,381
30720	Department of Behavioral Health & Developmental Services	188,734	88,390	147,158	411,723	836,005	26,429	0	61,441	0	87,870	115,282	118,697	233,979
30723	Southeastern Virginia Training Center	60,660	28,409	47,297	42,251	178,617	8,495	0	19,747	50,066	78,308	37,052	(9,492)	27,560
30724	Catawba Hospital	65,883	30,855	51,370	11,956	160,064	9,225	0	21,448	17,146	47,819	40,243	(2,019)	38,224
30725	Northern Virginia Training Center	0	0	0	0	0	0	0	0	432,631	432,631	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	113,698	53,248	88,652	246,190	501,788	15,920	0	37,014	23,674	76,608	69,449	45,546	114,995
30729	Piedmont Geriatric Hospital	49,178	37,081	61,736	43,818	221,813	11,086	0	25,776	41,186	78,048	48,363	(6,283)	42,080
30733	Sussex I State Prison	14,365	6,727	11,200	6,577	38,869	2,011	0	4,676	34,175	40,862	8,774	(6,631)	2,143
30734	Sussex II State Prison	13,401	6,276	10,449	13,653	43,779	1,875	0	4,363	52,339	58,577	8,186	(11,819)	(3,633)

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



Employer Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense				
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
30735	Wallen's Ridge State Prison	24,973	11,695	19,471	6,651	62,790	3,496	0	8,130	8,903	20,529	15,254	(1,273)	13,981
30737	St. Brides Correctional Center	20,113	9,419	15,682	5,026	50,240	2,816	0	6,548	33,507	42,871	12,285	(5,932)	6,353
30738	Southwestern Virginia Training Center	2,333	1,093	1,819	0	5,245	326	0	760	628,711	629,797	1,425	(153,019)	(151,594)
30739	Southern Virginia Mental Health Institute	50,255	23,536	39,185	61,304	174,280	7,037	0	16,360	3,304	26,701	30,697	12,166	42,863
30741	Red Onion State Prison	24,684	11,560	19,246	9,579	65,069	3,456	0	8,036	7,204	18,696	15,077	(154)	14,923
30742	Department of Corrections - Employee Relations and Training	33,439	15,661	26,073	36,306	111,479	4,682	0	10,886	25,270	40,838	20,425	(278)	20,147
30743	Fluvanna Women's Correctional Center	41,211	19,300	32,132	205,383	298,026	5,771	0	13,416	20,370	39,557	25,172	37,039	62,211
30745	Nottoway Correctional Center	32,786	15,355	25,564	53,099	126,804	4,591	0	10,673	18,317	33,581	20,027	9,389	29,416
30747	Marion Correctional Treatment Center	21,751	10,186	16,959	21,850	70,746	3,045	0	7,081	6,056	16,182	13,286	3,101	16,387
30748	Hiram W. Davis Medical Center	44,989	21,070	35,079	40,575	141,713	6,300	0	14,646	19,741	40,687	27,480	1,123	28,603
30749	Buckingham Correctional Center	23,067	10,803	17,986	7,068	58,924	3,230	0	7,509	9,788	20,527	14,090	(774)	13,316
30751	Department for the Deaf and Hard-of-Hearing	3,040	1,424	2,370	2,424	9,258	426	0	990	3,920	5,336	1,857	(636)	1,221
30752	Deep Meadow Correctional Center	30,667	14,362	23,912	20,159	89,100	4,295	0	9,983	57,285	71,563	18,732	(12,110)	6,622
30753	Deerfield Correctional Center	29,308	13,726	22,852	12,085	77,971	4,105	0	9,541	33,216	46,862	17,902	(3,151)	14,751
30754	Augusta Correctional Center	16,506	7,730	12,870	0	37,106	2,312	0	5,373	19,422	27,107	10,082	(5,907)	4,175
30756	Department of Corrections - Division of Institutions	150,520	70,493	117,363	95,016	433,392	21,077	0	49,001	35,085	105,163	91,940	12,205	104,145
30757	Western Region Correctional Field Units	6,604	3,093	5,150	8,892	23,739	925	0	2,150	7,546	10,621	4,034	(932)	3,102
30761	Baskerville Correctional Center	10,704	5,013	8,346	4,398	28,461	1,498	0	3,485	10,849	15,832	6,538	(1,657)	4,881
30765	Department of Social Services	530,503	248,451	413,641	116,493	1,309,088	74,287	0	172,702	288,169	535,158	324,040	(64,809)	259,231
30766	Virginia Parole Board	3,286	1,539	2,562	0	7,387	460	0	1,070	12,988	14,518	2,007	(3,332)	(1,325)
30767	Division of Community Corrections	60,028	28,113	46,805	62,832	197,778	8,405	0	19,542	45,779	73,726	36,666	3,314	39,980
30768	Keen Mountain Correctional Center	19,289	9,033	15,040	6,379	49,741	2,701	0	6,279	17,616	26,596	11,782	(3,745)	8,037
30769	Greensville Correctional Center	50,598	23,697	39,452	0	113,747	7,086	0	16,472	43,541	67,099	30,906	(12,207)	18,699
30770	Dillwyn Correctional Center	24,855	11,640	19,380	0	55,875	3,481	0	8,091	12,959	24,531	15,182	(3,461)	11,721
30771	Indian Creek Correctional Center	16,527	7,740	12,886	3,143	40,296	2,314	0	5,380	11,496	19,190	10,095	(2,260)	7,835
30772	Haynesville Correctional Center	28,665	13,425	22,351	10,336	74,777	4,014	0	9,332	16,422	29,768	17,509	(2,908)	14,601
30773	Coffeewood Correctional Center	19,770	9,259	15,415	11,994	56,438	2,768	0	6,436	27,606	36,810	12,076	(6,271)	5,805
30774	Lunenburg Correctional Center	19,171	8,978	14,948	9,314	52,411	2,684	0	6,241	7,539	16,464	11,710	(277)	11,433
30775	Pocahontas State Correctional Center	19,899	9,319	15,515	11,308	56,041	2,786	0	6,478	22,722	31,986	12,155	(4,136)	8,019
30776	Green Rock Correctional Center	23,988	11,234	18,704	18,098	72,024	3,360	0	7,809	8,129	19,298	14,652	2,658	17,310
30777	Department of Juvenile Justice	342,893	160,588	267,359	35,343	806,183	48,015	0	111,627	205,380	365,022	209,445	(54,546)	154,899
30778	Department of Forensic Science	126,233	59,119	98,426	72,987	356,765	17,677	0	41,094	0	58,771	77,105	19,290	96,395
30785	River North Correctional Center	22,960	10,753	17,902	20,388	72,003	3,214	0	7,475	14,090	24,779	14,024	1,696	15,720
30786	Culpeper Correctional Center for Women	0	0	0	0	0	0	0	0	2,202	2,202	0	(899)	(899)
30794	Virginia Center for Behavioral Rehabilitation	107,897	50,531	84,129	243,882	486,439	15,109	0	35,125	50,652	100,886	65,905	30,342	96,247
30841	Department of Aviation	14,268	6,682	11,125	1,652	33,727	1,997	0	4,645	0	6,642	8,715	346	9,061
30848	Indigent Defense Commission	171,222	80,189	133,504	6,910	391,825	23,976	0	55,740	75,266	154,982	104,585	(19,916)	84,669
30851	Tobacco Indemnification & Revitalization Commission	5,502	2,577	4,290	2,202	14,571	771	0	1,791	-2,730	5,292	3,361	360	3,721
30852	Virginia Tobacco Settlement Foundation	6,176	2,893	4,816	0	13,885	865	0	2,011	3,316	6,192	3,773	(720)	3,053
30912	Department of Veterans Services	63,507	29,742	49,517	208,694	351,460	8,892	0	20,674	0	29,566	38,791	56,742	95,533
30913	Veterans Services Foundation	471	221	367	4,398	5,457	67	0	153	109	329	288	1,276	1,564
30922	Sitter-Barfoot Veterans Care Center	67,885	31,793	52,931	58,968	211,577	9,506	0	22,100	53,972	85,578	41,465	10,766	52,231
30937	Southern Virginia Higher Education Center	11,293	5,289	8,805	433	25,820	1,582	0	3,676	5,232	10,490	6,898	(900)	5,998
30938	New College Institute	4,089	1,915	3,188	5,960	15,152	573	0	1,331	2,168	4,072	2,498	1,165	3,663
30942	Virginia Museum of Natural History	7,289	3,414	5,684	0	16,387	1,021	0	2,373	22,578	25,972	4,453	(5,904)	(1,451)
30948	Southwest Virginia Higher Education Center	5,769	2,702	4,499	0	12,970	808	0	1,878	10,086	12,772	3,524	(2,290)	1,234
30957	Commonwealth's Attorneys' Services Council	2,590	1,213	2,020	4,052	9,875	363	0	843	2,969	4,175	1,582	(201)	1,381
30960	Department of Fire Programs	21,130	9,896	16,475	0	47,501	2,958	0	6,879	11,534	21,371	12,906	(4,291)	8,615
30961	Division of Capitol Police	3,158	1,479	2,462	6,635	13,734	442	0	1,028	759	2,229	1,929	1,094	3,023
30999	Department of Alcoholic Beverage Control	273,692	128,178	213,402	244,303	859,575	38,326	0	89,098	0	127,424	167,175	59,962	227,137
33010	Virginia Outdoors Foundation	11,603	5,434	9,047	17,262	43,346	1,625	0	3,777	4,404	9,806	7,087	2,098	9,185
35106	Arlington County Health Department	353	165	275	0	793	49	0	115	0	164	216	0	216
35129	Fairfax County Health Department	12,898	6,041	10,057	0	28,996	1,806	0	4,199	84,564	90,569	7,879	(25,128)	(17,249)
35885	Fort Monroe Federal Area Development Authority	7,921	3,710	6,176	11,936	29,743	1,109	0	2,579	11,114	14,802	4,838	739	5,577
40100	Accomack County School Board	149,707	70,112	116,729	18,400	354,948	20,964	0	48,736	91,473	161,173	91,443	(11,595)	79,848
40101	Albemarle County Schools	530,557	248,476	413,683	183,046	1,375,762	74,295	0	172,719	3,318	250,332	324,073	46,796	370,869
40102	Alleghany County School Board	60,167	28,178	46,913	0	135,258	8,425	0	19,587	91,129	119,141	68,751	(25,030)	11,721
40103	Amelia County School Board	44,978	21,065	35,070	7,077	108,190	6,298	0	14,642	49,019	69,959	27,474	(10,000)	17,474
40104	Amherst County School Board	129,690	60,738	101,121	12,633	304,182	18,160	0	42,220	85,730	146,110	79,217	(26,914)	52,303

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



Employer Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense				
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
40105	Appomattox County School Board	61,152	28,639	47,681	14,866	152,338	8,562	0	19,908	29,075	57,545	37,353	(39)	37,314
40106	Arlington Public Schools	1,689,441	791,218	1,317,282	572,204	4,370,145	236,575	0	549,986	260,931	1,047,492	1,031,939	149,846	1,181,785
40107	Augusta County School Board	319,056	149,424	248,772	40,192	757,444	44,679	0	103,866	160,487	309,032	194,884	(24,560)	170,324
40108	Bath County School Board	24,031	11,254	18,737	0	54,022	3,366	0	7,823	30,644	41,833	14,678	(7,437)	7,241
40109	Bedford County School Board	279,879	131,076	218,226	47,631	676,812	39,192	0	91,113	105,138	235,443	170,955	(16,313)	154,642
40110	Bland County School Board	18,893	8,848	14,731	2,752	45,224	2,647	0	6,150	33,204	42,001	11,540	(7,478)	4,062
40111	Botetourt County Schools	148,529	69,561	115,811	5,527	339,428	20,799	0	48,353	77,666	146,818	90,724	(18,940)	71,784
40112	Brunswick County Public Schools	48,596	22,759	37,891	0	109,246	6,804	0	15,820	73,236	95,860	29,683	(19,069)	10,614
40113	Buchanan County School Board	71,385	33,432	55,660	0	160,477	9,995	0	23,239	141,099	174,333	43,603	(39,151)	4,452
40114	Buckingham County School Board	59,236	27,742	46,187	6,252	139,417	8,294	0	19,284	40,180	67,758	36,182	(11,013)	25,169
40115	Campbell County School Board	218,234	102,206	170,160	24,712	515,312	30,559	0	71,045	49,058	150,662	133,301	(13,165)	120,136
40116	Caroline County School Board	112,574	52,722	87,776	15,416	268,488	15,764	0	36,648	80,933	133,345	68,762	(10,439)	58,323
40117	Carroll County School Board	113,634	53,218	88,602	24,776	280,230	15,911	0	36,993	110,908	163,812	69,410	(17,337)	52,073
40118	Charles City County School Board	21,729	10,176	16,943	1,102	49,950	3,042	0	7,074	52,763	62,879	13,273	(12,107)	1,166
40119	Charlotte County School Board	58,926	27,597	45,945	0	132,468	8,251	0	19,183	65,593	93,027	35,993	(15,939)	20,054
40120	Chesterfield County School Board	1,684,325	788,821	1,313,293	385,319	4,171,758	235,860	0	548,320	307,375	1,091,555	1,028,814	77,624	1,106,438
40121	Clarke County School Board	67,778	31,743	52,848	0	152,369	9,492	0	22,065	19,535	51,092	41,400	(4,075)	37,325
40122	Craig County School Board	19,535	9,149	15,232	0	43,916	2,736	0	6,359	9,589	18,684	11,932	(3,208)	8,724
40123	Culpeper County School Board	246,846	115,606	192,469	13,986	568,907	34,566	0	80,359	63,916	178,841	150,778	(9,499)	141,279
40124	Cumberland County School Board	44,368	20,779	34,595	11,670	111,412	6,213	0	14,444	25,758	46,415	27,101	(4,861)	22,240
40125	Dickens County School Board	52,707	24,684	41,096	9,697	128,184	7,381	0	17,158	83,993	108,532	32,194	(26,914)	5,280
40126	Dinwiddie County School Board	129,369	60,588	100,871	20,634	311,462	18,116	0	42,115	52,320	112,551	79,021	(17,137)	71,884
40128	Essex County Public Schools	40,836	19,125	31,840	0	91,801	5,719	0	13,294	70,830	89,843	24,943	(18,805)	6,138
40129	Fairfax County School Board	8,505,722	3,983,484	6,632,045	2,887,135	22,008,386	1,191,073	0	2,768,969	370,725	4,330,767	5,195,442	754,363	5,949,805
40130	Fauquier County School Board	411,003	192,486	320,465	16,907	940,861	57,553	0	133,799	166,763	358,115	251,048	(47,000)	204,048
40131	Floyd County School Board	58,583	27,436	45,678	16,014	147,711	8,203	0	19,071	37,638	64,912	35,784	(5,320)	30,464
40132	Fluvanna County Public Schools	130,889	61,299	102,056	0	294,244	18,328	0	42,610	81,315	142,253	79,949	(19,843)	60,106
40133	Franklin County Public Schools	224,967	105,359	175,410	63,972	569,708	31,503	0	73,236	203,244	307,983	137,414	(18,638)	118,776
40134	Frederick County School Board	498,862	233,633	388,970	100,075	1,221,540	69,857	0	162,401	128,670	360,928	304,713	(6,813)	297,900
40135	Giles County Schools	69,127	32,374	53,899	1,148	156,548	9,680	0	22,504	20,436	52,620	42,224	(5,183)	37,041
40136	Gloucester County School Board	170,804	79,993	133,179	64,857	448,833	23,918	0	55,604	58,456	137,978	104,330	5,375	109,705
40137	Goochland County School Board	86,103	40,325	67,136	8,330	201,894	12,057	0	28,030	8,341	48,428	52,593	1,051	53,644
40138	Grayson County School Board	49,046	22,970	38,242	27,606	137,864	6,868	0	15,967	39,663	62,498	29,958	(2,462)	27,496
40139	Greene County Public Schools	93,350	43,719	72,786	3,304	213,159	13,072	0	30,389	68,394	111,855	57,020	(13,560)	43,460
40140	Greensville County School Board	71,460	33,467	55,719	11,006	171,652	10,008	0	23,263	29,756	63,027	43,649	(3,291)	40,358
40141	Halifax County School Board	144,365	67,611	112,564	0	324,540	20,216	0	46,997	212,255	279,468	88,181	(57,950)	30,231
40142	Hanover County School Board	557,681	261,179	434,832	29,730	1,283,422	78,093	0	181,549	230,913	490,555	340,641	(42,166)	298,475
40143	Henrico County School Board	1,531,888	717,431	1,194,436	248,284	3,692,039	214,514	0	498,695	47,118	760,327	935,703	41,526	977,229
40144	Henry County Public Schools	203,420	95,268	158,609	8,808	466,105	28,485	0	66,222	68,559	163,266	124,252	(13,862)	110,390
40145	Highland County Public Schools	9,805	4,592	7,645	2,752	24,794	1,373	0	3,192	12,978	17,543	5,989	(1,595)	4,394
40146	Isle of Wight County Schools	169,424	79,346	132,102	30,779	411,651	23,724	0	55,155	21,169	100,048	103,487	1,107	104,594
40148	King George County School Board	130,557	61,144	101,797	85,374	378,872	18,282	0	42,502	25,130	85,914	79,747	24,500	104,247
40149	King & Queen County School Board	25,122	11,766	19,588	3,304	59,780	3,518	0	8,178	9,437	21,133	15,345	(7,151)	14,630
40150	King William County School Board	65,134	30,504	50,786	0	146,424	9,121	0	21,204	40,638	70,963	39,785	(10,087)	29,698
40151	Lancaster County Public Schools	38,995	18,262	30,405	3,304	90,966	5,461	0	12,694	63,500	81,655	23,819	(12,179)	11,640
40152	Lee County School Board	102,748	48,120	80,114	18,017	248,999	14,388	0	33,449	52,235	100,072	62,760	(8,191)	54,569
40153	Loudoun County School Board	3,647,136	1,708,067	2,843,726	6,028,063	14,226,992	510,714	0	1,187,300	0	1,698,014	2,227,732	1,492,919	3,720,651
40154	Louisa County Public Schools	160,475	75,155	125,125	41,198	401,953	22,471	0	52,242	13,873	88,586	98,021	8,224	106,245
40155	Lunenburg County School Board	46,798	21,917	36,489	33,042	138,246	6,553	0	15,235	32,872	54,660	28,585	(6,488)	22,097
40156	Madison County School Board	53,124	24,880	41,422	9,360	128,786	7,440	0	17,294	55,207	79,941	32,449	(8,182)	24,267
40157	Mathews County School Board	39,755	18,618	30,997	44,275	133,645	5,566	0	12,942	17,679	36,187	24,283	3,404	27,687
40158	Mecklenburg County School Board	130,514	61,124	101,764	57,997	351,399	18,276	0	42,488	54,745	115,509	79,720	(4,964)	74,756
40159	Middlesex County School Board	47,783	22,378	37,257	61,727	169,145	6,692	0	15,555	14,290	36,537	29,187	12,217	41,404
40160	Montgomery County School Board	301,447	141,177	235,043	187,092	864,759	42,212	0	98,134	0	140,346	184,129	45,498	229,627
40162	Nelson County Public Schools	61,227	28,675	47,740	0	137,642	8,575	0	19,932	61,369	89,876	37,399	(14,077)	23,322
40163	New Kent County School Board	93,800	43,929	73,137	35,030	245,896	13,135	0	30,536	0	43,671	57,294	10,732	68,026
40165	Northampton County Schools	50,341	23,576	39,252	2,384	115,553	7,049	0	16,388	37,491	60,928	30,749	(8,254)	22,495
40166	Northumberland County School Board	44,304	20,749	34,545	14,534	114,132	6,204	0	14,423	27,014	47,641	27,062	(1,069)	25,993
40167	Nottoway County School Board	59,065	27,662	46,054	0	132,781	8,272	0	19,228	65,593	93,093	36,078	(15,938)	20,140

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



Employer Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense				
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
40168	Orange County Public Schools	144,301	67,581	112,514	0	324,396	20,207	0	46,976	105,841	173,024	88,142	(26,999)	61,143
40169	Page County Public Schools	96,850	45,358	75,516	0	217,724	13,562	0	31,529	115,362	160,453	59,158	(28,303)	30,855
40170	Patrick County School Board	67,104	31,427	52,322	1,102	151,955	9,398	0	21,845	103,498	134,741	40,988	(24,234)	16,754
40171	Pittsylvania County School Board	238,732	111,806	186,143	72,878	609,559	33,430	0	77,718	109,366	220,514	145,822	(1,578)	144,244
40172	Powhatan County School Board	131,606	61,635	102,615	15,768	311,624	18,429	0	42,843	75,974	137,246	80,387	(15,100)	65,287
40173	Prince Edward County School Board	61,249	28,685	47,756	3,142	140,832	8,577	0	19,939	92,523	121,039	37,412	(22,313)	15,099
40174	Prince George County School Board	179,164	83,908	139,697	1,276	404,045	25,088	0	58,326	103,374	186,788	109,437	(29,644)	79,793
40176	Prince William County School Board	3,102,493	1,452,994	2,419,060	1,282,441	8,256,988	434,448	0	1,009,995	160,945	1,605,388	1,895,054	328,920	2,223,974
40177	Pulaski County School Board	113,185	53,008	88,252	0	254,445	15,851	0	36,846	143,657	196,354	69,135	(34,275)	34,860
40178	Rappahannock County School Board	31,320	14,668	24,421	0	70,409	4,386	0	10,196	20,319	34,901	19,131	(5,885)	13,246
40179	Richmond County School Board	37,635	17,626	29,345	15,567	100,173	5,270	0	12,252	16,696	34,218	22,988	197	23,185
40180	Roanoke County School Board	416,751	195,178	324,947	94,146	1,031,022	58,359	0	135,670	291,940	485,969	254,559	(32,413)	222,146
40181	Rockbridge County School Board	92,397	43,273	72,044	19,292	227,006	12,940	0	30,079	38,107	81,126	56,438	(3,745)	52,693
40182	Rockingham County School Board	362,632	169,832	282,749	5,026	820,239	50,781	0	118,052	145,305	314,138	221,501	(30,230)	191,271
40183	Russell County School Board	101,967	47,754	79,505	10,080	239,306	14,278	0	33,195	46,784	94,257	62,283	(11,872)	50,411
40184	Scott County School Board	110,744	51,865	86,349	8,258	257,216	15,508	0	36,052	43,837	95,397	67,644	(7,830)	59,814
40185	Shenandoah County School Board	200,990	94,130	156,715	85,078	536,913	28,146	0	65,431	81,930	175,507	122,768	(1,077)	121,691
40186	Smyth County School Board	119,661	56,041	93,301	0	269,003	16,756	0	38,955	135,985	191,696	73,091	(36,822)	36,269
40187	Southampton County School Board	71,813	33,632	55,994	3,577	165,016	10,055	0	23,378	35,957	69,390	43,865	(6,921)	36,944
40188	Spotsylvania County School Board	717,771	336,154	559,656	111,848	1,725,429	100,511	0	233,665	275,643	609,819	438,426	(55,297)	383,129
40189	Stafford County School Board	896,410	419,817	698,944	525,247	2,540,418	125,525	0	291,820	157,692	575,037	547,542	95,617	643,159
40190	Surry County Schools	38,738	18,142	30,205	0	87,085	5,424	0	12,611	76,778	94,813	23,662	(16,528)	7,134
40191	Sussex County School Board	43,169	20,218	33,660	0	97,047	6,045	0	14,054	25,584	45,683	26,369	(7,646)	18,723
40192	Tazewell County Schools	131,788	61,721	102,757	0	296,266	18,455	0	42,903	239,277	300,635	80,498	(62,741)	17,757
40193	Warren County School Board	165,089	77,316	128,722	8,808	379,935	23,118	0	53,743	29,848	106,709	100,839	(3,028)	97,811
40195	Washington County School Board	190,821	89,367	148,786	0	428,974	26,721	0	62,120	151,356	240,197	116,557	(38,684)	77,873
40196	Westmoreland County School Board	53,638	25,120	41,822	43,988	164,568	7,511	0	17,461	40,332	65,304	32,763	4,293	37,056
40197	Wise County School Board	149,257	69,902	116,378	59,068	394,605	20,900	0	48,590	190,398	259,888	91,169	(45,473)	45,696
40198	Wythe County School Board	111,697	52,311	87,092	0	251,100	15,641	0	36,362	95,513	147,516	68,226	(23,566)	44,660
40199	York County School Board	387,722	181,582	302,313	63,944	935,561	54,294	0	126,220	115,267	295,781	236,827	(22,093)	214,734
40200	Alexandria City School Board	851,518	398,792	663,941	266,042	2,180,293	119,239	0	277,206	321,258	717,703	520,121	1,400	521,521
40201	Bristol City School Board	68,163	31,923	53,148	9,060	162,294	9,545	0	22,190	43,878	75,613	41,635	(11,741)	29,894
40202	Buena Vista City Schools	27,723	12,984	21,616	0	62,323	3,882	0	9,025	32,852	45,759	16,934	(8,422)	8,512
40203	Charlottesville Public Schools	220,300	103,173	171,771	31,180	526,424	30,848	0	71,717	22,774	125,339	134,563	3,580	138,143
40205	Danville City Schools	194,792	91,227	151,882	187,065	624,966	27,277	0	63,413	91,839	182,529	118,982	13,126	132,108
40206	Fredericksburg City Schools	126,843	59,404	98,901	4,956	290,104	17,761	0	41,293	60,967	120,021	77,478	(11,440)	66,038
40207	Hampton City Schools	592,223	277,356	461,765	23,674	1,355,018	82,930	0	192,794	445,301	721,025	361,740	(99,306)	262,434
40208	Harrisonburg City School Board	228,414	106,973	178,097	161,313	674,797	31,986	0	74,358	0	106,344	139,519	50,747	190,266
40209	Hopewell City School Board	141,037	66,052	109,968	65,874	382,931	19,751	0	45,913	55,537	121,201	86,147	8,082	94,229
40210	Lynchburg Public Schools	294,115	137,743	229,326	0	661,184	41,185	0	95,747	356,288	493,220	179,650	(90,151)	89,499
40211	Newport News Public Schools	874,050	409,345	681,509	0	1,964,904	122,395	0	284,541	615,234	1,022,170	533,884	(139,979)	393,905
40212	Norfolk Public Schools	1,120,286	524,664	873,503	0	2,518,453	156,876	0	364,701	1,504,824	2,026,401	684,289	(409,161)	275,128
40213	Petersburg City Schools	132,024	61,831	102,941	31,660	328,456	18,489	0	42,979	84,916	146,384	80,642	(25,606)	55,036
40214	Portsmouth School Board	447,022	209,354	348,550	0	1,004,926	62,596	0	145,525	254,522	462,643	273,049	(73,262)	199,787
40215	Radford City School Board	47,901	22,433	37,349	11,012	118,695	6,708	0	15,594	29,026	51,328	29,258	(2,422)	26,836
40216	Richmond Public Schools	866,161	405,650	675,358	157,064	2,104,233	121,290	0	281,973	1,060,279	1,463,542	529,065	(180,559)	348,506
40217	Roanoke City School Board	442,837	207,394	345,287	33,183	1,028,701	62,011	0	144,163	201,740	407,914	270,492	(35,240)	235,252
40219	Staunton City Schools	94,056	44,050	73,337	0	211,443	13,171	0	30,619	56,948	100,738	57,451	(14,805)	42,646
40220	Suffolk City School Board	432,529	202,567	337,249	188,935	1,161,280	60,567	0	140,807	216,518	417,892	264,196	1,361	265,557
40222	Winchester Public Schools	162,156	75,943	126,435	0	364,534	22,708	0	52,789	85,812	161,309	99,047	(23,813)	75,234
40223	Martinsville City Schools	60,649	28,404	47,289	0	136,342	8,492	0	19,744	85,955	114,191	37,045	(20,325)	16,720
40224	Falls Church Public Schools	148,743	69,661	115,977	64,269	398,650	20,828	0	48,422	62,309	131,559	90,855	628	91,483
40225	Colonial Heights City Schools	104,011	48,712	81,099	0	233,822	14,565	0	33,860	51,961	100,386	63,532	(12,487)	51,045
40230	Covington City School Board	29,361	13,751	22,893	11,012	77,017	4,112	0	9,558	31,062	44,732	17,934	(3,451)	14,483
40231	Fairfax City School Board	503	236	392	0	1,131	70	0	164	364	598	307	(74)	233
40232	Franklin City Public Schools	33,033	15,470	25,756	0	74,259	4,625	0	10,754	122,560	137,939	20,177	(30,306)	(10,129)
40233	Chesapeake Public Schools	1,314,254	615,506	1,024,743	119,598	3,074,101	184,038	0	427,846	25,130	637,014	802,768	27,140	829,908
40234	Virginia Beach City School Board	2,234,234	1,046,361	1,742,065	0	5,022,660	312,863	0	727,339	1,059,176	2,099,378	1,364,708	(241,364)	1,123,344
40236	Manassas Park City Schools	122,658	57,444	95,638	9,424	285,164	17,176	0	39,930	35,260	92,366	74,921	(10,651)	64,270

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



Employer Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense				
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
40306	Town of West Point School Board	29,821	13,966	23,252	15,416	82,455	4,175	0	9,708	14,608	28,491	18,215	3,167	21,382
40307	Lexington City School Board	16,848	7,891	13,137	10,185	48,061	2,360	0	5,485	0	7,845	10,291	2,866	13,157
40308	Waynesboro Public Schools	95,983	44,952	74,840	3,854	219,629	13,440	0	31,247	88,831	133,518	58,628	(18,788)	39,840
40309	Town of Colonial Beach Schools	19,578	9,169	15,265	4,404	48,416	2,742	0	6,373	14,290	23,405	11,958	(1,758)	10,200
40313	Galax City Schools	38,567	18,062	30,071	1,950	88,650	5,401	0	12,555	34,085	52,041	23,557	(7,823)	15,734
40314	Norton City Schools	19,299	9,039	15,048	1,914	45,300	2,703	0	6,283	29,788	38,774	11,788	(8,370)	3,418
40332	Manassas City Schools	300,859	140,901	234,584	92,557	768,901	42,130	0	97,942	344,009	484,081	183,769	(70,371)	113,398
40335	City of Salem Schools	123,364	57,775	96,189	1,884	279,212	17,275	0	40,160	44,682	102,117	75,353	(9,523)	65,830
40402	Williamsburg-James City County School Board	394,755	184,876	307,796	88,980	976,407	55,278	0	128,510	107,922	291,710	241,123	(8,154)	232,969
40403	Poquoson City Public Schools	63,379	29,682	49,417	1,652	144,130	8,875	0	20,632	32,451	61,958	38,713	(7,206)	31,507
40410	Valley Vocational Technical Center	10,940	5,123	8,530	1,301	25,894	1,532	0	3,561	5,556	10,649	6,682	(1,157)	5,525
40412	Charlottesville/Albemarle Vo-Tech Center	6,594	3,088	5,141	12,299	27,122	922	0	2,147	8,924	11,993	4,028	800	4,828
40413	The Pruden Center for Industry and Technology	0	0	0	0	0	0	0	0	70,688	70,688	0	(21,656)	(21,656)
40414	Jackson River Technical Center	3,179	1,489	2,479	0	7,147	446	0	1,035	13,628	15,109	1,942	(5,037)	(3,095)
40415	New Horizons Technical Center	47,558	22,273	37,082	18,388	125,301	6,660	0	15,482	42,713	29,049	21,799	31,228	31,228
40416	Northern Neck Regional Vocational Center	6,455	3,023	5,033	1,301	15,812	905	0	2,101	2,752	5,758	3,943	(824)	3,119
40417	Rowanty Vocational Technical Center	4,549	2,131	3,547	7,347	17,574	637	0	1,481	4,398	6,516	2,779	259	3,038
40418	Amelia-Nottoway Vocational Center	1,359	637	1,060	2,492	5,548	190	0	443	1,276	1,909	830	332	1,162
40421	Northern Neck Regional Special Education Program	4,496	2,105	3,505	1,652	11,758	628	0	1,464	4,489	6,581	2,746	(322)	2,424
40423	Maggie Walker Governor's School for Govt & Intl Studies	22,917	10,733	17,869	0	51,519	3,208	0	7,461	26,198	36,867	13,998	(5,544)	8,454
40424	Appomattox Region Governor's School	10,704	5,013	8,346	12,494	36,557	1,498	0	3,485	7,624	12,607	6,538	(11)	6,527
40425	Bridging Communities Regional Career and Tech Center	2,580	1,208	2,011	3,142	8,941	361	0	840	4,929	6,130	1,576	(139)	1,437
55100	Accomack County	67,275	31,507	52,455	15,800	167,037	9,420	0	21,901	0	31,321	41,093	3,513	44,606
55101	Albemarle County	248,013	116,152	193,379	200,286	757,830	34,730	0	80,739	4,956	120,425	151,490	44,053	195,543
55102	Alleghany County	41,864	19,606	32,642	20,506	114,618	5,863	0	13,628	23,897	43,388	25,571	1,700	27,271
55103	Amelia County	23,602	11,054	18,403	5,676	58,735	3,305	0	7,684	4,116	15,105	14,417	372	14,789
55104	Amherst County	49,592	23,225	38,667	38,125	149,609	6,944	0	16,144	0	23,088	30,292	11,882	42,174
55105	Appomattox County	21,826	10,222	17,018	3,251	52,317	3,058	0	7,105	21,028	31,191	13,331	(4,997)	8,334
55107	Augusta County	122,026	57,149	95,146	73,007	347,328	17,088	0	39,725	0	56,813	74,536	21,332	95,868
55108	Bath County	15,200	7,119	11,851	4,336	38,506	2,129	0	4,948	8,705	15,782	9,284	(2,175)	7,109
55109	Bedford County	112,617	52,742	87,809	111,496	364,664	15,769	0	36,662	21,243	73,674	68,789	28,951	97,740
55110	Bland County	14,076	6,592	10,975	12,348	43,991	1,971	0	4,582	383	6,936	8,598	3,991	12,589
55111	Botetourt County	68,859	32,249	53,690	49,556	204,354	9,641	0	22,417	23,246	55,304	42,060	4,060	46,120
55112	Brunswick County	32,262	15,109	25,155	49,420	121,946	4,517	0	10,503	3,956	18,976	19,706	12,913	32,619
55113	Buchanan County	57,845	27,090	45,102	0	130,037	8,100	0	18,831	50,579	77,510	35,332	(16,069)	19,263
55114	Buckingham County	24,245	11,355	18,904	6,884	61,388	3,395	0	7,893	3,304	14,592	14,809	(2)	14,807
55115	Campbell County	79,124	37,056	61,694	31,646	209,520	11,080	0	25,758	18,708	55,546	48,330	1,427	49,757
55116	Caroline County	68,281	31,978	53,240	243,223	396,722	9,562	0	22,228	212,827	244,617	41,707	20,873	62,580
55117	Carroll County	40,022	18,744	31,206	0	89,972	5,604	0	13,029	58,585	77,218	24,446	(12,582)	11,864
55118	Charles City County	20,134	9,430	15,699	26,426	71,689	2,819	0	6,555	0	9,374	12,298	6,064	18,362
55119	Charlotte County	23,624	11,064	18,420	1,884	54,992	3,308	0	7,691	14,921	25,920	14,430	(2,411)	12,019
55120	Chesterfield County	1,067,076	499,745	832,015	59,970	2,458,806	149,425	0	347,379	102,752	599,556	651,788	(21,506)	630,282
55121	Clarke County	27,788	13,014	21,666	13,071	75,539	3,891	0	9,046	0	12,937	16,973	3,878	20,851
55122	Craig County	9,634	4,512	7,511	11,071	32,728	1,349	0	3,136	0	4,485	5,884	3,183	9,067
55123	Culpeper County	107,833	50,501	84,079	66,724	309,137	15,100	0	35,104	0	50,204	65,866	18,473	84,339
55124	Cumberland County	17,726	8,302	13,821	0	39,849	2,482	0	5,771	15,125	23,378	10,827	(3,076)	7,751
55125	Dickenson County	0	0	0	0	0	0	0	0	0	0	0	0	0
55126	Dinwiddie County	55,811	26,138	43,517	28,523	153,989	7,816	0	18,169	5,095	31,080	34,090	9,503	43,593
55128	Essex County	21,194	9,926	16,525	0	47,645	2,967	0	6,900	14,580	24,447	12,946	(4,113)	8,833
55130	Fauquier County	216,168	101,238	168,550	171,097	657,053	30,270	0	70,372	1,531	102,173	132,039	44,428	176,467
55131	Floyd County	25,861	12,111	20,164	35,259	93,395	3,620	0	8,419	0	12,039	15,796	9,998	25,794
55132	Fluvanna County	40,504	18,969	31,582	30,204	121,259	5,671	0	13,186	0	18,857	24,741	8,622	33,363
55133	Franklin County	83,759	39,227	65,308	76,294	264,588	11,729	0	27,267	28,866	67,862	51,161	15,054	66,215
55134	Frederick County	241,344	113,029	188,180	193,836	736,389	33,796	0	78,568	0	112,364	147,417	55,435	202,852
55135	Giles County	33,076	15,490	25,789	12,694	87,049	4,632	0	10,767	11,272	26,671	20,203	577	20,780
55136	Gloucester County	86,810	40,656	67,687	94,508	289,661	12,157	0	28,260	46,271	86,688	53,025	10,941	63,966
55137	Goochland County	70,390	32,966	54,884	117,559	275,799	9,857	0	22,915	0	32,772	42,995	29,440	72,435
55138	Grayson County	25,369	11,881	19,780	13,542	70,572	3,552	0	8,259	3,034	14,845	15,496	3,262	18,758
55139	Greene County	30,603	14,332	23,862	9,156	77,953	4,286	0	9,963	12,682	26,931	18,693	(251)	18,442

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



Employer Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense				
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Proportionate Share	Total Employer OPEB Expense
55140	Greensville County	25,679	12,026	20,022	7,624	65,351	3,594	0	8,360	9,830	21,784	15,685	753	16,438
55141	Halifax County	46,456	21,757	36,222	27,560	131,995	6,506	0	15,123	17,274	38,903	28,376	955	29,331
55142	Hanover County	361,155	169,140	281,598	117,508	929,401	50,575	0	117,571	0	168,146	220,599	33,768	254,367
55143	Henrico County	1,405,570	658,272	1,095,943	188,233	3,348,018	196,825	0	457,573	247,788	902,186	858,545	1,192	859,737
55144	Henry County	93,639	43,854	73,012	13,588	224,093	13,112	0	30,484	5,104	48,700	57,196	2,488	59,684
55145	Highland County	8,274	3,875	6,452	7,017	25,618	1,159	0	2,694	1,301	5,154	5,054	1,042	6,096
55146	Isle of Wight County	76,523	35,838	59,666	21,039	193,066	10,714	0	24,912	6,125	41,751	46,742	4,667	51,409
55147	James City County	210,549	98,606	164,168	25,220	498,543	29,483	0	68,543	203,442	301,468	128,607	(32,728)	95,879
55148	King George County	63,582	29,777	49,576	43,043	185,978	8,903	0	20,699	0	29,602	38,837	12,174	51,011
55149	King and Queen County	15,221	7,129	11,868	15,153	49,371	2,132	0	4,955	0	7,087	9,297	3,581	12,878
55150	King William County	25,914	12,137	20,206	44,349	102,606	3,629	0	8,436	0	12,065	15,829	10,132	25,961
55151	Lancaster County	26,255	12,422	20,682	5,026	64,655	3,714	0	8,635	13,053	25,402	16,202	(1,728)	14,474
55152	Lee County	27,756	12,999	21,641	0	62,396	3,886	0	9,036	10,059	22,981	16,954	(2,884)	14,070
55153	Loudoun County	1,347,961	631,292	1,051,025	2,071,064	5,101,342	188,758	0	438,819	0	627,577	823,357	447,233	1,270,590
55154	Louisa County	71,696	33,577	55,902	46,552	207,727	10,039	0	23,340	0	33,379	43,793	10,744	54,537
55155	Lunenburg County	12,385	5,800	9,656	6,252	34,093	1,734	0	4,032	7,661	13,427	17,565	(1,290)	6,275
55156	Madison County	27,509	12,884	21,449	21,844	83,686	3,852	0	8,955	0	12,807	16,803	5,956	22,759
55157	Mathews County	16,431	7,695	12,811	21,900	58,837	2,301	0	5,349	3,304	10,954	10,036	3,279	13,315
55158	Mecklenburg County	51,347	24,048	40,036	37,454	152,885	7,190	0	16,716	0	23,906	31,364	7,718	39,082
55159	Middlesex County	17,501	8,196	13,646	13,021	52,364	2,451	0	5,697	0	8,148	10,690	3,080	13,770
55160	Montgomery County	103,433	48,441	80,648	35,982	268,504	14,484	0	33,672	31,200	79,356	63,179	(792)	62,387
55162	Nelson County	24,684	11,560	19,246	17,297	72,787	3,456	0	8,036	0	11,492	15,077	3,634	18,711
55163	New Kent County	54,387	25,471	42,407	49,071	171,336	7,616	0	17,705	0	25,321	33,221	11,830	45,051
55165	Northampton County	50,759	23,772	39,577	38,013	152,121	7,108	0	16,524	3,854	27,486	31,004	6,928	37,932
55166	Norumberland County	25,208	11,806	19,655	21,816	78,485	3,531	0	8,206	0	11,737	15,397	6,299	21,696
55167	Nottoway County	18,839	8,823	14,689	0	42,351	2,638	0	6,133	10,818	19,589	11,507	(2,189)	9,318
55168	Orange County	60,885	28,514	47,473	36,878	173,750	8,526	0	19,821	13,889	42,236	37,189	6,437	43,626
55169	Page County	40,493	18,964	31,573	7,695	98,725	5,670	0	13,182	3,526	22,378	24,734	864	25,598
55170	Patrick County	33,910	15,881	26,440	32,967	109,198	4,748	0	11,039	17,608	33,395	20,713	6,096	26,809
55171	Pittsylvania County	79,263	37,122	61,803	3,304	181,492	11,099	0	25,804	41,679	78,582	48,415	(7,775)	40,640
55172	Powhatan County	47,066	22,042	36,698	31,711	137,517	6,591	0	15,322	4,398	26,311	28,749	7,331	36,080
55173	Prince Edward County	28,912	13,540	22,543	0	64,995	4,049	0	9,412	8,492	21,953	17,660	(2,507)	15,153
55174	Prince George County	74,629	34,951	58,189	49,412	217,181	10,450	0	24,295	25,842	60,587	45,584	2,419	48,003
55176	Prince William County	1,586,532	743,022	1,237,043	1,408,291	4,974,888	222,165	0	516,484	0	738,649	969,080	329,230	1,298,310
55177	Pulaski County	70,336	32,941	54,842	37,468	195,587	9,849	0	22,897	0	32,746	42,963	9,595	52,558
55178	Rappahannock County	17,405	8,151	13,571	15,390	54,517	2,438	0	5,666	7,668	15,772	10,631	738	11,369
55179	Richmond County	15,714	7,359	12,252	6,282	41,607	2,201	0	5,115	7,679	14,995	9,598	253	9,851
55180	Roanoke County	261,767	122,594	204,104	20,596	609,061	36,655	0	85,217	84,610	206,482	159,892	(9,846)	150,046
55181	Rockbridge County	40,825	19,120	31,832	34,776	126,553	5,717	0	13,290	0	19,007	24,937	8,239	33,176
55182	Rockingham County	151,826	71,105	118,381	92,287	433,599	21,260	0	49,426	0	70,686	92,738	24,493	117,231
55183	Russell County	33,065	15,485	25,781	16,236	90,567	4,630	0	10,764	19,185	34,579	20,197	187	20,384
55184	Scott County	31,470	14,738	24,538	0	70,746	4,407	0	10,245	12,698	27,350	19,222	(3,683)	15,539
55185	Shenandoah County	75,249	35,242	58,673	27,130	196,294	10,537	0	24,497	7,708	42,742	45,964	2,882	48,846
55186	Smyth County	41,360	19,370	32,249	0	92,979	5,790	0	13,465	24,617	43,872	25,264	(7,073)	18,191
55187	Southampton County	42,998	20,137	33,526	3,854	100,515	6,020	0	13,998	20,732	40,750	26,264	(2,835)	23,429
55188	Spotsylvania County	303,224	142,009	236,428	307,144	988,805	42,460	0	98,713	0	141,173	185,214	77,565	262,779
55189	Stafford County	322,417	150,998	251,393	391,434	1,116,242	45,150	0	104,960	0	150,110	196,937	93,982	290,919
55190	Surry County	24,063	11,269	18,762	11,684	65,778	3,370	0	7,833	1,085	12,288	14,698	2,582	17,280
55191	Sussex County	27,060	12,673	21,099	1,735	62,567	3,790	0	8,809	24,748	37,347	16,529	(7,724)	8,805
55192	Tazewell County	61,409	28,760	47,882	0	138,051	8,600	0	19,991	57,547	86,138	37,510	(16,452)	21,058
55193	Warren County	62,105	29,086	48,424	32,107	171,722	8,697	0	20,218	3,700	32,615	37,935	9,051	46,986
55195	Washington County	60,424	28,299	47,114	13,095	148,932	8,462	0	19,671	21,608	49,741	36,908	(3,816)	33,092
55196	Westmoreland County	36,479	17,084	28,444	43,919	125,926	5,108	0	11,876	0	16,984	22,282	14,434	36,716
55197	Wise County	60,114	28,153	46,872	10,582	145,721	8,418	0	19,570	37,192	65,180	36,719	(8,279)	28,440
55198	Wythe County	39,616	18,553	30,889	43,018	132,076	5,548	0	12,897	27,807	46,252	24,198	2,509	26,707
55199	York County	233,402	109,309	181,987	112,363	637,061	32,684	0	75,982	55,125	163,791	142,566	16,557	159,123
55200	City of Alexandria	0	0	0	0	0	0	0	0	0	0	0	0	0
55201	City of Bristol	76,266	35,718	59,466	14,801	186,251	10,680	0	24,828	87,065	122,573	46,585	(23,061)	23,524
55202	City of Buena Vista	18,582	8,703	14,489	11,033	52,807	2,603	0	6,049	12,633	21,285	11,350	254	11,604

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



Employer Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense				
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
55203	Town of St. Paul	4,003	1,875	3,121	0	8,999	560	0	1,303	2,106	3,969	2,445	(445)	2,000
55204	Town of Clifton Forge	6,701	3,138	5,225	0	15,064	939	0	2,181	18,253	21,373	4,093	(4,545)	(452)
55205	City of Danville	0	0	0	0	0	0	0	0	0	0	0	0	0
55206	City of Fredericksburg	136,145	63,761	106,154	18,915	324,975	19,065	0	44,321	20,990	84,376	83,159	(1,768)	81,391
55207	City of Hampton	472,155	221,125	368,147	0	1,061,427	66,117	0	153,707	554,964	774,788	288,400	(132,913)	155,487
55208	City of Harrisonburg	173,010	81,026	134,898	42,140	431,074	24,228	0	56,322	21,181	101,731	105,677	6,260	111,937
55209	City of Hopewell	104,600	48,987	81,558	35,353	270,498	14,647	0	34,052	11,739	60,438	63,891	10,565	74,456
55210	City of Lynchburg	299,157	140,104	233,257	0	672,518	41,891	0	97,388	146,297	285,576	182,730	(36,883)	145,847
55211	Town of Crewe	5,716	2,677	4,457	4,136	16,986	800	0	1,861	2,168	4,829	3,491	735	4,226
55212	City of Norfolk	148,144	69,380	115,510	9,213	342,247	20,744	0	48,227	114,446	183,417	90,489	(31,869)	58,200
55213	City of Petersburg	140,212	65,666	109,326	183,716	498,920	19,635	0	45,645	157,460	222,740	85,644	(21,145)	64,499
55214	City of Portsmouth	375,958	176,073	293,140	15,078	860,249	52,645	0	122,391	199,309	374,345	229,642	(50,660)	178,982
55215	City of Radford	59,236	27,742	46,187	24,265	157,430	8,294	0	19,284	14,698	42,276	36,182	(373)	35,809
55216	City of Richmond	134,946	63,199	105,219	0	303,364	18,896	0	43,931	171,919	234,746	82,427	(45,078)	37,349
55217	City of Roanoke	49,785	23,316	38,818	8,038	119,957	6,972	0	16,207	20,412	43,591	30,409	(3,911)	26,498
55218	Town of Craigsville	1,242	582	968	2,168	4,960	175	0	404	650	1,229	758	265	1,023
55219	City of Staunton	80,452	37,678	62,729	30,775	211,634	11,266	0	26,190	10,426	47,882	49,141	4,136	53,277
55220	City of Suffolk	361,294	169,205	281,706	138,404	950,609	50,592	0	117,617	137,749	305,958	220,684	25,044	245,728
55221	City of Williamsburg	57,513	26,935	44,844	14,450	143,742	8,054	0	18,723	27,965	54,742	35,130	(1,952)	33,178
55222	City of Winchester	145,350	68,072	113,332	57,875	384,629	20,354	0	47,318	40,494	108,166	88,782	1,029	89,811
55223	City of Martinsville	75,549	35,382	58,907	0	169,838	10,580	0	24,594	33,374	68,548	46,147	(10,917)	35,230
55224	City of Falls Church	6,508	3,048	5,074	0	14,630	911	0	2,119	14,508	17,538	3,975	(3,427)	548
55225	City of Colonial Heights	71,075	33,287	55,418	0	159,780	9,953	0	23,138	63,262	96,353	43,414	(17,354)	26,060
55226	Town of Front Royal	40,568	18,999	31,632	3,703	94,902	5,680	0	13,207	31,996	50,883	24,780	(5,265)	19,515
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	4,838	2,266	3,772	1,659	12,535	677	0	1,575	433	2,685	2,955	217	3,172
55230	City of Covington	19,717	9,234	15,374	0	44,325	2,761	0	6,419	23,896	33,076	12,043	(5,620)	6,423
55231	Town of Floyd	1,017	476	793	943	3,229	143	0	331	0	474	621	198	819
55232	City of Franklin	38,674	18,112	30,154	0	86,940	5,415	0	12,590	62,574	80,579	23,623	(13,995)	9,628
55233	City of Chesapeake	900,253	421,616	701,941	166,939	2,190,749	126,064	0	293,071	139,588	558,723	549,890	28,748	578,638
55234	City of Virginia Beach	1,786,869	836,846	1,393,248	197,240	4,214,203	250,217	0	581,703	696,511	1,528,431	1,091,450	(67,954)	1,023,496
55235	City of Norton	17,919	8,392	13,971	255	40,537	2,510	0	5,833	6,607	14,950	10,945	(1,915)	9,030
55236	City of Manassas Park	51,850	24,283	40,429	9,132	125,694	7,260	0	16,880	15,065	39,205	31,671	(1,046)	30,625
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	4,132	1,935	3,222	1,021	10,310	579	0	1,345	4,878	6,802	2,524	(931)	1,593
55240	Town of Onley	1,509	707	1,177	2,927	6,320	212	0	491	2,552	3,255	922	188	1,110
55241	Town of West Point	8,488	3,975	6,618	1,085	20,166	1,187	0	2,763	1,276	5,226	5,185	6	5,191
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	974	456	759	1,269	3,458	136	0	317	1,884	2,337	595	(285)	310
55246	Town of Burkeville	471	221	367	0	1,059	67	0	153	1,130	1,350	288	(220)	68
55247	Town of Madison	428	201	334	3,098	4,061	61	0	139	0	200	262	671	933
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	1,081	506	843	9,340	11,770	151	0	352	0	503	660	2,524	3,184
55251	Town of White Stone	0	0	0	0	0	0	0	0	0	0	0	0	0
55252	Town of Windsor	3,554	1,664	2,771	1,409	9,398	498	0	1,157	0	1,655	2,171	325	2,496
55253	Town of Haysi	0	0	0	0	0	0	0	0	0	0	0	0	0
55254	Town of Stephens City	1,798	842	1,402	0	4,042	251	0	585	6,744	7,580	1,098	(1,294)	(196)
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	11,368	5,324	8,864	1,102	26,658	1,592	0	3,701	7,430	12,723	6,944	(1,165)	5,779
55258	City of Newport News	416,377	195,002	324,655	1,145,683	2,081,717	58,306	0	135,549	0	193,855	254,330	314,291	568,621
55259	Town of Richlands	0	0	0	0	0	0	0	0	0	0	0	0	0
55260	Town of Haymarket	3,372	1,579	2,629	2,341	9,921	472	0	1,098	2,202	3,772	2,060	(404)	1,656
55261	Town of Lovettsville	3,104	1,454	2,420	3,468	10,446	434	0	1,011	1,659	3,104	1,896	484	2,380

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



Employer Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense				
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
55264	Town of Eastville	1,252	587	976	14,929	17,744	174	0	408	0	582	765	2,854	3,619
55300	Town of Abingdon	26,696	12,503	20,815	0	60,014	3,738	0	8,691	51,998	64,427	16,306	(13,514)	2,792
55301	Town of Dumfries	7,621	3,569	5,942	19,434	36,566	1,066	0	2,481	15,350	18,897	4,655	306	4,961
55302	Town of Iron Gate	268	125	209	217	819	38	0	87	128	253	163	26	189
55303	Town of Montross	535	251	417	542	1,745	75	0	174	128	377	327	101	428
55304	Town of South Boston	18,186	8,517	14,180	7,735	48,618	2,546	0	5,920	2,601	11,067	11,108	1,206	12,314
55305	Town of Gretna	2,655	1,243	2,070	1,123	7,091	372	0	864	0	1,236	1,621	249	1,870
55306	Town of Remington	995	466	776	1,148	3,385	138	0	324	109	571	608	195	803
55307	City of Lexington	26,749	12,528	20,857	8,168	68,302	3,746	0	8,708	32,919	45,373	16,339	(8,660)	7,679
55308	City of Waynesboro	75,667	35,437	58,999	18,884	188,987	10,596	0	24,633	27,825	63,054	46,219	(5,744)	40,475
55309	Town of Colonial Beach	10,597	4,963	8,263	9,065	32,888	1,484	0	3,450	7,384	12,318	6,473	(519)	5,954
55310	Town of Smithfield	16,966	7,946	13,229	15,043	53,184	2,376	0	5,523	4,908	12,807	10,363	3,051	13,414
55311	Town of Brookneal	1,809	847	1,410	2,259	6,325	252	0	589	0	841	1,105	440	1,545
55312	Town of Hamilton	664	311	517	0	1,492	93	0	216	11,994	12,303	405	(2,293)	(1,888)
55313	City of Galax	34,328	16,077	26,766	3,828	80,999	4,807	0	11,175	17,942	33,924	20,968	(4,105)	16,863
55314	Town of Jonesville	1,905	892	1,486	0	4,283	267	0	620	2,933	3,820	1,164	(646)	518
55315	Town of Wytheville	39,402	18,453	30,722	27,521	116,098	5,518	0	12,827	6,910	25,255	24,067	3,712	27,779
55316	City of Fairfax	0	0	0	0	0	0	0	0	0	0	0	0	0
55317	Town of Vienna	71,375	33,427	55,652	21,115	181,569	9,996	0	23,235	0	33,231	43,597	5,528	49,125
55318	Town of Vinton	16,259	7,615	12,678	10,460	47,012	2,277	0	5,293	56,648	64,218	9,932	(7,134)	2,798
55319	City of Emporia	25,775	12,071	20,097	16,504	74,447	3,608	0	8,391	15,022	27,021	15,744	2,810	18,554
55320	Town of Culpeper	54,655	25,597	42,615	17,021	139,888	7,654	0	17,793	13,822	39,269	33,384	125	33,509
55321	Town of Woodstock	15,906	7,449	12,402	8,928	44,685	2,226	0	5,178	1,276	8,680	9,716	2,144	11,860
55322	Town of Glasgow	1,017	476	793	383	2,669	143	0	331	542	1,016	621	(52)	569
55323	Town of Marion	18,796	8,803	14,656	8,316	50,571	2,632	0	6,119	9,030	17,781	11,481	874	12,355
55324	Town of Altavista	12,706	5,950	9,907	7,367	35,930	1,779	0	4,136	1,786	7,701	7,761	1,767	9,528
55325	Town of Herndon	94,185	44,110	73,437	11,151	222,883	13,189	0	30,661	31,931	75,781	57,530	(3,970)	53,560
55326	Town of Pearisburg	7,364	3,449	5,742	759	17,314	1,031	0	2,397	5,694	9,122	4,498	(1,242)	3,256
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	140,073	65,601	109,217	86,150	401,041	19,615	0	45,600	30,832	96,047	85,559	7,516	93,075
55330	Town of Chatham	2,034	952	1,586	0	4,572	285	0	662	16,814	17,761	1,242	(4,400)	(3,158)
55331	Town of Bowling Green	3,029	1,419	2,362	16,258	23,068	424	0	986	0	1,410	1,850	3,900	5,750
55332	City of Manassas	166,448	77,953	129,782	16,666	390,849	23,309	0	54,186	47,840	125,335	101,669	(3,812)	97,857
55333	Town of Alberta	0	0	0	0	0	0	0	0	0	0	0	0	0
55334	Town of Boynton	1,327	622	1,035	2,297	5,281	186	0	432	326	944	811	364	1,175
55335	City of Salem	127,903	59,901	99,728	22,760	310,292	17,911	0	41,638	82,382	141,931	78,125	(18,604)	59,521
55336	Town of McKenney	214	100	167	255	736	29	0	70	109	208	131	24	155
55337	Town of Narrows	0	0	0	0	0	0	0	0	0	0	0	0	0
55338	Town of Quantico	450	211	351	0	1,012	64	0	146	4,030	4,240	275	(925)	(650)
55339	Town of Halifax	1,905	892	1,486	1,735	6,018	267	0	620	1,021	1,908	1,164	205	1,369
55340	Town of Blacksburg	84,605	39,623	65,968	11,785	201,981	11,849	0	27,542	4,769	44,160	51,678	2,712	54,390
55341	Town of Chincoteague	11,764	5,509	9,172	6,718	33,163	1,647	0	3,830	0	5,477	7,185	1,629	8,814
55342	Town of Lawrenceville	5,598	2,622	4,365	5,863	18,448	784	0	1,822	4,398	7,004	3,419	(150)	3,269
55343	Town of Amherst	5,009	2,346	3,906	4,331	15,592	701	0	1,631	0	2,332	3,060	944	4,004
55344	Town of Stanley	3,318	1,554	2,587	0	7,459	464	0	1,080	4,043	5,587	2,027	(868)	1,159
55345	Town of Hillsville	8,285	3,880	6,460	1,786	20,411	1,160	0	2,697	2,927	6,784	5,061	(334)	4,727
55346	Town of Elkton	6,101	2,857	4,757	4,638	18,353	853	0	1,986	1,230	4,069	3,727	842	4,569
55347	Town of Bridgewater	13,155	6,161	10,257	8,808	38,381	1,841	0	4,283	12,864	18,988	8,035	757	8,792
55348	Town of Purcellville	28,976	13,570	22,593	31,859	96,998	4,057	0	9,433	8,168	21,658	17,699	4,627	22,326
55349	Town of Timberville	3,650	1,709	2,846	2,585	10,790	510	0	1,188	326	2,024	2,230	897	3,127
55350	Town of Wise	11,089	5,194	8,647	3,770	28,700	1,554	0	3,610	16,866	22,030	6,774	(3,118)	3,656
55351	Town of New Market	4,678	2,191	3,647	1,404	11,920	655	0	1,523	326	2,504	2,857	193	3,050
55352	Town of Tappahannock	0	0	0	0	0	0	0	0	0	0	0	0	0
55353	Town of Rocky Mount	17,041	7,981	13,287	17,705	56,014	2,386	0	5,548	0	7,934	10,409	4,335	14,744
55354	Town of Big Stone Gap	0	0	0	0	0	0	0	0	0	0	0	0	0
55355	Town of Luray	11,057	5,178	8,622	3,686	28,543	1,548	0	3,600	8,605	13,753	6,754	(1,905)	4,849
55357	Town of Strasburg	15,853	7,424	12,361	2,953	38,591	2,220	0	5,161	5,546	12,927	9,683	(547)	9,136
55358	Town Of Appomattox	4,282	2,005	3,338	43,505	53,130	599	0	1,394	0	1,993	2,615	10,007	12,622

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



Employer Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense				
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
55359	Town of Clarksville	5,138	2,406	4,006	4,399	15,949	719	0	1,673	0	2,392	3,138	971	4,109
55360	Town of Dublin	5,063	2,371	3,948	0	11,382	710	0	1,648	2,685	5,043	3,093	(569)	2,524
55361	Town of Middleburg	5,159	2,416	4,023	5,938	17,536	722	0	1,680	4,083	6,485	3,151	834	3,985
55362	Town of Edinburg	0	0	0	0	0	0	0	0	0	0	0	0	0
55363	Town of Chase City	6,166	2,888	4,807	2,905	16,766	864	0	2,007	7,837	10,708	3,766	(1,448)	2,318
55364	Town of Bedford	21,986	10,297	17,143	10,013	59,439	3,079	0	7,157	8,293	18,529	13,429	849	14,278
55365	City of Poquoson	35,088	16,433	27,359	8,774	87,654	4,914	0	11,423	3,293	19,630	21,432	2,229	23,661
55366	Town of Ashland	18,550	8,688	14,464	3,142	44,844	2,598	0	6,039	5,217	13,854	11,331	(543)	10,788
55367	Town of Broadway	5,555	2,602	4,332	1,211	13,700	778	0	1,809	0	2,587	3,393	474	3,867
55368	Town of Berryville	8,531	3,995	6,652	1,537	20,715	1,194	0	2,777	0	3,971	5,211	349	5,560
55369	Town of Tazewell	0	0	0	0	0	0	0	0	0	0	0	0	0
55370	Town of Urbanna	632	296	492	1,347	2,767	88	0	206	0	294	386	270	656
55371	Town of Bluefield	12,963	6,071	10,107	0	29,141	1,815	0	4,220	4,465	10,500	7,918	(939)	6,979
55372	Town of Weber City	760	356	593	650	2,359	107	0	247	2,168	2,522	464	(265)	199
55374	Town of Hurt	717	336	559	2,168	3,780	101	0	233	3,445	3,779	438	(159)	279
55375	Town of Waverly	0	0	0	0	0	0	0	0	0	0	0	0	0
55376	Town of Coeburn	3,950	1,850	3,080	1,301	10,181	553	0	1,286	4,872	6,711	2,413	(1,264)	1,149
55377	Town of Dayton	4,003	1,875	3,121	4,721	13,720	560	0	1,303	9,321	11,184	2,445	(1,249)	1,196
55378	Town of Courtland	557	261	434	0	1,252	79	0	181	109	369	340	(25)	315
55379	Town of Cape Charles	7,814	3,660	6,093	5,310	22,877	1,095	0	2,544	542	4,181	4,773	1,219	5,992
55380	Town of Independence	0	0	0	0	0	0	0	0	0	0	0	0	0
55381	Town of Warsaw	3,639	1,704	2,838	6,837	15,018	509	0	1,185	0	1,694	2,223	1,885	4,108
55382	Town of Grundy	3,682	1,724	2,871	2,492	10,769	515	0	1,199	4,976	6,690	2,249	(375)	1,874
55383	Town of Warrenton	33,589	15,731	26,190	31,432	106,942	4,703	0	10,935	15,391	31,029	20,517	4,960	25,477
55384	Town of Louisa	3,265	1,529	2,546	0	7,340	457	0	1,063	5,978	7,498	1,994	(1,147)	847
55385	Town of Kenbridge	2,344	1,098	1,828	759	6,029	328	0	763	2,552	3,643	1,432	(313)	1,119
55386	Town of Mt. Jackson	4,528	2,121	3,530	4,529	14,708	635	0	1,474	1,021	3,130	2,766	1,095	3,861
55387	Town of Pulaski	22,339	10,462	17,418	7,158	57,377	3,128	0	7,272	17,919	28,319	13,645	(1,783)	11,862
55388	Town of Jarratt	0	0	0	0	0	0	0	0	0	0	0	0	0
55389	Town of Pembroke	1,370	642	1,068	976	4,056	191	0	446	255	892	837	176	1,013
55390	Town of Parksley	1,167	546	910	4,986	7,609	163	0	380	5,137	5,680	713	(398)	315
55391	Town of Onancock	3,318	1,554	2,587	727	8,186	464	0	1,080	1,102	2,646	2,027	(301)	1,726
55392	Town of Victoria	2,815	1,318	2,195	255	6,583	394	0	916	759	2,069	1,720	(126)	1,594
55393	Town of Shenandoah	4,003	1,875	3,121	1,811	10,810	560	0	1,303	1,102	2,965	2,445	(51)	2,394
55394	Town of Gate City	0	0	0	0	0	0	0	0	0	0	0	0	0
55395	Town of Round Hill	4,367	2,045	3,405	6,763	16,580	610	0	1,422	8,671	10,703	2,668	(709)	1,959
55396	Town of Kilmarnock	4,581	2,146	3,572	3,142	13,441	642	0	1,491	5,037	7,170	2,798	(164)	2,634
55397	Town of Orange	11,967	5,605	9,331	1,884	28,787	1,676	0	3,896	14,580	20,152	7,310	(2,937)	4,373
55398	Town of Saltville	0	0	0	0	0	0	0	0	0	0	0	0	0
55399	Town of Blackstone	11,443	5,359	8,922	3,956	29,680	1,602	0	3,725	10,266	15,593	6,989	(2,695)	4,294
55401	Southeastern Virginia Public Service Authority	30,838	14,443	24,045	0	69,326	4,319	0	10,039	36,347	50,705	18,837	(9,937)	8,900
55402	Pittsylvania County Service Authority	2,184	1,023	1,703	5,202	10,112	307	0	711	3,311	4,329	1,334	211	1,545
55403	Rappahannock Area Youth Services & Group Home Commission	2,858	1,338	2,228	0	6,424	400	0	930	1,895	3,225	1,746	(367)	1,379
55404	Appomattox Regional Library	4,003	1,875	3,121	5,515	14,514	560	0	1,303	1,652	3,515	2,445	777	3,222
55405	Staunton Redevelopment & Housing Authority	2,398	1,123	1,870	2,824	8,215	336	0	781	0	1,117	1,465	622	2,087
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	514	241	401	510	1,666	73	0	167	217	457	314	48	362
55409	Southside Regional Juvenile Group Home Commission	685	321	534	0	1,540	96	0	223	0	319	418	0	418
55411	Hampton Roads Sanitation District	276,314	129,407	215,446	30,254	651,421	38,693	0	89,952	50,922	179,567	168,777	611	169,388
55412	Peninsula Airport Commission	12,834	6,011	10,007	5,961	34,813	1,797	0	4,178	16,283	22,258	7,839	(3,391)	4,448
55413	Richmond Redevelopment & Housing Authority	46,520	21,787	36,272	49,854	154,433	6,515	0	15,144	48,454	70,113	28,415	(1,254)	27,161
55415	Chesapeake Redevelopment & Housing Authority	11,057	5,178	8,622	0	24,857	1,548	0	3,600	8,490	13,638	6,754	(1,808)	4,946
55416	Alexandria Sanitation Authority	0	0	0	0	0	0	0	0	0	0	0	0	0
55417	Norfolk Airport Authority	65,958	30,890	51,429	17,224	165,501	9,236	0	21,472	12,633	43,341	40,288	3,904	44,192
55418	Charlottesville Redevelopment & Housing Authority	2,526	1,183	1,970	4,398	10,077	354	0	822	11,695	12,871	1,543	(1,859)	(316)
55419	Hampton Redevelopment & Housing Authority	15,414	7,219	12,018	2,384	37,035	2,158	0	5,018	17,040	24,216	9,415	(3,101)	6,314
55420	Loudoun County Sanitation Authority	125,890	58,958	98,159	66,297	349,304	17,629	0	40,983	1,659	60,271	76,896	20,933	97,829
55421	Danville Redevelopment & Housing Authority	7,900	3,700	6,159	6,001	23,760	1,106	0	2,572	0	3,678	4,825	1,290	6,115
55422	NRV Regional Water Authority	6,979	3,269	5,442	10,099	25,789	978	0	2,272	638	3,888	4,263	2,577	6,840

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



Employer Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense				
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
55423	Northern Virginia Juvenile Detention Center	19,010	8,903	14,823	10,052	52,788	2,662	0	6,189	82,863	91,714	11,612	(18,570)	(6,958)
55424	Hopewell Redevelopment and Housing Authority	0	0	0	0	0	0	0	0	0	0	0	0	0
55425	Colonial Behavioral Health	48,821	22,864	38,067	24,224	133,976	6,837	0	15,893	24,706	47,436	29,821	4,324	34,145
55426	Blacksburg-VPI Sanitation Authority	5,127	2,401	3,998	0	11,526	718	0	1,669	3,056	5,443	3,132	(614)	2,518
55427	Potomac River Fisheries Commission	1,381	647	1,077	128	3,233	194	0	450	1,409	2,053	843	(301)	542
55428	Chesapeake Bay Bridge & Tunnel District	43,062	20,167	33,576	1,652	98,457	6,029	0	14,019	25,035	45,083	26,303	(4,393)	21,910
55429	Alexandria Redevelopment & Housing Authority	23,924	11,204	18,654	1,102	54,884	3,351	0	7,788	42,016	53,155	14,613	(8,692)	5,921
55430	Albemarle County Service Authority	23,902	11,194	18,637	20,828	74,561	3,348	0	7,781	0	11,129	14,600	4,796	19,396
55431	Franklin Redevelopment & Housing Authority	1,477	692	1,152	2,202	5,523	207	0	481	12,963	13,651	902	(1,648)	(746)
55432	Bristol Redevelopment & Housing Authority	5,823	2,727	4,540	1,950	15,040	815	0	1,896	2,168	4,879	3,557	36	3,593
55433	Norfolk Redevelopment & Housing Authority	73,772	34,550	57,521	15,966	181,809	10,330	0	24,016	50,830	85,176	45,061	(4,921)	40,140
55435	Richmond Metropolitan Authority	20,862	9,770	16,267	868	47,767	2,921	0	6,792	24,965	34,678	12,743	(8,228)	4,515
55436	Riverside Regional Jail	68,324	31,998	53,273	43,978	197,573	9,567	0	22,242	243,856	275,665	41,733	(40,921)	812
55439	Rappahannock-Rapidan Planning District Commission	1,798	842	1,402	1,884	5,926	251	0	585	3,846	4,682	1,098	(458)	640
55440	Shenandoah Valley Juvenile Detention Center	16,848	7,891	13,137	17,495	55,371	2,360	0	5,485	15,057	22,902	10,291	2,928	13,219
55442	Southside Regional Library Board	0	0	0	0	0	0	0	0	0	0	0	0	0
55443	Bedford Public Library	3,436	1,609	2,679	0	7,724	480	0	1,119	2,952	4,551	2,099	(647)	1,452
55445	Chesterfield County Health Center Commission	32,294	15,124	25,180	0	72,598	4,521	0	10,513	70,202	85,236	19,726	(19,559)	167
55446	Washington County Service Authority	19,770	9,259	15,415	2,818	47,262	2,768	0	6,436	11,988	21,192	12,076	(1,999)	10,077
55447	Rappahannock Area Community Services Board	115,304	54,000	89,904	91,105	350,313	16,146	0	37,536	0	53,682	70,430	29,096	99,526
55449	Hampton Roads Planning District Commission	18,229	8,537	14,213	6,282	47,261	2,552	0	5,934	13,756	22,242	11,135	(2,675)	8,460
55450	Meherrin Regional Library	1,509	707	1,177	1,409	4,802	212	0	491	765	1,468	922	179	1,101
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	20,209	9,465	15,757	18,220	63,651	2,829	0	6,579	45,758	55,166	12,344	(5,229)	7,115
55454	Greensville/Emporia Department of Social Services	5,973	2,797	4,657	2,275	15,702	836	0	1,944	3,062	5,842	3,648	(59)	3,589
55455	James City Service Authority	24,341	11,400	18,979	4,432	59,152	3,409	0	7,924	1,102	12,435	14,868	549	15,417
55456	Accomack-Norhampton Planning District Commission	3,725	1,745	2,904	868	9,242	522	0	1,213	5,863	7,598	2,275	(1,279)	996
55457	Harrisonburg/Rockingham Sewer Authority	8,670	4,061	6,760	326	19,817	1,213	0	2,823	2,552	6,588	5,296	(413)	4,883
55458	Wytheville Redevelopment & Housing Authority	2,622	1,228	2,045	217	6,112	367	0	854	255	1,476	1,602	1	1,603
55459	Waynesboro Redevelopment and Housing Authority	3,821	1,790	2,980	326	8,917	535	0	1,244	10,062	11,841	2,334	(2,835)	(501)
55460	Region Ten Community Services Board	115,015	53,865	89,679	48,190	306,749	16,106	0	37,442	125,425	178,973	70,253	(10,020)	60,233
55462	LENOWISCO Planning District Commission	1,381	647	1,077	0	3,105	194	0	450	4,732	5,376	843	(1,474)	(631)
55465	Rivanna Water & Sewer Authority	28,976	13,570	22,593	26,069	91,208	4,057	0	9,433	0	13,490	17,699	6,669	24,368
55466	Appomattox River Water Authority	8,060	3,775	6,285	2,059	20,179	1,129	0	2,624	6,461	10,214	4,923	(998)	3,925
55467	Campbell County Utilities and Service Authority	6,872	3,218	5,358	2,168	17,616	962	0	2,237	4,593	7,792	4,198	(378)	3,820
55469	Eastern Shore Community Services Board	27,691	12,969	21,591	6,821	69,072	3,877	0	9,015	7,478	20,370	16,914	891	17,805
55470	ANCHOR Commission	1,263	592	985	2,623	5,463	178	0	411	0	589	772	514	1,286
55471	Horizon Behavioral Health	130,151	60,954	101,480	0	292,585	18,225	0	42,370	336,488	397,083	79,498	(79,887)	(389)
55472	District 19 Community Services Board	47,098	22,057	36,723	8,796	114,674	6,596	0	15,332	51,189	73,117	28,768	(12,875)	15,893
55473	Hampton Roads Transit	91,851	43,017	71,618	0	206,486	12,862	0	29,902	90,619	133,383	56,104	(21,770)	34,334
55474	Upper Occoquan Sewage Authority	74,136	34,720	57,805	0	166,661	10,380	0	24,135	66,885	101,400	45,284	(14,509)	30,775
55475	New River Valley Juvenile Detention Home	3,522	1,649	2,746	326	8,243	493	0	1,146	10,671	12,310	2,151	(2,204)	(53)
55476	Rockbridge Regional Library	0	0	0	0	0	0	0	0	0	0	0	0	0
55477	Frederick County Sanitation Authority	20,381	9,545	15,891	15,567	61,384	2,854	0	6,635	510	9,999	12,449	5,020	17,469
55478	Western Tidewater Community Services Board	0	0	0	0	0	0	0	0	0	0	0	0	0
55479	Cumberland Mountain Community Services	60,446	28,309	47,130	55,314	191,199	8,464	0	19,678	32,623	60,765	36,921	10,159	47,080
55482	Middle Peninsula/Northern Neck Public Service Authority	68,741	32,194	53,599	20,370	174,904	9,626	0	22,378	96,882	128,886	41,988	(12,336)	29,652
55483	Rockbridge County Public Service Authority	2,237	1,048	1,744	217	5,246	313	0	728	510	1,551	1,366	(48)	1,318
55484	Danville-Pittsylvania Community Services	52,321	24,504	40,796	16,906	134,527	7,327	0	17,033	42,196	66,556	31,959	(1,529)	30,430
55485	Crater Youth Care Commission	6,936	3,248	5,408	0	15,592	970	0	2,258	4,425	7,653	4,237	(1,140)	3,097
55486	Hampton Roads Workforce Council	9,880	4,627	7,703	255	22,465	1,383	0	3,216	11,090	15,689	6,035	(3,644)	2,391
55487	Capital Regional Airport Commission	46,445	21,752	36,214	28,652	133,063	6,504	0	15,120	29,474	51,098	28,369	2,994	31,363
55488	Northwestern Community Services Board	47,462	22,228	37,007	95,391	202,088	6,646	0	15,451	0	22,097	28,990	24,779	53,769
55489	Harrisonburg-Rockingham Community Services Board	38,064	17,826	29,679	42,903	128,472	5,330	0	12,391	0	17,721	23,250	12,327	35,577
55491	Middle Peninsula Regional Security Center	16,602	7,775	12,945	6,590	43,912	2,325	0	5,405	0	7,730	10,141	1,298	11,439
55492	Northern Neck Planning District Commission	1,830	857	1,427	2,769	6,883	256	0	596	0	852	1,118	538	1,656
55493	Planning District One Community Services Board	1,413	662	1,102	109	3,286	198	0	460	255	913	863	(24)	839
55494	Rockbridge Area Social Services Board	5,234	2,451	4,081	5,439	17,205	732	0	1,704	4,769	7,205	3,197	267	3,464

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



Employer Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense				
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
55495	Dinwiddie County Water Authority	2,580	1,208	2,011	0	5,799	361	0	840	5,550	6,751	1,576	(1,104)	472
55496	Rappahannock Rapidan Community Services	57,160	26,770	44,568	3,794	132,292	8,005	0	18,608	33,282	59,895	34,914	(8,745)	26,169
55498	Valley Community Services Board	56,432	26,429	44,001	2,059	128,921	7,903	0	18,371	24,135	50,409	34,469	(5,333)	29,136
55499	Eastern Shore Public Library	1,392	652	1,085	1,659	4,788	196	0	453	217	866	850	267	1,117
55500	Alexandria City Public Schools	39,519	18,508	30,814	0	88,841	5,534	0	12,865	80,028	98,427	24,139	(17,365)	6,774
55501	Albemarle County Public Schools	52,097	24,398	40,620	155,158	272,273	7,294	0	16,960	0	24,254	31,821	31,644	63,465
55502	Alleghany Highlands Public Schools	9,912	4,642	7,728	0	22,282	1,388	0	3,227	7,430	12,045	6,054	(1,910)	4,144
55503	Charlottesville City Public Schools	11,325	5,304	8,830	2,168	27,627	1,586	0	3,687	8,262	13,535	6,917	(2,310)	4,607
55504	Amherst County Public Schools	14,418	6,753	11,242	10,347	42,760	2,019	0	4,694	12,742	19,455	8,807	(858)	7,949
55505	Appomattox County Public Schools	3,704	1,735	2,888	2,680	11,007	519	0	1,206	4,769	6,494	2,262	(589)	1,673
55506	Arlington County Public Schools	129,369	60,588	100,871	163,942	454,770	18,116	0	42,115	0	60,231	79,021	45,607	124,628
55507	Augusta County Public Schools	14,472	6,778	11,284	1,276	33,810	2,027	0	4,711	10,540	17,278	8,840	(3,224)	5,616
55508	Bath County Public Schools	3,382	1,584	2,637	0	7,603	473	0	1,101	6,036	7,610	2,066	(1,578)	488
55509	Bedford County Public Schools	27,991	13,109	21,825	0	62,925	3,920	0	9,112	41,645	54,677	17,097	(9,982)	7,115
55510	Bland County Public Schools	1,830	857	1,427	0	4,114	256	0	596	7,462	8,314	1,118	(1,937)	(819)
55511	Botetourt County Public Schools	14,911	6,983	11,626	12,389	45,909	2,088	0	4,854	6,125	13,067	9,108	2,081	11,189
55512	Norfolk Public Schools	93,757	43,909	73,104	8,580	219,350	13,129	0	30,522	64,505	108,156	57,268	(10,552)	46,716
55513	Petersburg City Public Schools	12,888	6,036	10,049	1,914	30,887	1,806	0	4,195	13,425	19,426	7,872	(3,645)	4,227
55514	Buckingham County Public Schools	4,603	2,156	3,589	0	10,348	646	0	1,498	2,259	4,403	2,811	(440)	2,371
55515	Radford City Public Schools	1,916	897	1,494	0	4,307	268	0	624	561	1,453	1,170	(124)	1,046
55516	Caroline County Public Schools	6,776	3,173	5,283	2,752	17,984	948	0	2,206	16,596	19,750	4,139	(2,671)	1,468
55517	Carroll County Public Schools	10,683	5,003	8,329	0	24,015	1,495	0	3,478	30,317	35,290	6,525	(9,949)	(3,424)
55518	Charles City County Public Schools	1,627	762	1,269	2,551	6,209	228	0	530	0	758	994	573	1,567
55519	Charlotte County Public Schools	2,997	1,404	2,337	1,652	8,390	420	0	976	8,520	9,916	1,831	(1,162)	669
55520	Chesterfield County Public Schools	112,671	52,767	87,851	239,799	493,088	15,777	0	36,679	215,430	267,886	68,821	(21,379)	47,442
55521	Clarke County Public Schools	3,404	1,594	2,654	0	7,652	476	0	1,108	3,908	5,492	2,079	(872)	1,207
55522	Winchester City Public Schools	13,038	6,106	10,166	5,520	34,830	1,827	0	4,244	6,520	6,721	7,964	1,383	9,347
55523	Culpeper County Public Schools	25,647	12,011	19,997	10,955	68,610	3,591	0	8,349	0	11,940	15,666	3,969	19,635
55524	Cumberland County Public Schools	3,736	1,750	2,913	510	8,909	524	0	1,216	1,625	3,365	2,282	(278)	2,004
55525	Dickenson County Public Schools	7,343	3,439	5,725	542	17,049	1,029	0	2,390	4,659	8,078	4,485	(1,722)	2,763
55526	Dinwiddie County Public Schools	10,543	4,938	8,221	8,021	31,723	1,477	0	3,432	13,793	18,702	6,440	(2,338)	4,102
55528	Essex County Public Schools	3,019	1,414	2,354	0	6,787	423	0	983	6,621	8,027	1,844	(1,412)	432
55530	Covington City Public Schools	2,226	1,043	1,736	1,646	6,651	311	0	725	0	1,036	1,360	374	1,734
55531	Floyd County Public Schools	8,638	4,046	6,735	0	19,419	1,210	0	2,812	3,328	7,350	5,276	(749)	4,527
55532	Fluvanna County Public Schools	11,710	5,484	9,131	0	26,325	1,640	0	3,812	19,583	25,035	7,153	(4,975)	2,178
55533	Chesapeake City Public Schools	115,486	54,086	90,046	0	259,618	16,172	0	37,596	109,415	163,183	70,541	(29,421)	41,120
55534	Virginia Beach City Public Schools	249,212	116,714	194,314	0	560,240	34,898	0	81,129	101,474	217,501	152,223	(27,553)	124,670
55535	Giles County Public Schools	3,361	1,574	2,621	14,616	22,172	471	0	1,094	0	1,565	2,053	2,807	4,860
55536	Gloucester County Public Schools	19,567	9,164	15,257	29,521	73,509	2,741	0	6,370	26,652	35,763	11,952	(4,254)	7,698
55537	Goochland County Public Schools	4,421	2,070	3,447	2,275	12,213	619	0	1,439	5,002	7,060	2,700	(1,267)	1,433
55538	Grayson County Public Schools	4,517	2,116	3,522	0	10,155	633	0	1,471	16,079	18,183	2,759	(3,853)	(1,094)
55539	Greene County Public Schools	9,259	4,336	7,219	0	20,814	1,296	0	3,014	9,981	14,291	5,656	(2,525)	3,131
55540	Greensville County Public Schools	5,341	2,502	4,165	3,815	15,823	748	0	1,739	0	2,487	3,263	789	4,052
55541	Halifax County Public Schools	8,114	3,800	6,326	0	18,240	1,136	0	2,641	27,120	30,897	4,956	(7,601)	(2,645)
55542	Hanover County Public Schools	27,766	13,004	21,650	0	62,420	3,889	0	9,039	49,935	62,863	16,960	(16,206)	754
55543	Henrico County Public Schools	3,704	1,735	2,888	2,424	10,751	519	0	1,206	6,611	8,336	2,262	(1,063)	1,199
55544	Henry County Public Schools	19,513	9,139	15,215	8,098	51,965	2,733	0	6,352	8,237	17,322	11,919	960	12,879
55545	Highland County Public Schools	1,284	602	1,002	0	2,888	181	0	418	727	1,326	785	(148)	637
55546	Isle of Wight County Public Schools	8,852	4,146	6,902	28,178	48,078	1,239	0	2,882	38,074	42,195	5,407	(1,208)	4,199
55548	King George County Public Schools	14,472	6,778	11,284	14,596	47,130	2,027	0	4,711	3,780	10,518	8,840	4,369	13,209
55549	King and Queen County Public Schools	3,586	1,679	2,796	0	8,061	502	0	1,167	5,708	7,377	2,190	(1,242)	948
55550	King William County Public Schools	4,860	2,276	3,789	0	10,925	681	0	1,582	33,630	35,893	2,968	(7,332)	(4,364)
55551	Lancaster County Public Schools	4,656	2,181	3,631	326	10,794	652	0	1,516	1,914	4,082	2,844	(291)	2,553
55552	Lee County Public Schools	11,378	5,329	8,872	4,841	30,420	1,593	0	3,704	650	5,947	6,950	1,134	8,084
55553	Loudoun County Public Schools	353,994	165,786	276,014	411,375	1,207,169	49,571	0	115,240	21,472	186,283	216,225	91,169	307,394
55554	Louisa County Public Schools	19,160	8,973	14,940	0	43,073	2,683	0	6,237	29,428	38,348	11,703	(6,702)	5,001
55555	Lunenburg County Public Schools	3,564	1,669	2,779	255	8,267	498	0	1,160	759	2,417	2,177	(126)	2,051
55556	Madison County Public Schools	4,357	2,040	3,397	1,884	11,678	611	0	1,418	4,139	6,168	2,661	(307)	2,354
55557	Mathews County Public Schools	4,849	2,271	3,781	3,968	14,869	679	0	1,579	0	2,258	2,962	784	3,746

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



Employer Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense				
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
55558	Mecklenburg County Public Schools	7,525	3,524	5,867	25,022	41,938	1,053	0	2,450	0	3,503	4,596	7,008	11,604
55559	Middlesex County Public Schools	2,537	1,188	1,978	976	6,679	355	0	826	1,659	2,840	1,550	(92)	1,458
55560	Montgomery County Public Schools	24,052	11,264	18,754	0	54,070	3,368	0	7,830	83,842	95,040	14,691	(23,784)	(9,093)
55562	Nelson County Public Schools	8,381	3,925	6,535	0	18,841	1,174	0	2,728	9,085	12,987	5,119	(1,788)	3,331
55563	New Kent County Public Schools	7,482	3,504	5,834	5,869	22,689	1,047	0	2,436	976	4,459	4,570	897	5,467
55565	Northampton County Public Schools	5,074	2,376	3,956	326	11,732	711	0	1,652	6,125	8,488	3,099	(1,096)	2,003
55566	Northumberland County Public Schools	3,586	1,679	2,796	0	8,061	502	0	1,167	5,691	7,360	2,190	(1,156)	1,034
55567	Nottoway County Public Schools	4,838	2,266	3,772	0	10,876	677	0	1,575	7,175	9,427	2,955	(1,861)	1,094
55568	Orange County Public Schools	16,902	7,916	13,178	0	37,996	2,367	0	5,502	11,024	18,893	10,324	(2,867)	7,457
55569	Page County Public Schools	9,120	4,271	7,111	0	20,502	1,278	0	2,969	19,519	23,766	5,571	(4,561)	1,010
55570	Patrick County Public Schools	9,184	4,301	7,161	0	20,646	1,286	0	2,990	9,369	13,645	5,610	(1,951)	3,659
55571	Pittsylvania County Public Schools	14,847	6,953	11,576	0	33,376	2,080	0	4,833	16,689	23,602	9,068	(3,912)	5,156
55572	Powhatan County Public Schools	8,852	4,146	6,902	0	19,900	1,239	0	2,882	13,624	17,745	5,407	(3,521)	1,886
55573	Prince Edward County Public Schools	3,597	1,684	2,804	3,034	11,119	504	0	1,171	1,867	3,542	2,197	106	2,303
55574	Prince George County Public Schools	25,390	11,891	19,797	49,582	106,660	3,555	0	8,266	18,694	30,515	15,509	5,012	20,521
55576	Prince William County Public Schools	321,346	150,496	250,558	29,180	751,580	44,998	0	104,612	72,009	221,619	196,284	(4,435)	191,849
55577	Pulaski County Public Schools	12,320	5,770	9,606	0	27,696	1,725	0	4,011	12,245	17,981	7,525	(3,827)	3,698
55578	Rappahannock County Public Schools	3,757	1,760	2,929	326	8,772	526	0	1,223	510	2,259	2,295	(23)	2,272
55579	Richmond County Public Schools	385	180	300	759	1,624	53	0	125	638	816	235	53	288
55580	Roanoke County Public Schools	15,746	7,374	12,277	0	35,397	2,205	0	5,126	24,866	32,197	9,618	(5,977)	3,661
55581	Rockbridge County Public Schools	6,733	3,153	5,250	0	15,136	943	0	2,192	16,373	19,508	4,113	(4,680)	(567)
55582	Rockingham County Public Schools	43,705	20,468	34,077	0	98,250	6,120	0	14,228	36,762	57,110	26,696	(9,310)	17,386
55583	Russell County Public Schools	13,915	6,517	10,850	0	31,282	1,949	0	4,530	16,780	23,259	8,500	(4,446)	4,054
55584	Scott County Public Schools	12,256	5,740	9,556	433	27,985	1,716	0	3,990	4,791	10,497	7,486	(1,210)	6,276
55585	Shenandoah County Public Schools	19,546	9,154	15,240	0	43,940	2,738	0	6,363	23,193	32,294	11,939	(6,813)	5,126
55586	Smyth County Public Schools	10,993	5,148	8,571	0	24,712	1,538	0	3,579	22,092	27,209	6,715	(5,535)	1,180
55587	Southampton County Public Schools	4,431	2,075	3,455	3,095	13,056	619	0	1,443	8,232	10,294	2,707	(1,240)	1,467
55588	Spotsylvania County Public Schools	53,574	25,090	41,772	12,697	133,133	7,501	0	17,441	12,572	37,514	32,724	(1,515)	31,209
55589	Stafford County Public Schools	51,037	23,902	39,794	24,625	139,358	7,146	0	16,615	1,409	25,170	31,174	4,384	35,558
55590	Surry County Public Schools	5,352	2,507	4,173	1,148	13,180	750	0	1,742	1,518	4,010	3,269	(130)	3,139
55591	Sussex County School Board	4,795	2,246	3,739	0	10,780	671	0	1,561	8,635	10,867	2,929	(2,816)	113
55592	Tazewell County Public Schools	18,497	8,663	14,422	0	41,582	2,591	0	6,021	47,642	56,254	11,298	(12,363)	(1,065)
55593	Warren County Public Schools	7,921	3,710	6,176	0	17,807	1,109	0	2,579	41,060	44,748	4,838	(8,445)	(3,607)
55595	Washington County Public Schools	14,600	6,838	11,384	1,518	34,340	2,044	0	4,753	12,114	18,911	8,918	(2,886)	6,032
55596	Westmoreland County Public Schools	3,746	1,755	2,921	0	8,422	524	0	1,220	4,414	6,158	2,288	(1,133)	1,155
55597	Wise County Public Schools	8,392	3,930	6,543	2,059	20,924	1,175	0	2,732	12,423	16,330	5,126	(3,459)	1,667
55598	Wythe County Public Schools	7,750	3,629	6,043	3,587	21,009	1,085	0	5,253	0	3,608	4,734	1,168	5,902
55599	York County Public Schools	34,906	16,348	27,217	0	78,471	4,889	0	11,363	32,274	48,526	21,321	(8,897)	12,424
55600	Accomack County Public Schools	15,243	7,139	11,885	0	34,267	2,135	0	4,962	20,062	27,159	9,310	(4,410)	4,900
55601	Bristol VA Public Schools	5,513	2,582	4,298	26,336	38,729	772	0	1,795	0	2,567	3,367	7,683	11,050
55602	Buena Vista City Public Schools	1,980	927	1,544	510	4,961	276	0	645	1,842	2,763	1,210	(328)	882
55603	Amelia County Public Schools	4,399	2,060	3,430	0	9,889	616	0	1,432	7,608	9,656	2,687	(1,908)	779
55605	Danville City Public Schools	12,417	5,815	9,681	20,914	48,827	1,738	0	4,042	2,202	7,982	7,584	4,212	11,796
55606	Franklin City Public Schools	2,526	1,183	1,970	2,233	7,912	354	0	822	0	1,176	1,543	470	2,013
55608	Harrisonburg City Public Schools	12,460	5,835	9,715	12,830	40,840	1,745	0	4,056	3,654	9,455	7,610	2,555	10,165
55609	Hopewell City Public Schools	12,802	5,996	9,982	19,947	48,727	1,793	0	4,168	0	5,961	7,820	4,456	12,276
55610	Lynchburg City Public Schools	20,723	9,705	16,158	8,421	55,007	2,902	0	6,746	23,548	33,196	12,658	(5,024)	7,634
55611	Fauquier County Public Schools	42,452	19,882	33,101	22,647	118,082	5,945	0	13,820	24,725	44,490	25,931	621	26,552
55612	Brunswick County Public Schools	6,091	2,852	4,749	2,552	16,244	852	0	1,983	6,437	9,272	3,720	(1,121)	2,599
55613	PD Pruden Vocational-Technical Center	0	0	0	0	0	0	0	0	3,142	3,142	0	(929)	(929)
55614	Portsmouth City Public Schools	40,097	18,779	31,265	0	90,141	5,615	0	13,053	64,532	83,200	24,492	(16,629)	7,863
55615	Campbell County Public Schools	18,379	8,607	14,330	4,177	45,493	2,574	0	5,983	0	8,557	11,226	864	12,090
55616	Richmond Public Schools	54,205	25,386	42,265	4,398	126,254	7,590	0	17,646	69,714	94,950	33,109	(16,985)	16,124
55617	Roanoke City Schools	22,575	10,572	17,602	47,256	98,005	3,161	0	7,349	10,845	21,355	13,789	10,291	24,080
55619	Staunton City Public Schools	6,155	2,882	4,799	0	13,836	861	0	2,004	2,073	4,938	3,759	(418)	3,341
55620	Suffolk City Public Schools	37,839	17,721	29,503	18,143	103,206	5,299	0	12,318	21,691	39,308	23,113	530	23,643
55622	Craig County Public Schools	1,520	712	1,185	0	3,417	213	0	495	3,018	3,726	928	(615)	313
55623	Martinsville City Public Schools	2,152	1,008	1,678	0	4,838	303	0	700	6,902	7,905	1,314	(1,346)	(32)
55624	Appomattox Regional Governor's School	514	241	401	0	1,156	73	0	167	472	712	314	(99)	215

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



Employer Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense				
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
55625	Colonial Heights City Public Schools	6,872	3,218	5,358	2,752	18,200	962	0	2,237	3,884	7,083	4,198	308	4,506
55632	Manassas City Public Schools	18,582	8,703	14,489	0	41,774	2,603	0	6,049	32,958	41,610	11,350	(10,867)	483
55633	Franklin County Public Schools	30,292	14,187	23,619	3,304	71,402	4,242	0	9,861	9,914	24,017	18,503	(556)	17,947
55634	Frederick County Public Schools	51,133	23,947	39,869	16,907	131,856	7,159	0	16,646	3,318	27,123	31,233	3,271	34,504
55635	Salem City Public Schools	6,669	3,123	5,200	1,102	16,094	935	0	2,171	5,957	9,063	4,073	(870)	3,203
55636	Manassas Park City Public Schools	7,182	3,364	5,600	542	16,688	1,005	0	2,338	4,547	7,890	4,387	(983)	3,404
55637	Newport News Public Schools	62,554	29,296	48,775	191,811	332,436	8,759	0	20,364	0	29,123	38,209	55,629	93,838
55638	Town of West Point Public Schools	107	50	83	1,276	1,516	14	0	35	0	49	65	244	309
55708	Waynesboro City Public Schools	4,763	2,231	3,714	1,849	12,557	667	0	1,551	0	2,218	2,910	596	3,506
55710	Valley Vocational-Technical Center	353	165	275	433	1,226	49	0	115	638	802	216	(22)	194
55711	New Horizons Technical Center	1,830	857	1,427	3,525	7,639	256	0	596	0	852	1,118	1,002	2,120
55713	Galax City Public Schools	2,772	1,298	2,162	217	6,449	387	0	903	1,148	2,438	1,693	(170)	1,523
55714	Norton City Public Schools	1,370	642	1,068	1,723	4,803	191	0	446	0	637	837	372	1,209
55802	Williamsburg-James City County Public Schools	31,737	14,864	24,746	18,425	89,772	4,444	0	10,332	16,395	31,171	19,386	(488)	18,898
55803	Poquoson City Public Schools	2,986	1,399	2,329	638	7,352	419	0	972	326	1,717	1,824	47	1,871
55806	Fredericksburg City Public Schools	7,975	3,735	6,218	9,825	27,753	1,118	0	2,596	868	4,582	4,871	1,678	6,549
55807	Hampton City Public Schools	21,879	10,247	17,059	11,936	61,121	3,064	0	7,123	30,943	41,130	13,364	(5,012)	8,352
55813	Buchanan County Public Schools	11,014	5,158	8,588	128	24,888	1,542	0	3,586	20,754	25,882	6,728	(6,664)	64
55814	Jackson River Technical Center	343	160	267	0	770	48	0	112	561	721	209	(124)	85
55815	Northern Neck Regional Vocational Center	193	90	150	0	433	26	0	63	128	217	118	(24)	94
55858	Peumansend Creek Regional Jail Authority	26,054	12,202	20,314	302,532	361,102	3,649	0	8,482	0	12,131	15,914	59,647	75,561
55859	Williamsburg Area Transit Authority	10,651	4,988	8,304	117,465	141,408	1,492	0	3,467	0	4,959	6,506	24,588	31,094
55860	Middle Peninsula Juvenile Detention Commission	12,213	5,720	9,523	134,440	161,896	1,710	0	3,976	0	5,686	7,460	28,205	35,665
55862	Crater Criminal Justice Training Academy	1,370	642	1,068	12,231	15,311	191	0	446	2,935	3,572	837	3,378	4,215
55863	Central Shenandoah Criminal Justice Training Academy	2,205	1,033	1,719	17,130	22,087	309	0	718	0	1,027	1,347	5,770	7,117
55864	New River Valley Emergency Comm Regional Authority	8,831	4,136	6,886	56,165	76,018	1,237	0	2,875	542	4,654	5,394	22,439	27,833
55865	Maury Service Authority	5,341	2,502	4,165	41,473	53,481	748	0	1,739	0	2,487	3,263	13,462	16,725
55866	Hampton Roads Transportation Accountability Commission	1,798	842	1,402	10,777	14,819	251	0	585	109	945	1,098	3,350	4,448
55867	Pamunkey Regional Library	6,262	2,933	4,882	6,522	20,599	876	0	2,039	3,686	6,601	3,825	1,388	5,213
55868	Northern Virginia Transportation Authority	7,118	3,334	5,550	26,890	42,892	997	0	2,317	0	3,314	4,348	7,370	11,718
55869	RSW Regional Jail Authority	27,295	12,783	21,283	19,368	80,729	3,822	0	8,886	18,168	30,876	16,672	(2,728)	13,944
55870	Bedford Regional Water Authority	18,443	8,637	14,380	37,085	78,545	2,582	0	6,004	0	8,586	11,265	8,952	20,217
55871	Portsmouth Redevelopment and Housing Authority	16,324	7,645	12,728	0	36,997	2,286	0	5,314	51,977	59,577	9,971	(13,522)	(3,551)
55872	Southwest Regional Recreation Authority	2,687	1,258	2,095	13,127	19,167	376	0	875	255	1,506	1,641	3,789	5,430
55873	Roanoke Redevelopment and Housing Authority	0	0	0	0	0	0	0	0	0	0	0	0	0
55874	Meherrin River Regional Jail Authority	27,659	12,954	21,566	32,732	94,911	3,873	0	9,004	65,083	77,960	16,895	(9,269)	7,626
55875	Woodway Water Authority	1,167	546	910	0	2,623	163	0	380	472	1,015	713	(99)	614
55876	Bristol Virginia Utilities Authority (BVU)	20,573	9,635	16,041	0	46,249	2,881	0	6,697	254,896	264,474	12,566	(61,929)	(49,363)
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	134,250	62,874	104,677	142,977	444,778	18,800	0	43,704	0	62,504	82,002	41,102	123,104
55879	Lonesome Pine Soil & Water Conservation District	257	120	200	237	814	35	0	84	0	119	157	49	206
55880	Big Sandy Soil & Water Conservation District	0	0	0	0	0	0	0	0	0	0	0	0	0
55881	Central Virginia Planning District Commission	9,687	4,537	7,553	10,485	32,262	1,356	0	3,154	9,965	14,475	5,917	(384)	5,533
55882	Middle Peninsula Planning District Commission	1,284	602	1,002	3,189	6,077	181	0	418	5,437	6,036	785	(1,043)	(258)
55883	Western Virginia Regional Jail Authority	46,092	21,586	35,938	7,786	111,402	6,454	0	15,005	3,304	24,763	28,154	664	28,818
55884	Halifax Service Authority	6,647	3,113	5,183	1,301	16,244	930	0	2,164	3,798	6,892	4,060	(624)	3,436
55886	Russell County Public Service Authority	3,083	1,444	2,404	5,581	12,512	432	0	1,004	0	1,436	1,883	1,132	3,015
55887	Piedmont Community Services Board	66,718	31,246	52,021	96,103	246,088	9,341	0	21,720	3,304	34,365	40,753	21,707	62,460
55888	Blue Ridge Behavioral Health Care	76,716	35,928	59,817	19,010	191,471	10,743	0	24,974	20,647	56,364	46,859	1,384	48,243
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	39,584	18,538	30,864	31,125	120,111	5,543	0	12,886	0	18,429	24,178	9,955	34,133
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	1,552	727	1,210	15,870	19,359	217	0	505	0	722	948	3,624	4,572
55893	Eastern Shore Soil and Water Conservation District	835	391	651	1,914	3,791	117	0	272	2,818	3,207	510	(285)	225
55894	Town of Boykins	0	0	0	0	0	0	0	0	0	0	0	0	0
55895	Town of Gordonsville	3,661	1,714	2,854	976	9,205	512	0	1,192	4,626	6,330	2,236	(1,138)	1,098
55896	Virginia Resources Authority	7,910	3,705	6,168	6,611	24,394	1,108	0	2,575	5,036	8,719	4,832	104	4,936
55897	Prince William County Services Authority	136,691	64,016	106,580	136,607	443,894	19,141	0	44,499	66,222	129,862	83,493	26,788	110,281
55898	Western Virginia Water Authority	57,459	26,910	44,802	25,013	154,184	8,046	0	18,705	5,104	31,855	35,097	8,216	43,313

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



Employer Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense				
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
55899	Shenandoah Valley Regional Airport Commission	3,704	1,735	2,888	542	8,869	519	0	2,106	383	2,108	2,262	52	2,314
55900	Allegheny Highlands Community Services Board	15,660	7,334	12,210	0	35,204	2,192	0	5,098	16,543	23,833	9,565	(3,873)	5,692
55901	Brunswick Industrial Development Authority	846	396	659	4,055	5,956	119	0	275	1,884	2,278	517	338	855
55902	Northern Neck-Essex County Group Home Commission	0	0	0	0	0	0	0	0	0	0	0	0	0
55904	Appalachian Juvenile Commission	10,907	5,108	8,505	3,034	27,554	1,527	0	3,551	6,000	11,078	6,662	(1,122)	5,540
55905	Goochland-Powhatan Community Services Board	13,241	6,201	10,324	5,796	35,562	1,855	0	4,310	3,797	10,072	8,088	849	8,937
55906	Suffolk Redevelopment and Housing Authority	6,422	3,008	5,008	3,142	17,580	900	0	2,091	8,983	11,974	3,923	(2,133)	1,790
55908	Lee County Redevelopment and Housing Authority	1,595	747	1,244	0	3,586	224	0	519	1,753	2,496	974	(400)	574
55909	Henry County Public Service Authority	13,198	6,181	10,291	1,842	31,512	1,848	0	4,297	1,404	7,549	8,062	158	8,220
55910	Southside Planning District Commission	2,366	1,108	1,844	1,409	6,727	332	0	770	6,508	7,610	1,445	(919)	526
55911	Economic Development Authority Of Henrico Co, Va	4,282	2,005	3,338	2,967	12,592	599	0	1,394	1,301	3,294	2,615	745	3,360
55912	Augusta County Public Service Authority	29,286	13,716	22,835	4,956	70,793	4,101	0	9,534	12,766	26,401	17,889	(474)	17,415
55914	Rappahannock Juvenile Center	20,327	9,520	15,849	15,747	61,443	2,846	0	6,617	0	9,463	12,416	3,899	16,315
55915	Cumberland Plateau Regional Housing Authority	2,676	1,253	2,087	0	6,016	375	0	871	4,313	5,559	1,635	(859)	776
55917	Bedford County Public Service Authority	0	0	0	0	0	0	0	0	0	0	0	0	0
55918	Amherst County Service Authority	5,502	2,577	4,290	4,586	16,955	771	0	1,791	6,204	8,766	3,361	(64)	3,297
55919	Pepper's Ferry Regional Wastewater Treatment Authority	6,219	2,913	4,849	6,089	20,070	870	0	2,025	8,330	11,225	3,799	(1,434)	2,365
55920	Rappahannock Regional Jail Authority	76,684	35,913	59,791	19,777	192,165	10,738	0	24,964	91,479	127,181	46,840	(23,621)	23,219
55921	Thomas Jefferson Planning District Commission	2,837	1,328	2,212	3,770	10,147	398	0	923	8,485	9,806	1,733	(550)	1,183
55922	Piedmont Regional Jail	21,836	10,227	17,026	15,008	64,097	3,058	0	7,109	59,884	70,051	13,338	(7,703)	5,635
55923	Nelson County Services Authority	4,902	2,296	3,823	0	11,021	687	0	1,596	3,289	5,572	2,995	(750)	2,245
55924	Coeburn-Norton-Wise Regional Water	2,976	1,394	2,320	0	6,690	416	0	969	2,385	3,770	1,818	(465)	1,353
55925	Fauquier County Water & Sanitation Authority	17,523	8,206	13,663	13,419	52,811	2,455	0	5,704	1,884	10,043	10,703	3,330	14,033
55926	Scott County Soil & Water Conservation District	749	351	584	326	2,010	104	0	244	0	348	458	75	533
55927	New River Resource Authority	6,273	2,938	4,891	4,465	18,567	879	0	2,042	0	2,921	3,831	939	4,770
55928	Scott County Water & Sewage Authority	5,480	2,567	4,273	6,508	18,828	767	0	1,784	217	2,768	3,348	1,194	4,542
55929	Greensville County Water & Sewer Authority	6,380	2,988	4,974	1,735	16,077	894	0	2,077	5,822	8,793	3,897	(1,041)	2,856
55930	Petersburg Redevelopment & Housing Authority	6,326	2,963	4,933	0	14,222	887	0	2,059	4,376	7,322	3,864	(1,370)	2,494
55931	Central Rappahannock Regional Library	25,486	11,936	19,872	17,730	75,024	3,568	0	8,297	4,956	16,821	15,567	2,390	17,957
55932	Virginia Coalfield Economic Development Authority	1,745	817	1,360	0	3,922	244	0	568	492	1,304	1,066	(98)	968
55933	Central Virginia Regional Jail	33,718	15,791	26,290	37,722	113,521	4,722	0	10,977	4,336	20,035	20,595	12,900	33,495
55934	Thomas Jefferson Soil & Water Conservation District	2,109	988	1,644	4,083	8,824	296	0	686	4,986	5,968	1,288	(370)	918
55936	Piedmont Planning District Commission	0	0	0	0	0	0	0	0	0	0	0	0	0
55937	Wythe-Grayson Regional Library	1,509	707	1,177	2,162	5,555	212	0	491	217	920	922	722	1,644
55938	Colonial Soil & Water Conservation District	1,402	657	1,093	6,497	9,649	197	0	456	0	653	857	1,887	2,744
55939	Rivanna Solid Waste Authority	4,100	1,920	3,197	17,089	26,306	575	0	1,335	0	1,910	2,504	3,699	6,203
55940	Monacan Soil & Water Conservation District	856	401	668	0	1,925	120	0	279	0	399	523	0	523
55941	Robert E. Lee Soil & Water Conservation District	0	0	0	0	0	0	0	0	0	0	0	0	0
55942	Tri-county/city Soil And Water Conservation Dist.	921	431	718	128	2,198	129	0	300	433	862	562	(76)	486
55944	Central Virginia Waste Management Authority	2,944	1,379	2,295	433	7,051	413	0	958	893	2,264	1,798	(71)	1,727
55945	Lonesome Pine Regional Library	3,779	1,770	2,946	0	8,495	530	0	1,230	11,831	13,591	2,308	(3,047)	(739)
55946	Virginia Peninsulas Public Service Authority	8,403	3,935	6,552	0	18,890	1,178	0	2,735	3,614	7,527	5,132	(901)	4,231
55947	Tidewater Youth Services Commission	11,571	5,419	9,022	2,752	28,764	1,620	0	3,767	23,669	29,056	7,068	(4,700)	2,368
55948	Virginia Highlands Airport Commission	1,445	677	1,127	1,085	4,334	204	0	470	128	802	883	226	1,109
55949	Western Tidewater Regional Jail	37,004	17,330	28,852	7,306	90,492	5,182	0	12,046	47,657	64,885	22,603	(7,838)	14,765
55950	Scott County Redevelopment & Housing Authority	1,456	682	1,135	0	3,273	204	0	474	3,402	4,080	889	(1,274)	(385)
55951	Handley Regional Library	3,779	1,770	2,946	3,694	12,189	530	0	1,230	0	1,760	2,308	736	3,044
55952	Northern Neck Regional Jail	19,792	9,269	15,432	10,639	55,132	2,772	0	6,443	1,652	10,867	12,089	1,464	13,553
55953	Montgomery Regional Solid Waste Authority	3,789	1,775	2,955	1,409	9,928	531	0	1,234	2,168	3,933	2,315	(90)	2,225
55954	Potomac & Rappahannock Transportation Commission	46,670	21,857	36,389	23,124	128,040	6,536	0	15,193	38,709	60,438	28,507	1,848	30,355
55955	Giles County Public Service Authority	2,762	1,293	2,153	4,625	10,833	386	0	899	4,956	6,241	1,687	(1,116)	571
55956	South Central Wastewater Authority	9,184	4,301	7,161	3,142	23,788	1,286	0	2,990	6,690	10,966	5,610	(509)	5,101
55957	Wise County Redevelopment and Housing Authority	3,404	1,594	2,654	0	7,652	476	0	1,108	2,824	4,408	2,079	(622)	1,457
55958	Prince William Soil & Water Conservation District	1,113	521	868	650	3,152	156	0	362	0	518	680	150	830
55959	Hampton Roads Regional Jail Authority	64,224	30,078	50,077	0	144,379	8,993	0	20,908	55,671	85,572	39,229	(15,650)	23,579
55960	Castlewood Water And Sewage Authority	664	311	517	1,102	2,594	93	0	216	14,365	14,674	405	(2,875)	(2,470)
55961	Pamunkey Regional Jail	31,791	14,889	24,788	9,060	80,528	4,452	0	10,349	23,981	38,782	19,418	(5,368)	14,050
55962	Charlottesville - Albemarle Airport Authority	13,252	6,206	10,332	35,603	65,393	1,855	0	4,314	0	6,169	8,094	7,910	16,004
55963	Virginia Peninsula Regional Jail	26,503	12,412	20,665	0	59,580	3,711	0	8,628	28,687	41,026	16,189	(7,763)	8,426

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



Employer Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense				
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
55964	Virginia Biotechnology Research Partnership Authority	3,650	1,709	2,846	6,555	14,760	510	0	1,188	0	1,698	2,230	1,642	3,872
55965	Peumansend Creek Regional Jail	0	0	0	0	0	0	0	0	217,118	217,118	0	(68,441)	(68,441)
55966	Blue Ridge Regional Jail Authority	77,990	36,525	60,810	0	175,325	10,922	0	25,389	94,783	131,094	47,637	(26,974)	20,663
55967	Massanutten Regional Library	4,239	1,985	3,305	6,429	15,958	593	0	1,380	1,021	2,994	2,589	1,680	4,269
55968	Albemarle-Charlottesville Regional Jail	42,270	19,796	32,959	4,404	99,429	5,919	0	13,761	14,523	34,203	25,819	(1,461)	24,358
55969	Culpeper Soil & Water Conservation District	2,580	1,208	2,011	3,559	9,358	361	0	840	1,842	3,043	1,576	971	2,547
55970	New River Valley Regional Jail	43,673	20,453	34,052	0	98,178	6,116	0	14,217	73,383	93,716	26,676	(17,714)	8,962
55971	Sussex Service Authority	5,074	2,376	3,956	765	12,171	711	0	1,652	1,625	3,988	3,099	(230)	2,869
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	214	100	167	0	481	29	0	70	1,884	1,983	131	(558)	(427)
55975	New River Soil & Water Conservation District	632	296	492	1,684	3,104	88	0	206	0	294	386	373	759
55977	Southside Regional Jail	10,030	4,697	7,820	2,042	24,589	1,404	0	3,265	11,023	15,692	6,126	(2,669)	3,457
55978	Evergreen Soil & Water Conservation District	621	291	484	0	1,396	87	0	202	255	544	379	(49)	330
55979	Roanoke Higher Education Authority	4,870	2,281	3,797	1,085	12,033	680	0	1,586	893	3,159	2,975	79	3,054
55981	John Marshall Soil & Water Conservation District	1,627	762	1,269	2,042	5,700	228	0	530	1,085	1,843	994	140	1,134
55982	Daniel Boone Soil & Water Conservation District	792	371	618	255	2,036	111	0	258	0	369	484	49	533
55983	Southside Community Services Board	39,477	18,488	30,780	15,111	103,856	5,528	0	12,851	11,308	29,687	24,113	573	24,686
55984	Northern Shenandoah Valley Regional Commission	3,265	1,529	2,546	4,542	11,882	457	0	1,063	0	1,520	1,994	937	2,931
55985	Tazewell Soil & Water Conservation District	599	281	467	0	1,347	84	0	195	600	879	366	(123)	243
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	706	331	551	255	1,843	99	0	230	217	546	432	(1)	431
55989	Piedmont Regional Juvenile Detention Center	3,297	1,544	2,571	2,210	9,622	463	0	1,073	3,445	4,981	2,014	(26)	1,988
55990	Roanoke River Service Authority	2,130	998	1,661	6,047	10,836	299	0	693	0	992	1,301	1,173	2,474
55991	Lee County Public Service Authority	3,714	1,740	2,896	4,795	13,145	521	0	1,209	0	1,730	2,269	1,072	3,341
55992	Blue Ridge Juvenile Detention Center	10,287	4,818	8,021	6,756	29,882	1,442	0	3,349	11,622	16,413	6,283	(212)	6,071
55993	Ferrum Water & Sewage Authority	0	0	0	0	0	0	0	0	0	0	0	0	0
55994	Wise County Public Service Authority	5,202	2,436	4,056	1,102	12,796	728	0	1,694	5,104	7,526	3,178	(527)	2,651
55995	Holston River Soil and Water Conservation District	835	391	651	9,261	11,138	117	0	272	0	389	510	1,926	2,436
55996	New River Valley Community Services Board	0	0	0	0	0	0	0	0	0	0	0	0	0
55997	Institute for Advanced Learning and Research	0	0	0	0	0	0	0	0	0	0	0	0	0
55998	Southwest Virginia Regional Jail Authority	82,464	38,620	64,298	0	185,382	11,546	0	26,846	67,500	105,892	50,370	(19,931)	30,439
55999	Clinch Valley Soil & Water Conservation District	674	316	526	2,424	3,940	94	0	220	326	640	412	389	801
59212	City of Norfolk - Insurance Only Employees	1,005,089	470,714	783,682	0	2,259,485	140,744	0	327,200	1,096,696	1,564,640	613,925	(246,675)	367,250
59214	City of Portsmouth - Insurance Only Employees	10,661	4,993	8,313	0	23,967	1,493	0	3,471	100,473	105,437	6,512	(31,362)	(24,850)
59216	City of Richmond - Insurance Only Employees	995,508	466,228	776,213	36,308	2,274,257	139,403	0	324,081	733,076	1,196,560	608,073	(222,472)	385,601
59217	City of Roanoke - Insurance Only Employees	393,288	184,189	306,653	0	884,130	55,074	0	128,032	262,823	445,929	240,227	(68,078)	172,149
59617	Roanoke City Schools - Insurance Only Employees	7,953	3,725	6,201	0	17,879	1,114	0	2,589	60,787	64,490	4,858	(19,032)	(14,174)
70156	Department of State Police	3,093	1,449	2,412	0	6,954	433	0	1,007	5,248	6,688	1,890	(1,086)	804
70203	Woodrow Wilson Rehabilitation Center	1,691	792	1,319	0	3,802	237	0	551	4,530	5,318	1,033	(909)	124
70204	The College of William and Mary	6,369	2,983	4,966	13,801	28,119	893	0	2,073	1,884	4,850	3,890	3,176	7,066
70207	University of Virginia - Academic Division	16,891	7,911	13,170	27,707	65,679	2,365	0	5,499	1,950	9,814	10,317	6,041	16,358
70208	Virginia Polytechnic Institute and State University	12,363	5,790	9,640	0	27,793	1,731	0	4,025	12,592	18,348	7,552	(3,555)	3,997
70211	Virginia Military Institute	2,890	1,354	2,253	5,871	12,368	404	0	941	1,884	3,229	1,765	992	2,757
70212	Virginia State University	5,470	2,562	4,265	15,108	27,405	766	0	1,781	0	2,547	3,341	3,334	6,675
70213	Norfolk State University	4,860	2,276	3,789	8,808	19,733	681	0	1,582	18,717	20,980	2,968	(612)	2,356
70214	Longwood University	3,896	1,825	3,038	1,211	9,970	546	0	1,268	4,593	6,407	2,380	(404)	1,976
70215	University of Mary Washington	5,106	2,391	3,981	9,223	20,701	715	0	1,662	2,275	4,652	3,119	2,480	5,599
70216	James Madison University	8,660	4,056	6,752	4,769	24,237	1,213	0	2,819	4,593	8,625	5,289	223	5,512
70217	Radford University	5,769	2,702	4,499	7,063	20,033	808	0	1,878	9,334	12,020	3,524	(683)	2,841
70221	Old Dominion University	12,256	5,740	9,556	3,854	31,406	1,716	0	3,990	4,113	9,819	7,486	679	8,165
70236	Virginia Commonwealth University	27,167	12,723	21,182	36,955	98,027	3,804	0	8,844	0	12,648	16,594	7,919	24,513
70241	Richard Bland College	1,028	481	801	1,652	3,962	144	0	335	217	696	628	624	1,252
70242	Christopher Newport University	5,395	2,527	4,206	3,828	15,956	756	0	1,756	6,679	9,191	3,295	(1,592)	1,703
70246	University of Virginia's College at Wise	2,044	957	1,594	2,168	6,763	284	0	666	2,601	3,551	1,249	(186)	1,063
70247	George Mason University	14,814	6,938	11,551	15,706	49,009	2,073	0	4,823	23,126	30,022	9,049	(1,196)	7,853
70280	Northern Virginia Community College	15,542	7,279	12,119	1,531	36,471	2,176	0	5,060	13,024	20,260	9,493	(3,448)	6,045
70282	Piedmont Virginia Community College	878	411	684	2,168	4,141	122	0	286	1,409	1,817	536	90	626
70283	J. Sargeant Reynolds Community College	3,340	1,564	2,604	255	7,763	468	0	1,087	3,294	4,849	2,040	(1,200)	840

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



Employer Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense				
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
70286	Virginia Western Community College	2,055	963	1,602	1,659	6,279	287	0	669	3,360	4,316	1,255	(459)	796
70291	Blue Ridge Community College	300	140	234	2,314	2,988	42	0	98	3,142	3,282	183	(404)	(221)
70292	Central Virginia Community College	1,306	612	1,018	0	2,936	183	0	425	454	1,062	798	(99)	699
70293	Thomas Nelson Community College	1,895	887	1,477	4,956	9,215	265	0	617	9,941	10,823	1,157	(285)	872
70294	Southwest Virginia Community College	792	371	618	1,518	3,299	111	0	258	2,807	3,176	484	(187)	297
70296	Virginia Highlands Community College	278	130	217	0	625	38	0	91	1,002	1,131	170	(196)	(26)
70297	Germanna Community College	653	306	509	0	1,468	91	0	213	4,026	4,330	399	(783)	(384)
70298	Lord Fairfax Community College	1,242	582	968	3,884	6,676	175	0	404	0	579	758	816	1,574
70299	Mountain Empire Community College	428	201	334	0	963	61	0	139	1,895	2,095	262	(367)	(105)
70402	Marine Resources Commission	19,599	9,179	15,282	23,034	67,094	2,745	0	6,380	16,504	25,629	11,971	(1,244)	10,727
70403	Department of Game and Inland Fisheries	47,323	22,163	36,898	55,056	161,440	6,627	0	15,406	45,169	67,202	28,905	7,636	36,541
70701	Department of Corrections - Central Administration	0	0	0	1,102	1,102	0	0	0	0	0	0	449	449
70716	Virginia Correctional Center for Women	35,880	16,804	27,976	26,771	107,431	5,025	0	11,680	32,554	49,259	21,916	(3,036)	18,880
70718	Bland Correctional Center	37,175	17,410	28,986	0	83,571	5,206	0	12,102	20,583	37,891	22,707	(5,863)	16,844
70733	Sussex I State Prison	56,250	26,344	43,859	0	126,453	7,878	0	18,312	75,710	101,900	34,358	(19,380)	14,978
70734	Sussex II State Prison	52,461	24,569	40,904	65,039	182,973	7,347	0	17,078	96,318	120,743	32,044	(16,924)	15,120
70735	Wallen's Ridge State Prison	69,063	32,344	53,849	0	155,256	9,672	0	22,483	28,449	60,604	42,185	(8,545)	33,640
70737	St. Brides Correctional Center	37,047	17,350	28,886	11,936	95,219	5,189	0	12,060	33,452	50,701	22,629	(3,802)	18,827
70741	Red Onion State Prison	69,437	32,520	54,141	0	156,098	9,724	0	22,605	30,970	63,299	42,413	(8,776)	33,637
70743	Fluvanna Women's Correctional Center	41,896	19,621	32,667	0	94,184	5,867	0	13,639	92,374	111,880	25,591	(26,399)	(808)
70745	Nottoway Correctional Center	61,976	29,025	48,324	19,955	159,280	8,678	0	20,176	21,026	49,880	37,856	(2,954)	34,902
70747	Marion Correctional Treatment Center	33,397	15,641	26,040	21,309	96,387	4,677	0	10,872	15,424	30,973	20,399	121	20,520
70749	Buckingham Correctional Center	58,348	27,326	45,495	43,451	174,620	8,171	0	18,995	54,212	81,378	35,640	(9,172)	26,468
70752	Deep Meadow Correctional Center	100,297	46,972	78,203	95,863	321,335	14,045	0	32,651	57,884	104,580	61,263	10,145	71,408
70753	Deerfield Correctional Center	61,527	28,815	47,973	0	138,315	8,615	0	20,030	85,552	114,197	37,582	(19,805)	17,777
70754	Augusta Correctional Center	54,708	25,622	42,657	124,734	247,721	7,661	0	17,810	33,298	58,769	33,417	15,210	48,627
70756	Department of Corrections - Division of Institutions	2,676	1,253	2,087	0	6,016	375	0	871	2,813	4,059	1,635	(593)	1,042
70757	Western Region Correctional Field Units	23,121	10,828	18,028	4,721	56,698	3,238	0	7,527	20,329	31,094	14,123	(5,379)	8,744
70761	Baskerville Correctional Center	21,494	10,066	16,759	0	48,319	3,010	0	6,997	12,758	22,765	13,129	(3,819)	9,310
70767	Division of Community Corrections	255,195	119,516	198,979	86,125	659,815	35,735	0	83,077	133,752	252,564	155,877	(28,187)	127,690
70768	Keen Mountain Correctional Center	44,218	20,709	34,478	7,272	106,677	6,192	0	14,395	33,691	54,278	27,009	(7,667)	19,342
70769	Greenville Correctional Center	123,846	58,001	96,564	29,219	307,630	17,342	0	40,317	120,151	177,810	75,647	(33,997)	41,650
70770	Dillwyn Correctional Center	49,710	23,281	38,759	12,504	124,254	6,961	0	16,183	44,571	67,715	30,363	(11,182)	19,181
70771	Indian Creek Correctional Center	35,463	16,608	27,651	15,111	94,833	4,966	0	11,545	20,194	36,705	21,661	(3,855)	17,806
70772	Haynesville Correctional Center	52,953	24,799	41,288	16,962	136,002	7,415	0	17,238	59,708	84,361	32,345	(11,154)	21,191
70773	Coffeeewood Correctional Center	39,487	18,493	30,789	0	88,769	5,530	0	12,855	37,782	56,167	24,119	(9,939)	14,180
70774	Lunenburg Correctional Center	40,483	18,959	31,565	2,202	93,209	5,669	0	13,179	22,228	41,076	24,728	(3,716)	21,012
70775	Pocahontas State Correctional Center	37,635	17,626	29,345	8,258	92,864	5,270	0	12,252	34,649	52,171	22,988	(3,982)	19,006
70776	Green Rock Correctional Center	40,162	18,809	31,315	9,569	99,855	5,626	0	13,074	3,251	21,951	24,531	1,079	25,610
70777	Department of Juvenile Justice	60,553	28,359	47,214	0	136,126	8,480	0	19,713	399,652	427,845	36,987	(117,579)	(80,592)
70785	River North Correctional Center	48,200	22,574	37,583	30,868	139,225	6,751	0	15,691	11,705	34,147	29,442	7,177	36,619
70786	Culpeper Correctional Center for Women	0	0	0	0	0	0	0	0	7,158	7,158	0	(2,921)	(2,921)
70961	Division of Capitol Police	22,104	10,352	17,235	27,583	77,274	3,095	0	7,196	17,713	28,004	13,501	741	14,242
70999	Department of Alcoholic Beverage Control	29,768	13,941	23,211	0	66,920	4,168	0	9,691	57,249	71,108	18,183	(16,908)	1,275
	Total for VRS Group Life Insurance	107,040,466	50,130,373	83,461,031	46,193,773	286,825,643	14,989,076	0	34,846,270	46,193,773	96,029,119	65,382,103	0	65,382,103

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



Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
11111	Supreme Court - Judges	956	1,941	2,840	2,880	353	(26)
11113	Circuit Courts - Judges	31,454	51,664	73,073	76,321	25,032	3,531
11114	General District Courts - Judges	24,020	37,881	52,387	57,231	20,714	2,892
11115	Juvenile and Domestic Relations District Courts - Judges	22,235	36,641	54,979	63,848	31,085	5,716
11125	Virginia Court of Appeals - Judges	(1,069)	215	1,387	1,439	(1,801)	(555)
11171	State Corporation Commission - Commissioners	(810)	(488)	(195)	392	550	160
11191	VA Worker's Compensation Comm. - Commissioners	31	397	1,225	1,296	142	(10)
21156	Department of State Police - Troopers	174,304	264,828	395,528	360,979	60,823	1,429
30100	Senate	8,276	12,952	17,220	17,410	5,566	769
30101	House of Delegates	15,897	23,842	29,608	29,293	6,673	346
30103	Magistrate System	7,503	20,897	34,726	38,778	11,125	1,651
30107	Division of Legislative Services	(336)	3,659	7,801	10,443	2,497	240
30109	Division of Legislative Automated Systems	1,500	2,676	4,615	4,565	1,258	180
30110	Joint Legislative Audit and Review Commission	6,857	8,857	10,928	10,407	5,097	982
30111	Supreme Court	20,615	34,213	48,353	49,051	13,390	1,542
30112	Judicial Inquiry and Review Commission	300	563	804	814	182	18
30114	General District Courts	28,232	51,274	81,699	82,368	14,883	419
30115	Juvenile and Domestic Relations District Courts	24,283	38,252	55,081	52,182	10,244	556
30116	Combined District Courts	(4,875)	(639)	4,712	5,174	(3,257)	(889)
30117	Virginia State Bar	(407)	4,180	9,231	13,239	4,063	493
30119	Office of the Lieutenant Governor	156	301	432	438	(81)	(54)
30121	Office of the Governor	14,114	16,846	20,080	16,763	1,564	(599)
30122	Department of Planning and Budget	1,149	3,970	8,526	10,256	2,770	290
30123	Department of Military Affairs	19,608	29,815	41,356	45,086	16,920	2,404
30125	Virginia Court of Appeals	555	3,157	5,532	5,986	(803)	(513)
30127	Department of Emergency Management	35,059	40,932	34,301	14,474	(1,411)	(370)
30128	Virginia Veterans Care Center	19,559	26,095	32,801	33,100	15,602	2,803
30129	Department of Human Resource Management	18,627	24,551	29,959	27,317	8,407	1,040
30132	State Board of Elections	29,114	31,706	28,631	20,833	8,135	1,131
30133	Auditor of Public Accounts	6,495	12,417	16,337	14,559	(206)	(614)
30136	Virginia Information Technologies Agency (VITA)	21,516	35,736	47,355	48,897	12,737	1,212
30140	Department of Criminal Justice Services	22,043	27,549	32,574	31,759	15,467	2,759
30141	Office of the Attorney General and Department of Law	11,918	32,809	57,562	65,596	17,506	2,108
30143	Office of the Attorney General - Division of Debt Collection	(635)	308	2,034	1,742	(1,325)	(412)
30146	Science Museum of Virginia	3,226	5,739	8,032	8,134	1,058	(111)
30147	Office of the State Inspector General	5,930	8,154	11,544	10,554	3,091	409
30148	Virginia Commission for the Arts	495	717	920	929	(352)	(187)
30151	Department of Accounts	18,012	26,216	31,974	33,083	11,471	1,491
30152	Department of the Treasury	11,815	17,227	23,772	24,959	7,786	827
30154	Department of Motor Vehicles	52,549	117,511	199,296	230,820	66,108	7,339
30156	Department of State Police	40,621	66,008	94,124	94,589	22,627	1,879
30157	Compensation Board	(829)	(177)	1,157	2,597	599	(29)
30160	Virginia Criminal Sentencing Commission	813	1,276	1,698	2,065	832	107
30161	Department of Taxation	37,621	70,975	103,147	109,488	22,323	927
30162	Department of Accounts - Transfer Payments (CHRF)	156	238	313	316	78	6
30164	Virginia Management Fellows Administration	9,148	9,618	10,047	8,686	4,530	750
30165	Department of Housing and Community Development	10,746	15,363	19,576	18,726	4,957	470
30166	Secretary of the Commonwealth	1,435	2,109	2,724	3,100	1,825	371
30171	State Corporation Commission	58,717	92,490	115,034	106,056	19,970	1,082
30172	State Lottery Department	30,356	45,110	60,432	66,808	21,358	2,086
30174	Virginia College Savings Plan	30,407	36,943	42,289	39,284	16,827	2,678
30180	Secretary of Administration	4,643	5,414	6,119	5,802	1,824	127
30181	Department of Labor and Industry	5,835	11,567	16,799	18,876	5,954	794
30182	Virginia Employment Commission	4,571	28,546	66,743	78,413	22,557	3,299
30183	Secretary of Natural Resources	89	415	712	1,073	222	(13)
30184	Secretary of Technology	(3,701)	(3,701)	(3,701)	(3,701)	(2,611)	(475)
30185	Secretary of Education	447	773	1,070	277	(322)	(26)
30186	Secretary of Transportation	(2,601)	(2,285)	(1,997)	(1,178)	244	217
30187	Secretary of Public Safety	(1,737)	(1,288)	231	1,162	8	(45)
30188	Secretary of Health and Human Resources	(220)	94	381	968	39	(82)
30190	Secretary of Finance	1,496	1,849	2,791	2,503	581	33
30191	Virginia Workers' Compensation Commission	20,968	33,989	46,242	46,036	13,901	1,941
30192	Secretary of Commerce and Trade	2,987	3,408	3,792	3,119	(1,129)	(616)
30193	Secretary of Agriculture and Forestry	398	607	799	233	(1,333)	(405)
30194	Department of General Services	45,433	71,324	100,890	108,985	37,009	4,797
30199	Department of Conservation and Recreation	37,196	54,181	68,447	61,096	10,047	24
30200	Office of Children's Services	3,778	4,499	4,166	2,698	585	68
30201	Department of Education - Central Office Operations	54,501	71,014	84,230	76,472	27,795	4,289
30202	The Library of Virginia	7,546	12,381	17,533	18,337	4,744	408

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



Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
30203	Woodrow Wilson Rehabilitation Center	(18,477)	(10,910)	(4,004)	(4,387)	(13,878)	(2,878)
30204	The College of William and Mary	220,115	333,372	422,775	387,135	80,980	6,031
30207	University of Virginia - Academic Division	808,374	1,045,055	1,183,700	1,076,873	280,551	19,987
30208	Virginia Polytechnic Institute and State University	1,239,192	1,665,841	2,033,605	1,910,951	528,684	49,174
30209	University of Virginia Medical Center	(29,372)	(7,179)	13,075	16,742	(24,540)	(6,575)
30211	Virginia Military Institute	55,345	78,741	103,804	103,175	32,822	4,050
30212	Virginia State University	22,596	52,187	89,454	94,205	12,556	(777)
30213	Norfolk State University	42,097	78,387	121,888	124,249	22,538	629
30214	Longwood University	48,068	80,870	114,267	108,521	14,222	(906)
30215	University of Mary Washington	21,100	51,716	86,459	88,767	8,948	(1,243)
30216	James Madison University	372,020	510,515	620,727	586,135	161,697	15,544
30217	Radford University	167,535	226,798	274,581	282,204	132,017	23,139
30218	Virginia School for Deaf and Blind	2,932	7,174	13,027	15,737	4,410	421
30221	Old Dominion University	200,739	321,791	442,409	456,767	117,765	10,077
30222	Department of Professional and Occupational Regulation	2,538	9,810	20,648	21,617	(780)	(1,235)
30223	Department of Health Professions	42,166	53,629	64,831	64,060	24,748	3,399
30226	Board of Accountancy	1,926	2,544	3,109	3,134	1,488	265
30233	Board of Bar Examiners	(330)	51	398	414	(591)	(181)
30234	Cooperative Extension and Agricultural Research Service	9,452	12,841	15,934	16,646	6,694	971
30236	Virginia Commonwealth University	940,259	1,279,179	1,591,101	1,532,876	460,409	49,662
30238	Virginia Museum of Fine Arts	36,932	45,808	52,055	44,909	13,077	1,393
30239	Frontier Culture Museum of Virginia	1,326	2,287	3,165	3,894	1,364	149
30241	Richard Bland College	15,208	19,951	15,749	9,540	3,359	877
30242	Christopher Newport University	104,796	145,536	186,548	178,893	46,726	3,866
30245	State Council of Higher Education for Virginia	12,239	15,093	16,708	14,519	4,143	385
30246	University of Virginia's College at Wise	1,945	8,264	15,762	19,047	5,892	871
30247	George Mason University	733,020	982,966	1,229,997	1,187,042	417,385	57,906
30261	Virginia Community College System - Central Office Operations	13,779	26,155	23,361	18,789	(6,887)	(2,742)
30262	Department of Rehabilitative Services	(38,252)	(5,563)	31,561	51,531	(3,052)	(1,965)
30263	Virginia Rehabilitation Center for the Blind and Vision Impaired	1,613	2,376	2,082	499	(1,385)	(341)
30268	Virginia Institute of Marine Science	6,718	21,790	38,510	47,430	12,404	1,149
30270	Virginia Community College System - Shared Services	68,962	72,398	75,534	51,360	13,068	966
30275	New River Community College	(6,146)	(826)	6,625	11,615	1,237	(135)
30276	Southside Virginia Community College	(31,818)	(26,022)	(10,472)	3,803	(5,435)	(1,658)
30277	Paul D. Camp Community College	(46)	2,434	6,678	8,395	1,502	6
30278	Rappahannock Community College	7,914	12,522	18,213	20,766	7,776	1,054
30279	Danville Community College	(23,791)	(19,258)	(11,411)	(1,741)	(5,142)	(1,213)
30280	Northern Virginia Community College	(81,363)	285	159,343	274,346	79,844	7,856
30282	Piedmont Virginia Community College	7,615	15,451	22,603	20,387	(1,158)	(1,141)
30283	J. Sargeant Reynolds Community College	(77,128)	(62,620)	(33,188)	(3,446)	(14,236)	(3,026)
30284	Eastern Shore Community College	(2,376)	(589)	301	1,494	(1,086)	(345)
30285	Patrick Henry Community College	19,486	26,639	29,583	28,096	10,559	1,633
30286	Virginia Western Community College	(11,538)	(2,051)	14,272	20,925	1,862	(50)
30287	Dabney S. Lancaster Community College	(7,873)	(5,676)	(2,561)	400	(2,629)	(698)
30288	Wytheville Community College	(2,703)	1,298	5,814	6,684	(1,240)	(475)
30290	John Tyler Community College	(5,001)	6,387	23,086	37,692	11,547	1,089
30291	Blue Ridge Community College	(3,754)	3,322	15,220	23,759	5,405	156
30292	Central Virginia Community College	6,789	12,672	22,242	25,347	6,323	385
30293	Thomas Nelson Community College	(62,477)	(50,173)	(36,223)	(21,978)	(28,738)	(5,992)
30294	Southwest Virginia Community College	1,983	6,564	9,880	16,044	9,296	1,721
30295	Tidewater Community College	(170,802)	(138,789)	(90,041)	(37,504)	(37,928)	(5,543)
30296	Virginia Highlands Community College	(2,923)	1,108	4,786	7,142	(183)	(307)
30297	Germanna Community College	14,359	24,192	35,762	40,477	16,195	2,566
30298	Lord Fairfax Community College	(5,488)	2,976	11,442	20,807	4,131	(20)
30299	Mountain Empire Community College	719	5,192	12,365	15,075	2,984	112
30301	Department of Agriculture and Consumer Services	19,262	36,796	55,268	59,616	14,314	1,157
30310	Virginia Economic Development Partnership	45,138	52,909	59,631	49,500	21,823	3,963
30320	Virginia Tourism Authority	13,282	17,073	20,289	18,046	3,656	33
30330	Virginia - Israel Advisory Board	(81)	(12)	51	744	348	(4)
30350	Department of Small Business and Supplier Diversity	10,074	12,065	12,646	11,715	4,046	413
30400	Jamestown-Yorktown Commemoration	7,666	8,032	4,905	12	(2,822)	(758)
30402	Marine Resources Commission	7,571	10,527	12,235	11,547	2,580	107
30403	Department of Game and Inland Fisheries	18,629	29,788	33,424	26,441	714	(627)
30405	Virginia Racing Commission	(620)	(429)	485	1,101	580	105
30407	Virginia Port Authority	(2,378)	(2,205)	(1,428)	(569)	(224)	(6)
30409	Department of Mines, Minerals and Energy	(8,515)	18	10,527	17,591	3,593	442
30411	Department of Forestry	5,109	13,296	20,768	24,324	6,047	549
30413	Commission on Virginia Alcohol Safety Action Program	146	562	942	959	6	(34)
30417	Gunston Hall	(589)	(412)	119	431	99	20

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



Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
30423	Department of Historic Resources	1,751	3,573	5,731	6,209	1,690	199
30425	Jamestown - Yorktown Foundation	12,651	17,677	22,264	19,702	4,329	336
30440	Department of Environmental Quality	30,939	67,643	113,503	126,833	32,958	3,336
30454	Office of Commonwealth Preparedness	1,297	1,797	2,253	2,273	1,294	273
30505	Department of Rail and Public Transportation	18,097	21,807	21,979	18,232	8,835	1,711
30506	Motor Vehicle Dealer Board	717	1,634	2,471	2,509	499	52
30510	Virginia Department of Transportation	185,229	265,579	327,542	310,093	94,643	12,408
30511	Virginia Department of Transportation	63,605	86,701	99,130	81,923	12,897	13
30512	Virginia Department of Transportation	14,320	42,581	74,678	88,931	23,967	2,612
30513	Virginia Department of Transportation	60,880	81,789	91,852	74,484	18,316	2,313
30514	Virginia Department of Transportation	32,963	64,424	89,678	90,773	19,140	1,681
30515	Virginia Department of Transportation	67,053	99,527	116,805	105,128	18,330	344
30516	Virginia Department of Transportation	74,441	94,422	97,333	67,396	8,359	45
30517	Virginia Department of Transportation	65,806	84,651	87,515	69,055	14,203	917
30518	Virginia Department of Transportation	26,110	49,501	69,491	73,706	14,947	628
30519	Virginia Department of Transportation	55,757	95,704	130,802	130,273	28,063	2,036
30601	Department of Health	132,014	257,055	412,334	447,860	111,413	9,916
30602	Department of Medical Assistance Services	111,194	136,463	154,085	141,675	63,655	10,908
30606	Virginia Board for People With Disabilities	814	1,239	1,872	1,745	402	39
30701	Department of Corrections - Central Administration	55,233	71,675	86,681	83,312	27,490	3,196
30702	Department for the Blind and Vision Impaired	4,698	9,915	12,696	10,370	(304)	(293)
30703	Central State Hospital	57,926	84,564	123,586	133,359	51,721	7,606
30704	Eastern State Hospital	(41,713)	(20,187)	28,259	62,719	31,546	6,847
30705	Southwestern Virginia Mental Health Institute	48,000	64,447	78,099	77,654	33,043	5,464
30706	Western State Hospital	68,506	91,726	106,984	97,194	28,031	3,137
30707	Central Virginia Training Center	(354,078)	(349,175)	(283,891)	(179,548)	(103,602)	(18,131)
30708	Commonwealth Center for Children and Adolescents	25,361	30,632	39,522	40,770	11,148	305
30711	Virginia Correctional Enterprises	4,467	10,490	12,526	4,871	(14,644)	(4,156)
30716	Virginia Correctional Center for Women	(2,705)	911	5,941	11,649	3,098	93
30718	Bland Correctional Center	(384)	2,103	7,338	9,293	1,951	100
30720	Department of Behavioral Health & Developmental Services	166,090	191,051	188,618	144,573	50,663	7,140
30723	Southeastern Virginia Training Center	5,740	13,763	27,390	36,908	14,549	1,959
30724	Catawba Hospital	14,525	23,239	33,046	32,956	7,839	640
30725	Northern Virginia Training Center	(161,952)	(161,952)	(93,852)	(14,740)	(135)	0
30726	Southside Virginia Training Center	0	0	0	0	0	0
30728	Northern Virginia Mental Health Institute	74,097	89,134	108,174	102,300	44,403	7,072
30729	Piedmont Geriatric Hospital	13,599	24,071	39,069	47,056	17,612	2,358
30733	Sussex I State Prison	(3,024)	(1,124)	1,105	896	(96)	250
30734	Sussex II State Prison	(8,454)	(6,681)	(2,099)	401	1,312	723
30735	Wallen's Ridge State Prison	4,998	8,301	12,800	13,224	2,819	119
30737	St. Brides Correctional Center	(881)	1,779	4,206	3,392	(952)	(175)
30738	Southwestern Virginia Training Center	(152,433)	(152,124)	(137,998)	(115,597)	(58,647)	(7,753)
30739	Southern Virginia Mental Health Institute	24,786	31,432	38,239	36,466	14,462	2,194
30741	Red Onion State Prison	6,044	9,309	13,648	13,971	3,229	172
30742	Department of Corrections - Employee Relations and Training	8,119	12,542	19,913	20,633	8,068	1,366
30743	Fluvanna Women's Correctional Center	47,387	52,838	62,387	63,582	28,524	3,751
30745	Nottoway Correctional Center	17,622	21,958	25,051	19,909	7,332	1,351
30747	Marion Correctional Treatment Center	8,563	11,439	15,425	14,578	4,134	425
30748	Hiram W. Davis Medical Center	12,420	18,370	25,656	29,141	13,254	2,185
30749	Buckingham Correctional Center	5,018	8,069	11,349	10,954	2,709	298
30751	Department for the Deaf and Hard-of-Hearing	127	529	1,141	1,362	632	131
30752	Deep Meadow Correctional Center	(4,409)	(353)	5,574	10,324	5,246	1,155
30753	Deerfield Correctional Center	4,208	8,085	9,272	10,044	94	(594)
30754	Augusta Correctional Center	(1,762)	421	3,898	6,237	1,189	16
30756	Department of Corrections - Division of Institutions	50,002	69,909	92,279	86,959	25,859	3,221
30757	Western Region Correctional Field Units	726	1,600	3,387	4,805	2,254	346
30761	Baskerville Correctional Center	1,031	2,447	4,479	4,338	388	(54)
30765	Department of Social Services	68,405	138,568	221,640	255,618	79,873	9,826
30766	Virginia Parole Board	(2,507)	(2,072)	(1,676)	(388)	(387)	(101)
30767	Division of Community Corrections	18,388	26,327	37,283	32,223	8,554	1,277
30768	Keen Mountain Correctional Center	1,099	3,650	5,978	8,616	3,353	449
30769	Greensville Correctional Center	499	7,191	14,038	20,102	4,669	149
30770	Dillwyn Correctional Center	2,780	6,068	9,808	10,549	2,049	90
30771	Indian Creek Correctional Center	1,890	4,076	6,071	7,540	1,559	(30)
30772	Haynesville Correctional Center	4,290	8,081	12,407	14,422	5,099	710
30773	Coffeewood Correctional Center	(1,306)	1,308	5,795	9,117	4,010	704
30774	Lunenburg Correctional Center	4,537	7,073	9,632	10,287	3,840	578
30775	Pocahontas State Correctional Center	861	3,493	8,860	9,318	1,467	56
30776	Green Rock Correctional Center	8,682	11,854	13,640	12,856	4,905	789

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



Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
30777	Department of Juvenile Justice	31,557	76,908	135,354	152,304	40,444	4,594
30778	Department of Forensic Science	50,988	67,683	81,066	74,464	21,491	2,302
30785	River North Correctional Center	7,461	10,498	13,270	11,549	3,786	660
30786	Culpeper Correctional Center for Women	(899)	(899)	(404)	0	0	0
30794	Virginia Center for Behavioral Rehabilitation	57,436	71,706	96,100	102,527	49,601	8,183
30841	Department of Aviation	3,929	5,816	7,538	7,615	2,022	165
30848	Indigent Defense Commission	23,079	45,725	72,573	77,278	17,003	1,185
30851	Tobacco Indemnification & Revitalization Commission	1,742	2,469	2,638	2,264	219	(53)
30852	Virginia Tobacco Settlement Foundation	831	1,648	2,393	2,426	388	7
30912	Department of Veterans Services	72,689	81,089	81,834	61,069	22,009	3,204
30913	Veterans Services Foundation	1,394	1,457	1,513	710	50	4
30922	Sitter-Barfoot Veterans Care Center	27,813	36,791	34,850	24,389	2,345	(189)
30937	Southern Virginia Higher Education Center	1,936	3,429	4,792	4,853	451	(131)
30938	New College Institute	2,192	2,733	3,226	2,674	313	(58)
30942	Virginia Museum of Natural History	(4,074)	(3,109)	(1,365)	421	(1,122)	(336)
30948	Southwest Virginia Higher Education Center	(841)	(78)	618	997	(371)	(127)
30957	Commonwealth's Attorneys' Services Council	449	792	1,725	1,895	723	116
30960	Department of Fire Programs	1,015	3,809	8,460	10,293	2,399	154
30961	Division of Capitol Police	1,887	2,305	2,686	2,703	1,607	317
30999	Department of Alcoholic Beverage Control	128,688	164,886	193,844	178,147	59,100	7,486
33010	Virginia Outdoors Foundation	5,012	6,546	8,937	9,233	3,384	428
35106	Arlington County Health Department	89	135	178	180	44	3
35129	Fairfax County Health Department	(21,889)	(20,183)	(12,816)	(3,385)	(2,727)	(573)
35885	Fort Monroe Federal Area Development Authority	2,728	3,776	5,102	3,256	83	(4)
40100	Accomack County School Board	25,998	45,798	60,159	57,582	5,377	(1,139)
40101	Albemarle County Schools	180,023	250,194	308,427	304,911	77,318	4,557
40102	Alleghany County School Board	(9,921)	(1,964)	9,009	18,244	1,352	(603)
40103	Amelia County School Board	1,294	7,243	11,313	14,246	3,690	445
40104	Amherst County School Board	5,652	22,805	46,865	62,619	18,423	1,708
40105	Appomattox County School Board	15,317	23,405	27,451	25,048	3,706	(134)
40106	Arlington Public Schools	574,079	797,522	938,049	845,685	163,815	3,503
40107	Augusta County School Board	55,558	97,755	127,248	138,747	28,683	421
40108	Bath County School Board	(1,403)	1,776	5,046	6,975	93	(298)
40109	Bedford County School Board	53,967	90,983	133,787	138,412	24,594	(374)
40110	Bland County School Board	(2,734)	(235)	1,425	4,137	649	(19)
40111	Botetourt County Schools	18,357	38,001	56,175	66,164	13,806	107
40112	Brunswick County Public Schools	(6,866)	(439)	5,922	12,351	2,291	127
40113	Buchanan County School Board	(21,226)	(11,784)	4,003	16,936	(801)	(984)
40114	Buckingham County School Board	3,862	11,696	21,317	26,425	7,563	796
40115	Campbell County School Board	41,635	70,499	104,752	114,929	30,455	2,380
40116	Caroline County School Board	17,829	32,718	42,847	41,773	1,598	(1,622)
40117	Carroll County School Board	11,197	26,227	34,383	37,933	6,571	107
40118	Charles City County School Board	(6,651)	(3,777)	(1,399)	1,512	(2,045)	(569)
40119	Charlotte County School Board	(1,142)	6,651	15,744	17,676	843	(331)
40120	Chesterfield County School Board	500,572	723,338	881,788	820,238	152,853	1,414
40121	Clarke County School Board	12,945	21,909	30,090	30,454	5,761	118
40122	Craig County School Board	1,697	4,281	7,504	9,239	2,355	156
40123	Culpeper County School Board	52,486	85,134	113,325	116,448	22,548	125
40124	Cumberland County School Board	6,280	12,148	17,009	21,569	7,235	756
40125	Dickenson County School Board	(13,679)	(6,708)	10,284	22,029	6,831	895
40126	Dinwiddie County School Board	25,349	42,459	53,875	59,775	16,222	1,231
40128	Essex County Public Schools	(8,551)	(3,150)	3,879	10,887	(355)	(752)
40129	Fairfax County School Board	2,890,204	4,015,168	4,819,829	4,713,227	1,172,924	66,267
40130	Fauquier County School Board	56,206	110,565	168,087	196,701	48,545	2,642
40131	Floyd County School Board	9,391	17,139	26,560	27,525	2,858	(674)
40132	Fluvanna County Public Schools	13,024	30,336	48,855	53,162	7,193	(579)
40133	Franklin County Public Schools	37,853	67,607	87,593	77,056	(3,973)	(4,411)
40134	Frederick County School Board	118,455	184,434	250,707	256,844	50,220	(48)
40135	Giles County Schools	12,175	21,318	30,527	31,606	7,641	661
40136	Gloucester County School Board	48,265	70,856	83,069	85,981	21,614	1,070
40137	Goochland County School Board	22,672	34,060	43,714	42,646	9,767	607
40138	Grayson County School Board	9,854	16,341	20,161	20,432	7,343	1,235
40139	Greene County Public Schools	9,881	22,227	32,756	34,725	2,683	(968)
40140	Greensville County School Board	14,653	24,104	33,595	32,727	4,049	(503)
40141	Halifax County School Board	(21,699)	(2,605)	22,976	45,063	3,031	(1,694)
40142	Hanover County School Board	97,872	171,630	232,273	243,056	47,201	835
40143	Henrico County School Board	426,196	628,801	811,860	827,212	220,368	17,275
40144	Henry County Public Schools	37,218	64,122	86,697	92,053	21,447	1,302
40145	Highland County Public Schools	867	2,164	2,727	2,276	(563)	(220)

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



Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
40146	Isle of Wight County Schools	43,651	66,058	87,375	90,952	22,355	1,212
40148	King George County School Board	57,284	74,551	74,736	67,307	17,839	1,241
40149	King & Queen County School Board	5,593	8,916	11,209	10,735	2,101	93
40150	King William County School Board	6,269	14,883	23,856	26,729	3,974	(250)
40151	Lancaster County Public Schools	(2,387)	2,770	6,737	7,951	(4,217)	(1,543)
40152	Lee County School Board	17,610	31,199	42,737	43,734	12,113	1,534
40153	Loudoun County School Board	2,408,746	2,891,110	3,150,781	2,837,306	1,089,888	151,147
40154	Louisa County Public Schools	48,521	69,745	89,116	83,755	20,491	1,739
40155	Lunenburg County School Board	5,263	11,453	23,777	30,062	11,446	1,585
40156	Madison County School Board	5,158	12,184	16,497	16,216	(398)	(812)
40157	Mathews County School Board	13,387	18,645	23,443	26,423	13,263	2,297
40158	Mecklenburg County School Board	27,809	45,071	65,645	69,600	24,226	3,539
40159	Middlesex County School Board	24,216	30,535	36,303	34,600	7,161	(207)
40160	Montgomery County School Board	121,194	161,063	189,541	181,115	63,053	8,447
40162	Nelson County Public Schools	1,298	9,395	18,766	20,711	(1,112)	(1,292)
40163	New Kent County School Board	34,286	46,692	55,294	51,614	13,287	1,052
40165	Northampton County Schools	4,387	11,045	17,862	20,352	1,648	(669)
40166	Northumberland County School Board	10,056	15,916	20,399	17,968	2,242	(90)
40167	Nottoway County School Board	(1,106)	6,706	13,835	18,188	2,249	(184)
40168	Orange County Public Schools	9,236	28,321	49,940	56,346	7,949	(420)
40169	Page County Public Schools	(3,983)	8,826	23,482	30,924	(325)	(1,653)
40170	Patrick County School Board	(7,384)	1,491	9,346	14,803	(427)	(615)
40171	Pittsylvania County School Board	58,370	89,944	118,761	106,677	15,521	(228)
40172	Powhatan County School Board	17,947	35,353	50,500	59,012	11,726	(160)
40173	Prince Edward County School Board	(6,933)	1,168	12,886	16,181	(2,349)	(1,160)
40174	Prince George County School Board	15,346	39,042	65,859	76,484	18,883	1,643
40176	Prince William County School Board	1,107,982	1,518,313	1,797,400	1,685,737	489,000	53,168
40177	Pulaski County School Board	(5,853)	9,116	24,509	32,754	(704)	(1,731)
40178	Rappahannock County School Board	1,980	6,122	10,643	13,611	3,061	91
40179	Richmond County School Board	9,648	14,625	18,178	19,300	4,187	17
40180	Roanoke County School Board	72,237	127,356	156,527	160,717	28,277	(61)
40181	Rockbridge County School Board	19,457	31,677	43,570	45,022	6,784	(630)
40182	Rockingham County School Board	60,830	108,791	154,664	157,409	25,063	(656)
40183	Russell County School Board	13,733	27,219	42,492	47,311	12,945	1,349
40184	Scott County School Board	19,979	34,626	46,139	48,905	11,441	729
40185	Shenandoah County School Board	49,393	75,976	102,957	110,522	22,823	(265)
40186	Smyth County School Board	(6,774)	9,052	28,686	42,106	5,054	(817)
40187	Southampton County School Board	11,112	20,610	29,773	31,253	3,560	(682)
40188	Spotsylvania County School Board	124,941	219,872	319,119	361,754	86,386	3,538
40189	Stafford County School Board	320,713	439,271	511,142	515,145	162,623	16,487
40190	Surry County Schools	(6,801)	(1,677)	2,999	4,935	(5,520)	(1,664)
40191	Sussex County School Board	3,194	8,904	16,585	18,840	3,692	149
40192	Tazewell County Schools	(29,648)	(12,218)	9,745	27,969	548	(765)
40193	Warren County School Board	38,427	60,261	78,209	77,479	17,682	1,168
40195	Washington County School Board	9,233	34,470	59,729	72,948	12,584	(187)
40196	Westmoreland County School Board	17,762	24,856	25,151	22,575	7,720	1,200
40197	Wise County School Board	(7,993)	11,747	41,629	71,842	17,495	(3)
40198	Wythe County School Board	4,482	19,255	33,848	41,349	5,306	(656)
40199	York County School Board	75,267	126,547	182,494	202,543	50,255	2,674
40200	Alexandria City School Board	215,223	327,844	407,890	422,893	88,358	382
40201	Bristol City School Board	5,375	14,391	24,474	31,655	9,782	1,004
40202	Buena Vista City Schools	(1,460)	2,206	6,663	9,220	323	(388)
40203	Charlottesville Public Schools	58,899	88,036	112,033	113,393	27,217	1,507
40205	Danville City Schools	62,040	87,803	119,846	135,360	36,237	1,151
40206	Fredericksburg City Schools	20,411	37,187	51,389	53,691	7,955	(550)
40207	Hampton City Schools	49,406	127,733	193,905	219,125	42,126	1,698
40208	Harrisonburg City School Board	108,104	138,313	151,795	132,621	34,742	2,878
40209	Hopewell City School Board	43,497	62,151	71,760	70,595	13,925	(198)
40210	Lynchburg Public Schools	(16,296)	22,603	63,546	88,128	10,686	(703)
40211	Newport News Public Schools	79,502	195,103	302,589	340,012	34,024	(8,496)
40212	Norfolk Public Schools	(127,848)	20,319	215,864	378,745	21,635	(16,663)
40213	Petersburg City Schools	7,546	25,008	55,774	72,075	20,082	1,587
40214	Portsmouth School Board	38,989	98,112	174,197	198,732	33,172	(919)
40215	Radford City School Board	9,606	15,942	19,254	19,679	3,086	(200)
40216	Richmond Public Schools	36,941	151,498	280,523	276,387	(71,217)	(33,441)
40217	Roanoke City School Board	75,960	134,529	181,559	195,156	34,577	(994)
40219	Staunton City Schools	8,813	21,253	34,092	38,574	7,687	286
40220	Suffolk City School Board	109,973	167,178	222,109	221,696	27,587	(5,155)
40222	Winchester Public Schools	16,906	38,352	61,141	69,133	16,404	1,289

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



Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
40223	Martinsville City Schools	(5,095)	2,926	12,597	17,608	(3,811)	(2,074)
40224	Falls Church Public Schools	37,979	57,651	75,606	80,440	15,871	(456)
40225	Colonial Heights City Schools	13,631	27,387	41,178	44,592	6,989	(341)
40230	Covington City School Board	3,922	7,805	8,879	9,895	1,796	(12)
40231	Fairfax City School Board	52	119	180	182	5	(5)
40232	Franklin City Public Schools	(22,011)	(17,642)	(11,675)	(3,196)	(7,319)	(1,837)
40233	Chesapeake Public Schools	357,160	530,981	677,635	679,491	177,387	14,433
40234	Virginia Beach City School Board	319,671	615,167	895,242	949,379	149,854	(6,031)
40236	Manassas Park City Schools	20,149	36,372	58,098	62,692	14,585	902
40306	Town of West Point School Board	10,655	14,600	14,739	12,641	1,566	(237)
40307	Lexington City School Board	7,097	9,325	10,619	10,101	2,849	225
40308	Waynesboro Public Schools	5,314	18,009	28,730	32,799	2,248	(989)
40309	Town of Colonial Beach Schools	3,158	5,747	7,121	7,340	1,547	98
40313	Galax City Schools	1,861	6,962	12,483	15,010	891	(598)
40314	Norton City Schools	(3,524)	(971)	2,468	6,250	2,048	255
40332	Manassas City Schools	5,177	44,968	88,700	129,343	19,739	(3,107)
40335	City of Salem Schools	21,455	37,771	53,652	54,774	9,476	(33)
40402	Williamsburg-James City County School Board	90,972	143,182	191,698	207,200	49,679	1,966
40403	Poquoson City Public Schools	8,709	17,091	24,372	26,942	5,062	(4)
40410	Valley Vocational Technical Center	1,590	3,037	4,357	5,106	1,133	22
40412	Charlottesville/Albemarle Vo-Tech Center	2,456	3,328	3,384	4,423	1,487	51
40413	The Pruden Center for Industry and Technology	(21,656)	(21,656)	(20,171)	(7,205)	0	0
40414	Jackson River Technical Center	(4,239)	(3,818)	(964)	1,077	21	(39)
40415	New Horizons Technical Center	14,121	20,411	24,422	21,301	2,599	(266)
40416	Northern Neck Regional Vocational Center	797	1,650	3,050	3,588	912	57
40417	Rowanty Vocational Technical Center	1,401	2,003	2,552	3,383	1,528	191
40418	Amelia-Nottoway Vocational Center	673	853	1,017	1,025	115	(44)
40421	Northern Neck Regional Special Education Program	807	1,402	1,574	1,294	106	(6)
40423	Maggie Walker Governor's School for Govt & Intl Studies	211	3,242	6,008	6,131	(583)	(357)
40424	Appomattox Region Governor's School	2,677	4,093	6,250	7,705	2,899	326
40425	Bridging Communities Regional Career and Tech Center	509	850	1,161	601	(257)	(53)
55100	Accomack County	20,406	29,304	37,425	37,786	10,048	747
55101	Albemarle County	106,331	139,133	170,180	165,854	50,937	4,970
55102	Alleghany County	12,212	17,749	21,442	17,905	2,070	(148)
55103	Amelia County	6,299	9,420	12,764	12,373	2,649	125
55104	Amherst County	24,335	30,894	33,915	28,871	7,750	756
55105	Appomattox County	484	3,370	6,500	9,213	1,671	(112)
55107	Augusta County	51,974	68,113	77,528	70,836	20,115	1,949
55108	Bath County	1,642	3,652	6,847	8,388	2,095	100
55109	Bedford County	57,230	72,125	76,079	63,147	19,748	2,661
55110	Bland County	7,526	9,387	10,221	8,093	1,721	107
55111	Botetourt County	21,351	30,458	38,400	42,728	14,617	1,496
55112	Brunswick County	21,014	25,281	27,816	23,537	5,212	110
55113	Buchanan County	(1,544)	6,107	18,529	24,558	4,757	120
55114	Buckingham County	6,086	9,293	12,959	13,697	4,275	486
55115	Campbell County	21,296	31,761	43,907	45,881	10,745	384
55116	Caroline County	38,019	47,050	53,312	41,230	(18,754)	(8,752)
55117	Carroll County	(2,532)	2,761	8,702	9,829	(4,343)	(1,663)
55118	Charles City County	11,120	13,783	15,593	15,197	5,858	764
55119	Charlotte County	3,521	6,646	9,497	9,276	451	(319)
55120	Chesterfield County	246,446	387,575	523,182	545,417	144,528	12,102
55121	Clarke County	10,856	14,531	16,895	15,888	4,137	295
55122	Craig County	5,602	6,876	7,299	6,169	2,033	264
55123	Culpeper County	45,551	59,812	68,134	64,295	19,246	1,895
55124	Cumberland County	1,375	3,720	5,859	5,954	(131)	(306)
55125	Dickenson County	0	0	0	0	0	0
55126	Dinwiddie County	23,518	30,899	32,571	28,149	7,156	616
55128	Essex County	1,209	4,012	7,560	8,830	1,574	13
55130	Fauquier County	98,710	127,300	151,293	140,708	35,019	1,850
55131	Floyd County	16,492	19,912	21,304	18,299	4,982	367
55132	Fluvanna County	18,793	24,150	27,554	24,832	6,564	509
55133	Franklin County	36,087	47,164	52,700	50,564	10,463	(252)
55134	Frederick County	116,039	147,958	164,111	148,104	43,525	4,288
55135	Giles County	8,883	13,257	16,880	16,063	4,686	609
55136	Gloucester County	32,740	44,221	54,700	58,738	12,985	(411)
55137	Goochland County	47,115	56,425	63,562	54,878	18,656	2,391
55138	Grayson County	9,632	12,987	15,310	13,684	3,713	401
55139	Greene County	7,434	11,481	14,435	14,913	2,824	(65)
55140	Greensville County	7,201	10,597	12,832	11,572	1,506	(141)

**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
55141	Halifax County	12,620	18,765	24,372	25,544	10,169	1,622
55142	Hanover County	124,457	172,223	209,018	199,174	52,142	4,241
55143	Henrico County	354,142	540,041	686,842	698,380	159,421	7,006
55144	Henry County	26,002	38,386	49,689	49,270	11,440	606
55145	Highland County	3,120	4,214	5,213	5,257	2,280	380
55146	Isle of Wight County	23,883	34,003	43,241	40,885	8,894	409
55147	James City County	20,143	47,989	71,550	68,050	(6,031)	(4,626)
55148	King George County	28,140	36,549	42,494	38,653	9,853	687
55149	King and Queen County	7,403	9,416	11,254	10,987	3,043	181
55150	King William County	16,639	20,067	23,195	22,644	7,374	622
55151	Lancaster County	4,933	8,441	12,012	11,537	2,197	133
55152	Lee County	4,086	7,757	11,972	12,829	2,662	109
55153	Loudoun County	785,717	963,996	1,122,259	1,088,973	448,156	64,664
55154	Louisa County	28,747	38,230	46,144	45,231	14,437	1,559
55155	Lunenburg County	1,820	3,458	5,448	6,840	2,719	381
55156	Madison County	12,864	16,502	18,463	17,498	5,129	423
55157	Mathews County	7,405	9,578	12,301	12,998	4,981	620
55158	Mecklenburg County	20,612	27,403	33,106	32,978	12,964	1,916
55159	Middlesex County	7,475	9,789	11,902	11,648	3,191	211
55160	Montgomery County	25,181	38,861	53,571	57,674	13,465	396
55162	Nelson County	9,832	13,097	16,076	16,209	5,461	620
55163	New Kent County	25,487	32,680	37,390	35,244	13,299	1,915
55165	Northampton County	19,674	26,387	33,379	34,360	10,078	757
55166	Northumberland County	12,629	15,963	17,151	15,770	4,788	447
55167	Nottoway County	2,542	5,033	7,307	7,408	648	(176)
55168	Orange County	21,726	29,778	35,148	35,586	8,932	344
55169	Page County	11,032	16,388	21,521	21,942	5,209	255
55170	Patrick County	14,611	19,096	22,449	18,451	1,667	(471)
55171	Pittsylvania County	12,129	22,612	31,440	31,257	5,327	145
55172	Powhatan County	19,150	25,374	28,956	28,294	8,626	806
55173	Prince Edward County	4,753	8,577	12,932	13,795	2,880	105
55174	Prince George County	21,159	31,029	40,903	46,047	15,782	1,674
55176	Prince William County	727,622	937,454	1,123,154	1,057,309	348,716	41,984
55177	Pulaski County	27,257	36,560	43,445	41,352	12,792	1,435
55178	Rappahannock County	5,108	7,410	11,116	11,952	3,024	135
55179	Richmond County	4,199	6,277	8,174	7,104	905	(47)
55180	Roanoke County	55,886	90,507	118,890	116,513	20,667	116
55181	Rockbridge County	18,491	23,890	27,953	27,116	9,072	1,024
55182	Rockingham County	62,618	82,698	95,710	90,333	28,359	3,195
55183	Russell County	8,490	12,863	16,854	14,382	3,030	369
55184	Scott County	4,219	8,382	13,290	14,371	2,994	140
55185	Shenandoah County	21,778	31,730	42,543	44,363	12,209	929
55186	Smyth County	3,313	8,783	15,506	18,066	3,408	31
55187	Southampton County	7,962	13,649	17,974	17,497	2,720	(37)
55188	Spotsylvania County	153,707	193,811	222,873	204,967	65,102	7,172
55189	Stafford County	174,944	217,586	242,045	228,603	90,118	12,836
55190	Surry County	8,624	11,807	14,091	13,717	4,645	606
55191	Sussex County	(929)	2,650	8,881	12,376	2,290	(48)
55192	Tazewell County	(1,032)	7,090	17,838	23,092	4,652	273
55193	Warren County	24,646	32,860	38,627	34,778	7,806	390
55195	Washington County	11,357	19,349	28,743	30,213	8,557	972
55196	Westmoreland County	23,594	28,419	27,137	22,333	6,782	677
55197	Wise County	6,816	14,767	25,358	26,801	6,191	608
55198	Wythe County	12,457	17,696	21,243	21,824	10,606	1,998
55199	York County	75,166	106,035	136,189	130,412	25,434	34
55200	City of Alexandria	0	0	0	0	0	0
55201	City of Bristol	(3,910)	6,177	18,473	30,862	10,749	1,327
55202	City of Buena Vista	4,920	7,378	8,386	8,970	1,899	(31)
55203	Town of St. Paul	560	1,090	1,573	1,594	223	(10)
55204	Town of Clifton Forge	(2,862)	(1,976)	(177)	667	(1,517)	(444)
55205	City of Danville	0	0	0	0	0	0
55206	City of Fredericksburg	32,419	50,425	69,454	69,659	17,239	1,403
55207	City of Hampton	(14,351)	48,096	108,550	133,968	11,816	(1,440)
55208	City of Harrisonburg	49,704	72,586	93,100	92,919	20,431	603
55209	City of Hopewell	36,831	50,665	57,976	52,920	11,260	408
55210	City of Lynchburg	38,238	77,804	117,375	126,655	25,713	1,157
55211	Town of Crewe	2,170	2,926	3,371	3,198	533	(41)
55212	City of Norfolk	5,331	24,924	53,437	66,152	9,847	(861)
55213	City of Petersburg	14,063	32,608	84,883	108,101	33,525	3,000

**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
55214	City of Portsmouth	43,746	93,470	155,167	167,767	26,614	(860)
55215	City of Radford	14,502	22,336	31,092	34,106	11,682	1,436
55216	City of Richmond	(11,192)	6,656	30,610	42,096	1,761	(1,313)
55217	City of Roanoke	8,590	15,175	21,184	23,527	7,094	796
55218	Town of Craigsville	577	741	891	898	521	103
55219	City of Staunton	24,338	34,978	46,545	46,191	11,079	621
55220	City of Suffolk	115,768	163,552	179,479	156,000	28,926	926
55221	City of Williamsburg	12,490	20,097	27,779	26,046	2,981	(393)
55222	City of Winchester	37,528	56,751	77,757	83,561	20,155	711
55223	City of Martinsville	8,054	18,046	30,131	35,730	8,782	547
55224	City of Falls Church	(1,793)	(932)	(146)	694	(557)	(174)
55225	City of Colonial Heights	493	9,894	21,563	27,239	4,353	(115)
55226	Town of Front Royal	4,922	10,288	14,940	15,301	(464)	(968)
55227	Town of Boyce	0	0	0	0	0	0
55228	Town of Middletown	0	0	0	0	0	0
55229	Town of Chilhowie	1,432	2,072	2,656	2,682	892	116
55230	City of Covington	(669)	1,939	4,689	5,905	(260)	(355)
55231	Town of Floyd	453	588	711	716	259	28
55232	City of Franklin	(4,284)	831	6,860	9,217	(4,505)	(1,758)
55233	City of Chesapeake	254,809	373,875	463,015	447,725	90,758	1,844
55234	City of Virginia Beach	380,744	617,072	802,730	776,111	114,874	(5,759)
55235	City of Norton	2,585	4,954	7,362	8,353	2,165	168
55236	City of Manassas Park	11,974	18,832	24,721	24,121	6,194	647
55237	Town of Exmore	0	0	0	0	0	0
55238	Town of Pound	0	0	0	0	0	0
55239	Town of Grottoes	107	653	1,152	1,174	340	82
55240	Town of Onley	567	767	949	957	(75)	(100)
55241	Town of West Point	2,137	3,260	4,285	4,330	907	21
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	(40)	88	206	559	279	29
55246	Town of Burkeville	(102)	(39)	17	20	(145)	(42)
55247	Town of Madison	779	835	887	889	420	51
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	2,795	2,938	3,069	2,037	418	10
55251	Town of White Stone	0	0	0	0	0	0
55252	Town of Windsor	1,217	1,687	2,116	2,135	555	33
55253	Town of Haysi	0	0	0	0	0	0
55254	Town of Stephens City	(842)	(605)	(388)	(378)	(1,052)	(273)
55255	Town of Broadax	0	0	0	0	0	0
55256	Town of Mineral	0	0	0	0	0	0
55257	Town of Lebanon	1,690	3,193	4,320	4,177	566	(11)
55258	City of Newport News	418,847	473,916	470,782	370,099	135,685	18,533
55259	Town of Richlands	0	0	0	0	0	0
55260	Town of Haymarket	443	889	1,791	2,213	737	76
55261	Town of Lovettsville	1,263	1,674	2,049	2,065	337	(46)
55264	Town of Eastville	3,168	3,334	3,485	3,492	3,011	672
55300	Town of Abingdon	(6,810)	(3,280)	808	5,805	(458)	(478)
55301	Town of Dumfries	2,220	3,228	6,618	5,459	265	(121)
55302	Town of Iron Gate	93	129	161	162	27	(6)
55303	Town of Montross	235	306	371	374	85	(3)
55304	Town of South Boston	5,773	8,178	10,373	9,897	2,965	365
55305	Town of Gretna	916	1,267	1,587	1,601	450	34
55306	Town of Remington	445	577	697	702	336	57
55307	City of Lexington	(1,943)	1,595	9,399	11,786	2,005	87
55308	City of Waynesboro	13,257	23,264	34,868	40,064	12,980	1,500
55309	Town of Colonial Beach	2,142	3,544	5,068	6,483	2,904	429
55310	Town of Smithfield	7,311	9,555	10,368	10,253	2,758	132
55311	Town of Brookneal	894	1,134	1,352	1,362	634	108
55312	Town of Hamilton	(2,126)	(2,039)	(1,958)	(1,955)	(2,210)	(523)
55313	City of Galax	4,515	9,055	13,199	15,343	4,490	473
55314	Town of Jonesville	(168)	84	314	325	(75)	(17)
55315	Town of Wytheville	13,606	18,817	23,573	25,055	8,780	1,012
55316	City of Fairfax	0	0	0	0	0	0
55317	Town of Vienna	23,451	32,891	40,766	40,193	10,340	697
55318	Town of Vinton	(3,051)	(901)	(1,288)	(3,121)	(7,131)	(1,714)
55319	City of Emporia	9,282	12,691	14,073	11,183	555	(358)

**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
55320	Town of Culpeper	13,849	21,078	27,180	29,604	8,304	604
55321	Town of Woodstock	6,138	8,242	10,162	9,325	2,052	86
55322	Town of Glasgow	203	338	461	466	159	26
55323	Town of Marion	5,594	8,080	9,239	8,776	1,251	(150)
55324	Town of Altavista	4,958	6,638	8,172	7,086	1,339	36
55325	Town of Herndon	19,681	32,137	42,146	44,190	8,878	70
55326	Town of Pearisburg	607	1,581	2,470	3,084	496	(46)
55327	Town of Christiansburg	0	0	0	0	0	0
55328	Town of Wakefield	0	0	0	0	0	0
55329	Town of Leesburg	42,690	61,215	85,044	88,345	25,464	2,236
55330	Town of Chatham	(3,889)	(3,620)	(3,130)	(1,761)	(714)	(75)
55331	Town of Bowling Green	4,661	5,061	5,182	4,420	2,027	307
55332	City of Manassas	37,984	59,999	77,621	75,452	14,165	293
55333	Town of Alberta	0	0	0	0	0	0
55334	Town of Boydton	697	873	1,033	1,040	580	114
55335	City of Salem	13,513	30,430	49,699	61,245	13,362	112
55336	Town of McKenney	78	106	132	133	67	12
55337	Town of Narrows	0	0	0	0	0	0
55338	Town of Quantico	(812)	(753)	(698)	(696)	(266)	(3)
55339	Town of Halifax	683	935	1,165	1,176	179	(28)
55340	Town of Blacksburg	23,957	35,147	44,494	42,970	10,457	796
55341	Town of Chincoteague	4,583	6,139	7,559	7,274	1,980	151
55342	Town of Lawrenceville	1,256	1,996	2,672	3,508	1,738	274
55343	Town of Amherst	2,202	2,864	3,469	3,496	1,120	109
55344	Town of Stanley	(35)	404	805	822	(80)	(44)
55345	Town of Hillsville	1,746	2,842	3,842	3,887	1,160	150
55346	Town of Elkton	2,374	3,181	4,163	3,709	810	47
55347	Town of Bridgewater	4,060	5,800	5,408	4,437	(59)	(253)
55348	Town of Purcellville	11,903	15,735	18,738	19,986	7,941	1,037
55349	Town of Timberville	1,814	2,296	2,242	1,858	505	51
55350	Town of Wise	(333)	1,133	3,337	3,414	(598)	(283)
55351	Town of New Market	1,368	1,986	2,551	2,576	830	105
55352	Town of Tappahannock	0	0	0	0	0	0
55353	Town of Rocky Mount	8,614	10,868	12,185	11,668	4,219	526
55354	Town of Big Stone Gap	0	0	0	0	0	0
55355	Town of Luray	872	2,334	4,409	5,766	1,378	31
55357	Town of Strasburg	3,434	5,530	7,074	7,661	1,872	93
55358	Town Of Appomattox	11,082	11,648	12,165	12,188	3,969	85
55359	Town of Clarksville	2,261	2,941	3,561	3,588	1,112	94
55360	Town of Dublin	702	1,372	1,983	2,010	283	(11)
55361	Town of Middleburg	2,130	2,812	3,435	2,772	35	(133)
55362	Town of Edinburg	0	0	0	0	0	0
55363	Town of Chase City	100	916	2,155	2,244	542	101
55364	Town of Bedford	6,370	9,278	11,932	11,702	1,797	(169)
55365	City of Poquoson	11,040	15,681	18,431	17,755	4,713	404
55366	Town of Ashland	4,115	6,568	9,178	9,007	1,985	137
55367	Town of Broadway	1,869	2,604	3,029	2,855	707	49
55368	Town of Berryville	2,491	3,620	4,649	4,695	1,205	84
55369	Town of Tazewell	0	0	0	0	0	0
55370	Town of Urbanna	429	512	588	592	300	52
55371	Town of Bluefield	2,316	4,030	5,595	5,665	1,021	14
55372	Town of Weber City	(74)	26	118	122	(270)	(85)
55374	Town of Hurt	21	116	203	206	(401)	(144)
55375	Town of Waverly	0	0	0	0	0	0
55376	Town of Coeburn	(272)	250	972	1,887	597	36
55377	Town of Dayton	(244)	286	769	790	693	242
55378	Town of Courtland	115	188	256	259	61	4
55379	Town of Cape Charles	3,181	4,215	5,158	4,626	1,354	162
55380	Town of Independence	0	0	0	0	0	0
55381	Town of Warsaw	2,799	3,280	3,720	2,817	656	52
55382	Town of Grundy	550	1,037	1,481	1,501	(300)	(190)
55383	Town of Warrenton	13,395	17,837	19,912	17,438	6,289	1,042
55384	Town of Louisa	(327)	105	499	516	(721)	(230)
55385	Town of Kenbridge	276	586	869	881	(135)	(91)
55386	Town of Mt. Jackson	2,232	2,831	3,377	2,712	433	(7)
55387	Town of Pulaski	3,827	6,781	7,873	8,289	2,099	189
55388	Town of Jarratt	0	0	0	0	0	0
55389	Town of Pembroke	520	701	867	874	199	3
55390	Town of Parkley	(105)	49	435	1,219	358	(27)

**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
55391	Town of Onancock	532	971	1,617	1,838	532	50
55392	Town of Victoria	581	953	1,293	1,308	344	35
55393	Town of Shenandoah	954	1,484	2,212	2,437	702	56
55394	Town of Gate City	0	0	0	0	0	0
55395	Town of Round Hill	388	965	1,492	1,516	1,179	337
55396	Town of Kilmarnock	986	1,592	2,145	1,596	(14)	(34)
55397	Town of Orange	68	1,651	3,590	3,711	(201)	(184)
55398	Town of Saltville	0	0	0	0	0	0
55399	Town of Blackstone	178	1,692	4,183	5,730	2,025	279
55401	Southeastern Virginia Public Service Authority	(2,193)	1,885	6,968	9,741	2,013	207
55402	Pittsylvania County Service Authority	759	1,048	1,682	1,997	351	(54)
55403	Rappahannock Area Youth Services & Group Home Commission	351	729	1,074	1,089	8	(52)
55404	Appomattox Regional Library	1,782	2,312	3,165	2,916	760	64
55405	Staunton Redevelopment & Housing Authority	1,224	1,541	1,831	1,843	602	57
55406	Hampton Newport News Community Services Board	0	0	0	0	0	0
55408	Charles Pinckney Jones Memorial Library	177	245	307	310	146	24
55409	Southside Regional Juvenile Group Home Commission	172	263	345	349	86	6
55411	Hampton Roads Sanitation District	69,996	106,541	137,050	132,985	25,045	237
55412	Peninsula Airport Commission	(168)	1,529	4,313	6,200	845	(164)
55413	Richmond Redevelopment & Housing Authority	10,428	16,580	20,341	22,994	11,734	2,243
55415	Chesapeake Redevelopment & Housing Authority	969	2,431	3,766	3,825	299	(71)
55416	Alexandria Sanitation Authority	0	0	0	0	0	0
55417	Norfolk Airport Authority	20,467	29,190	34,187	32,113	6,176	27
55418	Charlottesville Redevelopment & Housing Authority	(1,225)	(891)	154	(30)	(687)	(115)
55419	Hampton Redevelopment & Housing Authority	770	2,808	4,669	5,441	(421)	(448)
55420	Loudoun County Sanitation Authority	52,545	69,195	78,211	70,833	17,207	1,042
55421	Danville Redevelopment & Housing Authority	3,274	4,318	5,272	5,314	1,729	175
55422	NRV Regional Water Authority	4,329	5,253	6,095	5,094	1,096	34
55423	Northern Virginia Juvenile Detention Center	(13,796)	(11,282)	(5,032)	(3,538)	(4,655)	(623)
55424	Hopewell Redevelopment and Housing Authority	0	0	0	0	0	0
55425	Colonial Behavioral Health	16,583	23,040	23,494	19,308	3,839	276
55426	Blacksburg-VPI Sanitation Authority	673	1,352	1,971	1,998	146	(57)
55427	Potomac River Fisheries Commission	46	228	395	402	88	21
55428	Chesapeake Bay Bridge & Tunnel District	6,420	12,116	16,944	16,871	1,432	(409)
55429	Alexandria Redevelopment & Housing Authority	(2,685)	479	3,122	3,047	(1,824)	(410)
55430	Albemarle County Service Authority	10,798	13,959	16,845	16,625	4,844	361
55431	Franklin Redevelopment & Housing Authority	(1,277)	(1,082)	(1,398)	(1,794)	(2,096)	(481)
55432	Bristol Redevelopment & Housing Authority	1,498	2,268	2,971	3,002	462	(40)
55433	Norfolk Redevelopment & Housing Authority	13,604	23,361	28,681	27,415	3,747	(175)
55435	Richmond Metropolitan Authority	(2,989)	(230)	5,253	9,173	1,883	(1)
55436	Riverside Regional Jail	(23,764)	(14,728)	(1,040)	(4,292)	(27,482)	(6,786)
55439	Rappahannock-Rapidan Planning District Commission	(6)	231	693	559	(176)	(57)
55440	Shenandoah Valley Juvenile Detention Center	7,159	9,387	10,061	7,079	(704)	(513)
55442	Southside Regional Library Board	0	0	0	0	0	0
55443	Bedford Public Library	216	670	1,085	1,103	106	(7)
55445	Chesterfield County Health Center Commission	(11,450)	(7,179)	(1,675)	7,764	425	(523)
55446	Washington County Service Authority	2,966	5,580	8,337	8,747	721	(281)
55447	Rappahannock Area Community Services Board	58,050	73,300	76,218	67,031	19,998	2,034
55449	Hampton Roads Planning District Commission	1,902	4,313	8,369	8,829	1,564	42
55450	Meherrin Regional Library	558	758	940	948	153	(23)
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	(154)	2,519	5,453	2,625	(1,764)	(194)
55454	Greensville/Emporia Department of Social Services	1,441	2,231	2,952	2,984	336	(84)
55455	James City Service Authority	6,661	9,881	13,064	13,398	3,469	244
55456	Accomack-Norhampton Planning District Commission	(344)	149	969	1,293	(269)	(154)
55457	Harrisonburg/Rockingham Sewer Authority	1,764	2,911	3,957	4,004	627	(34)
55458	Wytheville Redevelopment & Housing Authority	660	1,006	1,323	1,337	297	13
55459	Waynesboro Redevelopment and Housing Authority	(1,875)	(1,370)	(909)	840	384	6
55460	Region Ten Community Services Board	18,861	34,073	45,606	41,538	(7,807)	(4,495)
55462	LENOWISCO Planning District Commission	(1,127)	(945)	(283)	128	(47)	3
55465	Rivanna Water & Sewer Authority	13,945	17,777	20,410	18,936	5,993	657
55466	Appomattox River Water Authority	1,026	2,092	3,310	3,557	142	(162)
55467	Campbell County Utilities and Service Authority	1,348	2,256	3,086	3,123	153	(142)
55469	Eastern Shore Community Services Board	7,845	11,507	13,490	12,526	3,054	280
55470	ANCHOR Commission	831	998	1,151	1,157	624	113
55471	Horizon Behavioral Health	(47,205)	(29,992)	(8,471)	1,473	(17,032)	(3,271)
55472	District 19 Community Services Board	(1,048)	5,181	16,426	19,619	1,774	(395)
55473	Hampton Roads Transit	1,295	13,443	24,530	31,013	3,422	(600)

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



Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55474	Upper Occoquan Sewage Authority	4,107	13,912	22,861	26,025	(183)	(1,461)
55475	New River Valley Juvenile Detention Home	(1,320)	(854)	(184)	39	(1,362)	(386)
55476	Rockbridge Regional Library	0	0	0	0	0	0
55477	Frederick County Sanitation Authority	10,138	12,833	13,933	11,661	2,659	161
55478	Western Tidewater Community Services Board	0	0	0	0	0	0
55479	Cumberland Mountain Community Services	25,337	33,332	36,053	27,912	6,862	938
55482	Middle Peninsula/Northern Neck Public Service Authority	4,926	14,017	17,740	17,825	(5,838)	(2,652)
55483	Rockbridge County Public Service Authority	514	810	1,080	1,092	199	0
55484	Danville-Pittsylvania Community Services	11,609	18,529	21,755	18,934	(1,471)	(1,385)
55485	Crater Youth Care Commission	602	1,519	2,601	2,843	396	(22)
55486	Hampton Roads Workforce Council	(1,163)	144	2,201	4,232	1,264	98
55487	Capital Regional Airport Commission	14,657	20,799	25,666	21,271	454	(882)
55488	Northwestern Community Services Board	36,697	42,974	47,218	40,381	11,741	980
55489	Harrisonburg-Rockingham Community Services Board	21,885	26,919	28,919	24,349	7,710	969
55491	Middle Peninsula Regional Security Center	5,467	7,663	9,667	9,756	3,234	395
55492	Northern Neck Planning District Commission	998	1,240	1,461	1,470	735	127
55493	Planning District One Community Services Board	331	518	688	696	137	3
55494	Rockbridge Area Social Services Board	1,581	2,274	2,905	2,360	731	149
55495	Dinwiddie County Water Authority	(456)	(115)	196	210	(615)	(172)
55496	Rappahannock Rapidan Community Services	5,608	13,168	21,058	26,209	6,153	201
55498	Valley Community Services Board	8,837	16,301	24,348	25,663	3,681	(318)
55499	Eastern Shore Public Library	616	800	968	976	475	87
55500	Alexandria City Public Schools	(7,441)	(2,215)	2,556	4,496	(5,417)	(1,565)
55501	Albemarle County Public Schools	44,726	51,616	56,670	54,783	33,595	6,629
55502	Alleghany Highlands Public Schools	579	1,890	3,086	3,830	821	31
55503	Charlottesville City Public Schools	534	2,032	4,264	5,722	1,468	72
55504	Amherst County Public Schools	2,763	4,670	7,275	6,680	1,668	249
55505	Appomattox County Public Schools	341	831	1,278	1,298	612	153
55506	Arlington County Public Schools	78,093	95,203	103,279	88,237	26,821	2,906
55507	Augusta County Public Schools	410	2,324	4,811	6,767	2,036	184
55508	Bath County Public Schools	(729)	(281)	127	719	147	10
55509	Bedford County Public Schools	(2,953)	749	4,993	6,657	(776)	(422)
55510	Bland County Public Schools	(1,477)	(1,235)	(1,014)	(315)	(139)	(20)
55511	Botetourt County Public Schools	5,825	7,797	9,102	8,778	1,477	(137)
55512	Norfolk Public Schools	12,991	25,391	36,464	37,453	734	(1,839)
55513	Petersburg City Public Schools	(409)	1,296	3,591	5,191	1,594	198
55514	Buckingham County Public Schools	716	1,325	1,880	1,905	171	(52)
55515	Radford City Public Schools	357	611	842	852	184	8
55516	Caroline County Public Schools	(970)	(73)	124	579	(1,086)	(340)
55517	Carroll County Public Schools	(7,266)	(5,854)	(1,104)	2,823	199	(73)
55518	Charles City County Public Schools	982	1,197	1,393	1,402	445	32
55519	Charlotte County Public Schools	(409)	(13)	(21)	(309)	(652)	(122)
55520	Chesterfield County Public Schools	6,914	21,815	75,216	100,198	21,734	(675)
55521	Clarke County Public Schools	(17)	433	844	862	43	(5)
55522	Winchester City Public Schools	4,657	6,381	7,460	7,126	2,222	263
55523	Culpeper County Public Schools	10,409	13,801	15,042	13,664	3,498	256
55524	Cumberland County Public Schools	660	1,154	1,605	1,625	446	54
55525	Dickenson County Public Schools	122	1,093	2,969	3,817	915	55
55526	Dinwiddie County Public Schools	310	1,704	4,582	5,954	668	(197)
55528	Essex County Public Schools	(654)	(255)	110	126	(464)	(103)
55530	Covington City Public Schools	933	1,228	1,496	1,508	422	28
55531	Floyd County Public Schools	1,420	2,563	3,605	3,652	773	56
55532	Fluvanna County Public Schools	(2,034)	(486)	1,423	2,696	(163)	(146)
55533	Chesapeake City Public Schools	(422)	14,852	30,648	41,772	9,108	477
55534	Virginia Beach City Public Schools	35,026	67,986	102,764	112,903	23,337	723
55535	Giles County Public Schools	3,651	4,096	4,501	4,519	3,180	660
55536	Gloucester County Public Schools	659	3,247	10,184	15,183	7,305	1,168
55537	Goochland County Public Schools	(157)	428	1,826	2,558	506	(8)
55538	Grayson County Public Schools	(2,719)	(2,121)	(1,576)	(398)	(956)	(258)
55539	Greene County Public Schools	(200)	1,025	2,142	3,114	480	(38)
55540	Greensville County Public Schools	2,130	2,837	3,481	3,510	1,228	150
55541	Halifax County Public Schools	(5,564)	(4,490)	(2,276)	391	(559)	(159)
55542	Hanover County Public Schools	(9,234)	(5,561)	3,475	10,120	1,030	(273)
55543	Henrico County Public Schools	(133)	357	804	824	426	137
55544	Henry County Public Schools	5,860	8,441	9,436	8,429	2,212	265
55545	Highland County Public Schools	175	344	499	506	46	(8)
55546	Isle of Wight County Public Schools	1,015	2,186	3,499	4,099	(3,451)	(1,465)
55548	King George County Public Schools	8,003	9,917	9,069	7,597	1,926	100
55549	King and Queen County Public Schools	(342)	133	566	585	(206)	(52)

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



Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55550	King William County Public Schools	(6,112)	(5,469)	(4,387)	(3,383)	(4,523)	(1,094)
55551	Lancaster County Public Schools	878	1,494	2,056	2,081	245	(42)
55552	Lee County Public Schools	3,991	5,496	6,500	6,257	1,989	240
55553	Loudoun County Public Schools	180,060	226,878	274,429	259,067	74,461	5,991
55554	Louisa County Public Schools	(1,891)	643	2,956	4,213	(809)	(387)
55555	Lunenburg County Public Schools	769	1,240	1,671	1,690	438	42
55556	Madison County Public Schools	787	1,363	1,889	1,564	(30)	(63)
55557	Mathews County Public Schools	2,002	2,643	3,228	3,254	1,293	191
55558	Mecklenburg County Public Schools	8,898	9,893	8,576	6,797	3,620	651
55559	Middlesex County Public Schools	545	881	1,187	1,200	78	(52)
55560	Montgomery County Public Schools	(17,744)	(14,563)	(11,660)	1,493	1,497	7
55562	Nelson County Public Schools	317	1,425	2,437	2,482	(536)	(271)
55563	New Kent County Public Schools	2,776	3,765	4,669	4,709	1,986	325
55565	Northampton County Public Schools	178	849	1,462	1,489	(508)	(226)
55566	Northumberland County Public Schools	(256)	219	652	671	(441)	(144)
55567	Nottoway County Public Schools	(646)	(6)	578	1,294	233	(4)
55568	Orange County Public Schools	1,377	3,613	6,393	7,091	769	(140)
55569	Page County Public Schools	(2,271)	(1,065)	776	1,433	(1,630)	(507)
55570	Patrick County Public Schools	355	1,570	2,678	2,728	(177)	(153)
55571	Pittsylvania County Public Schools	(184)	1,780	3,572	4,689	130	(213)
55572	Powhatan County Public Schools	(1,298)	(127)	1,311	2,353	16	(100)
55573	Prince Edward County Public Schools	1,009	1,485	2,164	2,387	536	(4)
55574	Prince George County Public Schools	11,388	14,746	18,056	21,620	9,244	1,091
55576	Prince William County Public Schools	76,258	118,758	150,998	149,665	32,651	1,631
55577	Pulaski County Public Schools	(733)	896	3,868	5,147	617	(80)
55578	Rappahannock County Public Schools	920	1,417	1,871	1,891	400	14
55579	Richmond County Public Schools	150	201	247	249	(15)	(24)
55580	Roanoke County Public Schools	(2,003)	79	2,720	3,413	(739)	(270)
55581	Rockbridge County Public Schools	(2,989)	(2,099)	(296)	1,354	(215)	(127)
55582	Rockingham County Public Schools	1,665	7,445	14,450	17,139	1,066	(625)
55583	Russell County Public Schools	(952)	889	3,063	4,464	596	(37)
55584	Scott County Public Schools	1,868	3,489	4,968	5,724	1,377	62
55585	Shenandoah County Public Schools	(1,905)	680	4,274	7,467	1,235	(105)
55586	Smyth County Public Schools	(2,775)	(1,321)	501	2,002	(641)	(263)
55587	Southampton County Public Schools	(127)	459	499	1,273	582	76
55588	Spotsylvania County Public Schools	11,938	19,023	26,480	29,072	8,371	735
55589	Stafford County Public Schools	17,200	23,950	30,111	30,384	11,011	1,532
55590	Surry County Public Schools	1,214	1,922	2,568	2,597	774	95
55591	Sussex County School Board	(1,612)	(978)	711	1,649	163	(20)
55592	Tazewell County Public Schools	(7,718)	(5,272)	(1,804)	1,499	(1,106)	(271)
55593	Warren County Public Schools	(6,456)	(5,408)	(4,452)	(3,604)	(5,629)	(1,392)
55595	Washington County Public Schools	780	2,711	4,474	6,164	1,318	(18)
55596	Westmoreland County Public Schools	(192)	303	755	1,124	251	23
55597	Wise County Public Schools	(1,352)	(242)	1,636	3,659	893	0
55598	Wythe County Public Schools	3,114	4,139	4,579	4,217	1,226	126
55599	York County Public Schools	(132)	4,485	10,183	13,311	2,162	(64)
55600	Accomack County Public Schools	(582)	1,433	3,273	4,045	(678)	(383)
55601	Bristol VA Public Schools	9,067	9,796	10,217	5,896	1,070	116
55602	Buena Vista City Public Schools	169	431	670	681	209	38
55603	Amelia County Public Schools	(803)	(221)	680	1,007	(310)	(120)
55605	Danville City Public Schools	7,330	8,972	10,966	10,515	2,904	158
55606	Franklin City Public Schools	1,104	1,438	1,743	1,757	622	72
55608	Harrisonburg City Public Schools	5,684	7,332	9,081	7,855	1,435	(2)
55609	Hopewell City Public Schools	7,671	9,364	10,909	10,056	4,124	642
55610	Lynchburg City Public Schools	180	2,921	6,782	8,353	3,021	554
55611	Fauquier County Public Schools	11,281	16,896	20,535	21,395	3,751	(266)
55612	Brunswick County Public Schools	408	1,214	1,949	2,330	904	167
55613	PD Pruden Vocational-Technical Center	(929)	(929)	(929)	(355)	0	0
55614	Portsmouth City Public Schools	(6,560)	(1,257)	5,808	10,377	(758)	(669)
55615	Campbell County Public Schools	5,479	7,910	10,128	10,227	2,918	274
55616	Richmond Public Schools	(3,374)	3,796	15,034	18,363	(1,311)	(1,204)
55617	Roanoke City Schools	15,960	18,945	21,175	17,895	2,950	(275)
55619	Staunton City Public Schools	1,128	1,942	2,685	2,718	438	(13)
55620	Suffolk City Public Schools	10,032	15,036	18,984	18,683	1,780	(617)
55622	Craig County Public Schools	(233)	(32)	151	159	(275)	(79)
55623	Martinsville City Public Schools	(806)	(521)	(261)	(250)	(976)	(253)
55624	Appomattox Regional Governor's School	30	98	160	163	(1)	(6)
55625	Colonial Heights City Public Schools	2,034	2,942	3,152	2,685	335	(31)
55632	Manassas City Public Schools	(6,201)	(3,743)	2,455	6,945	849	(141)

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



Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55633	Franklin County Public Schools	7,051	11,057	13,974	13,528	1,934	(159)
55634	Frederick County Public Schools	16,111	22,874	29,046	29,321	7,076	305
55635	Salem City Public Schools	805	1,687	2,246	2,078	221	(6)
55636	Manassas Park City Public Schools	821	1,770	2,882	3,125	285	(85)
55637	Newport News Public Schools	71,337	79,610	78,261	57,029	15,691	1,385
55638	Town of West Point Public Schools	271	285	298	299	257	57
55708	Waynesboro City Public Schools	1,792	2,422	2,752	2,574	729	70
55710	Valley Vocational-Technical Center	67	113	156	158	(45)	(25)
55711	New Horizons Technical Center	1,462	1,704	1,925	1,360	303	33
55713	Galax City Public Schools	526	893	1,227	1,242	145	(22)
55714	Norton City Public Schools	716	897	1,063	1,070	379	41
55802	Williamsburg-James City County Public Schools	7,482	11,679	15,880	18,546	4,854	160
55803	Poquoson City Public Schools	797	1,192	1,552	1,568	471	55
55806	Fredericksburg City Public Schools	3,680	4,735	5,698	5,741	2,812	505
55807	Hampton City Public Schools	482	3,376	7,872	7,313	829	119
55813	Buchanan County Public Schools	(3,898)	(2,441)	618	3,589	1,034	104
55814	Jackson River Technical Center	(38)	7	49	50	(14)	(5)
55815	Northern Neck Regional Vocational Center	24	50	73	74	0	(5)
55858	Peumansend Creek Regional Jail Authority	66,189	69,635	72,780	72,920	55,907	11,540
55859	Williamsburg Area Transit Authority	27,262	28,671	29,957	30,014	17,641	2,904
55860	Middle Peninsula Juvenile Detention Commission	31,272	32,887	34,361	34,427	20,009	3,254
55862	Crater Criminal Justice Training Academy	3,722	3,903	3,329	1,232	(330)	(117)
55863	Central Shenandoah Criminal Justice Training Academy	6,324	6,615	5,397	2,352	343	29
55864	New River Valley Emergency Comm Regional Authority	24,656	25,824	14,655	4,691	1,384	154
55865	Maury Service Authority	14,803	15,510	11,089	6,280	2,864	448
55866	Hampton Roads Transportation Accountability Commission	3,802	4,039	2,896	1,794	1,120	223
55867	Pamunkey Regional Library	2,960	3,789	3,924	2,764	505	56
55868	Northern Virginia Transportation Authority	9,157	10,099	9,228	6,928	3,515	651
55869	RSW Regional Jail Authority	4,126	7,736	15,111	17,439	4,985	456
55870	Bedford Regional Water Authority	13,583	16,022	17,259	15,628	6,506	961
55871	Portsmouth Redevelopment and Housing Authority	(9,423)	(7,264)	(3,314)	(688)	(1,928)	(263)
55872	Southwest Regional Recreation Authority	4,464	4,819	4,898	2,981	485	14
55873	Roanoke Redevelopment and Housing Authority	0	0	0	0	0	0
55874	Meherrin River Regional Jail Authority	(2,324)	1,335	8,258	12,951	(1,739)	(1,530)
55875	Woodway Water Authority	194	348	489	495	82	0
55876	Bristol Virginia Utilities Authority (BVU)	(56,763)	(54,042)	(47,479)	(39,538)	(18,651)	(1,752)
55877	Washington Metropolitan Area Transit Commission	0	0	0	0	0	0
55878	Mount Rogers Community Services Board	74,813	92,569	100,369	88,334	24,299	1,890
55879	Lonesome Pine Soil & Water Conservation District	114	147	178	180	65	11
55880	Big Sandy Soil & Water Conservation District	0	0	0	0	0	0
55881	Central Virginia Planning District Commission	2,049	3,330	6,104	5,628	713	(37)
55882	Middle Peninsula Planning District Commission	(720)	(551)	(151)	634	678	151
55883	Western Virginia Regional Jail Authority	12,238	18,334	24,638	24,803	6,182	444
55884	Halifax Service Authority	1,045	1,924	2,727	3,110	570	(24)
55886	Russell County Public Service Authority	1,906	2,314	2,686	2,702	1,264	204
55887	Piedmont Community Services Board	38,461	47,285	56,078	53,008	15,669	1,222
55888	Blue Ridge Behavioral Health Care	20,648	30,794	39,315	36,236	7,609	505
55889	Skyline Soil and Water Conservation District	0	0	0	0	0	0
55890	Middle River Regional Jail Authority	19,895	25,130	27,438	22,977	5,754	488
55891	Tidewater Soil and Water Conservation District	0	0	0	0	0	0
55892	Big Stone Gap Redevelopment and Housing Authority	4,014	4,219	4,406	4,415	1,523	60
55893	Eastern Shore Soil and Water Conservation District	(75)	35	136	140	257	91
55894	Town of Boykins	0	0	0	0	0	0
55895	Town of Gordonsville	(219)	265	1,202	1,626	72	(71)
55896	Virginia Resources Authority	2,090	3,137	4,091	4,940	1,375	42
55897	Prince William County Services Authority	61,112	79,191	91,366	75,883	8,180	(1,700)
55898	Western Virginia Water Authority	22,645	30,244	32,855	29,623	6,676	286
55899	Shenandoah Valley Regional Airport Commission	982	1,472	1,919	1,939	434	15
55900	Alleghany Highlands Community Services Board	59	2,131	4,641	5,229	(345)	(344)
55901	Brunswick Industrial Development Authority	550	662	764	1,117	531	54
55902	Northern Neck-Essex County Group Home Commission	0	0	0	0	0	0
55904	Appalachian Juvenile Commission	1,617	3,060	4,871	5,682	1,234	12
55905	Goochland-Powhatan Community Services Board	4,174	5,925	6,783	6,820	1,705	83
55906	Suffolk Redevelopment and Housing Authority	(520)	329	2,464	3,037	333	(37)
55908	Lee County Redevelopment and Housing Authority	0	211	404	413	55	7
55909	Henry County Public Service Authority	3,472	5,218	6,811	6,882	1,528	52
55910	Southside Planning District Commission	(325)	(12)	273	286	(838)	(267)
55911	Economic Development Authority Of Henrico Co, Va	1,820	2,386	2,408	2,027	583	74
55912	Augusta County Public Service Authority	6,880	10,753	13,179	12,424	1,399	(243)

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



Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55914	Rappahannock Juvenile Center	9,003	11,692	13,775	13,580	3,713	217
55915	Cumberland Plateau Regional Housing Authority	(187)	167	490	504	(391)	(126)
55917	Bedford County Public Service Authority	0	0	0	0	0	0
55918	Amherst County Service Authority	1,318	2,045	2,214	2,414	286	(88)
55919	Pepper's Ferry Regional Wastewater Treatment Authority	128	950	2,441	4,004	1,258	64
55920	Rappahannock Regional Jail Authority	(4,365)	5,777	20,349	30,988	10,689	1,546
55921	Thomas Jefferson Planning District Commission	162	537	880	205	(1,144)	(299)
55922	Piedmont Regional Jail	(2,220)	668	2,194	(445)	(5,091)	(1,060)
55923	Nelson County Services Authority	481	1,129	1,721	1,748	337	33
55924	Coeburn-Norton-Wise Regional Water	282	676	1,035	1,051	(58)	(66)
55925	Fauquier County Water & Sanitation Authority	7,730	10,048	10,803	10,133	3,584	470
55926	Scott County Soil & Water Conservation District	263	362	453	457	120	7
55927	New River Resource Authority	2,514	3,344	4,101	4,135	1,395	157
55928	Scott County Water & Sewage Authority	2,570	3,295	3,957	3,986	1,915	337
55929	Greensville County Water & Sewer Authority	561	1,405	2,175	2,783	424	(64)
55930	Petersburg Redevelopment & Housing Authority	219	1,055	2,314	2,752	540	20
55931	Central Rappahannock Regional Library	8,790	12,161	16,347	16,016	4,475	414
55932	Virginia Coalfield Economic Development Authority	340	571	781	791	137	(2)
55933	Central Virginia Regional Jail	21,367	25,826	22,976	17,493	5,220	604
55934	Thomas Jefferson Soil & Water Conservation District	160	438	693	704	664	197
55936	Piedmont Planning District Commission	0	0	0	0	0	0
55937	Wythe-Grayson Regional Library	1,101	1,301	1,113	817	271	32
55938	Colonial Soil & Water Conservation District	2,239	2,425	1,974	1,477	757	124
55939	Rivanna Solid Waste Authority	4,728	5,271	5,766	5,788	2,536	307
55940	Monacan Soil & Water Conservation District	215	328	432	436	108	7
55941	Robert E. Lee Soil & Water Conservation District	0	0	0	0	0	0
55942	Tri-county/city Soil And Water Conservation Dist.	155	277	388	393	107	16
55944	Central Virginia Waste Management Authority	668	1,057	1,413	1,429	232	(12)
55945	Lonesome Pine Regional Library	(2,098)	(1,598)	(772)	(100)	(448)	(80)
55946	Virginia Peninsulas Public Service Authority	1,209	2,320	3,335	3,728	761	10
55947	Tidewater Youth Services Commission	(1,794)	(264)	513	1,567	(228)	(86)
55948	Virginia Highlands Airport Commission	589	780	954	962	243	4
55949	Western Tidewater Regional Jail	1,454	6,348	10,445	9,301	(1,358)	(583)
55950	Scott County Redevelopment & Housing Authority	(908)	(716)	80	592	133	12
55951	Handley Regional Library	1,685	2,185	2,641	2,661	1,095	162
55952	Northern Neck Regional Jail	6,434	9,052	11,811	12,221	4,220	527
55953	Montgomery Regional Solid Waste Authority	862	1,363	1,820	1,840	170	(60)
55954	Potomac & Rappahannock Transportation Commission	13,567	19,740	20,183	16,186	(992)	(1,082)
55955	Giles County Public Service Authority	(423)	(57)	1,386	2,313	1,170	203
55956	South Central Wastewater Authority	1,797	3,012	4,120	3,596	336	(39)
55957	Wise County Redevelopment and Housing Authority	233	683	1,094	1,112	127	(5)
55958	Prince William Soil & Water Conservation District	430	577	711	717	190	9
55959	Hampton Roads Regional Jail Authority	477	8,971	19,569	25,352	4,481	(43)
55960	Castlewood Water And Sewage Authority	(2,708)	(2,621)	(2,785)	(2,064)	(1,555)	(347)
55961	Pamunkey Regional Jail	2,615	6,820	12,637	14,424	4,568	682
55962	Charlottesville - Albemarle Airport Authority	11,238	12,990	14,590	13,855	5,772	779
55963	Virginia Peninsula Regional Jail	(1,108)	2,397	7,082	9,242	1,059	(118)
55964	Virginia Biotechnology Research Partnership Authority	2,559	3,041	3,237	3,053	1,065	107
55965	Peumansend Creek Regional Jail	(68,441)	(68,441)	(60,036)	(20,200)	0	0
55966	Blue Ridge Regional Jail Authority	(7,390)	2,925	18,394	25,960	4,172	170
55967	Massanutten Regional Library	2,744	3,305	3,322	2,940	660	(7)
55968	Albemarle-Charlottesville Regional Jail	9,153	14,744	18,856	18,623	3,715	135
55969	Culpeper Soil & Water Conservation District	1,619	1,960	1,531	937	235	33
55970	New River Valley Regional Jail	(6,747)	(971)	5,535	6,782	(291)	154
55971	Sussex Service Authority	1,044	1,715	2,328	2,355	662	79
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	(504)	(476)	(450)	(101)	27	2
55975	New River Soil & Water Conservation District	532	615	691	695	253	24
55977	Southside Regional Jail	(150)	1,176	2,882	3,688	1,121	180
55978	Evergreen Soil & Water Conservation District	107	189	264	267	29	(4)
55979	Roanoke Higher Education Authority	1,302	1,946	2,534	2,560	526	6
55981	John Marshall Soil & Water Conservation District	549	764	960	969	509	106
55982	Daniel Boone Soil & Water Conservation District	248	353	448	453	148	17
55983	Southside Community Services Board	10,486	15,707	19,607	21,187	6,553	629
55984	Northern Shenandoah Valley Regional Commission	1,757	2,189	2,583	2,600	1,082	151
55985	Tazewell Soil & Water Conservation District	28	107	179	182	(15)	(13)
55987	Richmond Regional Planning District Commission	0	0	0	0	0	0
55988	Henricopolis Soil & Water Conservation District	176	270	355	359	121	16

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



Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55989	Piedmont Regional Juvenile Detention Center	802	1,238	1,636	1,306	(219)	(122)
55990	Roanoke River Service Authority	1,708	1,990	2,247	2,258	1,374	267
55991	Lee County Public Service Authority	2,005	2,496	2,944	2,964	936	70
55992	Blue Ridge Juvenile Detention Center	2,371	3,732	4,728	3,541	(605)	(298)
55993	Ferrum Water & Sewage Authority	0	0	0	0	0	0
55994	Wise County Public Service Authority	779	1,467	1,850	1,674	(323)	(177)
55995	Holston River Soil and Water Conservation District	2,136	2,246	2,347	2,351	1,428	241
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	776	11,683	27,322	32,417	6,720	572
55999	Clinch Valley Soil & Water Conservation District	558	648	729	733	523	109
59212	City of Norfolk - Insurance Only Employees	5,711	138,643	273,317	321,785	(21,963)	(22,648)
59214	City of Portsmouth - Insurance Only Employees	(28,685)	(27,275)	(17,338)	(4,553)	(2,971)	(648)
59216	City of Richmond - Insurance Only Employees	27,509	159,173	336,441	450,736	101,147	2,691
59217	City of Roanoke - Insurance Only Employees	30,680	82,696	136,594	159,755	28,617	(141)
59617	Roanoke City Schools - Insurance Only Employees	(17,035)	(15,983)	(9,338)	(2,109)	(1,781)	(365)
70156	Department of State Police	(309)	100	473	490	(376)	(112)
70203	Woodrow Wilson Rehabilitation Center	(484)	(261)	(56)	(47)	(532)	(136)
70204	The College of William and Mary	4,775	5,618	5,521	5,196	1,953	206
70207	University of Virginia - Academic Division	10,282	12,516	13,320	12,399	6,221	1,127
70208	Virginia Polytechnic Institute and State University	(451)	1,185	3,297	4,557	840	17
70211	Virginia Military Institute	1,718	2,100	2,204	2,363	728	26
70212	Virginia State University	4,708	5,431	5,846	5,672	2,764	437
70213	Norfolk State University	608	1,251	(142)	(1,384)	(1,362)	(218)
70214	Longwood University	574	1,090	1,315	1,132	(380)	(168)
70215	University of Mary Washington	3,762	4,437	4,314	2,811	641	84
70216	James Madison University	2,397	3,543	4,588	4,635	575	(126)
70217	Radford University	766	1,529	1,980	3,077	714	(53)
70221	Old Dominion University	3,757	5,378	5,992	5,350	1,066	44
70236	Virginia Commonwealth University	14,741	18,334	21,243	21,085	8,731	1,245
70241	Richard Bland College	882	1,018	772	473	112	9
70242	Christopher Newport University	(237)	476	2,117	2,954	1,239	216
70246	University of Virginia's College at Wise	327	598	845	856	475	111
70247	George Mason University	2,524	4,483	7,262	5,267	(374)	(175)
70280	Northern Virginia Community College	455	2,510	5,007	6,284	1,751	204
70282	Piedmont Virginia Community College	310	426	532	537	416	103
70283	J. Sargeant Reynolds Community College	(361)	80	1,103	1,625	426	41
70286	Virginia Western Community College	57	329	577	588	319	93
70291	Blue Ridge Community College	(329)	(289)	(253)	323	242	12
70292	Central Virginia Community College	229	402	559	566	114	4
70293	Thomas Nelson Community College	191	441	(440)	(768)	(835)	(197)
70294	Southwest Virginia Community College	12	117	212	217	(320)	(115)
70296	Virginia Highlands Community College	(126)	(89)	(56)	(54)	(145)	(36)
70297	Germanna Community College	(619)	(533)	(454)	(450)	(652)	(154)
70298	Lord Fairfax Community College	1,128	1,292	1,442	1,449	684	102
70299	Mountain Empire Community College	(259)	(203)	(151)	(149)	(297)	(73)
70402	Marine Resources Commission	3,678	6,270	10,365	13,499	6,578	1,075
70403	Department of Game and Inland Fisheries	19,519	25,778	28,275	23,019	(784)	(1,569)
70701	Department of Corrections - Central Administration	449	449	204	0	0	0
70716	Virginia Correctional Center for Women	5,974	10,719	17,400	20,783	3,647	(351)
70718	Bland Correctional Center	3,472	8,389	14,111	16,245	3,349	114
70733	Sussex I State Prison	(5,255)	2,184	8,974	16,420	2,430	(200)
70734	Sussex II State Prison	(3,751)	3,188	15,205	33,163	13,291	1,134
70735	Wallen's Ridge State Prison	8,797	17,931	28,248	31,614	7,534	528
70737	St. Brides Correctional Center	5,501	10,400	14,872	12,879	972	(106)
70741	Red Onion State Prison	8,660	17,844	27,586	30,682	7,432	595
70743	Fluvanna Women's Correctional Center	(15,879)	(10,338)	(90)	9,450	(300)	(539)
70745	Nottoway Correctional Center	12,609	20,806	31,377	33,316	10,085	1,207
70747	Marion Correctional Treatment Center	8,507	12,924	17,450	18,034	7,263	1,236
70749	Buckingham Correctional Center	5,480	13,197	23,950	34,207	14,440	1,968
70752	Deep Meadow Correctional Center	35,330	48,596	53,902	52,801	22,354	3,772
70753	Deerfield Correctional Center	(4,355)	3,782	12,074	17,032	(2,722)	(1,693)
70754	Augusta Correctional Center	28,948	36,183	42,047	47,839	28,659	5,276
70756	Department of Corrections - Division of Institutions	79	433	756	770	(41)	(40)
70757	Western Region Correctional Field Units	427	3,485	8,131	10,119	3,032	410
70761	Baskerville Correctional Center	1,578	4,421	7,880	9,626	2,008	41
70767	Division of Community Corrections	35,895	69,646	117,631	133,631	44,401	6,047
70768	Keen Mountain Correctional Center	3,437	9,285	15,982	17,906	5,080	709
70769	Greensville Correctional Center	(2,898)	13,481	37,946	58,617	20,292	2,382

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



		Defered 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
70770	Dillwyn Correctional Center	1,300	7,875	16,840	22,185	7,348	991
70771	Indian Creek Correctional Center	5,050	9,740	15,876	19,774	6,882	806
70772	Haynesville Correctional Center	2,143	9,146	19,123	19,226	2,026	(23)
70773	Coffeewood Correctional Center	(23)	5,199	11,451	13,449	2,356	170
70774	Lunenburg Correctional Center	6,450	11,804	16,195	16,009	1,892	(217)
70775	Pocahontas State Correctional Center	5,469	10,446	13,134	11,820	207	(383)
70776	Green Rock Correctional Center	11,164	16,476	21,324	21,539	6,628	773
70777	Department of Juvenile Justice	(102,374)	(94,365)	(62,461)	(16,312)	(13,172)	(3,035)
70785	River North Correctional Center	19,281	25,655	30,609	25,201	4,251	81
70786	Culpeper Correctional Center for Women	(2,921)	(2,921)	(1,316)	0	0	0
70961	Division of Capitol Police	6,291	9,215	15,343	15,180	3,146	95
70999	Department of Alcoholic Beverage Control	(9,433)	(5,496)	2,177	8,207	567	(210)
	Total for VRS Group Life Insurance	26,878,759	41,035,757	53,956,614	54,531,119	13,445,165	949,110

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



Employer Code	Employer	6/30/2019 Net OPEB Liability	6/30/2020 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	116,024	116,151	152,690	86,478
11113	Circuit Courts - Judges	2,259,784	2,382,264	3,131,669	1,773,677
11114	General District Courts - Judges	1,536,302	1,633,958	2,147,963	1,216,538
11115	Juvenile and Domestic Relations District Courts - Judges	1,518,239	1,698,208	2,232,424	1,264,374
11125	Virginia Court of Appeals - Judges	166,144	151,363	198,979	112,695
11171	State Corporation Commission - Commissioners	32,871	37,882	49,799	28,205
11191	VA Worker's Compensation Comm. - Commissioners	42,960	43,056	56,600	32,056
21156	Department of State Police - Troopers	10,539,803	10,671,040	14,027,901	7,944,954
30100	Senate	524,305	551,217	724,617	410,400
30101	House of Delegates	918,755	936,551	1,231,168	697,294
30103	Magistrate System	1,517,751	1,578,886	2,075,567	1,175,535
30107	Division of Legislative Services	460,028	470,945	619,094	350,635
30109	Division of Legislative Automated Systems	132,296	138,680	182,306	103,252
30110	Joint Legislative Audit and Review Commission	205,361	235,806	309,986	175,566
30111	Supreme Court	1,544,763	1,602,917	2,107,157	1,193,426
30112	Judicial Inquiry and Review Commission	30,267	31,040	40,805	23,111
30114	General District Courts	2,681,247	2,716,198	3,570,651	2,022,302
30115	Juvenile and Domestic Relations District Courts	1,616,689	1,646,641	2,164,636	1,225,981
30116	Combined District Courts	520,888	499,315	656,389	371,757
30117	Virginia State Bar	521,864	540,703	710,796	402,572
30119	Office of the Lieutenant Governor	18,388	17,022	22,377	12,674
30121	Office of the Governor	336,681	322,085	423,406	239,803
30122	Department of Planning and Budget	321,385	332,599	437,227	247,631
30123	Department of Military Affairs	1,123,302	1,203,231	1,581,739	895,846
30125	Virginia Court of Appeals	319,107	306,732	403,223	228,372
30127	Department of Emergency Management	697,121	692,234	909,994	515,392
30128	Virginia Veterans Care Center	682,638	770,501	1,012,883	573,664
30129	Department of Human Resource Management	662,297	698,408	918,111	519,989
30132	State Board of Elections	270,127	305,564	401,687	227,503
30133	Auditor of Public Accounts	709,976	698,074	917,672	519,740
30136	Virginia Information Technologies Agency (VITA)	1,627,103	1,676,346	2,203,686	1,248,097
30140	Department of Criminal Justice Services	563,523	649,011	853,174	483,211
30141	Office of the Attorney General and Department of Law	2,380,853	2,462,702	3,237,411	1,833,566
30143	Office of the Attorney General - Division of Debt Collection	122,208	111,144	146,108	82,751
30146	Science Museum of Virginia	296,977	296,218	389,401	220,544
30147	Office of the State Inspector General	247,995	262,174	344,648	195,197
30148	Virginia Commission for the Arts	31,407	26,201	34,443	19,507
30151	Department of Accounts	915,663	967,090	1,271,315	720,032
30152	Department of the Treasury	608,597	637,996	838,694	475,009
30154	Department of Motor Vehicles	7,380,465	7,657,789	10,066,751	5,701,485
30156	Department of State Police	2,913,132	2,992,725	3,934,166	2,228,186
30157	Compensation Board	76,969	76,766	100,915	57,155
30160	Virginia Criminal Sentencing Commission	50,933	54,571	71,738	40,630
30161	Department of Taxation	3,871,754	3,931,779	5,168,625	2,927,344
30162	Department of Accounts - Transfer Payments (CHRF)	9,438	9,679	12,724	7,206
30164	Virginia Management Fellows Administration	33,196	55,406	72,835	41,252
30165	Department of Housing and Community Development	525,932	544,207	715,402	405,181
30166	Secretary of the Commonwealth	68,020	79,436	104,425	59,143
30171	State Corporation Commission	3,916,342	3,981,176	5,233,562	2,964,122
30172	State Lottery Department	1,664,205	1,739,262	2,286,393	1,294,940
30174	Virginia College Savings Plan	686,381	770,501	1,012,883	573,664
30180	Secretary of Administration	86,408	90,952	119,563	67,717
30181	Department of Labor and Industry	647,001	675,712	888,275	503,090
30182	Virginia Employment Commission	2,706,795	2,826,175	3,715,223	2,104,184
30183	Secretary of Natural Resources	38,404	38,384	50,458	28,578
30184	Secretary of Technology	13,832	0	0	0
30185	Secretary of Education	38,892	38,384	50,458	28,578
30186	Secretary of Transportation	30,592	37,215	48,922	27,708
30187	Secretary of Public Safety	53,863	52,902	69,544	39,387
30188	Secretary of Health and Human Resources	39,055	37,048	48,703	27,584
30190	Secretary of Finance	40,194	41,554	54,626	30,938
30191	Virginia Workers' Compensation Commission	1,465,679	1,534,829	2,017,651	1,142,733
30192	Secretary of Commerce and Trade	67,044	49,564	65,156	36,902

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



Employer Code	Employer	6/30/2019 Net OPEB Liability	6/30/2020 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	36,288	24,698	32,468	18,389
30194	Department of General Services	2,887,258	3,052,135	4,012,265	2,272,419
30199	Department of Conservation and Recreation	1,984,451	2,002,103	2,631,918	1,490,634
30200	Office of Children's Services	82,177	84,943	111,665	63,243
30201	Department of Education - Central Office Operations	1,805,778	1,946,531	2,558,864	1,449,259
30202	The Library of Virginia	553,270	569,908	749,188	424,316
30203	Woodrow Wilson Rehabilitation Center	967,898	891,993	1,172,593	664,119
30204	The College of William and Mary	13,063,530	13,350,857	17,550,727	9,940,169
30207	University of Virginia - Academic Division	27,085,682	27,900,106	36,676,831	20,772,583
30208	Virginia Polytechnic Institute and State University	48,444,201	50,293,552	66,114,735	37,445,269
30209	University of Virginia Medical Center	2,784,741	2,616,068	3,439,022	1,947,752
30211	Virginia Military Institute	2,617,294	2,757,918	3,625,496	2,053,364
30212	Virginia State University	3,481,373	3,488,202	4,585,509	2,597,086
30213	Norfolk State University	4,223,732	4,277,895	5,623,621	3,185,039
30214	Longwood University	3,860,364	3,866,694	5,083,066	2,878,886
30215	University of Mary Washington	3,614,647	3,609,025	4,744,341	2,687,042
30216	James Madison University	15,737,617	16,325,892	21,461,638	12,155,185
30217	Radford University	6,256,024	6,985,915	9,183,522	5,201,253
30218	Virginia School for Deaf and Blind	483,786	500,150	657,486	372,379
30221	Old Dominion University	13,857,473	14,269,719	18,758,640	10,624,293
30222	Department of Professional and Occupational Regulation	885,884	857,281	1,126,962	638,275
30223	Department of Health Professions	1,241,279	1,351,257	1,776,331	1,006,057
30226	Board of Accountancy	64,602	72,928	95,870	54,297
30233	Board of Bar Examiners	49,794	44,892	59,014	33,424
30234	Cooperative Extension and Agricultural Research Service	367,925	399,520	525,199	297,456
30236	Virginia Commonwealth University	38,175,664	39,952,108	52,520,113	29,745,710
30238	Virginia Museum of Fine Arts	997,189	1,046,360	1,375,521	779,051
30239	Frontier Culture Museum of Virginia	108,051	113,314	148,960	84,367
30241	Richard Bland College	529,025	559,060	734,928	416,240
30242	Christopher Newport University	4,649,913	4,802,410	6,313,137	3,575,559
30245	State Council of Higher Education for Virginia	322,361	336,437	442,272	250,489
30246	University of Virginia's College at Wise	713,394	744,968	979,318	554,654
30247	George Mason University	27,536,598	29,463,806	38,732,434	21,936,810
30261	Virginia Community College System - Central Office Operations	1,526,213	1,458,897	1,917,832	1,086,199
30262	Department of Rehabilitative Services	3,877,938	3,853,343	5,065,515	2,868,945
30263	Virginia Rehabilitation Center for the Blind and Vision Impaired	99,101	89,950	118,247	66,971
30268	Virginia Institute of Marine Science	1,728,319	1,776,643	2,335,533	1,322,771
30270	Virginia Community College System - Shared Services	373,621	405,027	532,439	301,556
30275	New River Community College	625,684	627,149	824,435	466,934
30276	Southside Virginia Community College	725,598	683,221	898,147	508,682
30277	Paul D. Camp Community College	289,816	292,380	384,356	217,687
30278	Rappahannock Community College	508,032	543,206	714,086	404,435
30279	Danville Community College	564,987	534,361	702,459	397,850
30280	Northern Virginia Community College	9,315,773	9,624,680	12,652,380	7,165,903
30282	Piedmont Virginia Community College	949,022	923,701	1,214,276	687,727
30283	J. Sargeant Reynolds Community College	1,783,646	1,710,223	2,248,220	1,273,319
30284	Eastern Shore Community College	218,867	210,607	276,859	156,804
30285	Patrick Henry Community College	788,899	843,263	1,108,534	627,838
30286	Virginia Western Community College	1,110,284	1,118,287	1,470,074	832,603
30287	Dabney S. Lancaster Community College	276,961	259,003	340,480	192,837
30288	Wytheville Community College	481,346	471,613	619,972	351,132
30290	John Tyler Community College	1,299,534	1,342,412	1,764,704	999,472
30291	Blue Ridge Community College	822,584	834,084	1,096,468	621,004
30292	Central Virginia Community College	676,617	693,569	911,749	516,386
30293	Thomas Nelson Community College	1,611,970	1,450,386	1,906,643	1,079,862
30294	Southwest Virginia Community College	485,576	540,035	709,918	402,075
30295	Tidewater Community College	3,902,673	3,773,740	4,960,871	2,809,678
30296	Virginia Highlands Community College	480,043	475,117	624,578	353,741
30297	Germanna Community College	1,074,972	1,159,174	1,523,823	863,044
30298	Lord Fairfax Community College	990,029	997,797	1,311,681	742,894
30299	Mountain Empire Community College	519,749	527,353	693,245	392,632
30301	Department of Agriculture and Consumer Services	2,015,857	2,066,854	2,717,038	1,538,843
30310	Virginia Economic Development Partnership	793,292	916,024	1,204,184	682,011

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



Employer Code	Employer	6/30/2019 Net OPEB Liability	6/30/2020 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
30320	Virginia Tourism Authority	442,128	446,915	587,504	332,743
30330	Virginia - Israel Advisory Board	8,136	8,177	10,750	6,088
30350	Department of Small Business and Supplier Diversity	220,657	234,639	308,451	174,697
30400	Jamestown-Yorktown Commemoration	64,765	43,056	56,600	32,056
30402	Marine Resources Commission	342,539	348,453	458,069	259,435
30403	Department of Game and Inland Fisheries	1,322,642	1,315,544	1,729,383	979,467
30405	Virginia Racing Commission	19,202	22,529	29,616	16,774
30407	Virginia Port Authority	20,341	20,360	26,765	15,159
30409	Department of Mines, Minerals and Energy	984,658	1,005,974	1,322,430	748,982
30411	Department of Forestry	941,048	965,088	1,268,682	718,541
30413	Commission on Virginia Alcohol Safety Action Program	49,631	49,064	64,498	36,530
30417	Gunston Hall	20,178	20,860	27,422	15,531
30423	Department of Historic Resources	207,151	214,779	282,343	159,910
30425	Jamestown - Yorktown Foundation	577,680	592,437	778,804	441,090
30440	Department of Environmental Quality	4,193,627	4,326,792	5,687,900	3,221,445
30454	Office of Commonwealth Preparedness	50,445	58,910	77,442	43,861
30505	Department of Rail and Public Transportation	384,035	437,402	574,999	325,661
30506	Motor Vehicle Dealer Board	105,772	108,140	142,159	80,514
30510	Virginia Department of Transportation	9,032,141	9,471,647	12,451,208	7,051,965
30511	Virginia Department of Transportation	2,699,309	2,722,540	3,578,988	2,027,024
30512	Virginia Department of Transportation	3,227,520	3,331,331	4,379,290	2,480,290
30513	Virginia Department of Transportation	2,376,947	2,464,705	3,240,043	1,835,057
30514	Virginia Department of Transportation	3,628,641	3,708,655	4,875,312	2,761,221
30515	Virginia Department of Transportation	3,785,835	3,827,977	5,032,169	2,850,060
30516	Virginia Department of Transportation	2,334,313	2,355,396	3,096,348	1,753,673
30517	Virginia Department of Transportation	2,176,143	2,221,388	2,920,185	1,653,900
30518	Virginia Department of Transportation	2,716,070	2,757,418	3,624,838	2,052,992
30519	Virginia Department of Transportation	4,610,370	4,708,956	6,190,284	3,505,979
30601	Department of Health	14,328,404	14,739,996	19,376,857	10,974,431
30602	Department of Medical Assistance Services	2,637,310	2,978,706	3,915,737	2,217,748
30606	Virginia Board for People With Disabilities	48,492	50,065	65,814	37,275
30701	Department of Corrections - Central Administration	1,829,210	1,938,186	2,547,894	1,443,046
30702	Department for the Blind and Vision Impaired	618,199	614,966	808,420	457,863
30703	Central State Hospital	2,893,117	3,140,082	4,127,879	2,337,899
30704	Eastern State Hospital	2,317,553	2,537,465	3,335,693	1,889,230
30705	Southwestern Virginia Mental Health Institute	1,764,119	1,938,854	2,548,772	1,443,543
30706	Western State Hospital	2,623,153	2,737,226	3,598,293	2,037,958
30707	Central Virginia Training Center	1,098,893	577,918	759,717	430,280
30708	Commonwealth Center for Children and Adolescents	607,296	621,308	816,757	462,585
30711	Virginia Correctional Enterprises	824,536	709,923	933,249	528,562
30716	Virginia Correctional Center for Women	419,835	426,221	560,300	317,336
30718	Bland Correctional Center	287,863	293,215	385,453	218,309
30720	Department of Behavioral Health & Developmental Services	2,710,700	2,942,492	3,868,132	2,190,786
30723	Southeastern Virginia Training Center	881,002	945,730	1,243,234	704,128
30724	Catawba Hospital	999,955	1,027,169	1,350,292	764,763
30725	Northern Virginia Training Center	0	0	0	0
30726	Southside Virginia Training Center	0	0	0	0
30728	Northern Virginia Mental Health Institute	1,552,574	1,772,638	2,330,269	1,319,790
30729	Piedmont Geriatric Hospital	1,155,684	1,234,438	1,622,764	919,081
30733	Sussex I State Prison	214,799	223,958	294,409	166,744
30734	Sussex II State Prison	186,322	208,938	274,665	155,561
30735	Wallen's Ridge State Prison	382,570	389,340	511,817	289,877
30737	St. Brides Correctional Center	316,015	313,574	412,217	233,466
30738	Southwestern Virginia Training Center	260,851	36,381	47,825	27,087
30739	Southern Virginia Mental Health Institute	713,230	783,519	1,029,996	583,357
30741	Red Onion State Prison	376,712	384,833	505,893	286,521
30742	Department of Corrections - Employee Relations and Training	477,277	521,344	685,347	388,159
30743	Fluvanna Women's Correctional Center	528,373	642,502	844,618	478,365
30745	Nottoway Correctional Center	467,677	511,164	671,965	380,579
30747	Marion Correctional Treatment Center	323,988	339,107	445,783	252,477
30748	Hiram W. Davis Medical Center	632,193	701,412	922,060	522,226
30749	Buckingham Correctional Center	348,072	359,635	472,767	267,760
30751	Department for the Deaf and Hard-of-Hearing	43,122	47,395	62,304	35,287

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



Employer Code	Employer	6/30/2019 Net OPEB Liability	6/30/2020 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
30752	Deep Meadow Correctional Center	440,501	478,121	628,527	355,978
30753	Deerfield Correctional Center	470,280	456,927	600,666	340,198
30754	Augusta Correctional Center	254,667	257,334	338,286	191,594
30756	Department of Corrections - Division of Institutions	2,233,585	2,346,718	3,084,941	1,747,212
30757	Western Region Correctional Field Units	92,103	102,967	135,358	76,662
30761	Baskerville Correctional Center	166,957	166,884	219,382	124,251
30765	Department of Social Services	7,916,325	8,270,920	10,872,759	6,157,983
30766	Virginia Parole Board	53,700	51,233	67,350	38,145
30767	Division of Community Corrections	890,929	935,884	1,230,291	696,797
30768	Keen Mountain Correctional Center	285,097	300,725	395,326	223,900
30769	Greensville Correctional Center	777,833	788,859	1,037,015	587,332
30770	Dillwyn Correctional Center	381,594	387,503	509,403	288,510
30771	Indian Creek Correctional Center	256,295	257,668	338,725	191,843
30772	Haynesville Correctional Center	422,601	446,915	587,504	332,743
30773	Coffeewood Correctional Center	285,260	308,234	405,198	229,491
30774	Lunenburg Correctional Center	279,564	298,888	392,912	222,533
30775	Pocahontas State Correctional Center	305,926	310,237	407,830	230,982
30776	Green Rock Correctional Center	347,910	373,987	491,634	278,446
30777	Department of Juvenile Justice	5,167,709	5,345,950	7,027,662	3,980,243
30778	Department of Forensic Science	1,884,700	1,968,058	2,587,164	1,465,287
30785	River North Correctional Center	335,868	357,966	470,573	266,518
30786	Culpeper Correctional Center for Women	0	0	0	0
30794	Virginia Center for Behavioral Rehabilitation	1,430,693	1,682,187	2,211,364	1,252,446
30841	Department of Aviation	215,776	222,456	292,435	165,626
30848	Indigent Defense Commission	2,612,576	2,669,471	3,509,224	1,987,512
30851	Tobacco Indemnification & Revitalization Commission	86,571	85,778	112,762	63,865
30852	Virginia Tobacco Settlement Foundation	95,358	96,292	126,583	71,693
30912	Department of Veterans Services	888,975	990,121	1,301,590	737,179
30913	Veterans Services Foundation	7,160	7,343	9,653	5,467
30922	Sitter-Barfoot Veterans Care Center	1,054,957	1,058,376	1,391,316	787,997
30937	Southern Virginia Higher Education Center	178,348	176,062	231,448	131,085
30938	New College Institute	64,928	63,749	83,804	47,464
30942	Virginia Museum of Natural History	122,370	113,648	149,399	84,615
30948	Southwest Virginia Higher Education Center	92,917	89,950	118,247	66,971
30957	Commonwealth's Attorneys' Services Council	36,613	40,386	53,091	30,069
30960	Department of Fire Programs	322,198	329,428	433,059	245,271
30961	Division of Capitol Police	39,543	49,230	64,717	36,653
30999	Department of Alcoholic Beverage Control	4,013,977	4,267,048	5,609,362	3,176,963
33010	Virginia Outdoors Foundation	166,957	180,902	237,809	134,688
35106	Arlington County Health Department	5,370	5,507	7,239	4,100
35129	Fairfax County Health Department	215,939	201,095	264,354	149,722
35885	Fort Monroe Federal Area Development Authority	122,533	123,493	162,342	91,945
40100	Accomack County School Board	2,347,494	2,334,034	3,068,267	1,737,768
40101	Albemarle County Schools	8,069,938	8,271,754	10,873,855	6,158,603
40102	Alleghany County School Board	947,557	938,053	1,233,142	698,412
40103	Amelia County School Board	682,475	701,245	921,840	522,101
40104	Amherst County School Board	1,955,485	2,021,962	2,658,024	1,505,420
40105	Appomattox County School Board	949,184	953,406	1,253,325	709,843
40106	Arlington Public Schools	26,016,243	26,339,577	34,625,396	19,610,715
40107	Augusta County School Board	4,920,202	4,974,300	6,539,099	3,703,536
40108	Bath County School Board	380,130	374,654	492,512	278,943
40109	Bedford County School Board	4,337,640	4,363,507	5,736,164	3,248,780
40110	Bland County School Board	292,583	294,549	387,208	219,302
40111	Botetourt County Schools	2,293,144	2,315,677	3,044,135	1,724,100
40112	Brunswick County Public Schools	747,567	757,652	995,992	564,098
40113	Buchanan County School Board	1,132,089	1,112,946	1,463,054	828,627
40114	Buckingham County School Board	892,556	923,534	1,214,057	687,603
40115	Campbell County School Board	3,304,815	3,402,423	4,472,747	2,533,221
40116	Caroline County School Board	1,787,389	1,755,115	2,307,233	1,306,743
40117	Carroll County School Board	1,753,705	1,771,637	2,328,953	1,319,044
40118	Charles City County School Board	352,466	338,773	445,344	252,228
40119	Charlotte County School Board	920,545	918,694	1,207,694	683,999
40120	Chesterfield County School Board	25,997,693	26,259,806	34,520,531	19,551,323

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



Employer Code	Employer	6/30/2019 Net OPEB Liability	6/30/2020 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
40121	Clarke County School Board	1,044,379	1,056,707	1,389,122	786,754
40122	Craig County School Board	297,465	304,563	400,371	226,757
40123	Culpeper County School Board	3,812,522	3,848,503	5,059,153	2,865,342
40124	Cumberland County School Board	664,087	691,732	909,335	515,018
40125	Dickenson County School Board	788,899	821,735	1,080,234	611,810
40126	Dinwiddie County School Board	1,964,273	2,016,956	2,651,443	1,501,693
40128	Essex County Public Schools	653,022	636,661	836,940	474,016
40129	Fairfax County School Board	129,574,636	132,610,252	174,326,329	98,732,850
40130	Fauquier County School Board	6,277,342	6,407,831	8,423,586	4,770,849
40131	Floyd County School Board	925,264	913,354	1,200,674	680,024
40132	Fluvanna County Public Schools	2,040,266	2,040,653	2,682,595	1,519,336
40133	Franklin County Public Schools	3,605,696	3,507,393	4,610,738	2,611,374
40134	Frederick County School Board	7,713,567	7,777,612	10,224,268	5,790,698
40135	Giles County Schools	1,049,424	1,077,734	1,416,765	802,410
40136	Gloucester County School Board	2,609,484	2,662,962	3,500,668	1,982,667
40137	Goochland County School Board	1,313,529	1,342,412	1,764,704	999,472
40138	Grayson County School Board	722,344	764,661	1,005,205	569,316
40139	Greene County Public Schools	1,471,212	1,455,393	1,913,225	1,083,590
40140	Greensville County School Board	1,119,396	1,114,115	1,464,590	829,497
40141	Halifax County School Board	2,280,939	2,250,760	2,958,796	1,675,768
40142	Hanover County School Board	8,597,335	8,694,637	11,429,768	6,473,454
40143	Henrico County School Board	23,181,220	23,883,217	31,396,322	17,781,871
40144	Henry County Public Schools	3,107,102	3,171,456	4,169,123	2,361,258
40145	Highland County Public Schools	158,007	152,866	200,954	113,814
40146	Isle of Wight County Schools	2,584,099	2,641,434	3,472,367	1,966,637
40148	King George County School Board	1,982,335	2,035,480	2,675,794	1,515,484
40149	King & Queen County School Board	385,662	391,676	514,888	291,617
40150	King William County School Board	1,014,113	1,015,486	1,334,935	756,064
40151	Lancaster County Public Schools	647,652	607,957	799,206	452,644
40152	Lee County School Board	1,543,950	1,601,916	2,105,842	1,192,682
40153	Loudoun County School Board	51,999,615	56,861,425	74,748,708	42,335,275
40154	Louisa County Public Schools	2,430,322	2,501,919	3,288,965	1,862,764
40155	Lunenburg County School Board	677,593	729,615	959,135	543,223
40156	Madison County School Board	844,714	828,244	1,088,790	616,656
40157	Mathews County School Board	547,900	619,806	814,782	461,467
40158	Mecklenburg County School Board	1,914,967	2,034,812	2,674,917	1,514,987
40159	Middlesex County School Board	744,637	744,968	979,318	554,654
40160	Montgomery County School Board	4,415,261	4,699,777	6,178,218	3,499,145
40162	Nelson County Public Schools	984,008	954,575	1,254,862	710,714
40163	New Kent County School Board	1,419,627	1,462,401	1,922,439	1,088,808
40165	Northampton County Schools	797,686	784,854	1,031,751	584,351
40166	Northumberland County School Board	687,520	690,731	908,019	514,273
40167	Nottoway County School Board	918,429	920,864	1,210,547	685,615
40168	Orange County Public Schools	2,243,024	2,249,758	2,957,480	1,675,022
40169	Page County Public Schools	1,545,252	1,509,963	1,984,963	1,124,219
40170	Patrick County School Board	1,055,282	1,046,194	1,375,302	778,927
40171	Pittsylvania County School Board	3,697,312	3,722,006	4,892,862	2,771,160
40172	Powhatan County School Board	2,039,127	2,051,834	2,697,294	1,527,661
40173	Prince Edward County School Board	980,591	954,909	1,255,300	710,962
40174	Prince George County School Board	2,722,091	2,793,298	3,672,005	2,079,706
40176	Prince William County School Board	46,421,022	48,370,052	63,586,146	36,013,157
40177	Pulaski County School Board	1,799,919	1,764,627	2,319,738	1,313,825
40178	Rappahannock County School Board	481,509	488,301	641,910	363,557
40179	Richmond County School Board	581,422	586,763	771,345	436,865
40180	Roanoke County School Board	6,444,462	6,497,448	8,541,393	4,837,572
40181	Rockbridge County School Board	1,446,640	1,440,540	1,893,700	1,072,531
40182	Rockingham County School Board	5,625,134	5,653,683	7,432,201	4,209,360
40183	Russell County School Board	1,537,278	1,589,734	2,089,827	1,183,611
40184	Scott County School Board	1,690,893	1,726,578	2,269,719	1,285,496
40185	Shenandoah County School Board	3,114,913	3,133,574	4,119,324	2,333,053
40186	Smyth County School Board	1,873,634	1,865,592	2,452,464	1,388,997
40187	Southampton County School Board	1,129,974	1,119,622	1,471,829	833,597
40188	Spotsylvania County School Board	10,993,811	11,190,549	14,710,836	8,331,746

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



Employer Code	Employer	6/30/2019 Net OPEB Liability	6/30/2020 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
40189	Stafford County School Board	13,379,870	13,975,670	18,372,091	10,405,364
40190	Surry County Schools	647,164	603,952	793,942	449,663
40191	Sussex County School Board	663,111	673,041	884,765	501,102
40192	Tazewell County Schools	2,059,468	2,054,671	2,701,023	1,529,773
40193	Warren County School Board	2,518,357	2,573,846	3,383,518	1,916,316
40195	Washington County School Board	2,955,441	2,975,035	3,910,912	2,215,015
40196	Westmoreland County School Board	794,431	836,254	1,099,320	622,619
40197	Wise County School Board	2,307,463	2,327,026	3,059,054	1,732,550
40198	Wythe County School Board	1,745,894	1,741,431	2,289,244	1,296,555
40199	York County School Board	5,916,415	6,044,858	7,946,431	4,500,604
40200	Alexandria City School Board	13,152,867	13,275,760	17,452,005	9,884,257
40201	Bristol City School Board	1,024,689	1,062,715	1,397,020	791,228
40202	Buena Vista City Schools	439,850	432,229	568,198	321,809
40203	Charlottesville Public Schools	3,362,095	3,434,631	4,515,087	2,557,200
40205	Danville City Schools	2,977,897	3,036,948	3,992,301	2,261,112
40206	Fredericksburg City Schools	1,976,966	1,977,571	2,599,669	1,472,369
40207	Hampton City Schools	9,106,181	9,233,171	12,137,712	6,874,411
40208	Harrisonburg City School Board	3,447,689	3,561,130	4,681,379	2,651,383
40209	Hopewell City School Board	2,186,069	2,198,859	2,890,569	1,637,126
40210	Lynchburg Public Schools	4,567,248	4,585,461	6,027,941	3,414,033
40211	Newport News Public Schools	13,758,698	13,627,050	17,913,803	10,145,805
40212	Norfolk Public Schools	17,802,292	17,466,041	22,960,451	13,004,064
40213	Petersburg City Schools	1,995,028	2,058,343	2,705,849	1,532,506
40214	Portsmouth School Board	6,937,361	6,969,394	9,161,804	5,188,952
40215	Radford City School Board	746,264	746,804	981,732	556,021
40216	Richmond Public Schools	14,360,136	13,504,057	17,752,119	10,054,232
40217	Roanoke City School Board	6,874,874	6,904,142	9,076,025	5,140,370
40219	Staunton City Schools	1,445,826	1,466,407	1,927,704	1,091,790
40220	Suffolk City School Board	6,836,145	6,743,434	8,864,762	5,020,717
40222	Winchester Public Schools	2,469,377	2,528,120	3,323,408	1,882,272
40223	Martinsville City Schools	997,677	945,562	1,243,015	704,004
40224	Falls Church Public Schools	2,312,671	2,319,015	3,048,523	1,726,586
40225	Colonial Heights City Schools	1,617,828	1,621,608	2,131,728	1,207,342
40230	Covington City School Board	454,333	457,762	601,764	340,820
40231	Fairfax City School Board	7,973	7,844	10,311	5,840
40232	Franklin City Public Schools	564,011	515,003	677,011	383,438
40233	Chesapeake Public Schools	19,899,187	20,490,139	26,935,861	15,255,609
40234	Virginia Beach City School Board	34,714,957	34,833,286	45,791,029	25,934,572
40236	Manassas Park City Schools	1,870,054	1,912,320	2,513,891	1,423,788
40306	Town of West Point School Board	467,839	464,938	611,197	346,163
40307	Lexington City School Board	253,853	262,675	345,306	195,570
40308	Waynesboro Public Schools	1,512,544	1,496,446	1,967,192	1,114,155
40309	Town of Colonial Beach Schools	299,905	305,230	401,249	227,254
40313	Galax City Schools	613,642	601,282	790,431	447,675
40314	Norton City Schools	290,956	300,891	395,544	224,024
40332	Manassas City Schools	4,741,203	4,690,598	6,166,152	3,492,311
40335	City of Salem Schools	1,908,133	1,923,334	2,528,370	1,431,988
40402	Williamsburg-James City County School Board	6,045,782	6,154,501	8,090,564	4,582,236
40403	Poquoson City Public Schools	979,940	988,118	1,298,957	735,688
40410	Valley Vocational Technical Center	168,585	170,555	224,208	126,985
40412	Charlottesville/Albemarle Vo-Tech Center	100,403	102,801	135,139	76,539
40413	The Pruden Center for Industry and Technology	0	0	0	0
40414	Jackson River Technical Center	50,282	49,564	65,156	36,902
40415	New Horizons Technical Center	743,010	741,464	974,711	552,045
40416	Northern Neck Regional Vocational Center	98,124	100,630	132,287	74,923
40417	Rowanty Vocational Technical Center	64,765	70,925	93,237	52,806
40418	Amelia-Nottoway Vocational Center	22,293	21,194	27,861	15,780
40421	Northern Neck Regional Special Education Program	69,647	70,091	92,140	52,186
40423	Maggie Walker Governor's School for Govt & Intl Studies	364,670	357,298	469,696	266,021
40424	Appomattox Region Governor's School	156,055	166,884	219,382	124,251
40425	Bridging Communities Regional Career and Tech Center	41,495	40,219	52,871	29,944
55100	Accomack County	1,018,343	1,048,863	1,378,811	780,914
55101	Albemarle County	3,689,989	3,866,694	5,083,066	2,878,886

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



Employer Code	Employer	6/30/2019 Net OPEB Liability	6/30/2020 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
55102	Alleghany County	651,557	652,682	858,001	485,944
55103	Amelia County	361,253	367,978	483,736	273,972
55104	Amherst County	744,800	773,172	1,016,394	575,653
55105	Appomattox County	340,587	340,276	447,319	253,347
55107	Augusta County	1,829,861	1,902,474	2,500,948	1,416,457
55108	Bath County	232,048	236,975	311,522	176,436
55109	Bedford County	1,663,880	1,755,783	2,308,111	1,307,240
55110	Bland County	214,473	219,452	288,486	163,389
55111	Botetourt County	1,021,110	1,073,563	1,411,280	799,304
55112	Brunswick County	495,503	502,987	661,215	374,491
55113	Buchanan County	890,765	901,839	1,185,537	671,450
55114	Buckingham County	360,765	377,991	496,898	281,427
55115	Campbell County	1,211,988	1,233,604	1,621,667	918,461
55116	Caroline County	1,309,461	1,064,550	1,399,433	792,594
55117	Carroll County	667,017	623,978	820,266	464,573
55118	Charles City County	289,165	313,908	412,656	233,715
55119	Charlotte County	374,434	368,312	484,175	274,221
55120	Chesterfield County	16,145,572	16,636,462	21,869,906	12,386,414
55121	Clarke County	420,974	433,230	569,514	322,555
55122	Craig County	141,247	150,195	197,443	111,826
55123	Culpeper County	1,612,132	1,681,185	2,210,047	1,251,700
55124	Cumberland County	282,818	276,359	363,295	205,759
55125	Dickenson County	0	0	0	0
55126	Dinwiddie County	844,877	870,131	1,143,855	647,843
55128	Essex County	327,243	330,430	434,375	246,016
55130	Fauquier County	3,288,217	3,370,214	4,430,406	2,509,240
55131	Floyd County	389,242	403,191	530,025	300,189
55132	Fluvanna County	611,364	631,487	830,139	470,164
55133	Franklin County	1,302,139	1,305,865	1,716,659	972,261
55134	Frederick County	3,606,672	3,762,725	4,946,391	2,801,477
55135	Giles County	493,550	515,670	677,888	383,934
55136	Gloucester County	1,353,885	1,353,426	1,779,182	1,007,672
55137	Goochland County	1,018,831	1,097,427	1,442,652	817,072
55138	Grayson County	380,618	395,514	519,934	294,474
55139	Greene County	474,999	477,120	627,211	355,232
55140	Greensville County	401,121	400,354	526,296	298,077
55141	Halifax County	671,084	724,275	952,115	539,248
55142	Hanover County	5,460,292	5,630,654	7,401,927	4,192,214
55143	Henrico County	21,526,128	21,913,823	28,807,403	16,315,590
55144	Henry County	1,430,041	1,459,898	1,919,148	1,086,944
55145	Highland County	116,838	129,001	169,582	96,046
55146	Isle of Wight County	1,171,144	1,193,052	1,568,358	888,268
55147	James City County	3,389,107	3,282,601	4,315,231	2,444,008
55148	King George County	963,016	991,288	1,303,125	738,048
55149	King and Queen County	230,096	237,308	311,960	176,684
55150	King William County	382,570	404,025	531,122	300,811
55151	Lancaster County	406,166	413,538	543,627	307,893
55152	Lee County	425,855	432,729	568,856	322,182
55153	Loudoun County	18,963,509	21,015,655	27,626,692	15,646,874
55154	Louisa County	1,063,093	1,117,787	1,469,417	832,231
55155	Lunenburg County	180,301	193,085	253,825	143,758
55156	Madison County	413,001	428,891	563,810	319,324
55157	Mathews County	235,954	256,167	336,751	190,725
55158	Mecklenburg County	738,128	800,541	1,052,373	596,030
55159	Middlesex County	264,431	272,855	358,689	203,150
55160	Montgomery County	1,587,561	1,612,597	2,119,882	1,200,633
55162	Nelson County	363,694	384,833	505,893	286,521
55163	New Kent County	785,319	847,936	1,114,677	631,317
55165	Northampton County	762,700	791,363	1,040,307	589,197
55166	Northumberland County	376,712	393,010	516,643	292,610
55167	Nottoway County	296,325	293,715	386,111	218,681
55168	Orange County	931,284	949,234	1,247,841	706,737
55169	Page County	618,687	631,321	829,920	470,040

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



Employer Code	Employer	6/30/2019 Net OPEB Liability	6/30/2020 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
55170	Patrick County	537,974	528,688	695,000	393,626
55171	Pittsylvania County	1,221,101	1,235,773	1,624,519	920,076
55172	Powhatan County	704,281	733,788	964,620	546,330
55173	Prince Edward County	443,918	450,753	592,549	335,601
55174	Prince George County	1,105,239	1,163,513	1,529,527	866,275
55176	Prince William County	23,309,449	24,735,158	32,516,264	18,416,171
55177	Pulaski County	1,045,681	1,096,592	1,441,554	816,450
55178	Rappahannock County	265,245	271,352	356,714	202,031
55179	Richmond County	244,253	244,985	322,052	182,400
55180	Roanoke County	4,043,431	4,081,139	5,364,971	3,038,548
55181	Rockbridge County	601,437	636,494	836,720	473,892
55182	Rockingham County	2,254,577	2,367,077	3,111,705	1,762,370
55183	Russell County	500,384	515,504	677,669	383,810
55184	Scott County	482,485	490,638	644,981	365,297
55185	Shenandoah County	1,136,319	1,173,192	1,542,251	873,481
55186	Smyth County	638,540	644,839	847,690	480,105
55187	Southampton County	665,878	670,372	881,255	499,115
55188	Spotsylvania County	4,479,701	4,727,480	6,214,635	3,519,770
55189	Stafford County	4,612,161	5,026,702	6,607,985	3,742,551
55190	Surry County	354,419	375,154	493,169	279,315
55191	Sussex County	419,671	421,882	554,596	314,105
55192	Tazewell County	941,536	957,411	1,258,591	712,826
55193	Warren County	948,859	968,259	1,272,851	720,902
55195	Washington County	905,899	942,058	1,238,408	701,395
55196	Westmoreland County	544,321	568,739	747,651	423,446
55197	Wise County	911,595	937,219	1,232,046	697,791
55198	Wythe County	554,409	617,637	811,931	459,852
55199	York County	3,607,323	3,638,898	4,783,610	2,709,284
55200	City of Alexandria	0	0	0	0
55201	City of Bristol	1,140,551	1,189,046	1,563,092	885,285
55202	City of Buena Vista	288,189	289,710	380,846	215,699
55203	Town of St. Paul	62,161	62,414	82,048	46,470
55204	Town of Clifton Forge	116,349	104,470	137,333	77,781
55205	City of Danville	0	0	0	0
55206	City of Fredericksburg	2,064,024	2,122,593	2,790,312	1,580,343
55207	City of Hampton	7,340,923	7,361,237	9,676,911	5,480,693
55208	City of Harrisonburg	2,657,163	2,697,341	3,545,861	2,008,262
55209	City of Hopewell	1,605,135	1,630,787	2,143,794	1,214,176
55210	City of Lynchburg	4,591,169	4,664,064	6,131,270	3,472,555
55211	Town of Crewe	89,662	89,116	117,150	66,350
55212	City of Norfolk	2,315,274	2,309,670	3,036,238	1,719,628
55213	City of Petersburg	2,080,623	2,186,009	2,873,676	1,627,558
55214	City of Portsmouth	5,837,004	5,861,454	7,705,331	4,364,053
55215	City of Radford	874,005	923,534	1,214,057	687,603
55216	City of Richmond	2,124,233	2,103,902	2,765,741	1,566,427
55217	City of Roanoke	746,589	776,176	1,020,343	577,889
55218	Town of Craigsville	16,110	19,359	25,448	14,413
55219	City of Staunton	1,225,820	1,254,297	1,648,870	933,867
55220	City of Suffolk	5,558,578	5,632,823	7,404,778	4,193,829
55221	City of Williamsburg	900,529	896,666	1,178,736	667,599
55222	City of Winchester	2,226,425	2,266,113	2,978,979	1,687,199
55223	City of Martinsville	1,152,105	1,177,865	1,548,394	876,961
55224	City of Falls Church	105,609	101,465	133,384	75,545
55225	City of Colonial Heights	1,102,147	1,108,107	1,456,692	825,024
55226	Town of Front Royal	655,137	632,489	831,455	470,909
55227	Town of Boyce	0	0	0	0
55228	Town of Middletown	0	0	0	0
55229	Town of Chilhowie	71,437	75,431	99,160	56,161
55230	City of Covington	315,039	307,399	404,100	228,869
55231	Town of Floyd	14,808	15,854	20,842	11,804
55232	City of Franklin	648,791	602,951	792,625	448,918
55233	City of Chesapeake	13,863,982	14,035,581	18,450,849	10,449,970
55234	City of Virginia Beach	27,791,102	27,858,552	36,622,205	20,741,645

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



Employer Code	Employer	6/30/2019 Net OPEB Liability	6/30/2020 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	272,079	279,363	367,244	207,996
55236	City of Manassas Park	782,715	808,385	1,062,684	601,870
55237	Town of Exmore	0	0	0	0
55238	Town of Pound	0	0	0	0
55239	Town of Grottoes	61,511	64,417	84,681	47,961
55240	Town of Onley	26,199	23,531	30,933	17,519
55241	Town of West Point	130,669	132,338	173,969	98,530
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	14,157	15,187	19,964	11,307
55246	Town of Burkeville	8,462	7,343	9,653	5,467
55247	Town of Madison	5,045	6,676	8,776	4,970
55248	Town of Pennington Gap	0	0	0	0
55249	Town of La Crosse	0	0	0	0
55250	Town of Rich Creek	16,435	16,855	22,157	12,549
55251	Town of White Stone	0	0	0	0
55252	Town of Windsor	54,025	55,406	72,835	41,252
55253	Town of Haysi	0	0	0	0
55254	Town of Stephens City	35,800	28,036	36,856	20,874
55255	Town of Broadax	0	0	0	0
55256	Town of Mineral	0	0	0	0
55257	Town of Lebanon	176,070	177,230	232,983	131,954
55258	City of Newport News	5,899,490	6,491,607	8,533,715	4,833,223
55259	Town of Richlands	0	0	0	0
55260	Town of Haymarket	49,794	52,568	69,105	39,139
55261	Town of Lovettsville	49,306	48,396	63,621	36,033
55264	Town of Eastville	0	19,525	25,667	14,537
55300	Town of Abingdon	426,506	416,208	547,138	309,881
55301	Town of Dumfries	121,394	118,821	156,200	88,467
55302	Town of Iron Gate	4,231	4,172	5,484	3,106
55303	Town of Montross	8,299	8,344	10,969	6,212
55304	Town of South Boston	270,615	283,535	372,729	211,102
55305	Town of Gretna	40,031	41,387	54,406	30,814
55306	Town of Remington	13,669	15,521	20,403	11,556
55307	City of Lexington	411,047	417,042	548,234	310,502
55308	City of Waynesboro	1,126,231	1,179,700	1,550,806	878,327
55309	Town of Colonial Beach	151,336	165,215	217,188	123,008
55310	Town of Smithfield	258,573	264,510	347,719	196,937
55311	Town of Brookneal	24,898	28,204	37,076	20,999
55312	Town of Hamilton	25,386	10,346	13,601	7,703
55313	City of Galax	516,983	535,196	703,556	398,472
55314	Town of Jonesville	29,941	29,705	39,050	22,116
55315	Town of Wytheville	579,795	614,299	807,543	457,366
55316	City of Fairfax	0	0	0	0
55317	Town of Vienna	1,083,271	1,112,780	1,462,835	828,503
55318	Town of Vinton	301,044	253,496	333,240	188,737
55319	City of Emporia	408,932	401,855	528,270	299,195
55320	Town of Culpeper	827,465	852,108	1,120,161	634,423
55321	Town of Woodstock	243,439	247,989	326,001	184,637
55322	Town of Glasgow	14,971	15,854	20,842	11,804
55323	Town of Marion	294,860	293,048	385,234	218,184
55324	Town of Altavista	195,435	198,090	260,405	147,485
55325	Town of Herndon	1,454,125	1,468,409	1,930,337	1,093,281
55326	Town of Pearisburg	115,211	114,816	150,934	85,484
55327	Town of Christiansburg	0	0	0	0
55328	Town of Wakefield	0	0	0	0
55329	Town of Leesburg	2,100,638	2,183,839	2,870,824	1,625,942
55330	Town of Chatham	33,684	31,708	41,682	23,608
55331	Town of Bowling Green	37,916	47,228	62,085	35,163
55332	City of Manassas	2,564,734	2,595,040	3,411,380	1,932,096
55333	Town of Alberta	0	0	0	0
55334	Town of Boydton	17,249	20,694	27,204	15,407

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



Employer Code	Employer	6/30/2019 Net OPEB Liability	6/30/2020 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
55335	City of Salem	1,974,036	1,994,093	2,621,388	1,484,670
55336	Town of McKenney	2,929	3,338	4,388	2,485
55337	Town of Narrows	0	0	0	0
55338	Town of Quantico	6,997	7,010	9,214	5,219
55339	Town of Halifax	30,267	29,705	39,050	22,116
55340	Town of Blacksburg	1,284,889	1,319,048	1,733,990	982,076
55341	Town of Chincoteague	177,372	183,405	241,100	136,551
55342	Town of Lawrenceville	78,597	87,280	114,736	64,983
55343	Town of Amherst	74,366	78,101	102,670	58,149
55344	Town of Stanley	52,561	51,734	68,008	38,518
55345	Town of Hillsville	123,672	129,168	169,801	96,170
55346	Town of Elkton	92,917	95,123	125,047	70,823
55347	Town of Bridgewater	210,731	205,100	269,620	152,704
55348	Town of Purcellville	417,882	451,754	593,865	336,346
55349	Town of Timberville	55,002	56,907	74,809	42,369
55350	Town of Wise	179,650	172,891	227,279	128,723
55351	Town of New Market	69,321	72,928	95,870	54,297
55352	Town of Tappahannock	0	0	0	0
55353	Town of Rocky Mount	248,158	265,679	349,255	197,807
55354	Town of Big Stone Gap	0	0	0	0
55355	Town of Luray	170,049	172,391	226,621	128,351
55357	Town of Strasburg	242,463	247,154	324,903	184,015
55358	Town Of Appomattox	63,788	66,754	87,753	49,700
55359	Town of Clarksville	76,644	80,104	105,303	59,640
55360	Town of Dublin	78,597	78,936	103,768	58,771
55361	Town of Middleburg	83,641	80,438	105,742	59,889
55362	Town of Edinburg	0	0	0	0
55363	Town of Chase City	92,429	96,125	126,364	71,568
55364	Town of Bedford	344,818	342,779	450,609	255,211
55365	City of Poquoson	530,652	547,045	719,132	407,294
55366	Town of Ashland	282,818	289,210	380,188	215,326
55367	Town of Broadway	84,455	86,612	113,859	64,486
55368	Town of Berryville	129,530	133,006	174,847	99,027
55369	Town of Tazewell	0	0	0	0
55370	Town of Urbanna	8,299	9,846	12,944	7,331
55371	Town of Bluefield	199,991	202,096	265,671	150,467
55372	Town of Weber City	14,320	11,849	15,576	8,822
55374	Town of Hurt	15,296	11,181	14,699	8,325
55375	Town of Waverly	0	0	0	0
55376	Town of Coeburn	60,046	61,580	80,952	45,849
55377	Town of Dayton	54,839	62,414	82,048	46,470
55378	Town of Courtland	8,462	8,677	11,407	6,461
55379	Town of Cape Charles	116,024	121,825	160,149	90,703
55380	Town of Independence	0	0	0	0
55381	Town of Warsaw	54,676	56,741	74,590	42,246
55382	Town of Grundy	62,324	57,407	75,467	42,742
55383	Town of Warrenton	488,994	523,681	688,419	389,898
55384	Town of Louisa	57,117	50,899	66,911	37,896
55385	Town of Kenbridge	38,892	36,547	48,044	27,211
55386	Town of Mt. Jackson	70,135	70,592	92,798	52,558
55387	Town of Pulaski	339,773	348,286	457,849	259,311
55388	Town of Jarratt	0	0	0	0
55389	Town of Pembroke	21,154	21,361	28,081	15,904
55390	Town of Parksley	18,877	18,190	23,912	13,543
55391	Town of Onancock	49,794	51,734	68,008	38,518
55392	Town of Victoria	42,471	43,891	57,697	32,678
55393	Town of Shenandoah	60,209	62,414	82,048	46,470
55394	Town of Gate City	0	0	0	0
55395	Town of Round Hill	57,767	68,089	89,508	50,694
55396	Town of Kilmarnock	71,926	71,427	93,896	53,180
55397	Town of Orange	190,390	186,576	245,269	138,913
55398	Town of Saltville	0	0	0	0
55399	Town of Blackstone	168,910	178,399	234,519	132,824

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



Employer Code	Employer	6/30/2019 Net OPEB Liability	6/30/2020 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
55401	Southeastern Virginia Public Service Authority	470,768	480,792	632,038	357,966
55402	Pittsylvania County Service Authority	35,312	34,044	44,754	25,347
55403	Rappahannock Area Youth Services & Group Home Commissior	45,726	44,558	58,575	33,175
55404	Appomattox Regional Library	60,046	62,414	82,048	46,470
55405	Staunton Redevelopment & Housing Authority	35,474	37,382	49,142	27,832
55406	Hampton Newport News Community Services Board	0	0	0	0
55408	Charles Pinckney Jones Memorial Library	7,160	8,011	10,531	5,965
55409	Southside Regional Juvenile Group Home Commission	10,415	10,680	14,040	7,952
55411	Hampton Roads Sanitation District	4,264,739	4,307,934	5,663,110	3,207,405
55412	Peninsula Airport Commission	203,246	200,093	263,038	148,976
55413	Richmond Redevelopment & Housing Authority	654,161	725,277	953,432	539,993
55415	Chesapeake Redevelopment & Housing Authority	172,978	172,391	226,621	128,351
55416	Alexandria Sanitation Authority	0	0	0	0
55417	Norfolk Airport Authority	1,018,831	1,028,337	1,351,828	765,632
55418	Charlottesville Redevelopment & Housing Authority	42,471	39,385	51,774	29,324
55419	Hampton Redevelopment & Housing Authority	251,250	240,312	315,909	178,921
55420	Loudoun County Sanitation Authority	1,915,943	1,962,718	2,580,143	1,461,310
55421	Danville Redevelopment & Housing Authority	117,000	123,160	161,903	91,696
55422	NRV Regional Water Authority	106,912	108,808	143,036	81,011
55423	Northern Virginia Juvenile Detention Center	311,947	296,385	389,621	220,669
55424	Hopewell Redevelopment and Housing Authority	0	0	0	0
55425	Colonial Behavioral Health	746,752	761,156	1,000,598	566,707
55426	Blacksburg-VPI Sanitation Authority	80,875	79,938	105,084	59,516
55427	Potomac River Fisheries Commission	20,829	21,528	28,300	16,028
55428	Chesapeake Bay Bridge & Tunnel District	677,593	671,372	882,571	499,860
55429	Alexandria Redevelopment & Housing Authority	381,757	372,985	490,318	277,700
55430	Albemarle County Service Authority	358,975	372,651	489,879	277,452
55431	Franklin Redevelopment & Housing Authority	36,776	23,030	30,275	17,147
55432	Bristol Redevelopment & Housing Authority	91,289	90,784	119,343	67,592
55433	Norfolk Redevelopment & Housing Authority	1,145,596	1,150,162	1,511,977	856,335
55435	Richmond Metropolitan Authority	322,524	325,257	427,575	242,165
55436	Riverside Regional Jail	1,252,995	1,065,218	1,400,311	793,091
55439	Rappahannock-Rapidan Planning District Commission	29,453	28,036	36,856	20,874
55440	Shenandoah Valley Juvenile Detention Center	275,333	262,675	345,306	195,570
55442	Southside Regional Library Board	0	0	0	0
55443	Bedford Public Library	53,375	53,569	70,421	39,884
55445	Chesterfield County Health Center Commission	514,541	503,488	661,874	374,864
55446	Washington County Service Authority	313,737	308,234	405,198	229,491
55447	Rappahannock Area Community Services Board	1,723,601	1,797,670	2,363,176	1,338,427
55449	Hampton Roads Planning District Commission	280,541	284,203	373,606	211,599
55450	Meherrin Regional Library	23,921	23,531	30,933	17,519
55451	New River Valley Planning District	0	0	0	0
55452	Northern Virginia Healthcare Center & District Home	0	0	0	0
55453	Rockbridge Area Community Services Board	318,131	315,077	414,192	234,585
55454	Greensville/Emporia Department of Social Services	94,707	93,121	122,414	69,332
55455	James City Service Authority	369,227	379,494	498,873	282,546
55456	Accomack-Northampton Planning District Commission	61,999	58,075	76,344	43,239
55457	Harrisonburg/Rockingham Sewer Authority	135,063	135,176	177,699	100,643
55458	Wytheville Redevelopment & Housing Authority	40,194	40,886	53,748	30,441
55459	Waynesboro Redevelopment and Housing Authority	58,907	59,578	78,319	44,358
55460	Region Ten Community Services Board	1,908,458	1,793,165	2,357,253	1,335,072
55462	LENOWISCO Planning District Commission	21,317	21,528	28,300	16,028
55465	Rivanna Water & Sewer Authority	428,948	451,754	593,865	336,346
55466	Appomattox River Water Authority	129,368	125,664	165,194	93,561
55467	Campbell County Utilities and Service Authority	110,328	107,139	140,842	79,768
55469	Eastern Shore Community Services Board	419,998	431,728	567,539	321,436
55470	ANCHOR Commission	16,272	19,692	25,887	14,662
55471	Horizon Behavioral Health	2,106,985	2,029,138	2,667,457	1,510,762
55472	District 19 Community Services Board	739,592	734,288	965,278	546,702
55473	Hampton Roads Transit	1,437,365	1,432,028	1,882,511	1,066,194
55474	Upper Occoquan Sewage Authority	1,188,555	1,155,836	1,519,435	860,559
55475	New River Valley Juvenile Detention Home	65,742	54,905	72,176	40,878
55476	Rockbridge Regional Library	0	0	0	0

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



Employer Code	Employer	6/30/2019 Net OPEB Liability	6/30/2020 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
55477	Frederick County Sanitation Authority	310,482	317,747	417,703	236,574
55478	Western Tidewater Community Services Board	0	0	0	0
55479	Cumberland Mountain Community Services	907,201	942,392	1,238,847	701,643
55482	Middle Peninsula/Northern Neck Public Service Authority	1,139,575	1,071,726	1,408,867	797,937
55483	Rockbridge County Public Service Authority	34,661	34,878	45,850	25,968
55484	Danville-Pittsylvania Community Services	848,944	815,727	1,072,336	607,337
55485	Crater Youth Care Commission	107,888	108,140	142,159	80,514
55486	Hampton Roads Workforce Council	149,871	154,034	202,489	114,683
55487	Capital Regional Airport Commission	743,661	724,108	951,895	539,123
55488	Northwestern Community Services Board	705,420	739,962	972,737	550,927
55489	Harrisonburg-Rockingham Community Services Board	560,430	593,438	780,120	441,835
55491	Middle Peninsula Regional Security Center	245,229	258,837	340,261	192,713
55492	Northern Neck Planning District Commission	24,572	28,537	37,514	21,247
55493	Planning District One Community Services Board	21,805	22,029	28,959	16,401
55494	Rockbridge Area Social Services Board	76,644	81,607	107,278	60,759
55495	Dinwiddie County Water Authority	44,913	40,219	52,871	29,944
55496	Rappahannock Rapidan Community Services	877,748	891,159	1,171,497	663,499
55498	Valley Community Services Board	881,653	879,810	1,156,578	655,049
55499	Eastern Shore Public Library	19,039	21,695	28,520	16,153
55500	Alexandria City Public Schools	656,276	616,134	809,956	458,733
55501	Albemarle County Public Schools	613,154	812,223	1,067,729	604,728
55502	Alleghany Highlands Public Schools	152,312	154,535	203,148	115,056
55503	Charlottesville City Public Schools	172,978	176,563	232,105	131,457
55504	Amherst County Public Schools	215,613	224,792	295,507	167,366
55505	Appomattox County Public Schools	52,886	57,741	75,905	42,990
55506	Arlington County Public Schools	1,915,618	2,016,956	2,651,443	1,501,693
55507	Augusta County Public Schools	218,379	225,626	296,603	167,987
55508	Bath County Public Schools	52,073	52,735	69,325	39,263
55509	Bedford County Public Schools	444,894	436,401	573,682	324,915
55510	Bland County Public Schools	28,802	28,537	37,514	21,247
55511	Botetourt County Public Schools	234,489	232,469	305,598	173,081
55512	Norfolk Public Schools	1,502,780	1,461,734	1,921,561	1,088,311
55513	Petersburg City Public Schools	193,482	200,928	264,135	149,598
55514	Buckingham County Public Schools	72,576	71,760	94,334	53,428
55515	Radford City Public Schools	29,290	29,872	39,270	22,241
55516	Caroline County Public Schools	114,722	105,637	138,868	78,651
55517	Carroll County Public Schools	167,283	166,550	218,943	124,002
55518	Charles City County Public Schools	24,247	25,366	33,346	18,886
55519	Charlotte County Public Schools	49,794	46,727	61,427	34,790
55520	Chesterfield County Public Schools	1,761,516	1,756,617	2,309,208	1,307,862
55521	Clarke County Public Schools	52,724	53,069	69,764	39,512
55522	Winchester City Public Schools	193,970	203,265	267,207	151,338
55523	Culpeper County Public Schools	389,079	399,854	525,638	297,705
55524	Cumberland County Public Schools	56,140	58,242	76,564	43,364
55525	Dickenson County Public Schools	111,956	114,482	150,496	85,236
55526	Dinwiddie County Public Schools	168,748	164,380	216,090	122,386
55528	Essex County Public Schools	49,631	47,061	61,865	35,039
55530	Covington City Public Schools	33,684	34,712	45,631	25,844
55531	Floyd County Public Schools	131,971	134,675	177,040	100,270
55532	Fluvanna County Public Schools	185,183	182,571	240,003	135,930
55533	Chesapeake City Public Schools	1,771,442	1,800,507	2,366,905	1,340,539
55534	Virginia Beach City Public Schools	3,831,723	3,885,384	5,107,636	2,892,801
55535	Giles County Public Schools	32,871	52,402	68,886	39,015
55536	Gloucester County Public Schools	268,661	305,063	401,029	227,130
55537	Goochland County Public Schools	68,671	68,923	90,604	51,315
55538	Grayson County Public Schools	77,295	70,425	92,579	52,434
55539	Greene County Public Schools	144,176	144,355	189,765	107,477
55540	Greensville County Public Schools	78,271	83,275	109,471	62,001
55541	Halifax County Public Schools	130,019	126,498	166,291	94,182
55542	Hanover County Public Schools	437,084	432,897	569,076	322,306
55543	Henrico County Public Schools	53,212	57,741	75,905	42,990
55544	Henry County Public Schools	294,047	304,229	399,932	226,509
55545	Highland County Public Schools	20,178	20,026	26,326	14,910

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



Employer Code	Employer	6/30/2019 Net OPEB Liability	6/30/2020 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
55546	Isle of Wight County Public Schools	179,324	138,013	181,428	102,755
55548	King George County Public Schools	220,820	225,626	296,603	167,987
55549	King and Queen County Public Schools	56,954	55,906	73,493	41,624
55550	King William County Public Schools	106,912	75,765	99,599	56,409
55551	Lancaster County Public Schools	73,227	72,594	95,431	54,049
55552	Lee County Public Schools	168,910	177,398	233,203	132,079
55553	Loudoun County Public Schools	5,298,866	5,519,008	7,255,160	4,109,090
55554	Louisa County Public Schools	307,391	298,722	392,693	222,409
55555	Lunenburg County Public Schools	53,863	55,572	73,054	41,375
55556	Madison County Public Schools	69,159	67,921	89,288	50,570
55557	Mathews County Public Schools	69,484	75,598	99,380	56,286
55558	Mecklenburg County Public Schools	97,473	117,319	154,225	87,348
55559	Middlesex County Public Schools	40,682	39,551	51,993	29,447
55560	Montgomery County Public Schools	371,667	374,988	492,950	279,191
55562	Nelson County Public Schools	137,341	130,670	171,776	97,289
55563	New Kent County Public Schools	106,261	116,651	153,347	86,851
55565	Northampton County Public Schools	84,943	79,103	103,987	58,895
55566	Northumberland County Public Schools	59,558	55,906	73,493	41,624
55567	Nottoway County Public Schools	74,854	75,431	99,160	56,161
55568	Orange County Public Schools	265,407	263,509	346,403	196,191
55569	Page County Public Schools	155,730	142,185	186,913	105,861
55570	Patrick County Public Schools	146,453	143,186	188,229	106,607
55571	Pittsylvania County Public Schools	235,629	231,467	304,282	172,335
55572	Powhatan County Public Schools	139,782	138,013	181,428	102,755
55573	Prince Edward County Public Schools	55,652	56,073	73,713	41,749
55574	Prince George County Public Schools	360,765	395,848	520,373	294,723
55576	Prince William County Public Schools	4,920,528	5,010,013	6,586,047	3,730,126
55577	Pulaski County Public Schools	192,831	192,083	252,508	143,013
55578	Rappahannock County Public Schools	57,767	58,576	77,003	43,612
55579	Richmond County Public Schools	6,672	6,008	7,898	4,473
55580	Roanoke County Public Schools	251,250	245,485	322,709	182,772
55581	Rockbridge County Public Schools	107,725	104,970	137,991	78,154
55582	Rockingham County Public Schools	693,704	681,386	895,734	507,315
55583	Russell County Public Schools	216,264	216,949	285,196	161,526
55584	Scott County Public Schools	187,623	191,082	251,192	142,267
55585	Shenandoah County Public Schools	305,275	304,729	400,590	226,881
55586	Smyth County Public Schools	177,535	171,389	225,305	127,605
55587	Southampton County Public Schools	66,230	69,090	90,824	51,440
55588	Spotsylvania County Public Schools	806,961	835,252	1,098,003	621,874
55589	Stafford County Public Schools	744,474	795,701	1,046,010	592,426
55590	Surry County Public Schools	79,899	83,442	109,691	62,125
55591	Sussex County School Board	74,692	74,763	98,282	55,664
55592	Tazewell County Public Schools	293,722	288,375	379,091	214,705
55593	Warren County Public Schools	162,889	123,493	162,342	91,945
55595	Washington County Public Schools	226,190	227,629	299,236	169,478
55596	Westmoreland County Public Schools	57,279	58,409	76,783	43,487
55597	Wise County Public Schools	129,693	130,837	171,995	97,412
55598	Wythe County Public Schools	116,187	120,824	158,832	89,958
55599	York County Public Schools	541,554	544,207	715,402	405,181
55600	Accomack County Public Schools	246,693	237,642	312,399	176,932
55601	Bristol VA Public Schools	81,851	85,945	112,981	63,989
55602	Buena Vista City Public Schools	29,453	30,874	40,586	22,987
55603	Amelia County Public Schools	71,437	68,589	90,165	51,067
55605	Danville City Public Schools	187,298	193,585	254,482	144,130
55606	Franklin City Public Schools	36,939	39,385	51,774	29,324
55608	Harrisonburg City Public Schools	192,668	194,252	255,360	144,628
55609	Hopewell City Public Schools	179,324	199,593	262,380	148,604
55610	Lynchburg City Public Schools	304,299	323,086	424,722	240,549
55611	Fauquier County Public Schools	664,087	661,861	870,067	492,778
55612	Brunswick County Public Schools	89,337	94,957	124,828	70,699
55613	PD Pruden Vocational-Technical Center	0	0	0	0
55614	Portsmouth City Public Schools	639,353	625,146	821,803	465,443
55615	Campbell County Public Schools	276,147	286,539	376,678	213,338

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



Employer Code	Employer	6/30/2019 Net OPEB Liability	6/30/2020 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
55616	Richmond Public Schools	872,866	845,098	1,110,947	629,205
55617	Roanoke City Schools	357,022	351,958	462,675	262,044
55619	Staunton City Public Schools	95,521	95,958	126,145	71,444
55620	Suffolk City Public Schools	602,902	589,933	775,513	439,225
55622	Craig County Public Schools	25,711	23,698	31,153	17,644
55623	Martinsville City Public Schools	40,682	33,543	44,095	24,974
55624	Appomattox Regional Governor's School	8,136	8,011	10,531	5,965
55625	Colonial Heights City Public Schools	107,074	107,139	140,842	79,768
55632	Manassas City Public Schools	291,281	289,710	380,846	215,699
55633	Franklin County Public Schools	472,883	472,281	620,849	351,629
55634	Frederick County Public Schools	781,575	797,203	1,047,985	593,545
55635	Salem City Public Schools	103,169	103,968	136,674	77,408
55636	Manassas Park City Public Schools	113,584	111,979	147,205	83,372
55637	Newport News Public Schools	926,891	975,268	1,282,064	726,120
55638	Town of West Point Public Schools	0	1,669	2,194	1,243
55708	Waynesboro City Public Schools	71,599	74,263	97,625	55,292
55710	Valley Vocational-Technical Center	6,184	5,507	7,239	4,100
55711	New Horizons Technical Center	27,338	28,537	37,514	21,247
55713	Galax City Public Schools	43,610	43,223	56,820	32,181
55714	Norton City Public Schools	20,015	21,361	28,081	15,904
55802	Williamsburg-James City County Public Schools	486,064	494,810	650,465	368,403
55803	Poquoson City Public Schools	44,588	46,561	61,208	34,666
55806	Fredericksburg City Public Schools	108,701	124,328	163,439	92,567
55807	Hampton City Public Schools	334,729	341,110	448,415	253,968
55813	Buchanan County Public Schools	167,283	171,723	225,743	127,854
55814	Jackson River Technical Center	5,370	5,341	7,021	3,976
55815	Northern Neck Regional Vocational Center	3,091	3,004	3,949	2,237
55858	Peumansend Creek Regional Jail Authority	68,020	406,195	533,974	302,426
55859	Williamsburg Area Transit Authority	80,387	166,049	218,284	123,629
55860	Middle Peninsula Juvenile Detention Commission	94,382	190,414	250,314	141,770
55862	Crater Criminal Justice Training Academy	24,572	21,361	28,081	15,904
55863	Central Shenandoah Criminal Justice Training Academy	33,196	34,378	45,193	25,596
55864	New River Valley Emergency Comm Regional Authority	132,134	137,679	180,990	102,507
55865	Maury Service Authority	69,647	83,275	109,471	62,001
55866	Hampton Roads Transportation Accountability Commission	21,317	28,036	36,856	20,874
55867	Pamunkey Regional Library	95,195	97,627	128,339	72,687
55868	Northern Virginia Transportation Authority	91,127	110,978	145,889	82,627
55869	RSW Regional Jail Authority	408,769	425,553	559,422	316,839
55870	Bedford Regional Water Authority	257,271	287,541	377,994	214,084
55871	Portsmouth Redevelopment and Housing Authority	260,037	254,498	334,557	189,482
55872	Southwest Regional Recreation Authority	41,170	41,888	55,065	31,187
55873	Roanoke Redevelopment and Housing Authority	0	0	0	0
55874	Meherrin River Regional Jail Authority	471,907	431,228	566,882	321,064
55875	Woodway Water Authority	18,063	18,190	23,912	13,543
55876	Bristol Virginia Utilities Authority (BVU)	368,901	320,750	421,651	238,809
55877	Washington Metropolitan Area Transit Commission	0	0	0	0
55878	Mount Rogers Community Services Board	2,020,576	2,093,054	2,751,481	1,558,351
55879	Lonesome Pine Soil & Water Conservation District	3,743	4,005	5,265	2,982
55880	Big Sandy Soil & Water Conservation District	0	0	0	0
55881	Central Virginia Planning District Commission	150,847	151,029	198,540	112,446
55882	Middle Peninsula Planning District Commission	15,459	20,026	26,326	14,910
55883	Western Virginia Regional Jail Authority	699,725	718,601	944,656	535,023
55884	Halifax Service Authority	103,494	103,635	136,236	77,159
55886	Russell County Public Service Authority	41,821	48,062	63,182	35,784
55887	Piedmont Community Services Board	996,050	1,040,186	1,367,404	774,454
55888	Blue Ridge Behavioral Health Care	1,171,307	1,196,055	1,572,306	890,503
55889	Skyline Soil and Water Conservation District	0	0	0	0
55890	Middle River Regional Jail Authority	597,858	617,135	811,272	459,478
55891	Tidewater Soil and Water Conservation District	0	0	0	0
55892	Big Stone Gap Redevelopment and Housing Authority	22,293	24,198	31,810	18,016
55893	Eastern Shore Soil and Water Conservation District	10,252	13,017	17,112	9,691
55894	Town of Boykins	0	0	0	0
55895	Town of Gordonsville	58,745	57,075	75,029	42,494

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



Employer Code	Employer	6/30/2019 Net OPEB Liability	6/30/2020 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
55896	Virginia Resources Authority	121,069	123,327	162,123	91,821
55897	Prince William County Services Authority	2,162,474	2,131,104	2,801,500	1,586,680
55898	Western Virginia Water Authority	880,026	895,831	1,177,639	666,977
55899	Shenandoah Valley Regional Airport Commission	56,791	57,741	75,905	42,990
55900	Alleghany Highlands Community Services Board	252,064	244,151	320,955	181,779
55901	Brunswick Industrial Development Authority	11,554	13,184	17,331	9,816
55902	Northern Neck-Essex County Group Home Commission	0	0	0	0
55904	Appalachian Juvenile Commission	168,260	170,054	223,549	126,611
55905	Goochland-Powhatan Community Services Board	202,270	206,435	271,375	153,698
55906	Suffolk Redevelopment and Housing Authority	100,403	100,130	131,629	74,550
55908	Lee County Redevelopment and Housing Authority	24,409	24,866	32,688	18,513
55909	Henry County Public Service Authority	202,432	205,768	270,497	153,201
55910	Southside Planning District Commission	44,261	36,881	48,483	27,459
55911	Economic Development Authority Of Henrico Co, Va	64,114	66,754	87,753	49,700
55912	Augusta County Public Service Authority	459,702	456,594	600,227	339,949
55914	Rappahannock Juvenile Center	308,041	316,912	416,605	235,952
55915	Cumberland Plateau Regional Housing Authority	45,076	41,720	54,845	31,062
55917	Bedford County Public Service Authority	0	0	0	0
55918	Amherst County Service Authority	87,547	85,778	112,762	63,865
55919	Pepper's Ferry Regional Wastewater Treatment Authority	94,382	96,960	127,461	72,190
55920	Rappahannock Regional Jail Authority	1,140,551	1,195,554	1,571,648	890,131
55921	Thomas Jefferson Planning District Commission	52,561	44,224	58,136	32,927
55922	Piedmont Regional Jail	368,250	340,442	447,538	253,471
55923	Nelson County Services Authority	74,854	76,432	100,476	56,906
55924	Coeburn-Norton-Wise Regional Water	48,004	46,393	60,988	34,541
55925	Fauquier County Water & Sanitation Authority	257,271	273,189	359,127	203,398
55926	Scott County Soil & Water Conservation District	11,391	11,682	15,356	8,697
55927	New River Resource Authority	92,429	97,794	128,557	72,811
55928	Scott County Water & Sewage Authority	75,017	85,445	112,323	63,617
55929	Greensville County Water & Sewer Authority	100,403	99,463	130,751	74,053
55930	Petersburg Redevelopment & Housing Authority	97,148	98,628	129,654	73,432
55931	Central Rappahannock Regional Library	381,919	397,350	522,347	295,840
55932	Virginia Coalfield Economic Development Authority	27,013	27,202	35,759	20,253
55933	Central Virginia Regional Jail	503,802	525,684	691,051	391,389
55934	Thomas Jefferson Soil & Water Conservation District	26,850	32,876	43,218	24,477
55936	Piedmont Planning District Commission	0	0	0	0
55937	Wythe-Grayson Regional Library	22,293	23,531	30,933	17,519
55938	Colonial Soil & Water Conservation District	18,063	21,862	28,739	16,277
55939	Rivanna Solid Waste Authority	54,351	63,917	84,023	47,588
55940	Monacan Soil & Water Conservation District	13,018	13,351	17,550	9,940
55941	Robert E. Lee Soil & Water Conservation District	0	0	0	0
55942	Tri-county/city Soil And Water Conservation Dist.	13,832	14,352	18,867	10,685
55944	Central Virginia Waste Management Authority	45,889	45,893	60,330	34,169
55945	Lonesome Pine Regional Library	60,697	58,910	77,442	43,861
55946	Virginia Peninsulas Public Service Authority	129,530	131,003	172,214	97,536
55947	Tidewater Youth Services Commission	181,441	180,401	237,151	134,314
55948	Virginia Highlands Airport Commission	22,131	22,529	29,616	16,774
55949	Western Tidewater Regional Jail	588,907	576,916	758,401	429,534
55950	Scott County Redevelopment & Housing Authority	22,131	22,697	29,836	16,898
55951	Handley Regional Library	53,700	58,910	77,442	43,861
55952	Northern Neck Regional Jail	290,630	308,568	405,636	229,740
55953	Montgomery Regional Solid Waste Authority	60,372	59,076	77,661	43,984
55954	Potomac & Rappahannock Transportation Commission	752,773	727,613	956,503	541,733
55955	Giles County Public Service Authority	36,776	43,056	56,600	32,056
55956	South Central Wastewater Authority	143,037	143,186	188,229	106,607
55957	Wise County Redevelopment and Housing Authority	52,724	53,069	69,764	39,512
55958	Prince William Soil & Water Conservation District	16,923	17,356	22,816	12,922
55959	Hampton Roads Regional Jail Authority	994,097	1,001,302	1,316,288	745,504
55960	Castlewood Water And Sewage Authority	20,341	10,346	13,601	7,703
55961	Pamunkey Regional Jail	471,744	495,645	651,563	369,024
55962	Charlottesville - Albemarle Airport Authority	182,254	206,602	271,594	153,822
55963	Virginia Peninsula Regional Jail	413,163	413,204	543,188	307,645
55964	Virginia Biotechnology Research Partnership Authority	53,375	56,907	74,809	42,369

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



Employer Code	Employer	6/30/2019	6/30/2020	Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
		Net OPEB Liability	Net OPEB Liability		
55965	Peumansend Creek Regional Jail	0	0	0	0
55966	Blue Ridge Regional Jail Authority	1,200,760	1,215,914	1,598,413	905,290
55967	Massanutten Regional Library	65,742	66,086	86,875	49,203
55968	Albemarle-Charlottesville Regional Jail	649,604	659,023	866,337	490,665
55969	Culpeper Soil & Water Conservation District	38,892	40,219	52,871	29,944
55970	New River Valley Regional Jail	670,596	680,885	895,076	506,942
55971	Sussex Service Authority	76,156	79,103	103,987	58,895
55972	Big Water Soil & Water Conservation District	0	0	0	0
55973	Peter Francisco Soil & Water Conservation District	0	0	0	0
55974	Peaks of Otter Soil & Water Conservation District	3,254	3,338	4,388	2,485
55975	New River Soil & Water Conservation District	9,112	9,846	12,944	7,331
55977	Southside Regional Jail	149,871	156,370	205,560	116,423
55978	Evergreen Soil & Water Conservation District	9,763	9,679	12,724	7,206
55979	Roanoke Higher Education Authority	75,180	75,932	99,819	56,534
55981	John Marshall Soil & Water Conservation District	22,131	25,366	33,346	18,886
55982	Daniel Boone Soil & Water Conservation District	11,717	12,349	16,234	9,194
55983	Southside Community Services Board	592,000	615,466	809,078	458,236
55984	Northern Shenandoah Valley Regional Commission	46,052	50,899	66,911	37,896
55985	Tazewell Soil & Water Conservation District	9,600	9,345	12,285	6,958
55987	Richmond Regional Planning District Commission	0	0	0	0
55988	Henricopolis Soil & Water Conservation District	10,415	11,014	14,479	8,200
55989	Piedmont Regional Juvenile Detention Center	54,513	51,400	67,570	38,269
55990	Roanoke River Service Authority	25,223	33,209	43,656	24,725
55991	Lee County Public Service Authority	55,327	57,909	76,125	43,115
55992	Blue Ridge Juvenile Detention Center	167,609	160,375	210,826	119,405
55993	Ferrum Water & Sewage Authority	0	0	0	0
55994	Wise County Public Service Authority	85,595	81,105	106,619	60,386
55995	Holston River Soil and Water Conservation District	5,858	13,017	17,112	9,691
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	1,258,365	1,285,671	1,690,113	957,226
55999	Clinch Valley Soil & Water Conservation District	7,160	10,514	13,821	7,828
59212	City of Norfolk - Insurance Only Employees	16,194,879	15,670,039	20,599,469	11,666,880
59214	City of Portsmouth - Insurance Only Employees	183,556	166,216	218,504	123,754
59216	City of Richmond - Insurance Only Employees	15,311,923	15,520,678	20,403,122	11,555,675
59217	City of Roanoke - Insurance Only Employees	6,084,185	6,131,638	8,060,509	4,565,214
59617	Roanoke City Schools - Insurance Only Employees	133,436	123,995	163,000	92,318
70156	Department of State Police	51,096	48,230	63,402	35,909
70203	Woodrow Wilson Rehabilitation Center	30,104	26,367	34,662	19,631
70204	The College of William and Mary	92,429	99,295	130,531	73,929
70207	University of Virginia - Academic Division	228,468	263,342	346,184	196,067
70208	Virginia Polytechnic Institute and State University	190,716	192,751	253,386	143,510
70211	Virginia Military Institute	43,936	45,058	59,233	33,547
70212	Virginia State University	71,926	85,277	112,104	63,492
70213	Norfolk State University	81,526	75,765	99,599	56,409
70214	Longwood University	65,091	60,745	79,855	45,227
70215	University of Mary Washington	76,481	79,604	104,645	59,268
70216	James Madison University	137,504	135,009	177,479	100,518
70217	Radford University	90,801	89,950	118,247	66,971
70221	Old Dominion University	188,112	191,082	251,192	142,267
70236	Virginia Commonwealth University	383,872	423,551	556,790	315,348
70241	Richard Bland College	15,621	16,021	21,061	11,928
70242	Christopher Newport University	77,132	84,109	110,568	62,622
70246	University of Virginia's College at Wise	28,314	31,875	41,902	23,732
70247	George Mason University	234,163	230,967	303,624	171,963
70280	Northern Virginia Community College	234,326	242,315	318,542	180,412
70282	Piedmont Virginia Community College	10,578	13,684	17,989	10,188
70283	J. Sargeant Reynolds Community College	50,445	52,068	68,447	38,766
70286	Virginia Western Community College	29,128	32,042	42,121	23,856
70291	Blue Ridge Community College	4,231	4,673	6,143	3,479
70292	Central Virginia Community College	20,015	20,360	26,765	15,159
70293	Thomas Nelson Community College	34,986	29,539	38,831	21,993
70294	Southwest Virginia Community College	15,621	12,349	16,234	9,194

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



Employer Code	Employer	6/30/2019 Net OPEB Liability	6/30/2020 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
70296	Virginia Highlands Community College	5,370	4,339	5,704	3,231
70297	Germanna Community College	14,645	10,180	13,382	7,579
70298	Lord Fairfax Community College	16,272	19,359	25,448	14,413
70299	Mountain Empire Community College	8,787	6,676	8,776	4,970
70402	Marine Resources Commission	271,754	305,564	401,687	227,503
70403	Department of Game and Inland Fisheries	777,020	737,792	969,885	549,311
70701	Department of Corrections - Central Administration	0	0	0	0
70716	Virginia Correctional Center for Women	564,824	559,394	735,366	416,488
70718	Bland Correctional Center	571,333	579,587	761,911	431,522
70733	Sussex I State Prison	875,469	876,974	1,152,849	652,937
70734	Sussex II State Prison	778,159	817,896	1,075,187	608,952
70735	Wallen's Ridge State Prison	1,052,353	1,076,733	1,415,448	801,664
70737	St. Brides Correctional Center	575,726	577,584	759,279	430,031
70741	Red Onion State Prison	1,056,259	1,082,574	1,423,126	806,013
70743	Fluvanna Women's Correctional Center	663,436	653,182	858,659	486,317
70745	Nottoway Correctional Center	923,148	966,256	1,270,218	719,411
70747	Marion Correctional Treatment Center	480,531	520,677	684,470	387,662
70749	Buckingham Correctional Center	844,877	909,683	1,195,848	677,290
70752	Deep Meadow Correctional Center	1,441,107	1,563,699	2,055,603	1,164,227
70753	Deerfield Correctional Center	1,000,281	959,247	1,261,004	714,192
70754	Augusta Correctional Center	692,727	852,942	1,121,258	635,044
70756	Department of Corrections - Division of Institutions	42,471	41,720	54,845	31,062
70757	Western Region Correctional Field Units	345,469	360,469	473,864	268,381
70761	Baskerville Correctional Center	331,149	335,103	440,518	249,496
70767	Division of Community Corrections	3,769,724	3,978,672	5,230,270	2,962,258
70768	Keen Mountain Correctional Center	662,948	689,396	906,264	513,279
70769	Greensville Correctional Center	1,845,482	1,930,844	2,538,242	1,437,579
70770	Dillwyn Correctional Center	739,755	775,008	1,018,807	577,020
70771	Indian Creek Correctional Center	524,956	552,886	726,811	411,642
70772	Haynesville Correctional Center	819,328	825,573	1,085,279	614,668
70773	Coffeewood Correctional Center	605,506	615,634	809,298	458,360
70774	Lunenburg Correctional Center	632,031	631,153	829,700	469,915
70775	Pocahontas State Correctional Center	592,976	586,763	771,345	436,865
70776	Green Rock Correctional Center	598,346	626,148	823,119	466,188
70777	Department of Juvenile Justice	1,024,201	944,061	1,241,040	702,886
70785	River North Correctional Center	742,847	751,477	987,875	559,501
70786	Culpeper Correctional Center for Women	0	0	0	0
70961	Division of Capitol Police	338,960	344,614	453,022	256,577
70999	Department of Alcoholic Beverage Control	466,374	464,103	610,099	345,541
	Total for VRS Group Life Insurance	1,627,266,147	1,668,836,297	2,193,813,423	1,242,505,668

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



Health Insurance Credit Plan - State Cost Sharing Plan

Employer Code	Employer	2019	2019	2020	2020
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
11111	Supreme Court - Judges	\$ 16,345	0.02050%	\$ 16,764	0.01989%
11113	Circuit Courts - Judges	318,501	0.39948%	343,718	0.40776%
11114	General District Courts - Judges	216,540	0.27160%	235,764	0.27969%
11115	Juvenile and Domestic Relations District Courts - Judges	213,987	0.26840%	245,022	0.29068%
11125	Virginia Court of Appeals - Judges	23,408	0.02936%	21,847	0.02592%
11171	State Corporation Commission - Commissioners	4,633	0.00581%	5,463	0.00648%
11191	VA Worker's Compensation Comm. - Commissioners	6,050	0.00759%	6,216	0.00737%
21156	Department of State Police - Troopers	1,479,846	1.85612%	1,529,886	1.81494%
30100	Senate	73,905	0.09270%	79,527	0.09434%
30101	House of Delegates	129,492	0.16242%	135,139	0.16032%
30103	Magistrate System	213,882	0.26826%	227,672	0.27009%
30107	Division of Legislative Services	64,847	0.08134%	67,950	0.08061%
30109	Division of Legislative Automated Systems	18,644	0.02338%	20,003	0.02373%
30110	Joint Legislative Audit and Review Commission	28,947	0.03631%	34,019	0.04036%
30111	Supreme Court	217,697	0.27305%	230,820	0.27383%
30112	Judicial Inquiry and Review Commission	4,255	0.00534%	4,470	0.00530%
30114	General District Courts	377,262	0.47319%	391,175	0.46406%
30115	Juvenile and Domestic Relations District Courts	227,480	0.28532%	237,435	0.28167%
30116	Combined District Courts	73,367	0.09202%	71,973	0.08538%
30117	Virginia State Bar	73,482	0.09217%	78,012	0.09255%
30119	Office of the Lieutenant Governor	2,597	0.00326%	2,463	0.00292%
30121	Office of the Governor	40,421	0.05070%	46,478	0.05514%
30122	Department of Planning and Budget	45,304	0.05682%	47,994	0.05694%
30123	Department of Military Affairs	158,337	0.19860%	172,999	0.20523%
30125	Virginia Court of Appeals	44,982	0.05642%	44,265	0.05251%
30127	Department of Emergency Management	98,165	0.12312%	99,881	0.11849%
30128	Virginia Veterans Care Center	95,123	0.11931%	109,444	0.12984%
30129	Department of Human Resource Management	91,423	0.11467%	100,765	0.11954%
30132	State Board of Elections	36,659	0.04598%	44,084	0.05230%
30133	Auditor of Public Accounts	100,060	0.12550%	100,718	0.11948%
30136	Virginia Information Technologies Agency (VITA)	229,331	0.28764%	241,753	0.28680%
30140	Department of Criminal Justice Services	79,413	0.09960%	93,639	0.11109%
30141	Office of the Attorney General and Department of Law	335,514	0.42082%	354,739	0.42084%
30143	Office of the Attorney General - Division of Debt Collection	17,134	0.02149%	16,034	0.01902%
30146	Science Museum of Virginia	41,864	0.05251%	42,413	0.05032%
30147	Office of the State Inspector General	34,958	0.04385%	37,833	0.04488%
30148	Virginia Commission for the Arts	4,415	0.00554%	3,773	0.00448%
30151	Department of Accounts	128,886	0.16166%	139,537	0.16554%
30152	Department of the Treasury	85,688	0.10748%	91,808	0.10891%
30154	Department of Motor Vehicles	1,038,210	1.30219%	1,102,516	1.30794%
30156	Department of State Police	410,163	0.51445%	430,937	0.51123%
30157	Compensation Board	10,631	0.01333%	11,083	0.01315%
30160	Virginia Criminal Sentencing Commission	7,176	0.00900%	7,869	0.00934%
30161	Department of Taxation	545,230	0.68386%	566,856	0.67248%
30162	Department of Accounts - Transfer Payments (CHRF)	1,323	0.00166%	1,389	0.00165%
30164	Virginia Management Fellows Administration	4,680	0.00587%	7,985	0.00947%
30165	Department of Housing and Community Development	74,133	0.09298%	78,527	0.09316%
30166	Secretary of the Commonwealth	9,583	0.01202%	11,449	0.01358%
30171	State Corporation Commission	552,806	0.69336%	575,007	0.68214%
30172	State Lottery Department	232,895	0.29211%	250,111	0.29671%
30174	Virginia College Savings Plan	96,737	0.12133%	111,180	0.13190%
30180	Secretary of Administration	12,183	0.01528%	13,122	0.01557%
30181	Department of Labor and Industry	90,683	0.11374%	97,445	0.11560%
30182	Virginia Employment Commission	381,343	0.47830%	407,095	0.48295%
30183	Secretary of Natural Resources	5,413	0.00679%	5,538	0.00657%
30184	Secretary of Technology	0	0.00000%	0	0.00000%
30185	Secretary of Education	5,482	0.00688%	5,540	0.00657%
30186	Secretary of Transportation	4,311	0.00541%	5,360	0.00636%
30187	Secretary of Public Safety	7,600	0.00953%	7,619	0.00904%
30188	Secretary of Health and Human Resources	5,499	0.00690%	5,334	0.00633%

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



Health Insurance Credit Plan - State Cost Sharing Plan

Employer Code	Employer	2019	2019	2020	2020
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
30190	Secretary of Finance	5,668	0.00711%	6,004	0.00712%
30191	Virginia Workers' Compensation Commission	206,473	0.25897%	221,420	0.26268%
30192	Secretary of Commerce and Trade	6,596	0.00827%	7,156	0.00849%
30193	Secretary of Agriculture and Forestry	3,442	0.00432%	3,558	0.00422%
30194	Department of General Services	405,624	0.50876%	440,320	0.52236%
30199	Department of Conservation and Recreation	279,714	0.35084%	288,783	0.34259%
30200	Office of Children's Services	11,585	0.01453%	12,256	0.01454%
30201	Department of Education - Central Office Operations	254,510	0.31922%	280,850	0.33318%
30202	The Library of Virginia	77,986	0.09781%	82,122	0.09742%
30203	Woodrow Wilson Rehabilitation Center	134,617	0.16885%	128,391	0.15231%
30204	The College of William and Mary	1,834,234	2.30061%	1,921,474	2.27949%
30206	VCU - Medical College of Virginia Hospitals Authority	550,530	0.69051%	519,215	0.61596%
30207	University of Virginia - Academic Division	9,690,447	12.15436%	10,188,499	12.08681%
30208	Virginia Polytechnic Institute and State University	6,824,794	8.56009%	7,248,577	8.59916%
30209	University of Virginia Medical Center	4,698,671	5.89337%	4,857,117	5.76212%
30211	Virginia Military Institute	367,893	0.46143%	396,576	0.47047%
30212	Virginia State University	490,564	0.61530%	501,158	0.59454%
30213	Norfolk State University	594,478	0.74563%	616,255	0.73108%
30214	Longwood University	543,749	0.68200%	557,235	0.66106%
30215	University of Mary Washington	508,469	0.63775%	518,381	0.61497%
30216	James Madison University	2,212,368	2.77489%	2,352,784	2.79117%
30217	Radford University	880,115	1.10390%	1,007,085	1.19473%
30218	Virginia School for Deaf and Blind	68,177	0.08551%	72,165	0.08561%
30221	Old Dominion University	1,950,826	2.44685%	2,051,251	2.43345%
30222	Department of Professional and Occupational Regulation	124,868	0.15662%	123,682	0.14673%
30223	Department of Health Professions	174,118	0.21839%	194,341	0.23055%
30226	Board of Accountancy	9,110	0.01143%	9,896	0.01174%
30233	Board of Bar Examiners	7,021	0.00881%	6,474	0.00768%
30234	Cooperative Extension and Agricultural Research Service	51,850	0.06503%	57,657	0.06840%
30236	Virginia Commonwealth University	5,358,685	6.72120%	5,738,853	6.80814%
30238	Virginia Museum of Fine Arts	140,546	0.17628%	150,932	0.17905%
30239	Frontier Culture Museum of Virginia	15,225	0.01910%	16,302	0.01934%
30241	Richard Bland College	74,570	0.09353%	80,660	0.09569%
30242	Christopher Newport University	655,398	0.82204%	691,722	0.82061%
30245	State Council of Higher Education for Virginia	45,439	0.05699%	48,318	0.05732%
30246	University of Virginia's College at Wise	204,032	0.25591%	209,536	0.24858%
30247	George Mason University	3,863,919	4.84637%	4,234,748	5.02379%
30261	Virginia Community College System - Central Office Operations	215,112	0.26981%	210,310	0.24950%
30262	Department of Rehabilitative Services	542,437	0.68036%	555,242	0.65870%
30263	Virginia Rehabilitation Center for the Blind and Vision Impaired	13,030	0.01634%	12,880	0.01528%
30268	Virginia Institute of Marine Science	242,792	0.30453%	255,559	0.30318%
30270	Virginia Community College System - Shared Services	52,669	0.06606%	58,440	0.06933%
30275	New River Community College	88,185	0.11061%	90,487	0.10735%
30276	Southside Virginia Community College	102,282	0.12829%	97,069	0.11516%
30277	Paul D. Camp Community College	40,856	0.05124%	42,178	0.05004%
30278	Rappahannock Community College	71,611	0.08982%	78,371	0.09297%
30279	Danville Community College	76,782	0.09630%	76,571	0.09084%
30280	Northern Virginia Community College	1,308,628	1.64136%	1,386,503	1.64484%
30282	Piedmont Virginia Community College	133,760	0.16777%	133,266	0.15810%
30283	J. Sargeant Reynolds Community College	249,871	0.31340%	242,434	0.28761%
30284	Eastern Shore Community College	30,845	0.03869%	29,624	0.03514%
30285	Patrick Henry Community College	111,030	0.13926%	122,163	0.14492%
30286	Virginia Western Community College	156,187	0.19590%	160,629	0.19056%
30287	Dabney S. Lancaster Community College	38,988	0.04890%	37,369	0.04433%
30288	Wytheville Community College	67,840	0.08509%	65,631	0.07786%
30290	John Tyler Community College	182,369	0.22874%	193,689	0.22978%
30291	Blue Ridge Community College	115,921	0.14540%	120,237	0.14264%
30292	Central Virginia Community College	95,375	0.11963%	100,067	0.11871%
30293	Thomas Nelson Community College	227,203	0.28497%	196,028	0.23255%
30294	Southwest Virginia Community College	68,439	0.08584%	77,920	0.09244%

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



Health Insurance Credit Plan - State Cost Sharing Plan

Employer Code	Employer	2019	2019	2020	2020
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
30295	Tidewater Community College	542,401	0.68031%	543,618	0.64491%
30296	Virginia Highlands Community College	67,443	0.08459%	68,546	0.08132%
30297	Germana Community College	149,096	0.18701%	166,328	0.19732%
30298	Lord Fairfax Community College	139,390	0.17483%	143,980	0.17081%
30299	Mountain Empire Community College	73,261	0.09189%	76,083	0.09026%
30301	Department of Agriculture and Consumer Services	284,069	0.35630%	297,296	0.35269%
30310	Virginia Economic Development Partnership	110,960	0.13917%	132,066	0.15667%
30320	Virginia Tourism Authority	61,882	0.07762%	64,491	0.07651%
30330	Virginia - Israel Advisory Board	1,147	0.00144%	1,178	0.00140%
30350	Department of Small Business and Supplier Diversity	31,101	0.03901%	32,910	0.03904%
30400	Jamestown-Yorktown Commemoration	9,120	0.01144%	6,205	0.00736%
30402	Marine Resources Commission	45,024	0.05647%	50,288	0.05966%
30403	Department of Game and Inland Fisheries	186,427	0.23383%	189,811	0.22518%
30405	Virginia Racing Commission	2,706	0.00339%	3,253	0.00386%
30407	Virginia Port Authority	2,867	0.00360%	2,930	0.00348%
30409	Department of Mines, Minerals and Energy	138,471	0.17368%	145,156	0.17220%
30411	Department of Forestry	132,638	0.16636%	139,244	0.16519%
30413	Commission on Virginia Alcohol Safety Action Program	7,006	0.00879%	7,076	0.00839%
30417	Gunston Hall	2,835	0.00356%	3,009	0.00357%
30423	Department of Historic Resources	29,190	0.03661%	31,003	0.03678%
30425	Jamestown - Yorktown Foundation	81,431	0.10214%	84,338	0.10005%
30440	Department of Environmental Quality	589,227	0.73905%	622,294	0.73824%
30454	Office of Commonwealth Preparedness	7,103	0.00891%	8,506	0.01009%
30505	Department of Rail and Public Transportation	54,120	0.06788%	63,113	0.07487%
30506	Motor Vehicle Dealer Board	14,908	0.01870%	15,612	0.01852%
30510	Virginia Department of Transportation	1,271,035	1.59421%	1,364,339	1.61855%
30511	Virginia Department of Transportation	380,464	0.47720%	392,784	0.46597%
30512	Virginia Department of Transportation	454,302	0.56981%	479,799	0.56920%
30513	Virginia Department of Transportation	334,629	0.41971%	355,592	0.42185%
30514	Virginia Department of Transportation	510,848	0.64074%	535,074	0.63477%
30515	Virginia Department of Transportation	533,434	0.66907%	551,882	0.65471%
30516	Virginia Department of Transportation	328,673	0.41224%	339,590	0.40286%
30517	Virginia Department of Transportation	306,378	0.38428%	320,337	0.38002%
30518	Virginia Department of Transportation	382,421	0.47966%	397,865	0.47200%
30519	Virginia Department of Transportation	649,446	0.81458%	679,449	0.80605%
30601	Department of Health	2,014,006	2.52609%	2,124,174	2.51996%
30602	Department of Medical Assistance Services	371,341	0.46576%	428,179	0.50796%
30606	Virginia Board for People With Disabilities	6,841	0.00858%	7,226	0.00857%
30701	Department of Corrections - Central Administration	257,317	0.32274%	279,418	0.33148%
30702	Department for the Blind and Vision Impaired	86,279	0.10822%	88,524	0.10502%
30703	Central State Hospital	406,563	0.50994%	452,201	0.53646%
30704	Eastern State Hospital	325,978	0.40886%	365,771	0.43392%
30705	Southwestern Virginia Mental Health Institute	248,109	0.31119%	279,485	0.33156%
30706	Western State Hospital	368,622	0.46235%	394,645	0.46818%
30707	Central Virginia Training Center	143,164	0.17957%	66,636	0.07905%
30708	Commonwealth Center for Children and Adolescents	85,558	0.10731%	89,516	0.10620%
30711	Virginia Correctional Enterprises	116,166	0.14570%	102,438	0.12152%
30716	Virginia Correctional Center for Women	59,032	0.07404%	61,502	0.07296%
30718	Bland Correctional Center	40,584	0.05090%	42,305	0.05019%
30720	Department of Behavioral Health & Developmental Services	382,054	0.47920%	424,553	0.50366%
30723	Southeastern Virginia Training Center	124,151	0.15572%	136,452	0.16188%
30724	Catawba Hospital	140,787	0.17658%	148,048	0.17563%
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	218,666	0.27426%	255,138	0.30268%
30729	Piedmont Geriatric Hospital	162,814	0.20421%	177,735	0.21085%
30733	Sussex I State Prison	30,287	0.03799%	32,304	0.03832%
30734	Sussex II State Prison	26,166	0.03282%	30,075	0.03568%
30735	Wallen's Ridge State Prison	53,933	0.06765%	56,133	0.06659%
30737	St. Brides Correctional Center	44,251	0.05550%	45,239	0.05367%

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



Health Insurance Credit Plan - State Cost Sharing Plan

Employer Code	Employer	2019	2019	2020	2020
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
30738	Southwestern Virginia Training Center	19,273	0.02417%	1,611	0.00191%
30739	Southern Virginia Mental Health Institute	100,386	0.12591%	113,045	0.13411%
30741	Red Onion State Prison	53,090	0.06659%	55,415	0.06574%
30742	Department of Corrections - Employee Relations and Training	67,241	0.08434%	75,229	0.08925%
30743	Fluvanna Women's Correctional Center	74,121	0.09297%	92,493	0.10973%
30745	Nottoway Correctional Center	65,787	0.08251%	73,723	0.08746%
30747	Marion Correctional Treatment Center	45,669	0.05728%	48,920	0.05803%
30748	Hiram W. Davis Medical Center	88,835	0.11142%	101,185	0.12004%
30749	Buckingham Correctional Center	49,031	0.06150%	51,844	0.06150%
30751	Department for the Deaf and Hard-of-Hearing	6,063	0.00760%	6,843	0.00812%
30752	Deep Meadow Correctional Center	61,799	0.07751%	68,876	0.08171%
30753	Deerfield Correctional Center	66,285	0.08314%	65,896	0.07817%
30754	Augusta Correctional Center	35,906	0.04504%	37,128	0.04405%
30756	Department of Corrections - Division of Institutions	314,589	0.39458%	338,073	0.40106%
30757	Western Region Correctional Field Units	12,977	0.01628%	14,863	0.01763%
30761	Baskerville Correctional Center	23,526	0.02951%	23,956	0.02842%
30765	Department of Social Services	1,114,902	1.39838%	1,191,207	1.41316%
30766	Virginia Parole Board	7,581	0.00951%	7,394	0.00877%
30767	Division of Community Corrections	125,352	0.15722%	134,820	0.15994%
30768	Keen Mountain Correctional Center	40,124	0.05033%	43,332	0.05141%
30769	Greensville Correctional Center	109,458	0.13729%	113,599	0.13477%
30770	Dillwyn Correctional Center	53,780	0.06745%	55,903	0.06632%
30771	Indian Creek Correctional Center	36,116	0.04530%	37,176	0.04410%
30772	Haynesville Correctional Center	59,240	0.07430%	64,196	0.07616%
30773	Coffeewood Correctional Center	40,186	0.05040%	44,416	0.05269%
30774	Lunenburg Correctional Center	39,320	0.04932%	43,122	0.05116%
30775	Pocahontas State Correctional Center	43,074	0.05403%	44,660	0.05298%
30776	Green Rock Correctional Center	48,985	0.06144%	53,822	0.06385%
30777	Department of Juvenile Justice	727,607	0.91261%	770,703	0.91430%
30778	Department of Forensic Science	265,638	0.33318%	283,969	0.33688%
30785	River North Correctional Center	47,335	0.05937%	51,599	0.06121%
30794	Virginia Center for Behavioral Rehabilitation	200,966	0.25206%	242,343	0.28750%
30841	Department of Aviation	28,788	0.03611%	32,091	0.03807%
30848	Indigent Defense Commission	367,962	0.46152%	385,012	0.45675%
30851	Tobacco Indemnification & Revitalization Commission	12,204	0.01531%	12,373	0.01468%
30852	Virginia Tobacco Settlement Foundation	13,433	0.01685%	13,892	0.01648%
30912	Department of Veterans Services	124,115	0.15567%	142,076	0.16855%
30913	Veterans Services Foundation	1,002	0.00126%	1,052	0.00125%
30922	Sitter-Barfoot Veterans Care Center	148,689	0.18650%	152,318	0.18070%
30937	Southern Virginia Higher Education Center	25,135	0.03153%	25,392	0.03012%
30938	New College Institute	9,150	0.01148%	9,189	0.01090%
30942	Virginia Museum of Natural History	17,255	0.02164%	16,393	0.01945%
30948	Southwest Virginia Higher Education Center	13,094	0.01642%	12,530	0.01486%
30957	Commonwealth's Attorneys' Services Council	5,166	0.00648%	5,829	0.00692%
30960	Department of Fire Programs	44,697	0.05606%	47,534	0.05639%
30961	Division of Capitol Police	5,581	0.00700%	7,092	0.00841%
30999	Department of Alcoholic Beverage Control	564,930	0.70857%	614,488	0.72898%
33010	Virginia Outdoors Foundation	23,545	0.02953%	26,094	0.03096%
35106	Arlington County Health Department	766	0.00096%	791	0.00094%
35129	Fairfax County Health Department	30,445	0.03819%	29,015	0.03442%
35885	Fort Monroe Federal Area Development Authority	17,286	0.02168%	17,809	0.02113%
70156	Department of State Police	7,199	0.00903%	6,963	0.00826%
70203	Woodrow Wilson Rehabilitation Center	4,234	0.00531%	3,805	0.00451%
70204	The College of William and Mary	13,031	0.01634%	13,764	0.01633%
70207	University of Virginia - Academic Division	32,209	0.04040%	37,998	0.04508%
70208	Virginia Polytechnic Institute and State University	26,885	0.03372%	27,819	0.03300%
70211	Virginia Military Institute	6,194	0.00777%	6,492	0.00770%
70212	Virginia State University	10,137	0.01271%	12,136	0.01440%
70213	Norfolk State University	11,495	0.01442%	10,789	0.01280%
70214	Longwood University	9,187	0.01152%	8,769	0.01040%

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



Health Insurance Credit Plan - State Cost Sharing Plan

Employer Code	Employer	2019	2019	2020	2020
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
70215	University of Mary Washington	10,788	0.01353%	11,451	0.01358%
70216	James Madison University	19,380	0.02431%	19,495	0.02313%
70217	Radford University	12,803	0.01606%	12,974	0.01539%
70221	Old Dominion University	26,416	0.03313%	27,112	0.03216%
70236	Virginia Commonwealth University	52,572	0.06594%	60,103	0.07130%
70241	Richard Bland College	2,189	0.00275%	2,307	0.00274%
70242	Christopher Newport University	10,571	0.01326%	11,841	0.01405%
70246	University of Virginia's College at Wise	4,000	0.00502%	4,587	0.00544%
70247	George Mason University	32,216	0.04041%	32,535	0.03860%
70280	Northern Virginia Community College	32,775	0.04111%	34,957	0.04147%
70282	Piedmont Virginia Community College	1,500	0.00188%	1,972	0.00234%
70283	J. Sargeant Reynolds Community College	7,108	0.00892%	7,508	0.00891%
70286	Virginia Western Community College	4,105	0.00515%	4,626	0.00549%
70291	Blue Ridge Community College	590	0.00074%	676	0.00080%
70292	Central Virginia Community College	2,820	0.00354%	2,928	0.00347%
70293	Thomas Nelson Community College	4,944	0.00620%	4,252	0.00504%
70294	Southwest Virginia Community College	2,209	0.00277%	1,781	0.00211%
70296	Virginia Highlands Community College	752	0.00094%	637	0.00076%
70297	Germanna Community College	2,068	0.00259%	1,455	0.00173%
70298	Lord Fairfax Community College	2,294	0.00288%	2,800	0.00332%
70299	Mountain Empire Community College	1,229	0.00154%	973	0.00115%
70402	Marine Resources Commission	38,301	0.04804%	44,089	0.05230%
70403	Department of Game and Inland Fisheries	108,952	0.13665%	105,850	0.12557%
70701	Department of Corrections - Central Administration	0	0.00000%	0	0.00000%
70716	Virginia Correctional Center for Women	78,879	0.09894%	80,032	0.09494%
70718	Bland Correctional Center	80,319	0.10074%	83,559	0.09913%
70733	Sussex I State Prison	122,161	0.15322%	126,122	0.14962%
70734	Sussex II State Prison	109,051	0.13678%	116,508	0.13822%
70735	Wallen's Ridge State Prison	147,062	0.18445%	155,314	0.18425%
70737	St. Brides Correctional Center	80,749	0.10128%	82,576	0.09796%
70741	Red Onion State Prison	148,536	0.18630%	155,708	0.18472%
70743	Fluvanna Women's Correctional Center	93,442	0.11720%	94,222	0.11178%
70745	Nottoway Correctional Center	128,647	0.16136%	139,152	0.16508%
70747	Marion Correctional Treatment Center	67,579	0.08476%	75,134	0.08913%
70749	Buckingham Correctional Center	118,764	0.14896%	131,056	0.15547%
70752	Deep Meadow Correctional Center	202,094	0.25348%	224,269	0.26606%
70753	Deerfield Correctional Center	140,822	0.17663%	138,198	0.16395%
70754	Augusta Correctional Center	97,018	0.12169%	122,287	0.14507%
70756	Department of Corrections - Division of Institutions	5,987	0.00751%	6,025	0.00715%
70757	Western Region Correctional Field Units	48,697	0.06108%	52,018	0.06171%
70761	Baskerville Correctional Center	46,670	0.05854%	48,301	0.05730%
70767	Division of Community Corrections	530,916	0.66591%	573,605	0.68048%
70768	Keen Mountain Correctional Center	92,775	0.11636%	98,828	0.11724%
70769	Greensville Correctional Center	259,317	0.32525%	277,091	0.32872%
70770	Dillwyn Correctional Center	103,915	0.13034%	111,584	0.13237%
70771	Indian Creek Correctional Center	73,876	0.09266%	79,546	0.09437%
70772	Haynesville Correctional Center	114,746	0.14392%	118,960	0.14113%
70773	Coffeewood Correctional Center	84,845	0.10642%	88,197	0.10463%
70774	Lunenburg Correctional Center	88,829	0.11141%	91,004	0.10796%
70775	Pocahontas State Correctional Center	82,804	0.10386%	83,550	0.09912%
70776	Green Rock Correctional Center	84,279	0.10571%	90,229	0.10704%
70777	Department of Juvenile Justice	144,000	0.18061%	135,980	0.16132%
70785	River North Correctional Center	104,217	0.13072%	108,256	0.12843%
70786	Culpeper Correctional Center for Women	0	0.00000%	0	0.00000%
70961	Division of Capitol Police	47,400	0.05945%	49,648	0.05890%
70999	Department of Alcoholic Beverage Control	65,467	0.08211%	66,614	0.07903%
Total for VRS Health Insurance Credit - State		\$ 79,728,071	100.00000%	\$ 84,293,967	100.00000%

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



Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
11111	Supreme Court - Judges	76	898	3,042	0	4,016	2,740	0	866	5,920	9,526	15,777	(1,243)	14,534
11113	Circuit Courts - Judges	1,558	18,419	62,360	63,517	145,854	56,175	0	17,745	70,093	144,013	323,436	(9,624)	313,812
11114	General District Courts - Judges	1,069	12,634	42,774	71,930	128,407	38,531	0	12,172	47,680	98,383	221,851	(1,783)	220,068
11115	Juvenile and Domestic Relations District Courts - Judges	1,111	13,130	44,455	170,915	229,611	40,045	0	12,650	114,116	166,811	230,568	(4,853)	225,715
11125	Virginia Court of Appeals - Judges	100	1,171	3,964	0	5,235	3,571	0	1,128	31,015	35,714	20,560	(6,787)	13,773
11171	State Corporation Commission - Commissioners	25	293	991	5,140	6,449	893	0	282	11,977	13,152	5,140	(2,230)	2,910
11191	VA Worker's Compensation Comm. - Commissioners	28	333	1,127	3,674	5,162	1,015	0	321	5,272	6,608	5,846	(707)	5,139
21156	Department of State Police - Troopers	6,936	81,981	277,565	647,358	1,013,840	250,033	0	78,982	620,891	949,906	1,439,615	(3,356)	1,436,259
30100	Senate	360	4,261	14,428	12,581	31,630	12,997	0	4,105	15,235	32,337	74,831	(1,880)	72,951
30101	House of Delegates	612	7,242	24,518	25,442	57,814	22,086	0	6,977	27,746	56,809	127,166	894	128,060
30103	Magistrate System	1,032	12,200	41,306	14,038	68,576	37,209	0	11,754	113,376	162,339	214,236	(28,938)	185,298
30107	Division of Legislative Services	308	3,641	12,328	0	16,277	11,105	0	3,508	46,315	60,928	63,940	(13,287)	50,653
30109	Division of Legislative Automated Systems	91	1,072	3,629	7,585	12,377	3,269	0	1,033	8,850	13,152	18,243	(1,157)	17,086
30110	Joint Legislative Audit and Review Commission	154	1,823	6,172	34,742	42,891	5,560	0	1,756	6,819	14,135	32,014	5,322	37,336
30111	Supreme Court	1,047	12,369	41,878	5,983	61,277	37,724	0	11,917	29,463	79,104	217,203	(8,391)	208,812
30112	Judicial Inquiry and Review Commission	21	239	811	0	1,071	730	0	231	2,164	3,125	4,204	(732)	3,472
30114	General District Courts	1,774	20,962	70,970	55,668	149,374	63,931	0	20,195	129,356	213,482	368,094	(23,995)	344,099
30115	Juvenile and Domestic Relations District Courts	1,077	12,723	43,077	47,916	104,793	38,804	0	12,258	52,672	103,734	223,421	(1,782)	221,639
30116	Combined District Courts	327	3,857	13,057	3,062	20,303	11,762	0	3,716	95,805	111,283	67,724	(22,021)	45,703
30117	Virginia State Bar	355	4,180	14,154	2,915	21,604	12,750	0	4,028	49,278	66,056	73,411	(14,725)	58,686
30119	Office of the Lieutenant Governor	10	132	447	4,002	4,591	402	0	127	2,607	3,136	2,316	626	2,942
30121	Office of the Governor	210	2,491	8,433	76,957	88,091	7,596	0	2,400	4,724	14,720	43,737	15,102	58,839
30122	Department of Planning and Budget	217	2,572	8,708	921	12,418	7,844	0	2,478	16,592	26,914	45,165	(6,710)	38,455
30123	Department of Military Affairs	784	9,270	31,386	70,664	112,104	28,273	0	8,931	37,270	74,474	162,789	1,164	163,953
30125	Virginia Court of Appeals	200	2,372	8,031	684	11,287	7,234	0	2,285	35,506	45,025	41,651	(7,614)	34,037
30127	Department of Emergency Management	453	5,352	18,121	146,368	170,294	16,324	0	5,156	83,630	105,110	93,987	37,021	131,008
30128	Virginia Veterans Care Center	495	5,865	19,857	80,777	106,994	17,887	0	5,650	20,792	44,329	102,989	9,783	112,772
30129	Department of Human Resource Management	456	5,400	18,282	56,781	80,919	16,468	0	5,202	2,173	23,843	94,819	13,280	108,099
30132	State Board of Elections	201	2,362	7,998	136,959	147,520	7,205	0	2,276	0	9,481	41,484	40,105	81,589
30133	Auditor of Public Accounts	458	5,397	18,272	8,836	32,963	16,460	0	5,200	58,845	80,505	94,772	(8,776)	85,996
30136	Virginia Information Technologies Agency (VITA)	1,097	12,955	43,861	27,296	85,209	39,511	0	12,481	44,439	96,431	227,490	(830)	226,660
30140	Department of Criminal Justice Services	425	5,018	16,989	104,718	127,150	15,304	0	4,834	3,500	23,638	88,117	20,498	108,615
30141	Office of the Attorney General and Department of Law	1,610	19,009	64,360	154	85,133	57,977	0	18,314	143,502	219,793	333,811	(46,086)	287,725
30143	Office of the Attorney General - Division of Debt Collection	73	859	2,909	7,962	11,803	2,620	0	828	25,037	28,485	15,087	(3,763)	11,324
30146	Science Museum of Virginia	192	2,273	7,696	3,725	13,886	6,932	0	2,190	16,799	25,921	39,914	(2,478)	37,436
30147	Office of the State Inspector General	172	2,027	6,864	26,538	35,601	6,183	0	1,953	9,448	17,584	35,599	3,101	38,700
30148	Virginia Commission for the Arts	18	202	685	7,201	8,106	617	0	195	9,182	9,994	3,554	(367)	3,187
30151	Department of Accounts	632	7,477	25,317	48,740	82,166	22,805	0	7,204	26,946	56,955	131,307	4,154	135,461
30152	Department of the Treasury	417	4,919	16,656	36,423	58,415	15,004	0	4,740	11,812	31,556	86,388	3,276	89,664
30154	Department of Motor Vehicles	4,998	59,080	200,028	44,109	308,215	180,187	0	56,919	325,355	562,461	1,037,461	(111,195)	926,266
30156	Department of State Police	1,955	23,092	78,184	26,406	129,637	70,429	0	22,248	54,624	147,301	405,509	(11,568)	393,941
30157	Compensation Board	51	594	2,011	6,643	9,299	1,812	0	572	14,594	16,978	10,431	(3,564)	6,867
30160	Virginia Criminal Sentencing Commission	36	422	1,428	4,593	6,479	1,287	0	406	4,286	5,979	7,409	(351)	7,058
30161	Department of Taxation	2,570	30,376	102,845	5,773	141,564	92,644	0	29,265	166,911	288,820	533,413	(43,361)	490,052
30162	Department of Accounts - Transfer Payments (CHRF)	6	75	252	187	520	227	0	72	77	376	1,309	30	1,339
30164	Virginia Management Fellows Administration	36	428	1,448	60,297	62,209	1,305	0	412	0	1,717	7,512	14,335	21,847
30165	Department of Housing and Community Development	356	4,208	14,247	13,925	32,736	12,834	0	4,054	0	16,888	73,895	3,634	77,529
30166	Secretary of the Commonwealth	52	613	2,077	11,967	14,709	1,871	0	591	7,336	9,798	10,772	358	11,130
30171	State Corporation Commission	2,607	30,812	104,322	50,920	188,661	93,974	0	29,685	149,890	273,549	541,075	(10,733)	530,342
30172	State Lottery Department	1,134	13,402	45,377	118,412	178,325	40,876	0	12,912	53,542	107,330	235,351	7,498	242,849
30174	Virginia College Savings Plan	504	5,958	20,172	133,298	159,932	18,171	0	5,740	0	23,911	104,623	30,850	135,473
30180	Secretary of Administration	61	703	2,381	23,120	26,265	2,145	0	678	1,574	4,397	12,350	4,931	17,281
30181	Department of Labor and Industry	443	5,222	17,679	15,842	39,186	15,926	0	5,031	39,314	60,271	91,694	(7,528)	84,166
30182	Virginia Employment Commission	1,846	21,815	73,859	35,671	133,191	66,533	0	21,017	209,260	296,810	383,077	(65,245)	317,832
30183	Secretary of Natural and Historical Resources	24	297	1,005	2,049	3,375	905	0	286	5,361	6,552	5,211	(1,007)	4,204
30184	Secretary of Technology	0	0	0	0	0	0	0	0	27,407	27,407	0	(7,676)	(7,676)
30185	Secretary of Education	24	297	1,005	3,062	4,388	905	0	286	6,599	7,790	5,211	(532)	4,679
30186	Secretary of Transportation	25	287	973	7,288	8,573	876	0	277	24,749	25,902	5,045	(4,981)	64
30187	Secretary of Public Safety	34	408	1,383	2,297	4,122	1,245	0	393	10,583	12,221	7,171	(3,288)	3,883
30188	Secretary of Health and Human Resources	24	286	968	4,657	5,935	872	0	275	9,273	10,420	5,021	(1,303)	3,718
30190	Secretary of Finance	27	322	1,089	10,679	12,117	981	0	310	3,674	4,965	5,648	1,329	6,977

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



Employer Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense				
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
30191	Virginia Workers' Compensation Commission	1,003	11,865	40,173	28,461	81,502	36,188	0	11,431	45,050	92,669	208,358	(6,208)	202,150
30192	Secretary of Commerce and Trade	34	383	1,298	18,634	20,349	1,170	0	369	2,450	3,989	6,734	3,669	10,403
30193	Secretary of Agriculture and Forestry	16	191	645	3,476	4,328	581	0	184	3,830	4,595	3,347	(281)	3,066
30194	Department of General Services	1,996	23,595	79,886	141,514	246,991	71,962	0	22,732	86,614	181,308	414,337	(2,697)	411,640
30199	Department of Conservation and Recreation	1,310	15,475	52,393	63,960	133,138	47,197	0	14,909	63,287	125,393	271,743	7,101	278,844
30200	Office of Children's Services	55	657	2,224	11,801	14,737	2,003	0	633	2,546	5,182	11,533	4,037	15,570
30201	Department of Education - Central Office Operations	1,273	15,050	50,954	159,158	226,435	45,900	0	14,499	0	60,399	264,279	39,652	303,931
30202	The Library of Virginia	373	4,400	14,899	10,740	30,412	13,421	0	4,240	14,016	31,677	77,274	(2,990)	74,284
30203	Woodrow Wilson Rehabilitation Center	582	6,880	23,293	0	30,755	20,983	0	6,628	260,413	288,024	120,813	(58,224)	62,589
30204	The College of William and Mary	8,712	102,965	348,610	218,456	678,743	314,032	0	99,199	352,787	766,018	1,808,097	2,981	1,811,078
30206	VCU - Medical College of Virginia Hospitals Authority	2,354	27,823	94,201	0	124,378	84,857	0	26,805	1,945,303	2,056,965	488,581	(515,904)	(27,323)
30207	University of Virginia - Academic Division	46,191	545,968	1,848,473	6,473,797	8,914,429	1,665,137	0	525,987	518,189	2,709,313	9,587,284	1,922,221	11,509,505
30208	Virginia Polytechnic Institute and State University	32,866	388,425	1,315,097	2,742,434	4,478,822	1,184,655	0	374,217	0	1,558,872	6,820,874	720,040	7,540,914
30209	University of Virginia Medical Center	22,022	260,276	881,220	2,984,694	4,148,212	793,813	0	250,755	4,974,686	6,019,254	4,570,527	93,332	4,663,859
30211	Virginia Military Institute	1,798	21,251	71,951	127,784	222,784	64,814	0	20,474	109,436	24,148	373,178	18,086	391,264
30212	Virginia State University	2,272	26,855	90,925	7,512	127,564	81,906	0	25,873	215,423	323,202	471,591	(55,640)	415,951
30213	Norfolk State University	2,794	33,023	111,806	33,240	180,863	100,716	0	31,815	172,510	305,041	579,894	(41,098)	538,796
30214	Longwood University	2,526	29,860	101,098	54,610	188,094	91,070	0	28,768	170,609	290,447	524,354	(20,471)	503,883
30215	University of Mary Washington	2,352	27,778	94,049	12,248	136,427	84,721	0	26,762	284,909	396,392	487,796	(66,792)	421,004
30216	James Madison University	10,668	126,078	426,863	683,279	1,246,888	384,523	0	121,466	0	505,989	2,213,963	187,361	2,401,324
30217	Radford University	4,567	53,966	182,714	731,422	972,669	164,591	0	51,992	177,701	394,284	947,663	102,560	1,050,223
30218	Virginia School for Deaf and Blind	328	3,867	13,093	6,044	23,332	11,794	0	3,726	23,272	38,792	67,906	(7,932)	59,974
30221	Old Dominion University	9,302	109,919	372,155	151,971	643,347	335,242	0	105,899	284,418	725,559	1,930,218	(48,074)	1,882,144
30222	Department of Professional and Occupational Regulation	560	6,628	22,440	27,868	57,496	20,214	0	6,385	101,067	127,666	116,387	(18,872)	97,515
30223	Department of Health Professions	880	10,414	35,259	167,939	214,492	31,761	0	10,033	5,774	47,568	182,873	34,369	217,242
30226	Board of Accountancy	45	530	1,795	2,378	4,748	1,617	0	511	124	2,252	9,312	449	9,761
30233	Board of Bar Examiners	29	347	1,175	0	1,551	1,058	0	334	9,719	11,111	6,092	(2,219)	3,873
30234	Cooperative Extension and Agricultural Research Service	261	3,090	10,461	38,020	51,832	9,423	0	2,977	7,962	20,362	54,255	5,629	59,884
30236	Virginia Commonwealth University	26,019	307,525	1,041,191	2,175,175	3,549,910	937,916	0	296,276	58,794	1,292,986	5,400,233	496,631	5,896,864
30238	Virginia Museum of Fine Arts	684	8,088	27,383	122,722	158,777	24,667	0	7,792	0	32,459	142,023	34,533	176,556
30239	Frontier Culture Museum of Virginia	73	874	2,958	6,498	10,403	2,664	0	842	4,900	8,406	15,341	(53)	15,288
30241	Richard Bland College	366	4,322	14,634	69,064	88,386	13,183	0	4,164	74,352	91,699	75,902	8,310	84,212
30242	Christopher Newport University	3,135	37,067	125,499	225,391	391,092	113,050	0	35,711	37,218	185,979	650,910	45,316	696,226
30245	State Council of Higher Education for Virginia	219	2,589	8,766	36,915	48,489	7,897	0	2,494	0	10,391	45,466	10,777	56,243
30246	University of Virginia's College at Wise	951	11,228	38,016	45,877	96,072	34,245	0	10,818	100,761	145,824	197,174	(15,940)	181,234
30247	George Mason University	19,201	226,925	768,304	2,308,622	3,323,052	692,097	0	218,625	166,932	1,077,654	3,984,882	455,657	4,440,539
30261	Virginia Community College System - Central Office Operations	954	11,270	38,157	85,566	135,947	34,372	0	10,858	255,418	300,648	197,904	(21,578)	176,326
30262	Department of Rehabilitative Services	2,517	29,754	100,737	0	133,008	90,745	0	28,665	642,260	761,670	522,482	(169,066)	353,416
30263	Virginia Rehabilitation Center for the Blind and Vision Impaired	59	690	2,337	11,724	14,810	2,105	0	665	22,038	24,808	12,120	(365)	11,755
30268	Virginia Institute of Marine Science	1,158	13,695	46,366	0	61,219	41,767	0	13,194	115,694	170,655	240,483	(35,837)	204,646
30270	Virginia Community College System - Shared Services	264	3,132	10,603	373,215	387,214	9,551	0	3,017	0	12,568	54,993	104,224	159,217
30275	New River Community College	411	4,849	16,417	0	21,677	14,789	0	4,672	91,594	111,055	85,150	(26,516)	58,634
30276	Southside Virginia Community College	445	5,202	17,612	0	23,254	15,865	0	5,012	242,063	262,940	91,345	(72,752)	18,593
30277	Paul D. Camp Community College	192	2,260	7,653	10,367	20,472	6,894	0	2,178	27,842	36,914	39,692	(7,024)	32,668
30278	Rappahannock Community College	356	4,199	14,218	43,844	62,617	12,808	0	4,046	27,470	44,324	73,744	(138)	73,606
30279	Danville Community College	347	4,103	13,892	0	18,342	12,514	0	3,953	190,328	206,795	72,055	(54,843)	17,212
30280	Northern Virginia Community College	6,286	74,298	251,551	35,015	367,150	226,600	0	71,580	968,758	1,266,938	1,304,691	(371,736)	932,955
30282	Piedmont Virginia Community College	604	7,141	24,179	11,636	43,560	21,780	0	6,880	83,802	112,462	125,405	(41,613)	111,831
30283	J. Sargeant Reynolds Community College	1,100	12,991	43,985	0	58,076	39,622	0	12,516	639,537	691,675	228,133	(180,318)	47,815
30284	Eastern Shore Community College	135	1,587	5,374	4,200	11,296	4,841	0	1,529	55,562	61,932	27,873	(11,668)	16,205
30285	Patrick Henry Community College	555	6,546	22,163	85,019	114,283	19,965	0	6,307	39,806	66,078	114,951	11,069	126,020
30286	Virginia Western Community College	728	8,608	29,143	0	38,479	26,252	0	8,293	164,695	199,240	151,153	(48,745)	102,408
30287	Dabney S. Lancaster Community College	169	2,002	6,780	0	8,951	6,107	0	1,929	75,939	83,975	55,163	(19,598)	15,565
30288	Wytheville Community College	297	3,517	11,907	0	15,721	10,726	0	3,388	89,991	104,105	61,759	(20,365)	41,394
30290	John Tyler Community College	879	10,379	35,141	22,938	69,337	31,655	0	10,000	131,318	172,973	182,262	(41,613)	140,649
30291	Blue Ridge Community College	546	6,443	21,814	18,065	46,868	19,651	0	6,207	93,263	119,121	113,142	(27,341)	85,801
30292	Central Virginia Community College	454	5,362	18,155	30,357	54,328	16,354	0	5,166	35,668	57,188	94,161	(6,765)	87,396
30293	Thomas Nelson Community College	888	10,504	35,565	0	46,957	32,037	0	10,120	722,126	764,283	184,459	(171,089)	13,370
30294	Southwest Virginia Community College	353	4,176	14,137	56,930	75,596	12,735	0	4,023	75,908	92,666	73,324	(8,803)	63,521
30295	Tidewater Community College	2,464	29,131	98,628	0	130,223	88,845	0	28,065	1,431,053	1,547,963	511,544	(389,480)	122,064
30296	Virginia Highlands Community College	310	3,673	12,437	0	16,420	11,203	0	3,539	71,567	86,309	64,503	(18,076)	46,427

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



Employer Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense				
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
30297	Germanna Community College	754	8,913	30,177	79,090	118,934	27,184	0	8,587	68,982	104,753	156,515	(6,143)	150,372
30298	Lord Fairfax Community College	651	7,716	26,123	0	34,490	23,531	0	7,433	121,235	152,199	135,487	(35,996)	99,491
30299	Mountain Empire Community College	345	4,077	13,804	1,241	19,467	12,435	0	3,928	34,902	51,265	71,594	(11,516)	60,078
30301	Department of Agriculture and Consumer Services	1,348	15,931	53,938	0	71,217	48,588	0	15,348	77,384	141,320	279,755	(22,511)	257,244
30310	Virginia Economic Development Partnership	598	7,077	23,960	215,759	247,394	21,583	0	6,818	0	28,401	124,271	52,691	176,962
30320	Virginia Tourism Authority	292	3,456	11,701	44,924	60,373	10,540	0	3,330	8,515	22,385	60,688	10,873	71,561
30330	Virginia - Israel Advisory Board	6	63	214	6,643	6,926	193	0	61	5,206	5,460	1,110	(4)	1,106
30350	Department of Small Business and Supplier Diversity	149	1,763	5,971	31,855	39,738	5,378	0	1,699	4,900	11,977	30,967	7,698	38,665
30400	Jamestown-Yorktown Commemoration	28	332	1,126	45,625	47,111	1,014	0	320	31,299	32,633	5,838	10,728	16,566
30402	Marine Resources Commission	228	2,695	9,124	29,721	41,768	8,219	0	2,596	14,403	25,218	47,322	3,812	51,134
30403	Department of Game and Inland Fisheries	860	10,171	34,438	45,846	91,315	31,022	0	9,799	122,600	163,421	178,613	(6,893)	171,720
30405	Virginia Racing Commission	16	174	590	6,118	6,898	532	0	168	5,774	6,474	3,062	(1,098)	1,964
30407	Virginia Port Authority	13	157	532	0	702	479	0	151	15,152	15,782	2,760	(4,723)	(1,963)
30409	Department of Mines, Minerals and Energy	658	7,778	26,335	0	34,771	23,723	0	7,494	138,798	170,015	136,589	(40,343)	96,246
30411	Department of Forestry	631	7,462	25,263	0	33,356	22,757	0	7,189	62,800	92,746	131,029	(17,524)	113,505
30413	Commission on Virginia Alcohol Safety Action Program	32	379	1,283	1,050	2,744	1,156	0	365	4,558	6,079	6,655	(503)	6,152
30417	Gunston Hall	14	161	546	2,527	3,248	492	0	155	4,113	4,760	2,832	(759)	2,073
30423	Department of Historic Resources	141	1,661	5,625	1,305	8,732	5,067	0	1,601	7,150	13,818	29,174	(2,243)	26,931
30425	Jamestown - Yorktown Foundation	382	4,519	15,301	19,383	39,585	13,783	0	4,354	17,607	35,744	79,360	2,028	81,388
30440	Department of Environmental Quality	2,823	33,346	112,901	0	149,070	101,703	0	32,127	181,757	315,587	585,574	(65,096)	520,478
30454	Office of Commonwealth Preparedness	39	456	1,543	9,052	11,090	1,390	0	439	3,753	5,582	8,003	730	8,733
30505	Department of Rail and Public Transportation	286	3,382	11,450	81,442	96,560	10,314	0	3,258	14,776	28,348	59,387	18,802	78,189
30506	Motor Vehicle Dealer Board	70	837	2,832	0	3,739	2,551	0	806	9,101	12,458	14,690	(2,374)	12,316
30510	Virginia Department of Transportation	6,187	73,110	247,530	265,195	592,022	222,978	0	70,436	62,824	356,238	1,283,838	54,118	1,337,956
30511	Virginia Department of Transportation	1,781	21,048	71,262	129,985	224,076	64,194	0	20,278	86,148	170,620	369,609	30,931	400,540
30512	Virginia Department of Transportation	2,174	25,711	87,050	0	114,935	78,415	0	24,770	202,067	305,252	451,491	(64,333)	387,158
30513	Virginia Department of Transportation	1,612	19,055	64,515	138,549	223,731	58,116	0	18,358	68,287	144,761	334,612	33,202	367,814
30514	Virginia Department of Transportation	2,426	28,673	97,077	21,522	149,698	87,448	0	27,624	220,135	335,207	503,501	(45,967)	457,534
30515	Virginia Department of Transportation	2,503	29,573	100,127	78,216	210,419	90,195	0	28,492	140,986	259,673	519,318	4,944	524,262
30516	Virginia Department of Transportation	1,541	18,197	61,611	222,920	304,269	55,500	0	17,532	129,443	202,475	319,550	55,143	374,693
30517	Virginia Department of Transportation	1,452	17,166	58,118	133,596	210,332	52,353	0	16,538	36,778	105,669	301,433	47,135	348,568
30518	Virginia Department of Transportation	1,805	21,320	72,184	9,448	104,757	65,025	0	20,540	135,203	220,768	374,392	(30,653)	343,739
30519	Virginia Department of Transportation	3,082	36,409	123,272	5,774	168,537	111,045	0	35,078	156,241	302,364	639,361	(34,997)	604,364
30601	Department of Health	9,631	113,827	385,386	0	508,844	347,160	0	109,663	424,720	881,543	1,998,838	(160,247)	1,838,591
30602	Department of Medical Assistance Services	1,941	22,945	77,684	453,890	556,460	69,979	0	22,105	0	92,084	402,915	107,369	510,284
30606	Virginia Board for People With Disabilities	33	387	1,311	3,062	4,793	1,181	0	373	2,239	3,793	6,798	(11)	6,787
30701	Department of Corrections - Central Administration	1,267	14,973	50,694	183,242	250,176	45,666	0	14,425	4,200	64,291	262,931	41,500	304,431
30702	Department for the Blind and Vision Impaired	401	4,744	16,061	11,548	32,754	14,468	0	4,570	69,804	88,842	83,302	(10,671)	72,631
30703	Central State Hospital	2,050	24,232	82,043	288,862	397,187	73,905	0	23,346	97,290	194,541	425,521	18,262	443,783
30704	Eastern State Hospital	1,659	19,600	66,361	192,241	279,861	59,779	0	18,883	500,993	579,655	344,186	(128,258)	215,928
30705	Southwestern Virginia Mental Health Institute	1,266	14,977	50,707	167,014	233,964	45,677	0	14,429	15,922	76,028	262,994	30,994	293,988
30706	Western State Hospital	1,789	21,148	71,600	139,464	234,001	64,498	0	20,374	0	84,872	371,361	41,801	413,162
30707	Central Virginia Training Center	302	3,571	12,089	0	15,962	10,890	0	3,440	2,227,537	2,241,867	62,703	(620,503)	(557,800)
30708	Commonwealth Center for Children and Adolescents	406	4,797	16,242	163,298	184,743	14,631	0	4,622	33,713	52,966	84,238	27,610	111,848
30711	Virginia Correctional Enterprises	465	5,489	18,584	61,794	86,332	16,741	0	5,288	185,490	207,519	96,390	(15,303)	81,087
30716	Virginia Correctional Center for Women	279	3,296	11,158	13,844	28,577	10,051	0	3,175	57,452	70,678	57,872	(15,231)	42,641
30718	Bland Correctional Center	191	2,267	7,676	5,865	15,999	6,914	0	2,184	23,818	32,916	39,811	(7,808)	32,003
30720	Department of Behavioral Health & Developmental Services	1,925	22,750	77,026	648,637	750,338	69,386	0	21,918	0	91,304	399,504	196,107	595,611
30723	Southeastern Virginia Training Center	619	7,312	24,757	81,832	114,520	22,301	0	7,045	82,764	112,110	128,404	(13,737)	114,667
30724	Catawba Hospital	670	7,933	26,860	13,335	48,798	24,195	0	7,643	19,362	51,200	139,310	(3,291)	136,019
30725	Northern Virginia Training Center	0	0	0	0	0	0	0	0	430,538	430,538	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	1,157	13,672	46,290	409,372	470,491	41,698	0	13,172	34,646	89,516	240,086	80,440	320,526
30729	Piedmont Geriatric Hospital	806	9,524	32,246	84,894	127,470	29,048	0	9,176	70,692	108,916	167,247	(8,683)	158,564
30733	Sussex I State Prison	147	1,731	5,860	5,594	13,332	5,279	0	1,668	49,991	56,938	30,396	(11,179)	19,217
30734	Sussex II State Prison	136	1,612	5,457	21,940	29,145	4,915	0	1,553	80,988	87,456	28,301	(19,517)	8,784
30735	Wallen's Ridge State Prison	255	3,008	10,184	15,283	28,730	9,174	0	2,898	16,532	28,604	52,819	(1,462)	51,357
30737	St. Brides Correctional Center	206	2,424	8,208	4,112	14,950	7,394	0	2,336	50,356	60,086	42,571	(10,173)	32,398
30738	Southwestern Virginia Training Center	7	86	292	0	385	263	0	83	1,019,779	1,020,125	1,515	(265,570)	(264,055)
30739	Southern Virginia Mental Health Institute	513	6,058	20,510	102,839	129,920	18,476	0	5,836	5,774	30,086	106,376	20,624	127,000
30741	Red Onion State Prison	252	2,969	10,054	19,799	33,074	9,057	0	2,861	15,969	27,887	52,145	(430)	51,715

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



Employer Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense				
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
30742	Department of Corrections - Employee Relations and Training	342	4,031	13,649	51,752	69,774	12,295	0	3,884	27,859	44,038	70,793	983	71,776
30743	Fluvanna Women's Correctional Center	420	4,957	16,781	340,598	362,756	15,117	0	4,775	28,346	48,238	87,038	65,928	152,966
30745	Nottoway Correctional Center	333	3,951	13,376	76,292	93,952	12,049	0	3,806	19,804	35,659	69,373	15,685	85,058
30747	Marion Correctional Treatment Center	221	2,621	8,875	34,941	46,658	7,994	0	2,525	9,448	19,967	46,030	4,905	50,935
30748	Hiram W. Davis Medical Center	459	5,422	18,358	75,437	99,676	16,537	0	5,224	33,420	55,181	95,216	3,270	98,486
30749	Buckingham Correctional Center	235	2,778	9,405	4,900	17,318	8,572	0	2,676	8,578	19,726	48,782	(1,301)	47,481
30751	Department for the Deaf and Hard-of-Hearing	31	367	1,242	3,989	5,629	1,119	0	353	5,423	6,895	6,441	(842)	5,599
30752	Deep Meadow Correctional Center	313	3,691	12,496	32,218	48,718	11,257	0	3,556	85,515	100,328	64,813	(19,305)	45,508
30753	Deerfield Correctional Center	299	3,531	11,955	27,177	42,962	10,769	0	3,402	63,234	77,405	62,005	(5,945)	56,060
30754	Augusta Correctional Center	169	1,990	6,737	0	8,896	6,069	0	1,917	28,593	36,579	34,941	(9,134)	25,807
30756	Department of Corrections - Division of Institutions	1,533	18,116	61,335	128,545	209,529	55,252	0	17,453	25,722	98,427	318,122	21,866	339,988
30757	Western Region Correctional Field Units	68	796	2,696	16,006	19,566	2,429	0	767	10,674	13,870	13,984	(711)	13,273
30761	Baskerville Correctional Center	108	1,284	4,346	4,900	10,638	3,915	0	1,237	16,099	21,251	22,543	(2,889)	19,654
30765	Department of Social Services	5,401	63,833	216,119	113,381	398,734	194,683	0	61,498	348,675	604,856	1,120,922	(101,576)	1,019,346
30766	Virginia Parole Board	34	396	1,341	0	1,771	1,208	0	382	20,292	21,882	6,956	(5,546)	1,410
30767	Division of Community Corrections	610	7,225	24,460	82,106	114,401	22,034	0	6,960	53,054	82,048	126,865	5,984	132,849
30768	Keen Mountain Correctional Center	196	2,322	7,862	8,284	18,664	7,082	0	2,237	24,195	33,514	40,779	(5,966)	34,813
30769	Greensville Correctional Center	514	6,088	20,611	7,947	35,160	18,566	0	5,865	72,961	97,392	106,900	(19,651)	87,249
30770	Dillwyn Correctional Center	253	2,996	10,143	0	13,392	9,137	0	2,886	21,622	33,645	52,605	(6,551)	46,054
30771	Indian Creek Correctional Center	168	1,992	6,744	10,181	19,085	6,075	0	1,919	24,516	32,510	34,980	(4,732)	30,248
30772	Haynesville Correctional Center	292	3,440	11,647	14,268	29,647	10,492	0	3,314	21,246	35,052	60,410	(4,224)	56,186
30773	Coffeeewood Correctional Center	201	2,380	8,058	17,566	28,205	7,259	0	2,293	38,288	47,840	41,794	(9,653)	32,141
30774	Lunenburg Correctional Center	195	2,311	7,824	14,115	24,445	7,048	0	2,226	9,887	19,161	40,580	(322)	40,258
30775	Poahontas State Correctional Center	204	2,393	8,102	14,086	24,785	7,299	0	2,306	31,918	41,523	42,024	(6,918)	35,106
30776	Green Rock Correctional Center	244	2,884	9,765	24,262	37,155	8,796	0	2,779	6,209	17,784	50,646	4,830	55,476
30777	Department of Juvenile Justice	3,494	41,299	139,827	12,964	197,584	125,958	0	39,788	240,713	406,459	725,225	(82,151)	643,074
30778	Department of Forensic Science	1,287	15,217	51,520	121,779	189,803	46,410	0	14,660	0	61,070	267,214	33,055	300,269
30785	River North Correctional Center	234	2,765	9,361	25,751	38,111	8,433	0	2,664	16,079	27,176	48,552	2,629	51,181
30794	Virginia Center for Behavioral Rehabilitation	1,099	12,986	43,968	411,613	469,666	39,607	0	12,511	69,292	121,410	228,046	58,505	286,551
30841	Department of Aviation	146	1,720	5,822	15,036	22,724	5,245	0	1,657	8,363	15,265	30,197	370	30,567
30848	Indigent Defense Commission	1,747	20,631	69,852	0	92,230	62,924	0	19,877	96,404	179,205	362,295	(30,288)	332,007
30851	Tobacco Indemnification & Revitalization Commission	56	663	2,245	4,205	7,169	2,022	0	639	4,833	7,494	11,644	709	12,353
30852	Virginia Tobacco Settlement Foundation	64	744	2,520	0	3,328	2,270	0	717	4,576	7,563	13,072	(992)	12,080
30912	Department of Veterans Services	644	7,613	25,777	329,305	363,339	23,220	0	7,335	0	30,555	133,694	93,947	227,641
30913	Veterans Services Foundation	4	56	191	6,124	6,375	172	0	54	139	365	992	1,908	2,900
30922	Sitter-Barfoot Veterans Care Center	691	8,162	27,635	74,366	110,854	24,894	0	7,864	81,555	114,313	143,332	13,891	157,223
30937	Southern Virginia Higher Education Center	115	1,361	4,606	4,346	10,428	4,149	0	1,311	10,816	16,276	23,891	(1,124)	22,767
30938	New College Institute	42	492	1,667	9,634	11,835	1,502	0	474	5,500	7,476	8,646	1,236	9,882
30942	Virginia Museum of Natural History	74	879	2,975	0	3,928	2,680	0	846	32,712	36,238	15,428	(8,891)	6,537
30948	Southwest Virginia Higher Education Center	57	671	2,273	1,574	4,575	2,047	0	647	21,709	24,403	11,787	(4,418)	7,369
30957	Commonwealth's Attorneys' Services Council	26	313	1,058	6,811	8,208	953	0	301	3,150	4,404	5,489	313	5,802
30960	Department of Fire Programs	216	2,547	8,624	3,402	14,789	7,769	0	2,454	15,574	25,797	44,729	(5,994)	38,735
30961	Division of Capitol Police	32	380	1,286	10,816	12,514	1,159	0	366	435	1,960	6,671	2,071	8,742
30999	Department of Alcoholic Beverage Control	2,786	32,928	111,485	396,547	543,746	100,427	0	31,724	0	132,151	578,229	100,482	678,711
33010	Virginia Outdoors Foundation	118	1,398	4,735	27,698	33,949	4,265	0	1,347	6,300	11,912	24,558	3,589	28,147
35106	Arlington County Health Department	3	42	144	124	313	129	0	41	154	324	746	(1)	745
35129	Fairfax County Health Department	131	1,555	5,264	0	6,950	4,742	0	1,498	130,792	137,032	27,302	(41,220)	(13,918)
35885	Fort Monroe Federal Area Development Authority	83	954	3,231	17,148	21,416	2,911	0	920	16,963	20,794	16,760	939	17,699
70156	Department of State Police	32	373	1,263	0	1,668	1,138	0	359	12,840	14,337	6,552	(3,427)	3,125
70203	Woodrow Wilson Rehabilitation Center	16	204	690	1,838	2,748	621	0	196	7,440	8,257	3,577	(970)	2,607
70204	The College of William and Mary	64	738	2,497	17,604	20,903	2,250	0	711	4,977	7,938	12,953	3,801	16,754
70207	University of Virginia - Academic Division	172	2,036	6,894	44,064	53,166	6,210	0	1,962	0	8,172	35,758	10,525	46,283
70208	Virginia Polytechnic Institute and State University	126	1,491	5,047	0	6,664	4,546	0	1,436	19,643	25,625	26,176	(5,894)	20,282
70211	Virginia Military Institute	29	348	1,178	10,792	12,347	1,061	0	335	4,211	5,607	6,108	1,783	7,891
70212	Virginia State University	56	650	2,202	24,810	27,718	1,984	0	627	1,838	4,449	11,422	5,338	16,760
70213	Norfolk State University	48	578	1,958	12,074	14,658	1,763	0	557	32,660	34,980	10,153	(2,301)	7,852
70214	Longwood University	40	470	1,591	6,688	8,789	1,433	0	453	8,591	10,477	8,249	625	8,874
70215	University of Mary Washington	52	613	2,077	11,844	14,586	1,871	0	591	2,111	4,573	10,772	3,836	14,608
70216	James Madison University	89	1,045	3,537	12,128	16,799	3,186	0	1,007	9,052	13,245	18,347	1,447	19,794
70217	Radford University	59	695	2,354	11,484	14,592	2,120	0	670	14,326	17,116	12,207	(1,160)	11,047
70221	Old Dominion University	123	1,453	4,918	6,777	13,271	4,430	0	1,400	7,442	13,272	25,509	918	26,427

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



Employer Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense				
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
70236	Virginia Commonwealth University	273	3,221	10,904	62,902	77,300	9,823	0	3,103	4,900	17,826	56,555	12,219	68,774
70241	Richard Bland College	10	124	419	3,150	3,703	377	0	119	139	635	2,173	1,395	3,568
70242	Christopher Newport University	53	635	2,149	6,060	8,897	1,936	0	611	11,294	13,841	11,144	(2,951)	8,193
70246	University of Virginia's College at Wise	20	246	832	3,222	4,320	749	0	237	3,538	4,524	4,315	(209)	4,106
70247	George Mason University	148	1,744	5,903	20,822	28,617	5,318	0	1,680	37,940	44,938	30,618	(3,354)	27,264
70280	Northern Virginia Community College	159	1,873	6,342	2,761	11,135	5,713	0	1,805	18,782	26,300	32,894	(5,312)	27,582
70282	Piedmont Virginia Community College	9	106	358	5,103	5,576	322	0	102	2,111	2,535	1,856	912	2,768
70283	J. Sargeant Reynolds Community College	34	402	1,363	62	1,861	1,227	0	388	3,751	5,366	7,067	(1,663)	5,404
70286	Virginia Western Community College	20	248	840	2,607	3,715	756	0	239	4,966	5,961	4,355	(678)	3,677
70291	Blue Ridge Community College	4	36	122	3,875	4,037	110	0	35	4,286	4,431	635	(437)	198
70292	Central Virginia Community College	13	157	531	0	701	478	0	151	724	1,353	2,752	(153)	2,599
70293	Thomas Nelson Community College	18	228	771	4,724	5,741	694	0	219	10,513	11,426	3,998	(43)	3,955
70294	Southwest Virginia Community College	9	95	323	2,917	3,344	291	0	92	5,062	5,445	1,674	(312)	1,362
70296	Virginia Highlands Community College	4	34	116	0	154	105	0	33	1,444	1,582	603	(293)	310
70297	Germanna Community College	6	78	265	0	349	238	0	75	6,784	7,097	1,372	(1,372)	0
70298	Lord Fairfax Community College	12	150	508	8,302	8,972	457	0	144	2,450	3,051	2,633	1,429	4,062
70299	Mountain Empire Community College	4	52	176	2,450	2,682	158	0	50	3,054	3,262	912	158	1,070
70402	Marine Resources Commission	201	2,362	7,998	44,040	54,601	7,205	0	2,276	27,908	37,389	41,484	(1,220)	40,264
70403	Department of Game and Inland Fisheries	480	5,672	19,204	92,576	117,932	17,299	0	5,465	84,997	107,761	99,602	10,805	110,407
70701	Department of Corrections - Central Administration	0	0	0	2,100	2,100	0	0	0	3,062	3,062	0	(19)	(19)
70716	Virginia Correctional Center for Women	364	4,288	14,519	51,837	71,008	13,079	0	4,132	62,531	79,742	75,307	(5,700)	69,607
70718	Bland Correctional Center	379	4,478	15,160	22,979	22,996	13,657	0	4,314	32,386	50,357	68,630	(9,245)	69,385
70733	Sussex I State Prison	572	6,758	22,882	0	30,212	20,612	0	6,511	109,762	136,885	118,679	(30,804)	87,875
70734	Sussex II State Prison	529	6,243	21,138	105,843	133,753	19,042	0	6,015	149,692	174,749	109,636	(26,978)	82,658
70735	Wallen's Ridge State Prison	704	8,323	28,178	0	37,205	25,383	0	8,018	39,403	72,804	146,148	(14,164)	131,984
70737	St. Brides Correctional Center	374	4,425	14,981	14,086	33,866	13,495	0	4,263	50,424	68,182	77,702	(6,710)	70,992
70741	Red Onion State Prison	706	8,344	28,250	0	37,300	25,448	0	8,039	47,365	80,852	146,520	(14,286)	132,234
70743	Fluvanna Women's Correctional Center	427	5,049	17,095	0	22,571	15,399	0	4,864	138,678	158,941	88,664	(42,137)	46,527
70745	Nottoway Correctional Center	634	7,457	25,246	29,096	62,430	22,742	0	7,184	22,572	52,498	130,942	(3,837)	127,105
70747	Marion Correctional Treatment Center	341	4,026	13,631	33,523	51,521	12,279	0	3,879	19,377	35,535	70,698	989	71,687
70749	Buckingham Correctional Center	594	7,023	23,777	82,779	114,173	21,418	0	6,766	87,664	115,848	123,319	(13,168)	110,151
70752	Deep Meadow Correctional Center	1,017	12,018	40,689	140,599	194,323	36,653	0	11,578	73,316	121,547	211,039	18,249	229,288
70753	Deerfield Correctional Center	626	7,406	25,073	8,133	41,238	22,586	0	7,135	144,950	174,671	130,046	(33,263)	96,783
70754	Augusta Correctional Center	554	6,553	22,186	211,635	240,928	19,985	0	6,313	50,830	77,128	115,070	27,818	142,888
70756	Department of Corrections - Division of Institutions	28	323	1,093	0	1,444	985	0	311	6,026	7,322	5,671	(1,483)	4,188
70757	Western Region Correctional Field Units	235	2,787	9,438	4,833	17,293	8,501	0	2,685	19,358	30,544	48,949	(4,944)	44,005
70761	Baskerville Correctional Center	220	2,588	8,763	5,960	17,531	7,894	0	2,494	25,786	36,174	45,450	(6,334)	39,116
70767	Division of Community Corrections	2,601	30,737	104,068	111,769	249,175	93,746	0	29,613	149,873	273,232	539,758	(37,927)	501,831
70768	Keen Mountain Correctional Center	447	5,296	17,930	6,751	30,424	16,151	0	5,102	49,346	70,599	92,995	(13,819)	79,176
70769	Greensville Correctional Center	1,257	14,848	50,272	53,871	120,248	45,286	0	14,305	178,474	238,065	260,741	(53,308)	207,433
70770	Dillwyn Correctional Center	505	5,979	20,244	15,573	42,301	18,236	0	5,760	60,021	84,017	104,996	(17,137)	87,859
70771	Indian Creek Correctional Center	361	4,263	14,432	29,508	48,564	13,001	0	4,107	32,544	49,652	74,855	(5,120)	69,735
70772	Haynesville Correctional Center	540	6,375	21,583	17,148	45,646	19,443	0	6,142	84,198	109,783	111,945	(19,054)	92,891
70773	Coffeewood Correctional Center	400	4,726	16,001	0	21,127	14,414	0	4,553	60,254	79,221	82,993	(16,503)	66,490
70774	Lunenburg Correctional Center	411	4,877	16,511	3,674	25,473	14,873	0	4,698	33,118	52,689	85,634	(5,547)	80,087
70775	Pocahontas State Correctional Center	378	4,477	15,159	12,598	32,612	13,655	0	4,313	62,589	80,557	78,622	(8,147)	70,475
70776	Green Rock Correctional Center	408	4,835	16,370	19,289	40,902	14,746	0	4,658	6,124	25,528	84,904	2,647	87,551
70777	Department of Juvenile Justice	616	7,287	24,671	0	32,574	22,224	0	7,020	615,338	644,582	127,959	(191,964)	(64,005)
70785	River North Correctional Center	491	5,801	19,641	45,058	70,991	17,693	0	5,589	17,566	40,848	101,871	10,827	112,698
70786	Culpeper Correctional Center for Women	0	0	0	0	0	0	0	0	0	0	0	0	0
70961	Division of Capitol Police	224	2,661	9,008	44,378	56,271	8,114	0	2,563	26,792	37,469	46,720	1,412	48,132
70999	Department of Alcoholic Beverage Control	301	3,570	12,086	0	15,957	10,887	0	3,439	90,388	104,714	62,687	(28,260)	34,427
	Total for VRS Health Insurance Credit - State	382,193	4,517,015	15,293,324	32,059,384	52,251,916	13,776,398	0	4,351,788	32,059,384	50,187,570	79,320,239	0	79,320,239

**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	(1,345)	(1,234)	(934)	(903)	(1,094)	0
11113	Circuit Courts - Judges	(11,720)	(9,445)	3,462	11,117	8,427	0
11114	General District Courts - Judges	(3,221)	(1,660)	6,690	17,833	10,382	0
11115	Juvenile and Domestic Relations District Courts - Judges	(6,347)	(4,726)	14,670	29,056	30,147	0
11125	Virginia Court of Appeals - Judges	(6,920)	(6,776)	(6,010)	(5,382)	(5,391)	0
11171	State Corporation Commission - Commissioners	(2,263)	(2,227)	(2,129)	(819)	735	0
11191	VA Worker's Compensation Comm. - Commissioners	(745)	(704)	532	(134)	(395)	0
21156	Department of State Police - Troopers	(12,687)	(2,560)	133,849	17,409	(72,077)	0
30100	Senate	(2,365)	(1,839)	(40)	2,001	1,536	0
30101	House of Delegates	70	964	568	3,167	(3,764)	0
30103	Magistrate System	(30,327)	(28,820)	(21,364)	(11,736)	(1,516)	0
30107	Division of Legislative Services	(13,701)	(13,252)	(10,910)	(4,620)	(2,168)	0
30109	Division of Legislative Automated Systems	(1,279)	(1,147)	1,086	324	241	0
30110	Joint Legislative Audit and Review Commission	5,114	5,340	6,699	5,985	5,618	0
30111	Supreme Court	(9,799)	(8,271)	(574)	2,108	(1,291)	0
30112	Judicial Inquiry and Review Commission	(759)	(730)	(275)	(166)	(124)	0
30114	General District Courts	(26,381)	(23,791)	4,415	(1,586)	(16,765)	0
30115	Juvenile and Domestic Relations District Courts	(3,230)	(1,658)	11,411	1,992	(7,456)	0
30116	Combined District Courts	(22,460)	(21,984)	(17,505)	(17,336)	(11,695)	0
30117	Virginia State Bar	(15,201)	(14,684)	(11,413)	(2,626)	(528)	0
30119	Office of the Lieutenant Governor	611	627	671	26	(480)	0
30121	Office of the Governor	14,819	15,126	17,648	18,184	7,594	0
30122	Department of Planning and Budget	(7,003)	(6,685)	(1,321)	779	(266)	0
30123	Department of Military Affairs	109	1,254	9,790	17,426	9,051	0
30125	Virginia Court of Appeals	(7,884)	(7,591)	(6,799)	(5,251)	(6,213)	0
30127	Department of Emergency Management	36,412	37,073	13,906	(12,892)	(9,315)	0
30128	Virginia Veterans Care Center	9,115	9,840	14,239	15,093	14,378	0
30129	Department of Human Resource Management	12,665	13,332	14,761	9,967	6,351	0
30132	State Board of Elections	39,836	40,128	28,532	19,461	10,082	0
30133	Auditor of Public Accounts	(9,390)	(8,724)	(8,986)	(10,158)	(10,284)	0
30136	Virginia Information Technologies Agency (VITA)	(2,305)	(704)	(6,137)	1,330	(3,406)	0
30140	Department of Criminal Justice Services	19,927	20,547	22,598	23,524	16,916	0
30141	Office of the Attorney General and Department of Law	(48,250)	(45,901)	(25,102)	(10,340)	(5,067)	0
30143	Office of the Attorney General - Division of Debt Collection	(3,861)	(3,755)	(1,778)	(3,414)	(3,874)	0
30146	Science Museum of Virginia	(2,737)	(2,456)	(1,697)	(1,617)	(3,528)	0
30147	Office of the State Inspector General	2,870	3,121	7,178	3,589	1,259	0
30148	Virginia Commission for the Arts	(390)	(365)	78	185	(1,396)	0
30151	Department of Accounts	3,303	4,227	3,159	9,636	4,886	0
30152	Department of the Treasury	2,716	3,324	8,532	10,139	2,148	0
30154	Department of Motor Vehicles	(117,920)	(110,621)	(39,282)	15,581	(2,004)	0
30156	Department of State Police	(14,196)	(11,344)	7,065	8,764	(7,953)	0
30157	Compensation Board	(3,632)	(3,558)	(1,485)	1,150	(154)	0
30160	Virginia Criminal Sentencing Commission	(399)	(347)	(206)	951	501	0
30161	Department of Taxation	(46,818)	(43,066)	(27,665)	(7,943)	(21,764)	0
30162	Department of Accounts - Transfer Payments (CHRF)	22	31	56	58	(23)	0
30164	Virginia Management Fellows Administration	14,286	14,339	14,482	11,405	5,980	0
30165	Department of Housing and Community Development	3,155	3,675	5,080	4,086	(148)	0
30166	Secretary of the Commonwealth	288	364	569	1,568	2,122	0
30171	State Corporation Commission	(14,240)	(10,434)	(18,342)	(18,515)	(23,357)	0
30172	State Lottery Department	5,972	7,628	19,425	30,630	7,340	0
30174	Virginia College Savings Plan	30,172	30,908	31,773	27,284	15,884	0
30180	Secretary of Administration	4,851	4,938	5,738	5,424	917	0
30181	Department of Labor and Industry	(8,122)	(7,477)	(6,298)	(565)	1,377	0
30182	Virginia Employment Commission	(67,728)	(65,033)	(20,782)	(10,187)	111	0
30183	Secretary of Natural and Historical Resources	(1,041)	(1,004)	(905)	83	(310)	0
30184	Secretary of Technology	(7,676)	(7,676)	(7,301)	(4,273)	(481)	0
30185	Secretary of Education	(566)	(529)	(430)	(1,234)	(643)	0
30186	Secretary of Transportation	(5,014)	(4,978)	(4,882)	(3,244)	789	0
30187	Secretary of Public Safety	(3,334)	(3,284)	(708)	(45)	(728)	0
30188	Secretary of Health and Human Resources	(1,336)	(1,300)	(1,205)	105	(749)	0
30190	Secretary of Finance	1,292	1,332	2,755	1,650	123	0
30191	Virginia Workers' Compensation Commission	(7,559)	(6,093)	(1,005)	1,012	2,478	0
30192	Secretary of Commerce and Trade	3,625	3,673	3,801	4,464	797	0
30193	Secretary of Agriculture and Forestry	(303)	(279)	(215)	605	(75)	0
30194	Department of General Services	(5,383)	(2,468)	19,298	36,515	17,721	0
30199	Department of Conservation and Recreation	5,340	7,251	9,980	(542)	(14,284)	0
30200	Office of Children's Services	3,962	4,043	1,823	(102)	(171)	0
30201	Department of Education - Central Office Operations	37,939	39,798	40,510	29,309	18,480	0
30202	The Library of Virginia	(3,491)	(2,947)	2,463	3,665	(955)	0

**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
30203	Woodrow Wilson Rehabilitation Center	(59,007)	(58,157)	(55,859)	(54,317)	(29,929)	0
30204	The College of William and Mary	(8,739)	3,981	5,158	(33,426)	(54,249)	0
30206	VCU - Medical College of Virginia Hospitals Authority	(519,071)	(515,634)	(436,160)	(319,995)	(141,727)	0
30207	University of Virginia - Academic Division	1,860,080	1,927,522	1,490,670	1,006,970	(80,126)	0
30208	Virginia Polytechnic Institute and State University	675,828	723,812	814,334	655,906	50,070	0
30209	University of Virginia Medical Center	63,707	95,859	(637,413)	(1,029,766)	(363,429)	0
30211	Virginia Military Institute	15,667	18,292	34,021	33,807	11,561	0
30212	Virginia State University	(58,697)	(55,379)	(26,329)	(20,049)	(35,184)	0
30213	Norfolk State University	(44,857)	(40,777)	(7,982)	(4,126)	(26,436)	0
30214	Longwood University	(23,870)	(20,181)	(6,642)	(15,877)	(35,783)	0
30215	University of Mary Washington	(69,954)	(66,522)	(42,234)	(40,522)	(40,733)	0
30216	James Madison University	173,011	188,585	195,983	167,579	15,741	0
30217	Radford University	96,417	103,084	108,725	144,117	126,042	0
30218	Virginia School for Deaf and Blind	(8,372)	(7,894)	(1,348)	2,462	(308)	0
30221	Old Dominion University	(60,585)	(47,007)	7,349	51,059	(33,028)	0
30222	Department of Professional and Occupational Regulation	(19,626)	(18,808)	(7,589)	(8,702)	(15,445)	0
30223	Department of Health Professions	33,184	34,470	40,014	40,442	18,814	0
30226	Board of Accountancy	389	454	631	650	372	0
30233	Board of Bar Examiners	(2,258)	(2,216)	(1,725)	(1,613)	(1,748)	0
30234	Cooperative Extension and Agricultural Research Service	5,277	5,659	6,691	8,914	4,929	0
30236	Virginia Commonwealth University	461,628	499,617	623,352	554,445	117,882	0
30238	Virginia Museum of Fine Arts	33,612	34,612	33,373	20,563	4,258	0
30239	Frontier Culture Museum of Virginia	(152)	(45)	247	1,578	369	0
30241	Richard Bland College	7,818	8,352	(8,969)	(11,035)	521	0
30242	Christopher Newport University	41,097	45,676	67,437	53,978	(3,075)	0
30245	State Council of Higher Education for Virginia	10,482	10,802	9,602	6,539	673	0
30246	University of Virginia's College at Wise	(17,218)	(15,831)	(7,765)	2,403	(11,341)	0
30247	George Mason University	429,828	457,860	593,329	517,378	247,003	0
30261	Virginia Community College System - Central Office Operations	(22,861)	(21,469)	(48,289)	(38,767)	(33,315)	0
30262	Department of Rehabilitative Services	(172,453)	(168,777)	(142,889)	(98,373)	(46,170)	0
30263	Virginia Rehabilitation Center for the Blind and Vision Impaired	(444)	(358)	(2,568)	(4,492)	(2,136)	0
30268	Virginia Institute of Marine Science	(37,396)	(35,704)	(25,315)	(6,028)	(4,993)	0
30270	Virginia Community College System - Shared Services	103,868	104,254	105,300	52,178	9,046	0
30275	New River Community College	(27,068)	(26,469)	(19,219)	(10,227)	(6,395)	0
30276	Southside Virginia Community College	(73,344)	(72,701)	(47,509)	(25,138)	(20,994)	0
30277	Paul D. Camp Community College	(7,281)	(7,002)	(1,557)	1,234	(1,836)	0
30278	Rappahannock Community College	(616)	(97)	4,120	10,228	4,658	0
30279	Danville Community College	(55,310)	(54,803)	(42,363)	(25,114)	(10,863)	0
30280	Northern Virginia Community College	(380,193)	(371,015)	(155,548)	13,489	(6,521)	0
30282	Piedmont Virginia Community College	(14,387)	(13,505)	(11,119)	(13,960)	(15,931)	0
30283	J. Sargeant Reynolds Community College	(181,797)	(180,192)	(137,382)	(87,630)	(46,598)	0
30284	Eastern Shore Community College	(11,849)	(11,653)	(12,622)	(8,569)	(5,943)	0
30285	Patrick Henry Community College	10,324	11,133	5,064	13,680	8,004	0
30286	Virginia Western Community College	(49,725)	(48,661)	(29,646)	(21,314)	(11,415)	0
30287	Dabney S. Lancaster Community College	(19,826)	(19,579)	(16,660)	(11,269)	(7,690)	0
30288	Wytheville Community College	(20,765)	(20,331)	(18,031)	(16,958)	(12,299)	0
30290	John Tyler Community College	(42,794)	(41,512)	(24,160)	4,480	350	0
30291	Blue Ridge Community College	(28,074)	(27,278)	(12,931)	635	(4,605)	0
30292	Central Virginia Community College	(7,375)	(6,713)	4,648	7,867	(1,287)	0
30293	Thomas Nelson Community College	(172,285)	(170,987)	(160,908)	(127,213)	(85,933)	0
30294	Southwest Virginia Community College	(10,278)	(9,762)	(10,618)	4,881	8,707	0
30295	Tidewater Community College	(392,796)	(389,197)	(336,122)	(221,344)	(78,281)	0
30296	Virginia Highlands Community College	(18,494)	(18,040)	(16,813)	(10,336)	(6,206)	0
30297	Germanna Community College	(7,157)	(6,056)	2,926	11,347	13,121	0
30298	Lord Fairfax Community College	(36,874)	(35,921)	(28,654)	(8,741)	(7,519)	0
30299	Mountain Empire Community College	(11,980)	(11,476)	(4,300)	(980)	(3,062)	0
30301	Department of Agriculture and Consumer Services	(24,324)	(22,356)	(12,720)	(2,544)	(8,159)	0
30310	Virginia Economic Development Partnership	51,885	52,760	53,999	35,061	25,288	0
30320	Virginia Tourism Authority	10,480	10,907	10,936	7,015	(1,350)	0
30330	Virginia - Israel Advisory Board	(11)	(3)	18	1,320	142	0
30350	Department of Small Business and Supplier Diversity	7,497	7,715	5,679	6,341	529	0
30400	Jamestown-Yorktown Commemoration	10,690	10,731	2,772	(3,758)	(5,957)	0
30402	Marine Resources Commission	3,505	3,838	2,863	2,458	3,886	0
30403	Department of Game and Inland Fisheries	(8,051)	(6,794)	(18,032)	(22,866)	(16,363)	0
30405	Virginia Racing Commission	(1,118)	(1,096)	1,027	931	680	0
30407	Virginia Port Authority	(4,741)	(4,721)	(3,354)	(1,858)	(406)	0
30409	Department of Mines, Minerals and Energy	(41,228)	(40,267)	(31,854)	(16,523)	(5,372)	0
30411	Department of Forestry	(18,373)	(17,452)	(14,959)	(5,093)	(3,513)	0
30413	Commission on Virginia Alcohol Safety Action Program	(546)	(499)	(748)	(834)	(708)	0

**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
30417	Gunston Hall	(777)	(757)	236	(160)	(54)	0
30423	Department of Historic Resources	(2,432)	(2,227)	(357)	49	(119)	0
30425	Jamestown - Yorktown Foundation	1,514	2,072	4,146	(103)	(3,788)	0
30440	Department of Environmental Quality	(68,892)	(64,772)	(24,174)	(846)	(7,833)	0
30454	Office of Commonwealth Preparedness	678	734	887	1,553	1,656	0
30505	Department of Rail and Public Transportation	18,417	18,835	12,644	8,863	9,453	0
30506	Motor Vehicle Dealer Board	(2,469)	(2,366)	(2,086)	(1,243)	(555)	0
30510	Virginia Department of Transportation	45,796	54,828	61,048	51,451	22,661	0
30511	Virginia Department of Transportation	28,535	31,135	18,836	(4,933)	(20,117)	0
30512	Virginia Department of Transportation	(67,259)	(64,083)	(40,670)	(11,243)	(7,062)	0
30513	Virginia Department of Transportation	31,033	33,387	19,297	(2,728)	(2,019)	0
30514	Virginia Department of Transportation	(49,231)	(45,689)	(43,806)	(29,541)	(17,242)	0
30515	Virginia Department of Transportation	1,578	5,231	(12,851)	(16,316)	(26,896)	0
30516	Virginia Department of Transportation	53,072	55,320	27,248	(15,053)	(18,793)	0
30517	Virginia Department of Transportation	45,181	47,302	20,385	1,076	(9,281)	0
30518	Virginia Department of Transportation	(33,080)	(30,446)	(26,705)	(10,407)	(15,373)	0
30519	Virginia Department of Transportation	(39,141)	(34,643)	(24,547)	(15,026)	(20,470)	0
30601	Department of Health	(173,203)	(159,142)	(33,676)	21,729	(28,407)	0
30602	Department of Medical Assistance Services	104,757	107,592	103,621	87,497	60,909	0
30606	Virginia Board for People With Disabilities	(55)	(7)	872	272	(82)	0
30701	Department of Corrections - Central Administration	39,796	41,645	48,147	42,725	13,572	0
30702	Department for the Blind and Vision Impaired	(11,211)	(10,625)	(13,170)	(14,100)	(6,982)	0
30703	Central State Hospital	15,504	18,497	59,616	70,548	38,481	0
30704	Eastern State Hospital	(130,489)	(128,068)	(56,971)	(11,774)	27,508	0
30705	Southwestern Virginia Mental Health Institute	29,289	31,139	32,762	36,626	28,120	0
30706	Western State Hospital	39,394	42,006	35,560	25,871	6,298	0
30707	Central Virginia Training Center	(620,909)	(620,468)	(490,176)	(324,360)	(169,992)	0
30708	Commonwealth Center for Children and Adolescents	27,064	27,657	38,264	36,594	2,198	0
30711	Virginia Correctional Enterprises	(15,928)	(15,250)	(20,921)	(32,164)	(36,924)	0
30716	Virginia Correctional Center for Women	(15,606)	(15,199)	(10,533)	949	(1,712)	0
30718	Bland Correctional Center	(8,066)	(7,786)	(459)	715	(1,321)	0
30720	Department of Behavioral Health & Developmental Services	193,517	196,328	147,257	85,130	36,802	0
30723	Southeastern Virginia Training Center	(14,569)	(13,666)	3,036	18,481	9,128	0
30724	Catawba Hospital	(4,194)	(3,214)	3,751	3,714	(2,459)	0
30725	Northern Virginia Training Center	(191,231)	(191,231)	(46,741)	(1,335)	0	0
30726	Southside Virginia Training Center	0	0	0	0	0	0
30728	Northern Virginia Mental Health Institute	78,884	80,573	97,525	80,133	43,860	0
30729	Piedmont Geriatric Hospital	(9,767)	(8,591)	7,161	20,279	9,472	0
30733	Sussex I State Prison	(11,376)	(11,162)	(9,644)	(10,149)	(1,275)	0
30734	Sussex II State Prison	(19,700)	(19,501)	(12,393)	(8,964)	2,247	0
30735	Wallen's Ridge State Prison	(1,804)	(1,433)	2,572	2,500	(1,709)	0
30737	St. Brides Correctional Center	(10,449)	(10,149)	(9,715)	(10,544)	(4,279)	0
30738	Southwestern Virginia Training Center	(265,580)	(265,569)	(234,580)	(199,811)	(54,200)	0
30739	Southern Virginia Mental Health Institute	19,934	20,683	24,771	22,276	12,170	0
30741	Red Onion State Prison	(768)	(401)	3,971	3,671	(1,286)	0
30742	Department of Corrections - Employee Relations and Training	524	1,022	9,689	8,032	6,469	0
30743	Fluvanna Women's Correctional Center	65,364	65,976	77,767	75,099	30,312	0
30745	Nottoway Correctional Center	15,235	15,723	15,168	6,017	6,150	0
30747	Marion Correctional Treatment Center	4,607	4,930	9,186	6,754	1,214	0
30748	Hiram W. Davis Medical Center	2,653	3,323	9,639	16,559	12,321	0
30749	Buckingham Correctional Center	(1,617)	(1,274)	969	114	(600)	0
30751	Department for the Deaf and Hard-of-Hearing	(884)	(838)	(151)	10	597	0
30752	Deep Meadow Correctional Center	(19,725)	(19,269)	(13,346)	(3,665)	4,395	0
30753	Deerfield Correctional Center	(6,347)	(5,911)	(9,986)	(4,582)	(7,617)	0
30754	Augusta Correctional Center	(9,360)	(9,115)	(5,635)	(1,725)	(1,848)	0
30756	Department of Corrections - Division of Institutions	19,804	22,042	37,288	24,581	7,387	0
30757	Western Region Correctional Field Units	(802)	(703)	1,628	3,504	2,069	0
30761	Baskerville Correctional Center	(3,035)	(2,877)	(948)	(1,803)	(1,950)	0
30765	Department of Social Services	(108,842)	(100,956)	(36,475)	29,336	10,815	0
30766	Virginia Parole Board	(5,591)	(5,542)	(5,410)	(2,304)	(1,264)	0
30767	Division of Community Corrections	5,162	6,054	16,537	2,655	1,945	0
30768	Keen Mountain Correctional Center	(6,230)	(5,943)	(5,168)	1,262	1,229	0
30769	Greensville Correctional Center	(20,344)	(19,592)	(15,684)	(2,110)	(4,502)	0
30770	Dillwyn Correctional Center	(6,892)	(6,522)	(3,456)	(1,175)	(2,208)	0
30771	Indian Creek Correctional Center	(4,959)	(4,713)	(2,732)	778	(1,799)	0
30772	Haynesville Correctional Center	(4,616)	(4,191)	(1,352)	2,637	2,117	0
30773	Coffeewood Correctional Center	(9,924)	(9,630)	(3,955)	1,167	2,707	0
30774	Lunenburg Correctional Center	(585)	(300)	847	2,985	2,337	0
30775	Pocahontas State Correctional Center	(7,190)	(6,895)	660	(1,202)	(2,111)	0

**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
30776	Green Rock Correctional Center	4,502	4,858	3,756	3,310	2,945	0
30777	Department of Juvenile Justice	(86,852)	(81,750)	(34,180)	(143)	(5,950)	0
30778	Department of Forensic Science	31,323	33,203	34,346	25,206	4,655	0
30785	River North Correctional Center	2,314	2,656	3,579	585	1,801	0
30794	Virginia Center for Behavioral Rehabilitation	57,027	58,631	87,739	90,059	54,800	0
30841	Department of Aviation	174	387	1,336	2,961	2,601	0
30848	Indigent Defense Commission	(32,636)	(30,088)	(10,626)	(2,815)	(10,810)	0
30851	Tobacco Indemnification & Revitalization Commission	634	715	(188)	(465)	(1,021)	0
30852	Virginia Tobacco Settlement Foundation	(1,077)	(985)	(736)	(710)	(727)	0
30912	Department of Veterans Services	93,080	94,021	80,239	45,234	20,210	0
30913	Veterans Services Foundation	1,902	1,909	1,927	301	(29)	0
30922	Sitter-Barfoot Veterans Care Center	12,962	13,970	(5,068)	(14,154)	(11,169)	0
30937	Southern Virginia Higher Education Center	(1,279)	(1,111)	(656)	(609)	(2,193)	0
30938	New College Institute	1,180	1,241	1,780	920	(762)	0
30942	Virginia Museum of Natural History	(8,991)	(8,882)	(7,089)	(3,888)	(3,460)	0
30948	Southwest Virginia Higher Education Center	(4,494)	(4,411)	(4,752)	(3,577)	(2,594)	0
30957	Commonwealth's Attorneys' Services Council	277	316	1,545	1,042	624	0
30960	Department of Fire Programs	(6,284)	(5,969)	(428)	1,559	114	0
30961	Division of Capitol Police	2,028	2,075	2,202	2,215	2,034	0
30999	Department of Alcoholic Beverage Control	96,734	100,802	103,920	80,681	29,458	0
33010	Virginia Outdoors Foundation	3,430	3,603	6,320	6,319	2,365	0
35106	Arlington County Health Department	(6)	(1)	14	15	(33)	0
35129	Fairfax County Health Department	(41,397)	(41,205)	(27,551)	(13,258)	(6,671)	0
35885	Fort Monroe Federal Area Development Authority	830	948	2,207	(2,067)	(1,296)	0
70156	Department of State Police	(3,469)	(3,423)	(2,734)	(1,759)	(1,284)	0
70203	Woodrow Wilson Rehabilitation Center	(993)	(968)	(900)	(1,379)	(1,269)	0
70204	The College of William and Mary	3,717	3,808	2,180	3,005	255	0
70207	University of Virginia - Academic Division	10,293	10,545	8,975	8,446	6,735	0
70208	Virginia Polytechnic Institute and State University	(6,064)	(5,880)	(4,067)	(1,552)	(1,398)	0
70211	Virginia Military Institute	1,743	1,786	1,153	1,943	115	0
70212	Virginia State University	5,264	5,344	4,812	5,120	2,729	0
70213	Norfolk State University	(2,367)	(2,295)	(6,417)	(6,245)	(2,998)	0
70214	Longwood University	572	630	(154)	(1,035)	(1,701)	0
70215	University of Mary Washington	3,766	3,842	2,357	138	(90)	0
70216	James Madison University	1,328	1,457	1,241	1,130	(1,602)	0
70217	Radford University	(1,239)	(1,153)	(921)	1,545	(756)	0
70221	Old Dominion University	753	932	102	(195)	(1,593)	0
70236	Virginia Commonwealth University	11,852	12,250	12,951	14,264	8,157	0
70241	Richard Bland College	1,381	1,396	313	17	(39)	0
70242	Christopher Newport University	(3,023)	(2,945)	(293)	377	940	0
70246	University of Virginia's College at Wise	(237)	(207)	(125)	(116)	481	0
70247	George Mason University	(3,552)	(3,337)	(505)	(5,377)	(3,550)	0
70280	Northern Virginia Community College	(5,525)	(5,294)	(3,353)	(983)	(10)	0
70282	Piedmont Virginia Community College	900	913	383	239	606	0
70283	J. Sargeant Reynolds Community College	(1,709)	(1,659)	(210)	152	(79)	0
70286	Virginia Western Community College	(706)	(676)	(593)	(584)	313	0
70291	Blue Ridge Community College	(441)	(437)	(425)	719	190	0
70292	Central Virginia Community College	(171)	(151)	(99)	(94)	(137)	0
70293	Thomas Nelson Community College	(69)	(41)	(1,655)	(2,095)	(1,825)	0
70294	Southwest Virginia Community College	(323)	(311)	(279)	(276)	(912)	0
70296	Virginia Highlands Community College	(297)	(293)	(281)	(280)	(277)	0
70297	Germanna Community College	(1,381)	(1,371)	(1,345)	(1,342)	(1,309)	0
70298	Lord Fairfax Community College	1,412	1,430	916	1,423	740	0
70299	Mountain Empire Community College	152	159	176	(472)	(595)	0
70402	Marine Resources Commission	(1,489)	(1,197)	4,097	9,446	6,355	0
70403	Department of Game and Inland Fisheries	10,159	10,860	5,435	(544)	(15,739)	0
70701	Department of Corrections - Central Administration	(19)	(19)	(769)	(155)	0	0
70716	Virginia Correctional Center for Women	(6,188)	(5,658)	1,029	7,132	(5,049)	0
70718	Bland Correctional Center	(9,755)	(9,202)	(4,706)	(657)	(3,041)	0
70733	Sussex I State Prison	(31,573)	(30,738)	(27,731)	(9,713)	(6,918)	0
70734	Sussex II State Prison	(27,689)	(26,917)	(12,262)	21,741	4,131	0
70735	Wallen's Ridge State Prison	(15,111)	(14,083)	(6,048)	1,338	(1,695)	0
70737	St. Brides Correctional Center	(7,214)	(6,667)	(5,189)	(8,776)	(6,470)	0
70741	Red Onion State Prison	(15,236)	(14,205)	(8,418)	(1,791)	(3,902)	0
70743	Fluvanna Women's Correctional Center	(42,712)	(42,088)	(28,766)	(13,287)	(9,517)	0
70745	Nottoway Correctional Center	(4,686)	(3,765)	5,481	8,517	4,385	0
70747	Marion Correctional Treatment Center	531	1,028	3,873	5,064	5,490	0
70749	Buckingham Correctional Center	(13,967)	(13,100)	(1,749)	17,496	9,645	0
70752	Deep Meadow Correctional Center	16,881	18,366	6,620	14,896	16,013	0

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



Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
70753	Deerfield Correctional Center	(34,106)	(33,191)	(29,217)	(16,997)	(19,922)	0
70754	Augusta Correctional Center	27,072	27,882	30,070	43,811	34,965	0
70756	Department of Corrections - Division of Institutions	(1,520)	(1,480)	(1,372)	(875)	(631)	0
70757	Western Region Correctional Field Units	(5,261)	(4,917)	(2,671)	(597)	195	0
70761	Baskerville Correctional Center	(6,629)	(6,309)	(3,569)	(50)	(2,086)	0
70767	Division of Community Corrections	(41,426)	(37,629)	9,228	29,318	16,452	0
70768	Keen Mountain Correctional Center	(14,422)	(13,768)	(8,059)	(3,569)	(357)	0
70769	Greensville Correctional Center	(54,998)	(53,164)	(25,124)	11,816	3,653	0
70770	Dillwyn Correctional Center	(17,818)	(17,079)	(8,892)	456	1,617	0
70771	Indian Creek Correctional Center	(5,605)	(5,079)	100	7,108	2,388	0
70772	Haynesville Correctional Center	(19,780)	(18,992)	(8,418)	(10,506)	(6,441)	0
70773	Coffeewood Correctional Center	(17,041)	(16,457)	(12,063)	(8,221)	(4,312)	0
70774	Lunenburg Correctional Center	(6,102)	(5,500)	(5,186)	(4,384)	(6,044)	0
70775	Pocahontas State Correctional Center	(8,657)	(8,104)	(11,113)	(11,502)	(8,569)	0
70776	Green Rock Correctional Center	2,097	2,694	3,744	5,394	1,445	0
70777	Department of Juvenile Justice	(192,793)	(191,893)	(133,914)	(60,450)	(32,958)	0
70785	River North Correctional Center	10,167	10,883	11,131	2,097	(4,135)	0
70786	Culpeper Correctional Center for Women	0	0	0	0	0	0
70961	Division of Capitol Police	1,109	1,438	10,397	6,450	(592)	0
70999	Department of Alcoholic Beverage Control	(28,666)	(28,225)	(17,653)	(8,520)	(5,693)	0
	Total for VRS Health Insurance Credit - State	(514,139)	43,861	1,552,643	1,711,355	(729,374)	0

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



Employer Code	Employer	6/30/2019	6/30/2020	Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
		Net OPEB Liability	Net OPEB Liability		
11111	Supreme Court - Judges	189,229	182,592	202,330	165,607
11113	Circuit Courts - Judges	3,687,485	3,743,261	4,147,918	3,395,058
11114	General District Courts - Judges	2,507,062	2,567,571	2,845,132	2,328,732
11115	Juvenile and Domestic Relations District Courts - Judges	2,477,523	2,668,460	2,956,927	2,420,236
11125	Virginia Court of Appeals - Judges	271,014	237,947	263,670	215,813
11171	State Corporation Commission - Commissioners	53,631	59,487	65,918	53,954
11191	VA Worker's Compensation Comm. - Commissioners	70,061	67,657	74,971	61,364
21156	Department of State Police - Troopers	17,133,310	16,661,260	18,462,386	15,111,405
30100	Senate	855,687	866,047	959,668	785,486
30101	House of Delegates	1,499,252	1,471,748	1,630,847	1,334,843
30103	Magistrate System	2,476,231	2,479,443	2,747,477	2,248,802
30107	Division of Legislative Services	750,826	740,005	820,001	671,169
30109	Division of Legislative Automated Systems	215,814	217,843	241,392	197,579
30110	Joint Legislative Audit and Review Commission	335,167	370,507	410,560	336,042
30111	Supreme Court	2,520,446	2,513,776	2,785,521	2,279,940
30112	Judicial Inquiry and Review Commission	49,292	48,654	53,914	44,128
30114	General District Courts	4,367,880	4,260,099	4,720,627	3,863,818
30115	Juvenile and Domestic Relations District Courts	2,633,707	2,585,748	2,865,274	2,345,218
30116	Combined District Courts	849,410	783,793	868,524	710,884
30117	Virginia State Bar	850,795	849,615	941,461	770,583
30119	Office of the Lieutenant Governor	30,092	26,806	29,704	24,312
30121	Office of the Governor	467,997	506,188	560,909	459,102
30122	Department of Planning and Budget	524,489	522,712	579,219	474,089
30123	Department of Military Affairs	1,833,219	1,884,024	2,087,692	1,708,769
30125	Virginia Court of Appeals	520,797	482,045	534,156	437,205
30127	Department of Emergency Management	1,136,485	1,087,745	1,205,334	986,562
30128	Virginia Veterans Care Center	1,101,317	1,191,939	1,320,791	1,081,064
30129	Department of Human Resource Management	1,058,485	1,097,384	1,216,014	995,304
30132	State Board of Elections	424,428	480,117	532,019	435,456
30133	Auditor of Public Accounts	1,158,454	1,096,834	1,215,405	994,805
30136	Virginia Information Technologies Agency (VITA)	2,655,122	2,632,841	2,917,458	2,387,931
30140	Department of Criminal Justice Services	919,379	1,019,813	1,130,058	924,949
30141	Office of the Attorney General and Department of Law	3,884,469	3,863,337	4,280,974	3,503,964
30143	Office of the Attorney General - Division of Debt Collection	198,368	174,604	193,480	158,362
30146	Science Museum of Virginia	484,705	461,940	511,877	418,970
30147	Office of the State Inspector General	404,766	412,001	456,540	373,676
30148	Virginia Commission for the Arts	51,138	41,127	45,572	37,301
30151	Department of Accounts	1,492,237	1,519,667	1,683,947	1,378,306
30152	Department of the Treasury	992,117	999,800	1,107,881	906,798
30154	Department of Motor Vehicles	12,020,141	12,006,968	13,304,953	10,890,062
30156	Department of State Police	4,748,740	4,693,123	5,200,462	4,256,562
30157	Compensation Board	123,045	120,718	133,768	109,489
30160	Virginia Criminal Sentencing Commission	83,076	85,742	95,011	77,766
30161	Department of Taxation	6,312,515	6,173,407	6,840,768	5,599,147
30162	Department of Accounts - Transfer Payments (CHRF)	15,323	15,147	16,784	13,738
30164	Virginia Management Fellows Administration	54,184	86,935	96,333	78,849
30165	Department of Housing and Community Development	858,271	855,215	947,666	775,661
30166	Secretary of the Commonwealth	110,953	124,665	138,142	113,069
30171	State Corporation Commission	6,400,207	6,262,087	6,939,035	5,679,578
30172	State Lottery Department	2,696,383	2,723,816	3,018,267	2,470,442
30174	Virginia College Savings Plan	1,119,962	1,210,850	1,341,746	1,098,215
30180	Secretary of Administration	141,045	142,934	158,385	129,638
30181	Department of Labor and Industry	1,049,901	1,061,215	1,175,935	962,499
30182	Virginia Employment Commission	4,415,050	4,433,510	4,912,784	4,021,098
30183	Secretary of Natural and Historical Resources	62,676	60,313	66,833	54,703
30184	Secretary of Technology	0	0	0	0
30185	Secretary of Education	63,507	60,313	66,833	54,703
30186	Secretary of Transportation	49,938	58,385	64,697	52,954
30187	Secretary of Public Safety	87,969	82,988	91,959	75,268
30188	Secretary of Health and Human Resources	63,691	58,110	64,392	52,705
30190	Secretary of Finance	65,630	65,362	72,428	59,282
30191	Virginia Workers' Compensation Commission	2,390,477	2,411,418	2,672,099	2,187,105
30192	Secretary of Commerce and Trade	76,338	77,939	86,365	70,689

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



Employer Code	Employer	6/30/2019 Net OPEB Liability	6/30/2020 Net OPEB Liability	Net OPEB Liability	Net OPEB Liability
				1% Decrease Discount Rate (5.75%)	1% Increase Discount Rate (7.75%)
30193	Secretary of Agriculture and Forestry	39,876	38,740	42,928	35,136
30194	Department of General Services	4,696,217	4,795,296	5,313,680	4,349,231
30199	Department of Conservation and Recreation	3,238,503	3,144,997	3,484,979	2,852,445
30200	Office of Children's Services	134,122	133,478	147,907	121,062
30201	Department of Education - Central Office Operations	2,946,628	3,058,612	3,389,256	2,774,096
30202	The Library of Virginia	902,856	894,322	991,000	811,131
30203	Woodrow Wilson Rehabilitation Center	1,558,606	1,398,215	1,549,365	1,268,151
30204	The College of William and Mary	21,236,269	20,925,857	23,187,996	18,979,303
30206	VCU - Medical College of Virginia Hospitals Authority	6,373,900	5,654,550	6,265,821	5,128,555
30207	University of Virginia - Academic Division	112,193,423	110,957,648	122,952,466	100,636,194
30208	Virginia Polytechnic Institute and State University	79,015,729	78,940,812	87,474,520	71,597,622
30209	University of Virginia Medical Center	54,400,004	52,896,613	58,614,874	47,976,092
30211	Virginia Military Institute	4,259,327	4,318,943	4,785,832	3,917,188
30212	Virginia State University	5,679,658	5,457,913	6,047,928	4,950,210
30213	Norfolk State University	6,882,696	6,711,359	7,436,875	6,087,059
30214	Longwood University	6,295,346	6,068,571	6,724,599	5,504,063
30215	University of Mary Washington	5,886,887	5,645,462	6,255,751	5,120,313
30216	James Madison University	25,614,211	25,623,111	28,393,036	23,239,611
30217	Radford University	10,189,784	10,967,695	12,153,331	9,947,463
30218	Virginia School for Deaf and Blind	789,318	785,905	870,864	712,799
30221	Old Dominion University	22,586,169	22,339,219	24,754,147	20,261,192
30222	Department of Professional and Occupational Regulation	1,445,714	1,346,990	1,492,603	1,221,691
30223	Department of Health Professions	2,015,895	2,116,463	2,345,259	1,919,587
30226	Board of Accountancy	105,507	107,774	119,425	97,749
30233	Board of Bar Examiners	81,322	70,503	78,124	63,945
30234	Cooperative Extension and Agricultural Research Service	600,273	627,916	695,795	569,506
30236	Virginia Commonwealth University	62,041,465	62,499,139	69,255,459	56,685,377
30238	Virginia Museum of Fine Arts	1,627,190	1,643,690	1,821,377	1,490,792
30239	Frontier Culture Museum of Virginia	176,307	177,542	196,735	161,027
30241	Richard Bland College	863,349	878,440	973,402	796,726
30242	Christopher Newport University	7,588,015	7,533,250	8,347,614	6,832,496
30245	State Council of Higher Education for Virginia	526,058	526,201	583,085	477,253
30246	University of Virginia's College at Wise	2,362,231	2,281,979	2,528,667	2,069,706
30247	George Mason University	44,735,448	46,118,698	51,104,249	41,828,669
30261	Virginia Community College System - Central Office Operations	2,490,538	2,290,426	2,538,026	2,077,367
30262	Department of Rehabilitative Services	6,280,208	6,046,906	6,700,592	5,484,414
30263	Virginia Rehabilitation Center for the Blind and Vision Impaired	150,830	140,271	155,435	127,223
30268	Virginia Institute of Marine Science	2,811,028	2,783,211	3,084,083	2,524,312
30270	Virginia Community College System - Shared Services	609,780	636,453	705,256	577,250
30275	New River Community College	1,021,009	985,480	1,092,013	893,809
30276	Southside Virginia Community College	1,184,208	1,057,176	1,171,459	958,836
30277	Paul D. Camp Community College	472,982	459,370	509,029	416,639
30278	Rappahannock Community College	829,103	853,470	949,733	774,079
30279	Danville Community College	888,918	833,917	924,066	756,345
30280	Northern Virginia Community College	15,150,922	15,099,732	16,732,052	13,695,132
30282	Piedmont Virginia Community College	1,548,636	1,451,367	1,608,264	1,316,359
30283	J. Sargeant Reynolds Community College	2,892,905	2,640,278	2,925,699	2,394,675
30284	Eastern Shore Community College	357,136	322,588	357,460	292,580
30285	Patrick Henry Community College	1,285,469	1,330,375	1,474,192	1,206,621
30286	Virginia Western Community College	1,808,297	1,749,353	1,938,462	1,586,625
30287	Dabney S. Lancaster Community College	451,382	406,952	450,944	369,096
30288	Wytheville Community College	785,441	714,760	792,027	648,272
30290	John Tyler Community College	2,111,433	2,109,394	2,337,425	1,913,175
30291	Blue Ridge Community College	1,342,146	1,309,443	1,450,998	1,187,637
30292	Central Virginia Community College	1,104,270	1,089,765	1,207,571	988,393
30293	Thomas Nelson Community College	2,630,476	2,134,823	2,365,603	1,936,239
30294	Southwest Virginia Community College	792,365	848,605	940,342	769,667
30295	Tidewater Community College	6,279,746	5,920,313	6,560,314	5,369,597
30296	Virginia Highlands Community College	780,825	746,523	827,224	677,080
30297	Germanna Community College	1,726,235	1,811,409	2,007,227	1,642,909
30298	Lord Fairfax Community College	1,613,805	1,568,046	1,737,556	1,422,185
30299	Mountain Empire Community College	848,210	828,592	918,165	751,516
30301	Department of Agriculture and Consumer Services	3,288,903	3,237,715	3,587,721	2,936,538

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



Employer Code	Employer	6/30/2019 Net OPEB Liability	6/30/2020 Net OPEB Liability	Net OPEB	Net OPEB
				Liability 1% Decrease Discount Rate (5.75%)	Liability 1% Increase Discount Rate (7.75%)
30310	Virginia Economic Development Partnership	1,284,638	1,438,240	1,593,718	1,304,453
30320	Virginia Tourism Authority	716,488	702,366	778,294	637,031
30330	Virginia - Israel Advisory Board	13,292	12,852	14,242	11,657
30350	Department of Small Business and Supplier Diversity	360,090	358,390	397,133	325,052
30400	Jamestown-Yorktown Commemoration	105,600	67,565	74,869	61,280
30402	Marine Resources Commission	521,259	547,682	606,888	496,736
30403	Department of Game and Inland Fisheries	2,158,418	2,067,166	2,290,632	1,874,875
30405	Virginia Racing Commission	31,292	35,435	39,265	32,138
30407	Virginia Port Authority	33,230	31,947	35,400	28,975
30409	Department of Mines, Minerals and Energy	1,603,190	1,580,807	1,751,696	1,433,758
30411	Department of Forestry	1,535,621	1,516,454	1,680,387	1,375,392
30413	Commission on Virginia Alcohol Safety Action Program	81,138	77,021	85,347	69,856
30417	Gunston Hall	32,862	32,773	36,316	29,724
30423	Department of Historic Resources	337,937	337,642	374,142	306,234
30425	Jamestown - Yorktown Foundation	942,825	918,465	1,017,753	833,028
30440	Department of Environmental Quality	6,821,958	6,777,089	7,509,709	6,146,674
30454	Office of Commonwealth Preparedness	82,246	92,626	102,640	84,010
30505	Department of Rail and Public Transportation	626,581	687,311	761,611	623,376
30506	Motor Vehicle Dealer Board	172,615	170,015	188,394	154,200
30510	Virginia Department of Transportation	14,715,694	14,858,387	16,464,618	13,476,238
30511	Virginia Department of Transportation	4,404,896	4,277,633	4,740,056	3,879,721
30512	Virginia Department of Transportation	5,259,752	5,225,291	5,790,158	4,739,227
30513	Virginia Department of Transportation	3,874,223	3,872,609	4,291,248	3,512,373
30514	Virginia Department of Transportation	5,914,486	5,827,227	6,457,166	5,285,170
30515	Virginia Department of Transportation	6,175,993	6,010,278	6,660,004	5,451,193
30516	Virginia Department of Transportation	3,805,269	3,698,280	4,098,073	3,354,260
30517	Virginia Department of Transportation	3,547,179	3,488,607	3,865,734	3,164,092
30518	Virginia Department of Transportation	4,427,604	4,332,989	4,801,396	3,929,928
30519	Virginia Department of Transportation	7,519,154	7,399,589	8,199,503	6,711,268
30601	Department of Health	23,317,610	23,133,386	25,634,165	20,981,484
30602	Department of Medical Assistance Services	4,299,297	4,663,104	5,167,198	4,229,335
30606	Virginia Board for People With Disabilities	79,200	78,673	87,178	71,355
30701	Department of Corrections - Central Administration	2,979,120	3,043,007	3,371,964	2,759,942
30702	Department for the Blind and Vision Impaired	998,947	964,090	1,068,310	874,409
30703	Central State Hospital	4,707,109	4,924,735	5,457,112	4,466,629
30704	Eastern State Hospital	3,774,069	3,983,412	4,414,030	3,612,870
30705	Southwestern Virginia Mental Health Institute	2,872,506	3,043,741	3,372,777	2,760,607
30706	Western State Hospital	4,267,819	4,297,920	4,762,537	3,898,122
30707	Central Virginia Training Center	1,657,560	725,684	804,133	658,180
30708	Commonwealth Center for Children and Adolescents	990,547	974,923	1,080,314	884,234
30711	Virginia Correctional Enterprises	1,344,915	1,115,561	1,236,156	1,011,790
30716	Virginia Correctional Center for Women	683,442	669,777	742,182	607,474
30718	Bland Correctional Center	469,843	460,747	510,555	417,888
30720	Department of Behavioral Health & Developmental Services	4,423,357	4,623,630	5,123,456	4,193,533
30723	Southeastern Virginia Training Center	1,437,406	1,486,068	1,646,716	1,347,832
30724	Catawba Hospital	1,629,959	1,612,295	1,786,588	1,462,317
30725	Northern Virginia Training Center	0	0	0	0
30726	Southside Virginia Training Center	0	0	0	0
30728	Northern Virginia Mental Health Institute	2,531,616	2,778,621	3,078,997	2,520,149
30729	Piedmont Geriatric Hospital	1,885,004	1,935,616	2,144,861	1,755,562
30733	Sussex I State Prison	350,675	351,780	389,809	319,057
30734	Sussex II State Prison	302,952	327,545	362,953	297,076
30735	Wallen's Ridge State Prison	624,458	611,301	677,384	554,437
30737	St. Brides Correctional Center	512,304	492,694	545,955	446,863
30738	Southwestern Virginia Training Center	223,106	17,534	19,429	15,903
30739	Southern Virginia Mental Health Institute	1,162,239	1,231,138	1,364,227	1,116,616
30741	Red Onion State Prison	614,674	603,497	668,737	547,359
30742	Department of Corrections - Employee Relations and Training	778,518	819,320	907,891	743,106
30743	Fluvanna Women's Correctional Center	858,179	1,007,328	1,116,223	913,625
30745	Nottoway Correctional Center	761,626	802,888	889,682	728,202
30747	Marion Correctional Treatment Center	528,736	532,719	590,307	483,165
30748	Hiram W. Davis Medical Center	1,028,486	1,101,975	1,221,101	999,468
30749	Buckingham Correctional Center	567,689	564,574	625,605	512,056

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



Employer Code	Employer	6/30/2019 Net OPEB Liability	6/30/2020 Net OPEB Liability	Net OPEB Liability	Net OPEB Liability
				1% Decrease Discount Rate (5.75%)	1% Increase Discount Rate (7.75%)
30751	Department for the Deaf and Hard-of-Hearing	70,153	74,542	82,600	67,608
30752	Deep Meadow Correctional Center	715,472	750,103	831,191	680,328
30753	Deerfield Correctional Center	767,441	717,605	795,180	650,853
30754	Augusta Correctional Center	415,751	404,381	448,096	366,765
30756	Department of Corrections - Division of Institutions	3,642,254	3,681,755	4,079,762	3,339,273
30757	Western Region Correctional Field Units	150,276	161,844	179,340	146,789
30761	Baskerville Correctional Center	272,398	260,897	289,101	236,628
30765	Department of Social Services	12,908,044	12,972,895	14,375,299	11,766,137
30766	Virginia Parole Board	87,784	80,509	89,212	73,020
30767	Division of Community Corrections	1,451,252	1,468,259	1,626,981	1,331,679
30768	Keen Mountain Correctional Center	464,582	471,947	522,966	428,046
30769	Greensville Correctional Center	1,267,284	1,237,197	1,370,941	1,122,111
30770	Dillwyn Correctional Center	622,612	608,822	674,637	552,188
30771	Indian Creek Correctional Center	418,152	404,841	448,605	367,182
30772	Haynesville Correctional Center	685,842	699,153	774,734	634,117
30773	Coffeewood Correctional Center	465,227	483,697	535,986	438,703
30774	Lunenburg Correctional Center	455,259	469,652	520,422	425,964
30775	Pocahontas State Correctional Center	498,735	486,359	538,936	441,117
30776	Green Rock Correctional Center	567,135	586,147	649,511	531,623
30777	Department of Juvenile Justice	8,424,041	8,393,330	9,300,670	7,612,570
30778	Department of Forensic Science	3,075,488	3,092,579	3,426,894	2,804,902
30785	River North Correctional Center	548,027	561,912	622,656	509,642
30794	Virginia Center for Behavioral Rehabilitation	2,326,694	2,639,267	2,924,579	2,393,759
30841	Department of Aviation	333,321	349,485	387,265	316,975
30848	Indigent Defense Commission	4,260,158	4,192,993	4,646,266	3,802,954
30851	Tobacco Indemnification & Revitalization Commission	141,323	134,764	149,332	122,228
30852	Virginia Tobacco Settlement Foundation	155,538	151,288	167,642	137,215
30912	Department of Veterans Services	1,436,945	1,547,299	1,714,566	1,403,367
30913	Veterans Services Foundation	11,630	11,475	12,716	10,408
30922	Sitter-Barfoot Veterans Care Center	1,721,528	1,658,837	1,838,162	1,504,530
30937	Southern Virginia Higher Education Center	291,044	276,503	306,394	250,782
30938	New College Institute	105,968	100,063	110,880	90,755
30942	Virginia Museum of Natural History	199,752	178,552	197,854	161,943
30948	Southwest Virginia Higher Education Center	151,568	136,416	151,163	123,726
30957	Commonwealth's Attorneys' Services Council	59,815	63,526	70,393	57,617
30960	Department of Fire Programs	517,474	517,664	573,624	469,510
30961	Division of Capitol Police	64,615	77,205	85,550	70,023
30999	Department of Alcoholic Beverage Control	6,540,606	6,692,080	7,415,512	6,069,573
33010	Virginia Outdoors Foundation	272,583	284,214	314,939	257,776
35106	Arlington County Health Department	8,861	8,629	9,562	7,826
35129	Fairfax County Health Department	352,521	315,977	350,135	286,585
35885	Fort Monroe Federal Area Development Authority	200,122	193,975	214,944	175,931
70156	Department of State Police	83,353	75,827	84,025	68,774
70203	Woodrow Wilson Rehabilitation Center	49,015	41,403	45,878	37,551
70204	The College of William and Mary	150,830	149,910	166,116	135,966
70207	University of Virginia - Academic Division	372,921	413,837	458,574	375,341
70208	Virginia Polytechnic Institute and State University	311,259	302,942	335,691	274,762
70211	Virginia Military Institute	71,723	70,686	78,328	64,111
70212	Virginia State University	117,322	132,193	146,484	119,896
70213	Norfolk State University	133,107	117,505	130,208	106,575
70214	Longwood University	106,338	95,473	105,794	86,592
70215	University of Mary Washington	124,891	124,665	138,142	113,069
70216	James Madison University	224,399	212,334	235,288	192,583
70217	Radford University	148,245	141,281	156,554	128,138
70221	Old Dominion University	305,814	295,231	327,146	267,768
70236	Virginia Commonwealth University	608,673	654,538	725,295	593,652
70241	Richard Bland College	25,385	25,154	27,873	22,814
70242	Christopher Newport University	122,400	128,980	142,923	116,982
70246	University of Virginia's College at Wise	46,338	49,939	55,338	45,294
70247	George Mason University	373,013	354,351	392,657	321,389
70280	Northern Virginia Community College	379,475	380,697	421,851	345,284
70282	Piedmont Virginia Community College	17,353	21,481	23,803	19,483
70283	J. Sargeant Reynolds Community College	82,338	81,794	90,637	74,186

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



Employer Code	Employer	6/30/2019	6/30/2020	Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
		Net OPEB Liability	Net OPEB Liability		
70286	Virginia Western Community College	47,538	50,399	55,847	45,711
70291	Blue Ridge Community College	6,830	7,344	8,138	6,661
70292	Central Virginia Community College	32,677	31,854	35,298	28,891
70293	Thomas Nelson Community College	57,231	46,268	51,269	41,964
70294	Southwest Virginia Community College	25,569	19,370	21,464	17,569
70296	Virginia Highlands Community College	8,677	6,977	7,731	6,328
70297	Germanna Community College	23,907	15,882	17,598	14,404
70298	Lord Fairfax Community College	26,584	30,477	33,772	27,642
70299	Mountain Empire Community College	14,215	10,557	11,698	9,575
70402	Marine Resources Commission	443,443	480,117	532,019	435,456
70403	Department of Game and Inland Fisheries	1,261,377	1,152,740	1,277,354	1,045,510
70701	Department of Corrections - Central Administration	0	0	0	0
70716	Virginia Correctional Center for Women	913,287	871,555	965,772	790,481
70718	Bland Correctional Center	929,902	910,020	1,008,395	825,368
70733	Sussex I State Prison	1,414,330	1,373,521	1,522,002	1,245,754
70734	Sussex II State Prison	1,262,576	1,268,868	1,406,036	1,150,836
70735	Wallen's Ridge State Prison	1,702,605	1,691,426	1,874,274	1,534,087
70737	St. Brides Correctional Center	934,887	899,279	996,493	815,627
70741	Red Onion State Prison	1,719,681	1,695,741	1,879,055	1,538,001
70743	Fluvanna Women's Correctional Center	1,081,839	1,026,148	1,137,077	930,694
70745	Nottoway Correctional Center	1,489,468	1,515,445	1,679,268	1,374,476
70747	Marion Correctional Treatment Center	782,395	818,219	906,671	742,107
70749	Buckingham Correctional Center	1,375,007	1,427,225	1,581,511	1,294,462
70752	Deep Meadow Correctional Center	2,339,801	2,442,447	2,706,482	2,215,247
70753	Deerfield Correctional Center	1,630,421	1,505,071	1,667,773	1,365,067
70754	Augusta Correctional Center	1,123,285	1,331,752	1,475,717	1,207,870
70756	Department of Corrections - Division of Institutions	69,322	65,638	72,733	59,532
70757	Western Region Correctional Field Units	563,812	566,502	627,742	513,805
70761	Baskerville Correctional Center	540,366	526,017	582,881	477,087
70767	Division of Community Corrections	6,146,823	6,246,848	6,922,148	5,665,757
70768	Keen Mountain Correctional Center	1,074,086	1,076,270	1,192,618	976,154
70769	Greensville Correctional Center	3,002,289	3,017,670	3,343,887	2,736,961
70770	Dillwyn Correctional Center	1,203,132	1,215,165	1,346,528	1,102,129
70771	Indian Creek Correctional Center	855,317	866,323	959,974	785,736
70772	Haynesville Correctional Center	1,328,484	1,295,582	1,435,638	1,175,065
70773	Coffeewood Correctional Center	982,333	960,510	1,064,343	871,162
70774	Lunenburg Correctional Center	1,028,394	991,079	1,098,218	898,888
70775	Pocahontas State Correctional Center	958,702	909,927	1,008,293	825,284
70776	Green Rock Correctional Center	975,779	982,634	1,088,859	891,228
70777	Department of Juvenile Justice	1,667,159	1,480,927	1,641,020	1,343,169
70785	River North Correctional Center	1,206,639	1,178,995	1,306,447	1,069,323
70786	Culpeper Correctional Center for Women	0	0	0	0
70961	Division of Capitol Police	548,766	540,706	599,157	490,408
70999	Department of Alcoholic Beverage Control	757,934	725,501	803,929	658,013
	Total for VRS Health Insurance Credit - State	923,071,251	918,006,087	1,017,244,936	832,611,809

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



Health Insurance Credit Plan - Teachers Cost Sharing Plan

Employer Code	Employer	2019	2019	2020	2020
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
40100	Accomack County School Board	\$ 338,793	0.33660%	\$ 345,158	0.32809%
40101	Albemarle County Schools	1,166,705	1.15914%	1,224,100	1.16358%
40102	Alleghany County School Board	136,875	0.13599%	138,831	0.13197%
40103	Amelia County School Board	98,265	0.09763%	103,777	0.09865%
40104	Amherst County School Board	282,685	0.28085%	298,991	0.28421%
40105	Appomattox County School Board	136,627	0.13574%	141,085	0.13411%
40106	Arlington Public Schools	3,734,369	3.71017%	3,874,720	3.68316%
40107	Augusta County School Board	710,876	0.70627%	735,673	0.69930%
40108	Bath County School Board	54,764	0.05441%	55,453	0.05271%
40109	Bedford County School Board	623,541	0.61950%	644,449	0.61259%
40110	Bland County School Board	42,298	0.04202%	43,579	0.04142%
40111	Botetourt County Schools	331,493	0.32934%	342,691	0.32575%
40112	Brunswick County Public Schools	107,997	0.10730%	112,059	0.10652%
40113	Buchanan County School Board	163,139	0.16208%	164,109	0.15600%
40114	Buckingham County School Board	128,927	0.12809%	136,666	0.12991%
40115	Campbell County School Board	477,591	0.47450%	503,498	0.47861%
40116	Caroline County School Board	257,761	0.25609%	259,437	0.24661%
40117	Carroll County School Board	253,144	0.25150%	261,752	0.24881%
40118	Charles City County School Board	50,958	0.05063%	50,134	0.04766%
40119	Charlotte County School Board	132,973	0.13211%	135,898	0.12918%
40120	Chesterfield County School Board	3,753,555	3.72923%	3,881,627	3.68972%
40121	Clarke County School Board	150,987	0.15001%	156,260	0.14853%
40122	Craig County School Board	42,991	0.04271%	45,072	0.04284%
40123	Culpeper County School Board	550,712	0.54714%	567,665	0.53960%
40124	Cumberland County School Board	96,011	0.09539%	102,359	0.09730%
40125	Dickenson County School Board	114,044	0.11331%	121,602	0.11559%
40126	Dinwiddie County School Board	283,782	0.28194%	297,785	0.28306%
40128	Essex County Public Schools	94,393	0.09378%	93,859	0.08922%
40129	Fairfax County School Board	18,590,218	18.46972%	19,517,590	18.55265%
40130	Fauquier County School Board	906,889	0.90101%	945,274	0.89854%
40131	Floyd County School Board	133,754	0.13289%	134,547	0.12790%
40132	Fluvanna County Public Schools	294,941	0.29303%	301,810	0.28689%
40133	Franklin County Public Schools	521,035	0.51766%	517,927	0.49232%
40134	Frederick County School Board	1,113,235	1.10602%	1,150,520	1.09364%
40135	Giles County Schools	151,657	0.15067%	159,483	0.15160%
40136	Gloucester County School Board	375,569	0.37314%	393,506	0.37405%
40137	Goochland County School Board	189,045	0.18782%	198,405	0.18860%
40138	Grayson County School Board	104,425	0.10375%	112,978	0.10739%
40139	Greene County Public Schools	212,679	0.21130%	215,244	0.20460%
40140	Greensville County School Board	161,626	0.16058%	164,800	0.15665%
40141	Halifax County School Board	329,265	0.32713%	332,151	0.31573%
40142	Hanover County School Board	1,239,468	1.23144%	1,282,959	1.21953%
40143	Henrico County School Board	3,333,265	3.31167%	3,513,433	3.33973%
40144	Henry County Public Schools	449,035	0.44613%	469,099	0.44591%
40145	Highland County Public Schools	22,838	0.02269%	22,506	0.02139%
40146	Isle of Wight County Schools	372,275	0.36986%	389,938	0.37066%
40148	King George County School Board	286,090	0.28424%	300,609	0.28575%
40149	King & Queen County School Board	55,758	0.05540%	57,966	0.05510%
40150	King William County School Board	146,604	0.14565%	150,273	0.14284%
40151	Lancaster County Public Schools	93,089	0.09249%	89,700	0.08527%
40152	Lee County School Board	222,645	0.22120%	236,832	0.22512%
40153	Loudoun County School Board	7,518,031	7.46932%	8,415,034	7.99900%
40154	Louisa County Public Schools	351,183	0.34891%	370,248	0.35194%
40155	Lunenburg County School Board	97,821	0.09719%	107,988	0.10265%
40156	Madison County School Board	122,122	0.12133%	122,577	0.11652%
40157	Mathews County School Board	78,978	0.07847%	91,712	0.08718%
40158	Mecklenburg County School Board	276,549	0.27476%	300,977	0.28610%
40159	Middlesex County School Board	107,651	0.10695%	110,248	0.10480%
40160	Montgomery County School Board	637,766	0.63363%	695,393	0.66101%
40162	Nelson County Public Schools	142,260	0.14134%	141,269	0.13428%

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



Health Insurance Credit Plan - Teachers Cost Sharing Plan

Employer Code	Employer	2019	2019	2020	2020
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
40163	New Kent County School Board	204,142	0.20282%	216,133	0.20545%
40165	Northampton County Schools	115,259	0.11451%	116,140	0.11040%
40166	Northumberland County School Board	99,384	0.09874%	102,046	0.09700%
40167	Nottoway County School Board	132,471	0.13161%	136,125	0.12940%
40168	Orange County Public Schools	324,250	0.32215%	332,807	0.31635%
40169	Page County Public Schools	223,375	0.22193%	223,459	0.21241%
40170	Patrick County School Board	152,497	0.15151%	154,838	0.14718%
40171	Pittsylvania County School Board	534,622	0.53116%	549,854	0.52267%
40172	Powhatan County School Board	293,757	0.29185%	302,210	0.28727%
40173	Prince Edward County School Board	140,781	0.13987%	140,816	0.13385%
40174	Prince George County School Board	392,593	0.39005%	412,882	0.39247%
40176	Prince William County School Board	6,680,391	6.63710%	7,137,097	6.78424%
40177	Pulaski County School Board	259,913	0.25823%	261,098	0.24819%
40178	Rappahannock County School Board	69,612	0.06916%	71,948	0.06839%
40179	Richmond County School Board	83,888	0.08334%	86,833	0.08254%
40180	Roanoke County School Board	931,426	0.92539%	964,531	0.91684%
40181	Rockbridge County School Board	208,029	0.20668%	213,181	0.20264%
40182	Rockingham County School Board	812,949	0.80768%	836,299	0.79495%
40183	Russell County School Board	222,228	0.22079%	234,902	0.22329%
40184	Scott County School Board	244,162	0.24258%	254,943	0.24234%
40185	Shenandoah County School Board	450,303	0.44739%	463,656	0.44073%
40186	Smyth County School Board	269,389	0.26764%	275,349	0.26174%
40187	Southampton County School Board	163,127	0.16207%	165,609	0.15742%
40188	Spotsylvania County School Board	1,588,130	1.57784%	1,654,659	1.57285%
40189	Stafford County School Board	1,932,439	1.91992%	2,064,533	1.96246%
40190	Surry County Schools	93,551	0.09294%	89,069	0.08467%
40191	Sussex County School Board	95,434	0.09482%	99,289	0.09438%
40192	Tazewell County Schools	297,475	0.29555%	302,692	0.28773%
40193	Warren County School Board	363,956	0.36160%	380,674	0.36185%
40195	Washington County School Board	427,002	0.42424%	440,188	0.41843%
40196	Westmoreland County School Board	114,699	0.11396%	123,747	0.11763%
40197	Wise County School Board	333,453	0.33129%	344,218	0.32720%
40198	Wythe County School Board	251,877	0.25024%	257,079	0.24437%
40199	York County School Board	852,109	0.84659%	892,376	0.84826%
40200	Alexandria City School Board	1,889,030	1.87679%	1,966,591	1.86936%
40201	Bristol City School Board	148,136	0.14718%	157,267	0.14949%
40202	Buena Vista City Schools	63,576	0.06316%	63,968	0.06081%
40203	Charlottesville Public Schools	486,028	0.48288%	508,293	0.48316%
40205	Danville City Schools	429,835	0.42705%	448,191	0.42603%
40206	Fredericksburg City Schools	284,013	0.28217%	292,279	0.27783%
40207	Hampton City Schools	1,305,003	1.29655%	1,353,905	1.28697%
40208	Harrisonburg City School Board	498,390	0.49516%	526,753	0.50071%
40209	Hopewell City School Board	314,433	0.31240%	324,418	0.30838%
40210	Lynchburg Public Schools	659,131	0.65486%	677,764	0.64426%
40211	Newport News Public Schools	1,977,510	1.96470%	2,004,244	1.90515%
40212	Norfolk Public Schools	2,556,432	2.53987%	2,569,407	2.44238%
40213	Petersburg City Schools	287,179	0.28532%	304,614	0.28955%
40214	Portsmouth School Board	994,856	0.98841%	1,026,736	0.97597%
40215	Radford City School Board	107,884	0.10718%	110,529	0.10506%
40216	Richmond Public Schools	2,062,647	2.04928%	1,983,284	1.88523%
40217	Roanoke City School Board	993,298	0.98686%	1,021,360	0.97086%
40219	Staunton City Schools	208,798	0.20745%	216,602	0.20589%
40220	Suffolk City School Board	981,928	0.97557%	993,676	0.94455%
40222	Winchester Public Schools	356,681	0.35437%	373,332	0.35487%
40223	Martinsville City Schools	144,134	0.14320%	139,552	0.13265%
40224	Falls Church Public Schools	333,740	0.33158%	343,062	0.32610%
40225	Colonial Heights City Schools	233,562	0.23205%	239,657	0.22781%
40230	Covington City School Board	65,638	0.06521%	67,696	0.06435%
40231	Fairfax City School Board	1,142	0.00113%	1,171	0.00111%
40232	Franklin City Public Schools	80,962	0.08044%	76,055	0.07229%

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



Health Insurance Credit Plan - Teachers Cost Sharing Plan

Employer Code	Employer	2019	2019	2020	2020
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
40233	Chesapeake Public Schools	2,867,808	2.84923%	3,025,386	2.87581%
40234	Virginia Beach City School Board	5,000,014	4.96761%	5,132,992	4.87922%
40236	Manassas Park City Schools	270,352	0.26860%	282,994	0.26900%
40306	Town of West Point School Board	67,639	0.06720%	68,797	0.06540%
40307	Lexington City School Board	36,695	0.03646%	38,840	0.03692%
40308	Waynesboro Public Schools	218,095	0.21668%	221,248	0.21031%
40309	Town of Colonial Beach Schools	43,369	0.04309%	45,157	0.04292%
40313	Galax City Schools	88,494	0.08792%	88,831	0.08444%
40314	Norton City Schools	42,061	0.04179%	44,527	0.04233%
40332	Manassas City Schools	684,190	0.67976%	693,945	0.65964%
40335	City of Salem Schools	275,589	0.27380%	284,584	0.27051%
40402	Williamsburg-James City County School Board	868,602	0.86297%	905,336	0.86058%
40403	Poquoson City Public Schools	141,665	0.14075%	146,239	0.13901%
40410	Valley Vocational Technical Center	24,373	0.02422%	25,039	0.02380%
40412	Charlottesville/Albemarle Vo-Tech Center	14,507	0.01441%	15,202	0.01445%
40413	The Pruden Center for Industry and Technology	0	0.00000%	0	0.00000%
40414	Jackson River Technical Center	7,264	0.00722%	7,343	0.00698%
40415	New Horizons Technical Center	107,109	0.10641%	109,247	0.10385%
40416	Northern Neck Regional Vocational Center	14,192	0.01410%	14,891	0.01415%
40417	Rowanty Vocational Technical Center	9,353	0.00929%	10,495	0.00998%
40418	Amelia-Nottoway Vocational Center	3,238	0.00322%	3,130	0.00298%
40421	Northern Neck Regional Special Education Program	10,078	0.01001%	10,381	0.00987%
40423	Maggie Walker Governor's School for Govt & Intl Studies	52,293	0.05195%	52,884	0.05027%
40424	Appomattox Region Governor's School	22,572	0.02243%	24,701	0.02348%
40425	Bridging Communities Regional Career and Tech Center	5,994	0.00596%	5,949	0.00565%
Total for VRS Health Insurance Credit - Teachers		\$ 100,652,207	100.00000%	\$ 105,201,109	100.00000%

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



Employer Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense				
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
40100	Accomack County School Board	0	18,967	84,609	33,278	136,854	57,157	0	23,385	184,576	265,118	353,180	(22,780)	330,400
40101	Albemarle County Schools	0	67,268	300,069	360,163	727,500	202,711	0	82,934	0	285,645	1,252,562	66,816	1,319,378
40102	Alleghany County School Board	0	7,629	34,033	0	41,662	22,990	0	9,406	187,365	219,761	142,062	(39,101)	102,961
40103	Amelia County School Board	0	5,703	25,440	16,574	47,717	17,186	0	7,031	99,082	123,299	106,194	(16,136)	90,058
40104	Amherst County School Board	0	16,430	73,293	37,618	127,341	49,513	0	20,257	198,148	267,918	305,944	(42,130)	263,814
40105	Appomattox County School Board	0	7,753	34,585	30,784	73,122	23,364	0	9,559	59,357	92,280	144,366	(2,212)	142,154
40106	Arlington Public Schools	0	212,927	949,830	1,223,664	2,386,421	641,653	0	262,517	442,065	1,346,235	3,964,820	225,422	4,190,242
40107	Augusta County School Board	0	40,427	180,339	47,022	267,788	121,826	0	49,843	300,174	471,843	752,777	(45,445)	707,332
40108	Bath County School Board	0	3,047	13,593	0	16,640	9,183	0	3,757	63,740	76,680	56,741	(12,294)	44,447
40109	Bedford County School Board	0	35,414	157,977	74,142	267,533	106,720	0	43,662	196,527	346,909	659,436	(28,960)	630,476
40110	Bland County School Board	0	2,395	10,682	3,220	16,297	7,217	0	2,952	67,016	77,185	44,587	(12,368)	32,219
40111	Botetourt County Schools	0	18,832	84,006	0	102,838	56,750	0	23,218	152,430	232,398	350,661	(31,769)	318,892
40112	Brunswick County Public Schools	0	6,158	27,470	0	33,628	18,558	0	7,592	151,275	177,425	114,666	(30,606)	84,060
40113	Buchanan County School Board	0	9,019	40,230	0	49,249	27,178	0	11,119	288,618	326,915	167,930	(60,752)	107,178
40114	Buckingham County School Board	0	7,510	33,502	20,376	61,388	22,633	0	9,259	91,773	123,665	139,845	(17,277)	122,568
40115	Campbell County School Board	0	27,669	123,426	48,944	200,039	83,380	0	34,113	105,452	222,945	515,210	(21,030)	494,180
40116	Caroline County School Board	0	14,257	63,597	27,054	104,908	42,963	0	17,577	158,215	218,755	265,469	(18,773)	246,696
40117	Carroll County School Board	0	14,384	64,164	36,072	114,620	43,345	0	17,734	211,251	272,330	267,837	(30,127)	237,710
40118	Charles City County School Board	0	2,755	12,291	0	15,046	8,303	0	3,397	106,393	118,093	51,305	(19,670)	31,635
40119	Charlotte County School Board	0	7,468	33,314	0	40,782	22,505	0	9,207	139,270	170,982	139,059	(26,905)	112,154
40120	Chesterfield County School Board	0	213,306	951,522	748,246	1,913,074	642,795	0	262,985	632,850	1,538,630	3,971,882	72,469	4,044,351
40121	Clarke County School Board	0	8,587	38,304	6,952	53,843	25,877	0	10,586	48,905	85,368	159,888	(7,551)	152,337
40122	Craig County School Board	0	2,477	11,048	1,456	14,981	7,464	0	3,053	23,149	33,666	46,116	(5,387)	40,729
40123	Culpeper County School Board	0	31,195	139,154	0	170,349	94,005	0	38,460	126,161	258,626	580,865	(22,431)	558,434
40124	Cumberland County School Board	0	5,625	25,092	21,384	52,101	16,950	0	6,935	51,399	75,284	104,741	(7,816)	96,925
40125	Dickenson County School Board	0	6,682	29,809	25,526	62,017	20,136	0	8,239	179,495	207,870	124,429	(39,512)	84,917
40126	Dinwiddie County School Board	0	16,364	72,997	42,814	132,175	49,313	0	20,175	111,232	180,720	304,706	(13,039)	291,667
40128	Essex County Public Schools	0	5,158	23,008	0	28,166	15,543	0	6,359	150,687	172,589	96,043	(30,497)	65,546
40129	Fairfax County School Board	0	1,072,548	4,784,444	5,081,496	10,938,488	3,232,106	0	1,322,342	0	4,554,448	19,971,413	1,021,472	20,992,885
40130	Fauquier County School Board	0	51,945	231,720	0	283,665	156,537	0	64,043	320,651	541,231	967,254	(74,594)	892,660
40131	Floyd County School Board	0	7,394	32,983	32,004	72,381	22,282	0	9,116	82,920	114,318	137,681	(9,633)	128,048
40132	Fluvanna County Public Schools	0	16,585	73,984	4,866	95,435	49,979	0	20,448	175,994	246,421	308,829	(33,506)	275,323
40133	Franklin County Public Schools	0	28,461	126,962	129,640	285,063	85,768	0	35,090	416,847	537,705	529,969	(37,452)	492,517
40134	Frederick County School Board	0	63,224	282,033	200,138	545,395	190,526	0	77,949	255,835	524,310	1,177,273	(15,946)	1,161,327
40135	Giles County Schools	0	8,764	39,095	21,534	69,393	26,411	0	10,805	58,457	95,673	163,193	(8,002)	155,191
40136	Gloucester County School Board	0	21,624	96,462	97,112	215,198	65,165	0	26,660	169,679	402,655	5,670	408,325	
40137	Goochland County School Board	0	10,903	48,637	26,111	85,651	32,857	0	13,442	21,725	68,024	203,023	871	203,894
40138	Grayson County School Board	0	6,208	27,694	56,856	90,758	18,708	0	7,654	82,448	108,810	115,602	(4,679)	110,923
40139	Greene County Public Schools	0	11,828	52,763	0	64,591	35,643	0	14,583	134,815	185,041	220,246	(23,267)	196,979
40140	Greensville County School Board	0	9,056	40,398	34,756	84,210	27,291	0	11,165	70,599	109,055	168,629	(5,933)	162,696
40141	Halifax County School Board	0	18,253	81,422	0	99,675	55,004	0	22,504	445,700	523,208	339,875	(92,005)	247,870
40142	Hanover County School Board	0	70,502	314,498	0	385,000	212,457	0	86,922	435,227	734,606	1,312,790	(79,211)	1,233,579
40143	Henrico County School Board	0	193,073	861,265	561,265	1,615,603	581,824	0	238,039	124,316	944,179	3,595,127	62,848	3,657,975
40144	Henry County Public Schools	0	25,778	114,993	0	140,771	77,682	0	31,782	125,985	235,449	480,010	(24,739)	455,271
40145	Highland County Public Schools	0	1,237	5,516	5,154	11,907	3,727	0	1,525	27,974	33,226	23,026	(3,293)	19,733
40146	Isle of Wight County Schools	0	21,428	95,587	43,637	160,652	64,572	0	26,419	28,986	119,977	399,005	(309)	398,696
40148	King George County School Board	0	16,519	73,690	169,860	260,069	49,780	0	20,367	44,488	114,635	307,602	33,410	341,012
40149	King & Queen County School Board	0	3,185	14,209	4,170	21,564	9,598	0	3,927	15,738	29,263	59,314	(1,858)	57,456
40150	King William County School Board	0	8,258	36,836	0	45,094	24,885	0	10,181	85,470	120,536	153,763	(16,863)	136,900
40151	Lancaster County Public Schools	0	4,930	21,990	2,576	29,496	14,855	0	6,078	127,741	148,674	91,791	(20,945)	70,846
40152	Lee County School Board	0	13,014	58,055	47,363	118,432	39,219	0	16,045	109,713	164,977	242,335	(12,270)	230,065
40153	Loudoun County School Board	0	462,429	2,062,818	12,586,438	15,111,685	1,393,526	0	570,128	0	1,963,654	8,610,703	2,373,854	10,984,557
40154	Louisa County Public Schools	0	20,346	90,760	118,728	229,834	61,312	0	25,085	66,366	152,763	378,854	9,978	388,832
40155	Lunenburg County School Board	0	5,934	26,472	67,651	100,057	17,883	0	7,316	67,634	92,833	110,500	(7,919)	102,581
40156	Madison County School Board	0	6,736	30,049	13,526	50,311	20,300	0	8,305	108,242	136,847	125,431	(14,837)	110,594
40157	Mathews County School Board	0	5,040	22,482	97,515	125,037	15,187	0	6,214	43,329	64,730	93,847	5,899	99,746
40158	Mecklenburg County School Board	0	16,540	73,781	150,594	240,915	49,842	0	20,392	146,110	216,344	307,979	(7,355)	300,624
40159	Middlesex County School Board	0	6,059	27,026	124,281	157,366	18,258	0	7,470	29,870	55,598	112,814	18,154	130,968
40160	Montgomery County School Board	0	38,214	170,464	418,176	626,854	115,157	0	47,113	34,303	196,573	711,559	68,504	780,063

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



Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
40162	Nelson County Public Schools	0	7,763	34,629	4,866	47,258	23,393	0	9,571	133,569	166,533	144,549	(23,538)	121,011
40163	New Kent County School Board	0	11,877	52,982	75,580	140,439	35,792	0	14,643	0	50,435	221,161	15,157	236,318
40165	Norhampton County Schools	0	6,382	28,470	0	34,852	19,232	0	7,869	72,493	99,594	118,843	(13,746)	105,097
40166	Northumberland County School Board	0	5,608	25,015	30,874	61,497	16,899	0	6,914	56,808	80,621	104,418	(2,764)	101,654
40167	Nottoway County School Board	0	7,481	33,370	0	40,851	22,544	0	9,223	133,497	165,264	139,296	(25,531)	113,765
40168	Orange County Public Schools	0	18,288	81,582	0	99,870	55,112	0	22,548	215,741	293,401	340,542	(42,614)	297,928
40169	Page County Public Schools	0	12,280	54,777	0	67,057	37,004	0	15,140	240,666	292,810	228,654	(46,323)	182,331
40170	Patrick County School Board	0	8,509	37,955	0	46,464	25,641	0	10,490	210,531	246,662	158,435	(39,442)	118,993
40171	Pittsylvania County School Board	0	30,216	134,788	165,440	330,444	91,056	0	37,253	241,003	369,312	562,640	(6,937)	555,703
40172	Powhatan County School Board	0	16,607	74,082	6,142	96,831	50,045	0	20,475	139,945	210,465	309,238	(26,588)	282,650
40173	Prince Edward County School Board	0	7,738	34,518	10,426	52,682	23,318	0	9,540	192,701	225,559	144,086	(35,350)	108,736
40174	Prince George County School Board	0	22,689	101,212	27,093	150,994	68,373	0	27,973	243,963	340,309	422,483	(48,434)	374,049
40176	Prince William County School Board	0	392,203	1,749,550	3,026,213	5,167,966	1,181,900	0	483,546	638,805	2,304,251	7,303,047	477,333	7,780,380
40177	Pulaski County School Board	0	14,348	64,004	0	78,352	43,237	0	17,690	297,911	358,838	267,170	(56,492)	210,678
40178	Rappahannock County School Board	0	3,954	17,637	0	21,591	11,916	0	4,874	42,969	59,759	73,620	(9,105)	64,515
40179	Richmond County School Board	0	4,772	21,286	24,054	50,112	14,380	0	5,883	26,334	46,597	88,852	(362)	88,490
40180	Roanoke County School Board	0	53,003	236,439	149,438	438,880	159,724	0	65,348	505,975	731,047	986,953	(54,040)	932,913
40181	Rockbridge County School Board	0	11,715	52,258	33,074	97,047	35,303	0	14,443	59,657	109,403	218,136	(4,873)	213,263
40182	Rockingham County School Board	0	45,957	205,005	52,830	303,792	138,490	0	56,660	343,511	538,661	855,742	(52,907)	802,835
40183	Russell County School Board	0	12,909	57,583	27,989	98,481	38,900	0	15,915	107,479	162,294	240,366	(19,331)	221,035
40184	Scott County School Board	0	14,010	62,496	1,932	78,438	42,219	0	17,273	76,007	135,499	260,872	(14,218)	246,654
40185	Shenandoah County School Board	0	25,479	113,657	149,213	288,349	76,780	0	31,413	151,374	259,567	474,434	(4,202)	470,232
40186	Smyth County School Board	0	15,131	67,499	0	82,630	45,598	0	18,656	282,166	346,420	281,756	(58,882)	222,874
40187	Southampton County School Board	0	9,101	40,596	0	49,697	27,425	0	11,220	68,627	107,272	169,458	(12,388)	157,070
40188	Spotsylvania County School Board	0	90,928	405,614	143,825	640,367	274,010	0	112,105	495,382	881,497	1,693,130	(89,896)	1,603,234
40189	Stafford County School Board	0	113,452	506,088	953,716	1,573,256	341,886	0	139,874	229,390	711,150	2,112,534	133,762	2,246,296
40190	Surry County Schools	0	4,895	21,835	0	26,730	14,751	0	6,035	160,852	181,638	91,145	(27,819)	63,326
40191	Sussex County School Board	0	5,456	24,339	5,560	35,355	16,442	0	6,727	59,841	83,010	101,597	(12,142)	89,455
40192	Tazewell County Schools	0	16,634	74,201	0	90,835	50,126	0	20,508	501,625	572,259	309,733	(100,387)	209,346
40193	Warren County School Board	0	20,919	93,316	18,787	133,022	63,039	0	25,791	66,680	155,510	389,522	(8,279)	381,243
40195	Washington County School Board	0	24,190	107,907	0	132,097	72,896	0	29,824	314,883	417,603	450,428	(63,106)	387,322
40196	Westmoreland County School Board	0	6,800	30,335	93,907	131,042	20,493	0	8,384	84,727	113,604	126,625	4,944	131,569
40197	Wise County School Board	0	18,916	84,380	101,774	205,070	57,003	0	23,321	382,897	463,221	552,222	(70,153)	282,069
40198	Wythe County School Board	0	14,127	63,019	0	77,146	42,572	0	17,417	205,373	265,362	263,058	(39,947)	223,111
40199	York County School Board	0	49,039	218,753	110,548	378,340	147,778	0	60,460	220,480	428,718	913,129	(36,159)	876,970
40200	Alexandria City School Board	0	108,069	482,079	296,521	886,669	325,665	0	133,239	172,161	631,065	2,012,315	28,285	2,040,600
40201	Bristol City School Board	0	8,642	38,551	25,862	73,055	26,043	0	10,655	99,271	135,969	160,922	(18,315)	142,607
40202	Buena Vista City Schools	0	3,515	15,682	0	19,197	10,594	0	4,334	67,485	82,413	65,460	(13,439)	52,021
40203	Charlottesville Public Schools	0	27,932	124,599	15,893	168,424	84,172	0	34,437	4,170	122,779	520,108	1,891	521,999
40205	Danville City Schools	0	24,629	109,867	366,462	500,958	74,220	0	30,365	183,348	287,933	458,610	21,183	479,793
40206	Fredericksburg City Schools	0	16,062	71,648	0	87,710	48,402	0	19,802	110,304	178,508	299,076	(19,863)	279,213
40207	Hampton City Schools	0	74,401	331,890	0	406,291	224,206	0	91,729	961,449	1,277,384	1,385,388	(183,111)	1,202,277
40208	Harrisonburg City School Board	0	28,946	129,125	332,532	490,603	87,229	0	35,688	0	122,917	539,001	73,805	612,806
40209	Hopewell City School Board	0	17,828	79,526	93,943	191,297	53,723	0	21,980	76,288	151,991	331,963	8,079	340,042
40210	Lynchburg Public Schools	0	37,245	166,145	0	203,390	112,237	0	45,920	727,805	885,962	693,528	(143,794)	549,734
40211	Newport News Public Schools	0	110,138	491,309	0	601,447	331,901	0	135,789	1,275,553	1,743,243	2,050,841	(234,537)	1,816,304
40212	Norfolk Public Schools	0	141,196	629,852	0	771,048	425,493	0	174,081	3,055,950	3,655,524	2,629,155	(630,701)	1,998,454
40213	Petersburg City Schools	0	16,739	74,670	68,999	160,408	50,442	0	20,638	167,072	238,152	311,693	(33,614)	278,079
40214	Portsmouth School Board	0	56,422	251,688	0	308,110	170,027	0	69,562	523,113	762,702	1,050,605	(115,479)	935,126
40215	Radford City School Board	0	6,074	27,093	19,968	53,135	18,303	0	7,488	55,200	80,991	113,094	(4,650)	108,444
40216	Richmond Public Schools	0	108,987	486,172	357,988	953,147	328,431	0	134,370	2,157,720	2,620,521	2,029,398	(295,716)	1,733,682
40217	Roanoke City School Board	0	56,126	250,370	9,018	315,514	169,136	0	69,198	365,366	603,700	1,045,104	(64,536)	980,568
40219	Staunton City Schools	0	11,903	53,096	0	64,999	35,869	0	14,675	120,445	170,989	221,635	(24,691)	196,944
40220	Suffolk City School Board	0	54,605	243,585	373,593	671,783	164,553	0	67,323	422,010	653,886	1,016,782	(2,884)	1,013,898
40222	Winchester Public Schools	0	20,515	91,515	5,598	117,628	61,823	0	25,293	191,336	278,452	382,008	(39,643)	342,365
40223	Martinsville City Schools	0	7,669	34,208	0	41,877	23,109	0	9,455	181,038	213,602	142,794	(33,651)	109,143
40224	Falls Church Public Schools	0	18,852	84,096	123,886	226,834	56,810	0	23,243	104,125	184,178	351,038	2,753	353,791
40225	Colonial Heights City Schools	0	13,170	58,749	0	71,919	39,688	0	16,237	107,767	163,692	245,231	(21,150)	224,081
40230	Covington City School Board	0	3,720	16,595	19,324	39,639	11,210	0	4,587	61,252	77,049	69,271	(6,671)	62,600

**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 Investment Earnings on OPEB Plan	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
40231	Fairfax City School Board	0	64	286	0	350	193	0	79	698	970	1,195	(121)	1,074
40232	Franklin City Public Schools	0	4,179	18,642	0	22,821	12,594	0	5,152	250,202	267,948	77,818	(47,986)	29,832
40233	Chesapeake Public Schools	0	166,253	741,627	370,571	1,278,451	501,003	0	204,973	182,975	888,951	3,095,730	26,878	3,122,608
40234	Virginia Beach City School Board	0	282,072	1,258,275	0	1,540,347	850,022	0	347,766	2,226,913	3,424,701	5,252,346	(417,571)	4,834,775
40236	Manassas Park City Schools	0	15,551	69,371	37,148	122,070	46,864	0	19,173	90,859	156,896	289,571	(15,765)	273,806
40306	Town of West Point School Board	0	3,781	16,866	28,986	49,633	11,395	0	4,661	26,807	42,863	70,401	3,535	73,936
40307	Lexington City School Board	0	2,134	9,521	20,226	31,881	6,432	0	2,631	0	9,063	39,743	4,031	43,774
40308	Waynesboro Public Schools	0	12,158	54,236	0	66,394	36,639	0	14,990	170,472	222,101	226,393	(30,672)	195,721
40309	Town of Colonial Beach Schools	0	2,481	11,068	7,086	20,635	7,476	0	3,059	27,126	37,661	46,202	(3,208)	42,994
40313	Galax City Schools	0	4,882	21,776	0	26,658	14,712	0	6,018	66,864	87,594	90,897	(12,830)	78,067
40314	Norton City Schools	0	2,447	10,916	6,045	19,408	7,374	0	3,017	63,451	73,842	45,567	(12,831)	32,736
40332	Manassas City Schools	0	38,134	170,111	156,111	364,356	114,917	0	47,016	635,682	797,615	710,084	(102,263)	607,821
40335	City of Salem Schools	0	15,638	69,760	18,074	103,472	47,125	0	19,281	107,726	174,132	291,197	(16,935)	274,262
40402	Williamsburg-James City County School Board	0	49,751	221,930	122,187	393,868	149,924	0	61,338	174,419	385,681	926,391	(17,188)	909,203
40403	Poquoson City Public Schools	0	8,036	35,849	0	43,885	24,218	0	9,908	59,482	93,608	149,640	(11,076)	138,564
40410	Valley Vocational Technical Center	0	1,376	6,138	1,324	8,838	4,147	0	1,696	14,230	20,073	25,620	(2,733)	22,887
40412	Charlottesville/Albemarle Vo-Tech Center	0	835	3,726	23,823	28,384	2,516	0	1,030	16,682	20,228	15,555	1,202	16,757
40413	The Pruden Center for Industry and Technology	0	0	0	0	0	0	0	0	144,904	144,904	0	(32,548)	(32,548)
40414	Jackson River Technical Center	0	404	1,800	3,476	5,680	1,216	0	497	28,521	30,234	7,514	(6,545)	969
40415	New Horizons Technical Center	0	6,004	26,781	40,196	72,981	18,092	0	7,402	45,482	70,976	111,792	1,857	113,649
40416	Northern Neck Regional Vocational Center	0	818	3,649	2,449	6,916	2,465	0	1,009	5,798	9,272	15,232	(1,170)	14,062
40417	Rowanty Vocational Technical Center	0	577	2,574	15,190	18,341	1,739	0	711	7,646	10,096	10,743	889	11,632
40418	Amelia-Nottoway Vocational Center	0	172	768	5,198	6,138	519	0	212	2,687	3,418	3,208	522	3,730
40421	Northern Neck Regional Special Education Program	0	571	2,545	5,356	8,472	1,721	0	703	6,386	8,810	10,625	201	10,826
40423	Maggie Walker Governor's School for Govt & Intl Studies	0	2,906	12,964	2,086	17,956	8,758	0	3,583	53,205	65,546	54,114	(8,734)	45,380
40424	Appomattox Region Governor's School	0	1,357	6,055	25,457	32,869	4,090	0	1,674	15,326	21,090	25,276	493	25,769
40425	Bridging Communities Regional Career and Tech Center	0	327	1,457	6,256	8,040	984	0	403	10,274	11,661	6,082	(407)	5,675
	Total for VRS Health Insurance Credit - Teachers	0	5,781,090	25,788,450	31,120,849	62,690,389	17,421,257	0	7,127,496	31,120,849	55,669,602	107,647,243	0	107,647,243

**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	(20,104)	(18,224)	(18,854)	(18,894)	(22,606)	(29,582)
40101	Albemarle County Schools	76,308	82,975	80,741	87,549	83,880	30,402
40102	Alleghany County School Board	(38,024)	(37,268)	(37,522)	(32,490)	(19,139)	(13,656)
40103	Amelia County School Board	(15,331)	(14,766)	(14,955)	(14,916)	(12,043)	(3,571)
40104	Amherst County School Board	(39,811)	(38,183)	(38,729)	(26,994)	(2,197)	5,337
40105	Appomattox County School Board	(1,118)	(350)	(607)	(2,326)	(6,709)	(8,048)
40106	Arlington Public Schools	255,468	276,573	269,501	236,076	88,894	(86,326)
40107	Augusta County School Board	(39,740)	(35,733)	(37,076)	(37,919)	(29,044)	(24,543)
40108	Bath County School Board	(11,864)	(11,562)	(11,663)	(10,613)	(7,911)	(6,427)
40109	Bedford County School Board	(23,963)	(20,453)	(21,629)	(5,537)	9,837	(17,631)
40110	Bland County School Board	(12,030)	(11,793)	(11,872)	(11,970)	(9,188)	(4,035)
40111	Botetourt County Schools	(29,112)	(27,245)	(27,871)	(23,869)	(11,374)	(10,089)
40112	Brunswick County Public Schools	(29,737)	(29,127)	(29,331)	(27,422)	(19,401)	(8,779)
40113	Buchanan County School Board	(59,479)	(58,586)	(58,885)	(49,452)	(29,087)	(22,177)
40114	Buckingham County School Board	(16,217)	(15,473)	(15,722)	(11,784)	(3,829)	748
40115	Campbell County School Board	(17,126)	(14,383)	(15,302)	(2,090)	16,810	9,185
40116	Caroline County School Board	(16,761)	(15,348)	(15,822)	(17,217)	(20,774)	(27,925)
40117	Carroll County School Board	(28,097)	(26,672)	(27,149)	(29,478)	(28,605)	(17,709)
40118	Charles City County School Board	(19,281)	(19,008)	(19,100)	(18,821)	(15,671)	(11,166)
40119	Charlotte County School Board	(25,851)	(25,111)	(25,359)	(21,901)	(17,134)	(14,844)
40120	Chesterfield County School Board	102,569	123,711	116,627	115,558	37,294	(121,315)
40121	Clarke County School Board	(6,339)	(5,488)	(5,773)	(4,230)	(3,388)	(6,307)
40122	Craig County School Board	(5,038)	(4,792)	(4,874)	(3,406)	(501)	(74)
40123	Culpeper County School Board	(18,029)	(14,937)	(15,973)	(11,394)	(6,733)	(21,211)
40124	Cumberland County School Board	(7,022)	(6,465)	(6,652)	(6,082)	(1,120)	4,158
40125	Dickenson County School Board	(38,569)	(37,907)	(38,129)	(26,298)	(5,568)	618
40126	Dinwiddie County School Board	(10,730)	(9,108)	(9,651)	(11,173)	(7,471)	(412)
40128	Essex County Public Schools	(29,769)	(29,258)	(29,429)	(26,205)	(16,516)	(13,246)
40129	Fairfax County School Board	1,172,819	1,279,126	1,243,506	1,228,829	1,050,346	409,414
40130	Fauquier County School Board	(67,264)	(62,115)	(63,841)	(46,614)	(8,606)	(9,126)
40131	Floyd County School Board	(8,590)	(7,857)	(8,102)	(4,516)	(1,543)	(11,329)
40132	Fluvanna County Public Schools	(31,166)	(29,522)	(30,073)	(23,596)	(15,447)	(21,182)
40133	Franklin County Public Schools	(33,436)	(30,615)	(31,560)	(33,750)	(48,527)	(74,754)
40134	Frederick County School Board	(7,024)	(758)	(2,858)	15,844	34,211	(18,330)
40135	Giles County Schools	(6,765)	(5,897)	(6,188)	(3,681)	(1,690)	(2,059)
40136	Gloucester County School Board	8,721	10,865	10,147	6,387	5,208	4,191
40137	Goochland County School Board	2,410	3,490	3,128	4,639	4,137	(177)
40138	Grayson County School Board	(3,803)	(3,188)	(3,394)	(4,454)	(5,514)	2,301
40139	Greene County Public Schools	(21,598)	(20,426)	(20,818)	(19,417)	(17,321)	(20,870)
40140	Greensville County School Board	(4,655)	(3,757)	(4,058)	(1,114)	(730)	(10,531)
40141	Halifax County School Board	(89,429)	(87,620)	(88,226)	(76,913)	(45,983)	(35,362)
40142	Hanover County School Board	(69,262)	(62,274)	(64,616)	(57,277)	(45,100)	(51,077)
40143	Henrico County School Board	90,093	109,229	102,817	135,407	157,893	75,985
40144	Henry County Public Schools	(21,101)	(18,546)	(19,402)	(16,454)	(10,530)	(8,645)
40145	Highland County Public Schools	(3,119)	(2,996)	(3,037)	(3,450)	(4,277)	(4,440)
40146	Isle of Wight County Schools	2,715	4,839	4,127	9,337	15,314	4,343
40148	King George County School Board	35,741	37,378	36,830	24,367	6,384	4,734
40149	King & Queen County School Board	(1,409)	(1,093)	(1,199)	(876)	(1,131)	(1,991)
40150	King William County School Board	(15,698)	(14,879)	(15,154)	(12,426)	(7,873)	(9,412)
40151	Lancaster County Public Schools	(20,249)	(19,761)	(19,925)	(19,698)	(18,697)	(20,848)
40152	Lee County School Board	(10,434)	(9,144)	(9,576)	(8,259)	(7,979)	(1,153)
40153	Loudoun County School Board	2,439,108	2,484,942	2,469,584	2,356,534	1,882,677	1,515,186
40154	Louisa County Public Schools	12,849	14,866	14,190	18,345	14,539	2,282
40155	Lunenburg County School Board	(7,082)	(6,493)	(6,691)	1,008	12,873	13,609
40156	Madison County School Board	(13,886)	(13,219)	(13,443)	(14,183)	(15,512)	(16,293)
40157	Mathews County School Board	6,610	7,110	6,942	8,058	11,771	19,816
40158	Mecklenburg County School Board	(5,021)	(3,382)	(3,931)	4,303	13,502	19,100
40159	Middlesex County School Board	19,009	19,609	19,408	20,627	19,428	3,687
40160	Montgomery County School Board	73,896	77,684	76,415	76,226	64,367	61,693
40162	Nelson County Public Schools	(22,443)	(21,673)	(21,931)	(18,573)	(14,486)	(20,169)
40163	New Kent County School Board	16,833	18,010	17,616	17,872	13,533	6,140
40165	Northampton County Schools	(12,845)	(12,213)	(12,425)	(10,357)	(6,604)	(10,298)
40166	Northumberland County School Board	(1,973)	(1,417)	(1,603)	(1,574)	(4,674)	(7,883)
40167	Nottoway County School Board	(24,475)	(23,734)	(23,982)	(22,619)	(17,782)	(11,821)
40168	Orange County Public Schools	(40,033)	(38,221)	(38,828)	(31,771)	(21,475)	(23,203)
40169	Page County Public Schools	(44,590)	(43,373)	(43,781)	(38,346)	(27,104)	(28,559)
40170	Patrick County School Board	(38,241)	(37,398)	(37,681)	(36,282)	(30,035)	(20,561)
40171	Pittsylvania County School Board	(2,673)	322	(682)	4,404	(6,820)	(33,419)
40172	Powhatan County School Board	(24,245)	(22,598)	(23,150)	(21,061)	(11,432)	(11,148)

**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
40173	Prince Edward County School Board	(34,258)	(33,491)	(33,748)	(28,167)	(20,976)	(22,237)
40174	Prince George County School Board	(45,232)	(42,983)	(43,737)	(33,935)	(16,462)	(6,966)
40176	Prince William County School Board	532,677	571,551	558,525	537,968	380,516	282,478
40177	Pulaski County School Board	(54,467)	(53,045)	(53,522)	(48,892)	(37,061)	(33,499)
40178	Rappahannock County School Board	(8,547)	(8,155)	(8,287)	(7,076)	(3,554)	(2,549)
40179	Richmond County School Board	311	784	626	571	1,588	(365)
40180	Roanoke County School Board	(46,561)	(41,307)	(43,068)	(53,390)	(61,525)	(46,316)
40181	Rockbridge County School Board	(3,220)	(2,059)	(2,448)	(112)	2,650	(7,167)
40182	Rockingham County School Board	(46,422)	(41,867)	(43,393)	(32,455)	(25,121)	(45,611)
40183	Russell County School Board	(17,509)	(16,230)	(16,659)	(10,888)	(2,530)	3
40184	Scott County School Board	(12,241)	(10,852)	(11,318)	(10,104)	(7,158)	(5,388)
40185	Shenandoah County School Board	(607)	1,919	1,073	8,721	20,948	(3,272)
40186	Smyth County School Board	(56,747)	(55,247)	(55,750)	(46,848)	(27,337)	(21,861)
40187	Southampton County School Board	(11,104)	(10,202)	(10,504)	(8,229)	(5,595)	(11,941)
40188	Spotsylvania County School Board	(77,065)	(68,053)	(71,073)	(41,857)	19,100	(2,182)
40189	Stafford County School Board	149,771	161,016	157,248	143,509	129,848	120,714
40190	Surry County Schools	(27,128)	(26,643)	(26,806)	(25,902)	(23,604)	(24,825)
40191	Sussex County School Board	(11,372)	(10,831)	(11,012)	(7,554)	(3,092)	(3,794)
40192	Tazewell County Schools	(98,040)	(96,391)	(96,944)	(87,890)	(62,673)	(39,486)
40193	Warren County School Board	(5,327)	(3,254)	(3,948)	(1,696)	(2,030)	(6,233)
40195	Washington County School Board	(59,693)	(57,295)	(58,098)	(51,254)	(33,755)	(25,411)
40196	Westmoreland County School Board	5,904	6,578	6,352	1,494	(5,418)	2,528
40197	Wise County School Board	(67,484)	(65,609)	(66,237)	(50,461)	(7,163)	(1,197)
40198	Wythe County School Board	(37,953)	(36,553)	(37,022)	(33,157)	(23,155)	(20,376)
40199	York County School Board	(29,239)	(24,379)	(26,007)	(7,387)	25,932	10,702
40200	Alexandria City School Board	43,535	54,246	50,657	53,815	54,815	(1,464)
40201	Bristol City School Board	(17,095)	(16,239)	(16,526)	(13,011)	(3,273)	3,230
40202	Buena Vista City Schools	(12,943)	(12,594)	(12,711)	(10,865)	(7,003)	(7,100)
40203	Charlottesville Public Schools	5,832	8,601	7,673	10,500	12,223	816
40205	Danville City Schools	24,658	27,100	26,282	39,526	64,936	30,523
40206	Fredericksburg City Schools	(17,597)	(16,005)	(16,538)	(14,103)	(11,217)	(15,338)
40207	Hampton City Schools	(172,612)	(165,238)	(167,709)	(157,676)	(127,075)	(80,783)
40208	Harrisonburg City School Board	77,890	80,759	79,797	71,505	42,149	15,586
40209	Hopewell City School Board	10,595	12,362	11,770	8,096	3,022	(6,539)
40210	Lynchburg Public Schools	(138,538)	(134,847)	(136,084)	(123,257)	(90,214)	(59,632)
40211	Newport News Public Schools	(218,995)	(208,079)	(211,737)	(189,369)	(141,845)	(171,771)
40212	Norfolk Public Schools	(610,777)	(596,782)	(601,471)	(517,199)	(294,470)	(263,777)
40213	Petersburg City Schools	(31,252)	(29,593)	(30,149)	(13,109)	14,373	11,622
40214	Portsmouth School Board	(107,517)	(101,925)	(103,799)	(71,719)	(25,562)	(44,070)
40215	Radford City School Board	(3,793)	(3,191)	(3,393)	(4,874)	(6,131)	(6,474)
40216	Richmond Public Schools	(280,337)	(269,534)	(273,154)	(231,019)	(209,672)	(403,658)
40217	Roanoke City School Board	(56,616)	(51,053)	(52,917)	(48,183)	(33,933)	(45,484)
40219	Staunton City Schools	(23,011)	(21,832)	(22,227)	(18,048)	(11,154)	(9,718)
40220	Suffolk City School Board	4,821	10,234	8,420	21,792	25,965	(53,335)
40222	Winchester Public Schools	(36,748)	(34,715)	(35,396)	(28,386)	(15,945)	(9,634)
40223	Martinsville City Schools	(32,569)	(31,809)	(32,063)	(28,041)	(20,374)	(26,869)
40224	Falls Church Public Schools	5,413	7,282	6,656	9,917	15,897	(2,509)
40225	Colonial Heights City Schools	(19,292)	(17,986)	(18,424)	(14,519)	(8,570)	(12,982)
40230	Covington City School Board	(6,146)	(5,777)	(5,901)	(7,552)	(7,802)	(4,232)
40231	Fairfax City School Board	(112)	(106)	(108)	(101)	(98)	(95)
40232	Franklin City Public Schools	(47,396)	(46,982)	(47,121)	(44,398)	(33,409)	(25,821)
40233	Chesapeake Public Schools	50,338	66,817	61,295	80,957	86,397	43,696
40234	Virginia Beach City School Board	(377,768)	(349,810)	(359,178)	(293,041)	(208,263)	(296,294)
40236	Manassas Park City Schools	(13,571)	(12,029)	(12,546)	(3,058)	7,426	(1,048)
40306	Town of West Point School Board	4,069	4,443	4,318	1,658	(2,858)	(4,860)
40307	Lexington City School Board	4,332	4,544	4,473	4,151	3,367	1,951
40308	Waynesboro Public Schools	(28,956)	(27,751)	(28,155)	(26,925)	(22,528)	(21,392)
40309	Town of Colonial Beach Schools	(2,858)	(2,612)	(2,694)	(3,185)	(3,544)	(2,133)
40313	Galax City Schools	(12,141)	(11,657)	(11,819)	(10,039)	(6,442)	(8,838)
40314	Norton City Schools	(12,486)	(12,243)	(12,324)	(10,791)	(5,766)	(824)
40332	Manassas City Schools	(96,882)	(93,102)	(94,369)	(80,772)	(32,432)	(35,702)
40335	City of Salem Schools	(14,728)	(13,178)	(13,698)	(9,611)	(6,534)	(12,911)
40402	Williamsburg-James City County School Board	(10,168)	(5,236)	(6,889)	3,284	23,539	3,657
40403	Poquoson City Public Schools	(9,942)	(9,145)	(9,412)	(8,599)	(6,273)	(6,352)
40410	Valley Vocational Technical Center	(2,539)	(2,402)	(2,448)	(2,037)	(864)	(945)
40412	Charlottesville/Albemarle Vo-Tech Center	1,320	1,403	1,375	853	1,511	1,694
40413	The Pruden Center for Industry and Technology	(32,548)	(32,548)	(32,548)	(31,126)	(16,134)	0
40414	Jackson River Technical Center	(6,488)	(6,448)	(6,461)	(3,985)	(330)	(842)
40415	New Horizons Technical Center	2,704	3,299	3,100	2,625	(1,741)	(7,982)

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



Employer		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
40416	Northern Neck Regional Vocational Center	(1,055)	(973)	(1,001)	(312)	722	263
40417	Rowanty Vocational Technical Center	970	1,028	1,008	1,067	1,833	2,339
40418	Amelia-Nottoway Vocational Center	546	563	558	575	583	(105)
40421	Northern Neck Regional Special Education Program	282	338	319	105	(578)	(804)
40423	Maggie Walker Governor's School for Govt & Intl Studies	(8,324)	(8,036)	(8,132)	(7,838)	(7,900)	(7,360)
40424	Appomattox Region Governor's School	685	819	774	1,789	3,956	3,756
40425	Bridging Communities Regional Career and Tech Center	(361)	(329)	(339)	(306)	(895)	(1,391)
Total for VRS Health Insurance Credit - Teachers		815,774	1,388,774	1,196,772	1,781,798	2,054,639	(216,970)

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



Employer Code	Employer	6/30/2019 Net OPEB Liability	6/30/2020 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	4,406,422	4,279,988	4,791,001	3,845,665
40101	Albemarle County Schools	15,174,269	15,179,094	16,991,413	13,638,754
40102	Alleghany County School Board	1,780,241	1,721,571	1,927,119	1,546,870
40103	Amelia County School Board	1,278,071	1,286,905	1,440,557	1,156,313
40104	Amherst County School Board	3,676,600	3,707,566	4,150,234	3,331,331
40105	Appomattox County School Board	1,776,969	1,749,487	1,958,369	1,571,953
40106	Arlington Public Schools	48,569,733	48,047,430	53,784,089	43,171,686
40107	Augusta County School Board	9,245,761	9,122,484	10,211,670	8,196,755
40108	Bath County School Board	712,280	687,610	769,708	617,833
40109	Bedford County School Board	8,109,857	7,991,338	8,945,469	7,180,395
40110	Bland County School Board	550,083	540,331	604,844	485,499
40111	Botetourt County Schools	4,311,381	4,249,462	4,756,830	3,818,237
40112	Brunswick County Public Schools	1,404,662	1,389,571	1,555,480	1,248,561
40113	Buchanan County School Board	2,121,785	2,035,045	2,278,021	1,828,534
40114	Buckingham County School Board	1,676,822	1,694,697	1,897,037	1,522,723
40115	Campbell County School Board	6,211,667	6,243,546	6,988,999	5,609,965
40116	Caroline County School Board	3,352,467	3,217,068	3,601,173	2,890,608
40117	Carroll County School Board	3,292,380	3,245,767	3,633,298	2,916,394
40118	Charles City County School Board	662,796	621,732	695,965	558,640
40119	Charlotte County School Board	1,729,448	1,685,175	1,886,377	1,514,167
40120	Chesterfield County School Board	48,819,247	48,133,006	53,879,883	43,248,578
40121	Clarke County School Board	1,963,777	1,937,598	2,168,939	1,740,975
40122	Craig County School Board	559,116	558,855	625,580	502,144
40123	Culpeper County School Board	7,162,595	7,039,171	7,879,618	6,324,852
40124	Cumberland County School Board	1,248,748	1,269,294	1,420,843	1,140,489
40125	Dickenson County School Board	1,483,338	1,507,891	1,687,927	1,354,874
40126	Dinwiddie County School Board	3,690,868	3,692,564	4,133,441	3,317,851
40128	Essex County Public Schools	1,227,671	1,163,889	1,302,853	1,045,781
40129	Fairfax County School Board	241,786,588	242,022,384	270,918,823	217,462,495
40130	Fauquier County School Board	11,795,098	11,721,602	13,121,112	10,532,121
40131	Floyd County School Board	1,739,660	1,668,477	1,867,686	1,499,164
40132	Fluvanna County Public Schools	3,836,048	3,742,527	4,189,369	3,362,744
40133	Franklin County Public Schools	6,776,673	6,422,396	7,189,202	5,770,666
40134	Frederick County School Board	14,478,877	14,266,715	15,970,100	12,818,961
40135	Giles County Schools	1,972,417	1,977,647	2,213,769	1,776,960
40136	Gloucester County School Board	4,884,765	4,879,544	5,462,141	4,384,379
40137	Goochland County School Board	2,458,747	2,460,318	2,754,070	2,210,651
40138	Grayson County School Board	1,358,189	1,400,921	1,568,185	1,258,758
40139	Greene County Public Schools	2,766,123	2,669,041	2,987,713	2,398,193
40140	Greensville County School Board	2,102,148	2,043,525	2,287,513	1,836,152
40141	Halifax County School Board	4,282,449	4,118,750	4,610,511	3,700,789
40142	Hanover County School Board	16,120,747	15,908,970	17,808,433	14,294,564
40143	Henrico County School Board	43,352,981	43,567,329	48,769,083	39,146,216
40144	Henry County Public Schools	5,840,275	5,816,970	6,511,491	5,226,677
40145	Highland County Public Schools	297,034	279,036	312,352	250,721
40146	Isle of Wight County Schools	4,841,827	4,835,321	5,412,638	4,344,644
40148	King George County School Board	3,720,978	3,727,656	4,172,722	3,349,382
40149	King & Queen County School Board	725,240	718,789	804,609	645,848
40150	King William County School Board	1,906,700	1,863,372	2,085,850	1,674,281
40151	Lancaster County Public Schools	1,210,784	1,112,361	1,245,172	999,481
40152	Lee County School Board	2,895,723	2,936,727	3,287,360	2,638,715
40153	Loudoun County School Board	97,780,663	104,348,276	116,807,016	93,759,250
40154	Louisa County Public Schools	4,567,571	4,591,115	5,139,275	4,125,219
40155	Lunenburg County School Board	1,272,312	1,339,086	1,498,968	1,203,199
40156	Madison County School Board	1,588,328	1,520,023	1,701,507	1,365,774
40157	Mathews County School Board	1,027,249	1,137,277	1,273,064	1,021,869
40158	Mecklenburg County School Board	3,596,876	3,732,222	4,177,833	3,353,485
40159	Middlesex County School Board	1,400,079	1,367,133	1,530,363	1,228,399
40160	Montgomery County School Board	8,294,833	8,622,985	9,652,532	7,747,944
40162	Nelson County Public Schools	1,850,278	1,751,705	1,960,851	1,573,946
40163	New Kent County School Board	2,655,111	2,680,129	3,000,125	2,408,155
40165	Northampton County Schools	1,499,048	1,440,187	1,612,139	1,294,040
40166	Northumberland County School Board	1,292,602	1,265,381	1,416,462	1,136,973

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



Employer Code	Employer	6/30/2019 Net OPEB Liability	6/30/2020 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
40167	Nottoway County School Board	1,722,903	1,688,044	1,889,589	1,516,745
40168	Orange County Public Schools	4,217,256	4,126,838	4,619,565	3,708,056
40169	Page County Public Schools	2,905,279	2,770,924	3,101,760	2,489,737
40170	Patrick County School Board	1,983,413	1,919,987	2,149,226	1,725,151
40171	Pittsylvania County School Board	6,953,401	6,818,316	7,632,394	6,126,409
40172	Powhatan County School Board	3,820,600	3,747,484	4,194,918	3,367,198
40173	Prince Edward County School Board	1,831,034	1,746,095	1,954,571	1,568,905
40174	Prince George County School Board	5,106,134	5,119,836	5,731,123	4,600,287
40176	Prince William County School Board	86,886,094	88,501,531	99,068,237	79,520,596
40177	Pulaski County School Board	3,380,482	3,237,679	3,624,245	2,909,127
40178	Rappahannock County School Board	905,372	892,159	998,679	801,624
40179	Richmond County School Board	1,091,002	1,076,748	1,205,307	967,482
40180	Roanoke County School Board	12,114,255	11,960,329	13,388,341	10,746,622
40181	Rockbridge County School Board	2,705,642	2,643,472	2,959,091	2,375,219
40182	Rockingham County School Board	10,573,316	10,370,255	11,608,419	9,317,905
40183	Russell County School Board	2,890,356	2,912,854	3,260,637	2,617,265
40184	Scott County School Board	3,175,608	3,161,365	3,538,819	2,840,557
40185	Shenandoah County School Board	5,856,771	5,749,395	6,435,849	5,165,960
40186	Smyth County School Board	3,503,668	3,414,442	3,822,112	3,067,952
40187	Southampton County School Board	2,121,654	2,053,570	2,298,757	1,845,178
40188	Spotsylvania County School Board	20,655,460	20,518,088	22,967,860	18,435,959
40189	Stafford County School Board	25,133,620	25,600,615	28,657,219	23,002,723
40190	Surry County Schools	1,216,675	1,104,534	1,236,410	992,448
40191	Sussex County School Board	1,241,286	1,231,203	1,378,203	1,106,263
40192	Tazewell County Schools	3,869,037	3,753,485	4,201,636	3,372,590
40193	Warren County School Board	4,733,696	4,720,393	5,283,988	4,241,378
40195	Washington County School Board	5,553,715	5,458,488	6,110,208	4,904,573
40196	Westmoreland County School Board	1,491,847	1,534,503	1,717,716	1,378,785
40197	Wise County School Board	4,336,908	4,268,378	4,778,004	3,835,233
40198	Wythe County School Board	3,275,885	3,187,847	3,568,462	2,864,352
40199	York County School Board	11,082,687	11,065,692	12,386,888	9,942,771
40200	Alexandria City School Board	24,569,006	24,386,110	27,297,708	21,911,463
40201	Bristol City School Board	1,926,729	1,950,122	2,182,958	1,752,228
40202	Buena Vista City Schools	826,826	793,276	887,990	712,776
40203	Charlottesville Public Schools	6,321,369	6,302,902	7,055,442	5,663,298
40205	Danville City Schools	5,590,499	5,557,631	6,221,189	4,993,655
40206	Fredericksburg City Schools	3,693,880	3,624,339	4,057,069	3,256,549
40207	Hampton City Schools	16,973,101	16,788,736	18,793,240	15,085,053
40208	Harrisonburg City School Board	6,482,126	6,531,844	7,311,719	5,869,008
40209	Hopewell City School Board	4,089,619	4,022,868	4,503,181	3,614,636
40210	Lynchburg Public Schools	8,572,755	8,404,478	9,407,937	7,551,610
40211	Newport News Public Schools	25,719,834	24,852,997	27,820,339	22,330,971
40212	Norfolk Public Schools	33,249,368	31,861,250	35,665,348	28,628,043
40213	Petersburg City Schools	3,735,117	3,777,227	4,228,212	3,393,923
40214	Portsmouth School Board	12,939,248	12,731,690	14,251,800	11,439,707
40215	Radford City School Board	1,403,090	1,370,526	1,534,160	1,231,448
40216	Richmond Public Schools	26,827,068	24,593,137	27,529,452	22,097,481
40217	Roanoke City School Board	12,918,957	12,665,029	14,177,179	11,379,811
40219	Staunton City Schools	2,715,722	2,685,869	3,006,550	2,413,313
40220	Suffolk City School Board	12,771,160	12,321,811	13,792,982	11,071,421
40222	Winchester Public Schools	4,639,048	4,629,337	5,182,061	4,159,563
40223	Martinsville City Schools	1,874,627	1,730,441	1,937,048	1,554,840
40224	Falls Church Public Schools	4,340,704	4,254,029	4,761,942	3,822,340
40225	Colonial Heights City Schools	3,037,760	2,971,820	3,326,642	2,670,246
40230	Covington City School Board	853,662	839,456	939,684	754,270
40231	Fairfax City School Board	14,793	14,480	16,209	13,011
40232	Franklin City Public Schools	1,053,038	943,035	1,055,629	847,338
40233	Chesapeake Public Schools	37,299,191	37,515,416	41,994,597	33,708,437
40234	Virginia Beach City School Board	65,030,846	63,650,230	71,249,797	57,191,150
40236	Manassas Park City Schools	3,516,235	3,509,150	3,928,127	3,153,049
40306	Town of West Point School Board	879,714	853,154	955,017	766,578
40307	Lexington City School Board	477,297	481,628	539,132	432,753
40308	Waynesboro Public Schools	2,836,552	2,743,528	3,071,094	2,465,121

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



Employer Code	Employer	6/30/2019 Net OPEB Liability	6/30/2020 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
40309	Town of Colonial Beach Schools	564,090	559,898	626,748	503,081
40313	Galax City Schools	1,150,959	1,101,534	1,233,052	989,753
40314	Norton City Schools	547,072	552,202	618,132	496,166
40332	Manassas City Schools	8,898,720	8,605,113	9,632,527	7,731,886
40335	City of Salem Schools	3,584,308	3,528,848	3,950,177	3,170,748
40402	Williamsburg-James City County School Board	11,297,117	11,226,409	12,566,794	10,087,178
40403	Poquoson City Public Schools	1,842,554	1,813,409	2,029,922	1,629,388
40410	Valley Vocational Technical Center	317,064	310,475	347,544	278,968
40412	Charlottesville/Albemarle Vo-Tech Center	188,641	188,502	211,009	169,374
40413	The Pruden Center for Industry and Technology	0	0	0	0
40414	Jackson River Technical Center	94,517	91,055	101,927	81,815
40415	New Horizons Technical Center	1,393,011	1,354,741	1,516,491	1,217,265
40416	Northern Neck Regional Vocational Center	184,583	184,589	206,629	165,858
40417	Rowanty Vocational Technical Center	121,615	130,191	145,735	116,979
40418	Amelia-Nottoway Vocational Center	42,153	38,875	43,516	34,930
40421	Northern Neck Regional Special Education Program	131,041	128,756	144,129	115,690
40423	Maggie Walker Governor's School for Govt & Intl Studies	680,076	655,781	734,078	589,234
40424	Appomattox Region Governor's School	293,631	306,301	342,872	275,218
40425	Bridging Communities Regional Career and Tech Center	78,023	73,705	82,505	66,226
	Total for VRS Health Insurance Credit - Teachers	1,309,097,247	1,304,516,511	1,460,270,230	1,172,137,139

**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				Total Employer OPEB Expense
		Difference Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Total Deferred Outflows of Resources	Differences Between Expected and Actual	Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Total Deferred Inflows of Resources	
55100	Accomack County	5,334	1,952	4,873	12,159	13,932	119	3,694	17,745	19,939
55103	Amelia County	3,188	625	773	4,586	7,112	86	463	7,661	2,538
55104	Amherst County	3,206	5,188	2,903	11,297	6,025	1,086	1,756	8,867	10,511
55110	Bland County	2,938	270	731	3,939	5,015	30	667	5,712	2,824
55122	Craig County	2,247	1,352	259	3,858	59	349	0	408	2,050
55128	Essex Co	7,675	864	928	9,467	3,849	58	438	4,345	5,867
55132	Fluvanna County	4,405	4,335	1,759	10,499	5,384	844	712	6,940	6,116
55136	Gloucester County	2,265	12,033	4,844	19,142	10,973	2,490	3,463	16,926	9,284
55139	Greene County	0	3,662	1,424	5,086	12,943	784	1,618	15,345	(1,087)
55140	Greensville County	4,165	3,432	1,332	8,929	2,482	718	918	4,118	3,012
55141	Halifax County	4,958	4,386	2,531	11,875	7,698	942	2,092	10,732	7,249
55142	Hanover Co	4,116	25,027	24,943	54,086	11,356	4,050	20,878	36,284	84,106
55144	Henry County	5,547	13,210	4,668	23,425	7,242	2,900	3,853	13,995	1,819
55146	Isle Of Wight County	5,017	7,724	4,109	16,850	17,049	1,563	1,673	20,285	10,025
55147	James City County	57,875	29,722	25,690	113,287	0	6,008	4,613	10,621	91,059
55149	King And Queen County	16,094	35	241	16,370	0	2	0	2	3,596
55154	Louisa County	0	4,530	2,390	6,920	18,005	789	2,586	21,380	4,473
55156	Madison County	20,618	2,863	1,025	24,506	8,403	578	1,114	10,095	3,114
55157	Mathews County	1,986	160	436	2,582	3,548	21	232	3,801	2,665
55163	New Kent County	842	1,543	2,191	4,576	26,226	62	3,017	29,305	4,467
55166	Northumberland County	0	2,031	690	2,721	5,488	434	815	6,737	212
55170	Patrick County	36,965	46	11,753	48,764	0	7	0	7	13,281
55171	Pittsylvania County	5,294	17,116	0	22,410	0	3,387	0	3,387	45,570
55172	Powhatan County	1,273	1,364	1,418	4,055	11,470	111	1,285	12,866	4,436
55176	Prince William County	252,365	157,464	145,926	555,755	0	31,081	72,431	103,512	518,133
55177	Pulaski County	4,400	7,230	4,137	15,767	18,313	1,400	3,335	23,048	7,371
55178	Rappahannock County	6,719	1,226	552	8,497	0	296	677	973	3,170
55180	Roanoke County	49,875	26,164	29,931	105,970	2,160	4,240	17,873	24,273	117,182
55183	Russell County	1,446	3,461	1,341	6,248	4,244	790	421	5,455	2,794
55185	Shenandoah County	0	9,780	4,695	14,475	16,858	1,956	5,046	23,860	3,495
55187	Southampton County	0	6,101	1,652	7,753	11,255	1,442	342	13,039	(538)
55189	Stafford County	19,992	33,735	17,367	71,094	0	6,844	13,708	20,552	41,923
55192	Tazewell County	7,942	11,767	4,368	24,077	8,816	2,599	2,634	14,049	4,351
55195	Washington County	4,592	9,245	2,577	16,414	6,680	2,096	773	9,549	1,745
55196	Westmoreland County	1,588	1,101	1,074	3,763	314	149	710	1,173	5,621
55197	Wise County	6,351	8,372	2,671	17,394	5,340	1,845	2,383	9,568	924
55198	Wythe County	3,210	5,604	1,681	10,495	14,352	1,257	678	16,287	(889)
55199	York County	15,291	40,209	21,720	77,220	9,273	7,652	16,531	33,456	51,791
55215	City Of Radford	0	8,772	7,666	16,438	10,503	1,875	3,949	16,327	25,174
55217	City Of Roanoke	0	5,191	0	5,191	4,286	759	0	5,045	25,571
55222	City Of Winchester	0	18,903	11,473	30,376	74,487	3,673	10,342	88,502	10,293
55228	Town Of Middletown	1,212	282	174	1,668	494	48	127	669	1,037

**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				Total Employer OPEB Expense
		Difference Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Total Deferred Outflows of Resources	Differences Between Expected and Actual	Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Total Deferred Inflows of Resources	
55230	City Of Covington	7,086	4,059	4,124	15,269	6,339	938	2,077	9,354	20,278
55300	Town Of Abingdon	167,042	93	2,961	170,096	0	21	0	21	35,786
55301	Town Of Dumfries	2,994	1,137	435	4,566	3,744	274	154	4,172	2,017
55312	Town Of Hamilton	391	73	159	623	243	4	53	300	648
55321	Town Of Woodstock	7,047	2,877	2,296	12,220	0	577	1,639	2,216	8,925
55326	Town Of Pearisburg	3,415	1,644	1,837	6,896	10,431	310	749	11,490	4,598
55332	City Of Manassas	29,622	23,292	18,478	71,392	311	4,809	11,828	16,948	59,172
55342	Town Of Lawrenceville	2,199	1,522	780	4,501	0	286	1,150	1,436	3,470
55344	Town Of Stanley	2,552	981	597	4,130	36	204	259	499	2,767
55357	Town Of Strasburg	5,870	3,196	1,795	10,861	5,165	626	1,854	7,645	3,079
55365	City Of Poquoson	13,535	6,367	4,988	24,890	8,799	1,250	4,358	14,407	18,623
55385	Town Of Kenbridge	805	491	219	1,515	0	109	0	109	909
55393	Town Of Shenandoah	2,428	1,051	560	4,039	1,817	211	523	2,551	1,418
55396	Town Of Kilmarnock	0	1,262	428	1,690	4,972	237	434	5,643	(638)
55411	Hampton Roads Sanitation Dist	46,859	37,955	35,139	119,953	0	7,448	8,979	16,427	122,484
55425	Colonial Behavioral Health	24,879	8,517	4,385	37,781	4,650	1,602	2,842	9,094	17,551
55440	Shenandoah Valley Juvenile Center	2,612	2,510	1,401	6,523	8,099	511	804	9,414	3,769
55447	Rappahannock Area Comm Svcs	0	13,477	6,290	19,767	3,031	2,496	4,713	10,240	12,767
55450	Meherrin Regional Library	1,214	703	326	2,243	820	120	730	1,670	1,143
55454	Greensville-Emporia So Svcs	2,708	798	1,129	4,635	2,594	190	151	2,935	6,108
55455	James City Service Authority	0	4,644	2,881	7,525	7,204	844	1,705	9,753	6,136
55456	Accomack/Northampton Plan	55,670	0	9,769	65,439	0	23	0	23	13,911
55472	District 19 Community Services Board	8,248	12,513	5,922	26,683	4,745	2,553	3,796	11,094	14,804
55477	Frederick Co Sanitation Auth	2,297	3,069	1,789	7,155	7,062	593	1,731	9,386	4,440
55478	Western Tidewater Comm Svcs	0	15,794	7,766	23,560	19,455	2,761	6,419	28,635	13,362
55487	Capital Region Airport Comm	95,449	1,376	5,153	101,978	0	161	5,171	5,332	45,571
55489	Harr/Rockingham Comm Svcs Bd	1,772	8,363	3,971	14,106	3,587	1,578	1,702	6,867	10,219
55493	Planning Dis One Behavioral Health Svcs	422	46	69	537	0	19	0	19	954
55500	Alexandria City School Board	0	0	0	0	0	0	0	0	598,618
55501	Albemarle County Schools	0	0	0	0	0	0	0	0	441,604
55502	Alleghany County School Board	51,268	995	1,786	54,049	15,762	52	0	15,814	30,251
55503	Charlottesville Public Schools	0	0	0	0	0	0	0	0	202,721
55504	Amherst County School Board	0	0	0	0	0	0	0	0	223,652
55505	Appomattox County School Board	5,567	1,696	1,029	8,292	0	347	826	1,173	7,503
55506	Arlington County Schools	0	0	0	0	0	0	0	0	623,954
55507	Augusta County School Board	0	0	0	0	0	0	0	0	196,803
55508	Bath County School Board	11,526	395	1,136	13,057	0	94	375	469	17,368
55509	Bedford County School Board	0	0	0	0	0	0	0	0	647,931
55510	Bland County School Board	0	0	0	0	0	0	0	0	51,679
55511	Botetourt County School Board	11,919	3,042	3,337	18,298	0	499	1,303	1,802	34,689
55512	Norfolk Public Schools	0	0	0	0	0	0	0	0	1,988,499
55513	Petersburg Public Schools	0	0	0	0	0	0	0	0	262,182

**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				Total Employer OPEB Expense
		Difference Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Total Deferred Outflows of Resources	Differences Between Expected and Actual	Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Total Deferred Inflows of Resources	
55514	Buckingham County School Board	0	0	0	0	0	0	0	0	115,319
55515	Radford City School Board	0	0	0	0	0	0	0	0	35,594
55516	Caroline County School Board	0	0	0	0	0	0	0	0	158,778
55517	Carroll County School Board	9,533	0	50,418	59,951	19,954	3,196	5,903	29,053	35,312
55518	Charles City County School Bd	0	0	0	0	0	0	0	0	31,621
55519	Charlotte County School Board	0	0	0	0	0	0	0	0	74,996
55520	Chesterfield County School Bd	0	0	0	0	0	0	0	0	2,093,533
55521	Clarke County School Board	0	0	0	0	0	0	0	0	57,351
55522	Winchester Public Schools	5,862	3,577	1,694	11,133	6,946	687	958	8,591	11,121
55523	Culpeper County School Board	11,848	10,703	3,754	26,305	17,418	2,214	1,614	21,246	17,187
55524	Cumberland County School Board	0	0	0	0	0	0	0	0	89,327
55525	Dickenson County School Board	0	0	0	0	0	0	0	0	320,438
55526	Dinwiddie County Public Schools	0	0	0	0	0	0	0	0	146,843
55528	Essex County School Board	0	0	0	0	0	0	0	0	123,010
55530	Covington City School Board	474	400	407	1,281	2,956	95	0	3,051	7,515
55531	Floyd County School Board	0	0	0	0	0	0	0	0	191,327
55532	Fluvanna County Public Schools	0	0	0	0	0	0	0	0	135,375
55533	Chesapeake Public Schools	0	0	0	0	0	0	0	0	2,516,734
55534	Va Beach City School Board	0	0	0	0	0	0	0	0	5,249,993
55535	Giles County Schools	0	0	0	0	0	0	0	0	82,988
55536	Gloucester Co School Board	12,092	6,124	4,765	22,981	13,430	1,187	1,028	15,645	37,362
55537	Goochland County School Board	0	0	0	0	0	0	0	0	55,510
55538	Grayson County School Board	0	0	0	0	0	0	0	0	184,985
55539	Greene County Schools	0	0	0	0	0	0	0	0	209,968
55540	Greensville County School Bd	0	0	0	0	0	0	0	0	152,937
55541	Halifax/South Boston Sch Bd	0	3,797	2,174	5,971	12,343	991	0	13,334	20,649
55542	Hanover County School Board	0	0	0	0	0	0	0	0	486,125
55543	Henrico County Schools	0	0	0	0	0	0	0	0	97,415
55544	Henry County Public Schools	0	0	0	0	0	0	0	0	467,860
55545	Highland County Public Schools	0	0	0	0	0	0	0	0	29,651
55546	Isle Of Wight County Schools	0	0	0	0	0	0	0	0	95,695
55548	King George County School Board	0	0	0	0	0	0	0	0	189,782
55549	King And Queen County School Board	0	0	0	0	0	0	0	0	69,482
55550	King William County Schools	0	0	0	0	0	0	0	0	68,012
55551	Lancaster County School Board	0	0	0	0	0	0	0	0	108,146
55552	Lee County School Board	12,115	1,282	3,465	16,862	1,340	571	733	2,644	36,874
55553	Loudoun County School Board	49,747	74,664	43,767	168,178	0	13,544	24,239	37,783	176,250
55554	Louisa County Public Schools	0	10,632	4,923	15,555	30,925	1,951	2,018	34,894	22,464
55555	Lunenburg County School Board	0	0	0	0	0	0	0	0	90,502
55556	Madison County School Board	0	0	0	0	0	0	0	0	100,300
55557	Mathews County School Board	0	0	0	0	0	0	0	0	100,396
55558	Mecklenburg County Schools	0	0	0	0	0	0	0	0	157,704

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



Employer Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				
		Difference Between Expected and Actual Experience	Difference Between Projected Investment and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Total Deferred Outflows of Resources	Differences Between Expected and Actual	Difference Between Projected Investment and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Total Deferred Inflows of Resources	Total Employer OPEB Expense
55559	Middlesex County School Board	0	0	0	0	0	0	0	0	101,580
55560	Montgomery County School Board	0	0	0	0	0	0	0	0	393,796
55562	Nelson County Public Schools	0	0	0	0	0	0	0	0	213,125
55563	New Kent County Schools	0	0	0	0	0	0	0	0	132,151
55565	Northampton County Schools	0	0	0	0	0	0	0	0	46,800
55566	Northumberland Co School Bd	0	0	0	0	0	0	0	0	116,524
55567	Nottoway County School Board	0	0	0	0	0	0	0	0	111,701
55568	Orange County Public Schools	0	0	0	0	0	0	0	0	261,858
55569	Page County Public Schools	0	0	0	0	0	0	0	0	252,670
55570	Patrick County Public Schools	0	0	0	0	0	0	0	0	202,921
55571	Pittsylvania County School Bd	0	57	3,362	3,419	65,814	499	4,825	71,138	(1,644)
55572	Powhatan County School Board	0	0	0	0	0	0	0	0	215,693
55573	Prince Edward County Schools	0	0	0	0	0	0	0	0	90,498
55574	Prince George County School Bd	132,330	592	3,428	136,350	0	51	0	51	85,791
55576	Prince William County Schools	0	70,190	43,911	114,101	96,870	12,420	27,015	136,305	193,983
55577	Pulaski County School Board	0	0	0	0	0	0	0	0	248,622
55578	Rappahannock County Schools	0	2,017	640	2,657	6,872	362	0	7,234	(484)
55579	Richmond County Public Schools	0	0	0	0	0	0	0	0	7,366
55580	Roanoke County School Board	0	0	0	0	0	0	0	0	610,084
55581	Rockbridge County Schools	0	0	0	0	0	0	0	0	180,219
55582	Rockingham County School Board	11,449	18,213	11,864	41,526	7,504	3,577	3,372	14,453	120,583
55583	Russell County School Board	14,367	0	76,767	91,134	384	5,438	7,349	13,171	79,279
55584	Scott County Schools	0	0	0	0	0	0	0	0	226,622
55585	Shenandoah County School Board	0	0	0	0	0	0	0	0	319,890
55586	Smyth County School Board	0	0	0	0	0	0	0	0	348,524
55587	Southampton County School Bd	0	0	0	0	0	0	0	0	92,119
55588	Spotsylvania County School Bd	0	0	0	0	0	0	0	0	505,490
55589	Stafford County Schools	13,314	11,395	6,723	31,432	7,952	2,225	2,976	13,153	33,831
55590	Surry County Public Schools	0	0	0	0	0	0	0	0	171,824
55591	Sussex County School Board	0	0	0	0	0	0	0	0	97,756
55592	Tazewell County Schools	0	0	0	0	0	0	0	0	782,665
55593	Warren County School Board	0	0	0	0	0	0	0	0	148,183
55595	Washington County School Board	65,323	88	42,391	107,802	4,475	104	271	4,850	65,661
55596	Westmoreland County School Bd	0	0	0	0	0	0	0	0	124,231
55597	Wise Co Schools	7,172	7,214	2,441	16,827	2,929	1,778	333	5,040	27,254
55598	Wythe County School Board	1,250	946	1,584	3,780	4,635	248	4	4,887	13,431
55599	York County School Board	315,866	1,118	6,265	323,249	0	269	0	269	117,628
55600	Accomack County School Board	0	0	0	0	0	0	0	0	303,085
55601	Bristol Virginia School System	0	0	0	0	0	0	0	0	67,264
55602	Buena Vista City Public Schools	0	0	0	0	0	0	0	0	39,477
55603	Amelia County Public Schools	0	0	0	0	0	0	0	0	70,882
55605	Danville School Board	0	0	0	0	0	0	0	0	139,399

**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				Total Employer OPEB Expense
		Difference Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Total Deferred Outflows of Resources	Differences Between Expected and Actual	Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Total Deferred Inflows of Resources	
55606	Franklin City Public Schools	732	1,358	423	2,513	2,442	308	169	2,919	2,476
55608	Harrisonburg City School Bd	0	0	0	0	0	0	0	0	183,944
55609	Hopewell Public Schools	0	0	0	0	0	0	0	0	176,032
55610	Lynchburg School Board	0	0	0	0	0	0	0	0	314,969
55611	Fauquier County School Board	0	0	0	0	0	0	0	0	420,083
55612	Brunswick County Public Schools	0	2,143	1,156	3,299	12,119	418	419	12,956	3,697
55613	The Pruden Center For Industry And Technology	0	0	0	0	0	0	0	0	0
55614	Portsmouth School Board	0	0	0	0	0	0	0	0	897,571
55615	Campbell County School Board	14,292	7,350	4,079	25,721	3,297	1,623	37	4,957	37,104
55616	Richmond City Schools	0	0	0	0	0	0	0	0	1,204,706
55617	Roanoke City Schools	3,481	2,627	950	7,058	7,785	442	588	8,815	1,631
55619	Staunton City School Board	5,718	952	1,132	7,802	391	215	407	1,013	13,144
55620	Suffolk City School Board	0	0	0	0	0	0	0	0	622,573
55622	Craig County School Board	0	0	0	0	0	0	0	0	41,616
55623	Martinsville City Sb	0	0	0	0	0	0	0	0	80,326
55624	Appomattox Regional Governor'S School	0	0	0	0	0	0	0	0	6,201
55625	Colonial Heights City Schools	0	0	0	0	0	0	0	0	104,483
55632	City Of Manassas School Board	8,732	7,811	3,808	20,351	3,265	1,657	1,131	6,053	19,158
55633	Franklin County Schools	10,172	14,251	7,484	31,907	7,853	2,836	4,101	14,790	49,594
55634	Frederick Co School Board	0	0	0	0	0	0	0	0	451,894
55635	City Of Salem Schools	0	2,675	1,490	4,165	18,568	562	0	19,130	905
55636	Manassas Park City Schools	4,731	2,173	812	7,716	5,802	415	181	6,398	1,138
55637	Newport News Public Schools	0	3,148	1,830	4,978	14,295	166	2,445	16,906	14,235
55638	Town of West Point Public Schools	0	22	0	22	0	0	0	0	1,268
55708	Waynesboro City School	0	0	0	0	0	0	0	0	72,376
55710	Valley Vo-Tech Center	0	0	0	0	0	0	0	0	2,482
55711	New Horizons Technical Center	0	0	0	0	0	0	0	0	20,682
55713	Galax City Schools	0	0	0	0	0	0	0	0	43,520
55714	Norton City Schools	0	0	0	0	0	0	0	0	26,829
55802	Williamsburg-James City Schools	0	14,250	4,804	19,054	9,850	2,863	3,423	16,136	28,117
55803	Poquoson City School Board	2,124	405	617	3,146	745	105	0	850	6,262
55806	Fredericksburg City Public Schools	0	0	0	0	0	0	0	0	73,419
55807	Hampton City Schools	0	0	0	0	0	0	0	0	529,779
55813	Buchanan County School Board	0	0	0	0	0	0	0	0	511,503
55814	Jackson River Technical Ctr	797	0	626	1,423	0	17	0	17	2,053
55815	Northern Neck Regional Vocational Center	0	0	0	0	0	0	0	0	3,391
55859	Williamsburg Area Transit Authority	0	624	0	624	0	0	0	0	1,614
55860	Middle Peninsula Juvenile Detention Commission	0	766	0	766	0	0	0	0	2,730
55866	Hampton Roads Transportation Accountability Comm	0	86	13	99	1,373	4	49	1,426	407
55867	Pamunkey Regional Library	2,538	385	596	3,519	1,468	37	463	1,968	3,016
55868	Northern Virginia Transportation Authority	3,235	211	62	3,508	1,088	15	107	1,210	796
55874	Meherrin River Regional Jail Authority	7,452	3,428	1,560	12,440	4,514	451	1,837	6,802	7,848

**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				Total Employer OPEB Expense
		Difference Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Total Deferred Outflows of Resources	Differences Between Expected and Actual	Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Total Deferred Inflows of Resources	
55883	Western Virginia Regional Jail Authority	3,858	6,036	3,052	12,946	10,342	1,003	2,474	13,819	5,733
55886	Russell County Psa	1,113	562	303	1,978	0	100	345	445	943
55897	Prince William County Service Authority	40,321	16,029	10,196	66,546	833	2,897	10,579	14,309	46,202
55904	Appalachian Juvenile Commission	5,699	1,176	1,925	8,800	2,104	213	1,211	3,528	9,259
55909	Henry County Public Service Authority	9,539	2,020	2,391	13,950	0	408	2,004	2,412	10,795
55914	Rappahannock Juvenile Center	6,967	1,965	2,077	11,009	285	395	1,343	2,023	10,087
55918	Amherst County Service Auth	0	1,668	874	2,542	2,958	356	521	3,835	1,195
55919	Pepper'S Ferry Reg Wastewater	2,872	1,461	841	5,174	3,490	276	371	4,137	3,263
55926	Scott County Soil & Water Conservation District	2,652	16	100	2,768	0	1	0	1	616
55927	New River Resource Authority	51	1,011	491	1,553	3,071	180	772	4,023	81
55929	Greensville County Water And Sewer Authority	0	1,967	1,109	3,076	2,860	363	1,112	4,335	1,271
55930	Petersburg Redevelopment And Housing Authority	1,454	1,110	778	3,342	1,458	232	440	2,130	2,917
55932	Va Coalfield Economic Dev Auth	73	178	203	454	122	25	235	382	740
55940	Monacan Soil And Water Conservation District	0	353	184	537	503	60	252	815	247
55944	Central Virginia Waste Management Authority	0	431	266	697	1,520	69	320	1,909	670
55947	Tidewater Youth Services Commission	12,842	1,731	1,633	16,206	1,825	348	1,215	3,388	8,726
55957	Wise County Redevelopment And Housing Authority	0	678	663	1,341	3,684	138	113	3,935	2,316
55961	Pamunkey Regional Jail	98,933	270	0	99,203	0	0	0	0	19,238
55964	Virginia Biotechnology Research Park Authority	373	56	141	570	559	7	37	603	768
55977	Southside Regional Jail	22,819	1,972	1,408	26,199	5,477	379	787	6,643	8,489
55978	Evergreen Soil And Water Conservation District	144	12	74	230	0	2	0	2	208
55979	Roanoke Higher Education Authority	6,276	981	533	7,790	8,750	173	796	9,719	2,914
55982	Daniel Boone Soil And Water Conservation District	3,048	24	115	3,187	0	4	0	4	833
55983	Southside Community Services Board	0	8,852	4,569	13,421	19,968	1,643	3,088	24,699	8,533
55995	Holston River Soil And Water Conservation District	2,571	16	94	2,681	360	0	0	360	610
Total for VRS Health Insurance Credit - Locals		2,086,738	1,000,264	874,056	3,961,058	958,271	201,980	400,182	1,560,433	34,860,988

**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	(1,544)	(1,425)	(484)	(782)	(1,142)	(209)
55103	Amelia County	(458)	(374)	(288)	(1,116)	(791)	(48)
55104	Amherst County	53	1,051	1,740	859	(1,188)	(85)
55110	Bland County	(738)	(484)	(18)	120	(574)	(79)
55122	Craig County	1,113	1,392	644	301	0	0
55128	Essex Co	995	1,105	1,360	1,702	(40)	0
55132	Fluvanna County	774	1,914	783	182	(94)	0
55136	Gloucester County	(2,098)	188	1,489	3,327	(690)	0
55139	Greene County	(3,953)	(3,041)	(2,169)	(1,023)	(73)	0
55140	Greensville County	30	1,034	1,735	1,786	226	0
55141	Halifax County	(1,218)	(338)	122	2,000	577	0
55142	Hanover Co	(106)	3,806	3,874	7,205	3,011	12
55144	Henry County	(381)	2,273	2,729	3,804	1,082	(77)
55146	Isle Of Wight County	(1,789)	(346)	428	(1,364)	(364)	0
55147	James City County	17,166	22,750	22,959	23,695	13,050	3,046
55149	King And Queen County	2,453	2,453	2,454	2,453	2,445	4,110
55154	Louisa County	(3,141)	(2,394)	(2,374)	(2,140)	(2,450)	(1,961)
55156	Madison County	1,589	2,121	2,145	2,084	1,692	4,780
55157	Mathews County	51	79	(538)	(665)	(146)	0
55163	New Kent County	(3,466)	(3,414)	(3,427)	(3,424)	(3,615)	(7,383)
55166	Northumberland County	(1,191)	(799)	(737)	(481)	(577)	(231)
55170	Patrick County	9,359	9,360	9,350	9,342	9,243	2,103
55171	Pittsylvania County	2,323	5,468	5,591	5,115	526	0
55172	Powhatan County	(1,811)	(1,700)	(1,397)	(1,439)	(1,608)	(856)
55176	Prince William County	59,389	87,670	89,071	89,206	65,979	60,928
55177	Pulaski County	(3,041)	(1,731)	(1,546)	(727)	(745)	509
55178	Rappahannock County	2,229	2,495	1,580	1,083	137	0
55180	Roanoke County	11,640	15,674	16,390	21,559	12,797	3,637
55183	Russell County	(754)	181	983	383	0	0
55185	Shenandoah County	(2,864)	(1,052)	(981)	(1,235)	(2,196)	(1,057)
55187	Southampton County	(2,648)	(852)	(861)	(925)	0	0
55189	Stafford County	5,031	11,303	11,591	14,838	6,154	1,625
55192	Tazewell County	(426)	1,949	2,806	5,285	414	0
55195	Washington County	(792)	1,930	2,838	2,889	0	0
55196	Westmoreland County	287	438	794	845	226	0
55197	Wise County	(173)	1,518	1,949	2,982	1,304	246
55198	Wythe County	(2,273)	(844)	(410)	(908)	(1,357)	0
55199	York County	2,973	10,121	15,036	16,626	(841)	(151)
55215	City Of Radford	(1,867)	(142)	857	2,005	(539)	(203)
55217	City Of Roanoke	(230)	509	519	382	(813)	(221)
55222	City Of Winchester	(12,364)	(8,969)	(8,830)	(9,053)	(10,695)	(8,215)
55228	Town Of Middletown	120	170	169	218	247	75
55230	City Of Covington	359	2,542	3,104	(90)	0	0
55300	Town Of Abingdon	24,262	24,262	24,262	24,270	24,246	48,773
55301	Town Of Dumfries	(268)	(22)	65	778	(135)	(24)
55312	Town Of Hamilton	(97)	131	141	130	18	0
55321	Town Of Woodstock	1,413	1,942	1,978	2,444	1,551	676
55326	Town Of Pearisburg	(749)	(455)	(449)	(274)	(1,443)	(1,224)
55332	City Of Manassas	6,297	10,760	10,935	13,720	8,603	4,129
55342	Town Of Lawrenceville	527	837	1,155	542	4	0
55344	Town Of Stanley	757	939	1,005	928	2	0
55357	Town Of Strasburg	28	608	632	550	252	1,146
55365	City Of Poquoson	1,335	2,485	3,327	4,186	(388)	(462)
55385	Town Of Kenbridge	247	344	350	315	115	35
55393	Town Of Shenandoah	(86)	109	316	589	464	96
55396	Town Of Kilmarnock	(1,153)	(898)	(685)	(471)	(592)	(154)
55411	Hampton Roads Sanitation Dist	17,239	24,217	25,371	25,335	9,975	1,389
55425	Colonial Behavioral Health	4,289	5,791	7,005	7,214	4,388	0
55440	Shenandoah Valley Juvenile Center	(627)	(152)	43	(105)	(1,162)	(888)
55447	Rappahannock Area Comm Svcs	167	2,499	2,581	3,633	850	(203)
55450	Meherrin Regional Library	303	153	42	75	0	0
55454	Greensville-Emporia So Svcs	799	1,098	220	(417)	0	0
55455	James City Service Authority	(1,293)	(493)	(473)	36	6	(11)
55456	Accomack/Northampton Plan	11,914	11,914	11,914	11,915	11,920	5,839
55472	District 19 Community Services Board	1,814	4,151	4,418	5,091	265	(150)
55477	Frederick Co Sanitation Auth	(570)	(25)	0	286	(795)	(1,127)
55478	Western Tidewater Comm Svcs	(2,795)	(170)	(80)	1,779	(1,830)	(1,979)
55487	Capital Region Airport Comm	19,983	20,062	20,105	20,382	15,628	486
55489	Harr/Rockingham Comm Svcs Bd	359	1,845	2,245	2,580	384	(174)

**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
55493	Planning Dis One Behavioral Health Svcs	292	178	38	10	0	0
55500	Alexandria City School Board	0	0	0	0	0	0
55501	Albemarle County Schools	0	0	0	0	0	0
55502	Alleghany County School Board	14,458	14,460	12,673	(2,879)	(477)	0
55503	Charlottesville Public Schools	0	0	0	0	0	0
55504	Amherst County School Board	0	0	0	0	0	0
55505	Appomattox County School Board	1,653	2,118	2,441	907	0	0
55506	Arlington County Schools	0	0	0	0	0	0
55507	Augusta County School Board	0	0	0	0	0	0
55508	Bath County School Board	5,097	5,136	2,273	82	0	0
55509	Bedford County School Board	0	0	0	0	0	0
55510	Bland County School Board	0	0	0	0	0	0
55511	Botetourt County School Board	4,914	6,428	3,952	1,202	0	0
55512	Norfolk Public Schools	0	0	0	0	0	0
55513	Petersburg Public Schools	0	0	0	0	0	0
55514	Buckingham County School Board	0	0	0	0	0	0
55515	Radford City School Board	0	0	0	0	0	0
55516	Caroline County School Board	0	0	0	0	0	0
55517	Carroll County School Board	6,324	15,741	9,137	(304)	0	0
55518	Charles City County School Bd	0	0	0	0	0	0
55519	Charlotte County School Board	0	0	0	0	0	0
55520	Chesterfield County School Bd	0	0	0	0	0	0
55521	Clarke County School Board	0	0	0	0	0	0
55522	Winchester Public Schools	29	1,370	1,514	(371)	0	0
55523	Culpeper County School Board	(749)	1,449	3,189	2,277	(1,107)	0
55524	Cumberland County School Board	0	0	0	0	0	0
55525	Dickenson County School Board	0	0	0	0	0	0
55526	Dinwiddie County Public Schools	0	0	0	0	0	0
55528	Essex County School Board	0	0	0	0	0	0
55530	Covington City School Board	(1,799)	(232)	166	95	0	0
55531	Floyd County School Board	0	0	0	0	0	0
55532	Fluvanna County Public Schools	0	0	0	0	0	0
55533	Chesapeake Public Schools	0	0	0	0	0	0
55534	Va Beach City School Board	0	0	0	0	0	0
55535	Giles County Schools	0	0	0	0	0	0
55536	Gloucester Co School Board	564	1,812	2,384	2,576	0	0
55537	Goochland County School Board	0	0	0	0	0	0
55538	Grayson County School Board	0	0	0	0	0	0
55539	Greene County Schools	0	0	0	0	0	0
55540	Greensville County School Bd	0	0	0	0	0	0
55541	Halifax/South Boston Sch Bd	(5,277)	(2,976)	59	831	0	0
55542	Hanover County School Board	0	0	0	0	0	0
55543	Henrico County Schools	0	0	0	0	0	0
55544	Henry County Public Schools	0	0	0	0	0	0
55545	Highland County Public Schools	0	0	0	0	0	0
55546	Isle Of Wight County Schools	0	0	0	0	0	0
55548	King George County School Board	0	0	0	0	0	0
55549	King And Queen County School Board	0	0	0	0	0	0
55550	King William County Schools	0	0	0	0	0	0
55551	Lancaster County School Board	0	0	0	0	0	0
55552	Lee County School Board	4,670	4,954	3,164	1,430	0	0
55553	Loudoun County School Board	18,833	31,667	34,620	37,352	7,582	341
55554	Louisa County Public Schools	(9,744)	(6,313)	(2,999)	(283)	0	0
55555	Lunenburg County School Board	0	0	0	0	0	0
55556	Madison County School Board	0	0	0	0	0	0
55557	Mathews County School Board	0	0	0	0	0	0
55558	Mecklenburg County Schools	0	0	0	0	0	0
55559	Middlesex County School Board	0	0	0	0	0	0
55560	Montgomery County School Board	0	0	0	0	0	0
55562	Nelson County Public Schools	0	0	0	0	0	0
55563	New Kent County Schools	0	0	0	0	0	0
55565	Northampton County Schools	0	0	0	0	0	0
55566	Northumberland Co School Bd	0	0	0	0	0	0
55567	Nottoway County School Board	0	0	0	0	0	0
55568	Orange County Public Schools	0	0	0	0	0	0
55569	Page County Public Schools	0	0	0	0	0	0
55570	Patrick County Public Schools	0	0	0	0	0	0
55571	Pittsylvania County School Bd	(30,022)	(24,529)	(12,845)	(323)	0	0
55572	Powhatan County School Board	0	0	0	0	0	0

**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
55573	Prince Edward County Schools	0	0	0	0	0	0
55574	Prince George County School Bd	50,277	50,279	35,042	701	0	0
55576	Prince William County Schools	(17,227)	(5,367)	317	9,015	(6,299)	(2,643)
55577	Pulaski County School Board	0	0	0	0	0	0
55578	Rappahannock County Schools	(2,995)	(946)	(582)	(54)	0	0
55579	Richmond County Public Schools	0	0	0	0	0	0
55580	Roanoke County School Board	0	0	0	0	0	0
55581	Rockbridge County Schools	0	0	0	0	0	0
55582	Rockingham County School Board	7,981	11,210	4,218	3,664	0	0
55583	Russell County School Board	18,659	26,579	24,564	8,161	0	0
55584	Scott County Schools	0	0	0	0	0	0
55585	Shenandoah County School Board	0	0	0	0	0	0
55586	Smyth County School Board	0	0	0	0	0	0
55587	Southampton County School Bd	0	0	0	0	0	0
55588	Spotsylvania County School Bd	0	0	0	0	0	0
55589	Stafford County Schools	1,428	3,529	4,968	7,119	1,235	0
55590	Surry County Public Schools	0	0	0	0	0	0
55591	Sussex County School Board	0	0	0	0	0	0
55592	Tazewell County Schools	0	0	0	0	0	0
55593	Warren County School Board	0	0	0	0	0	0
55595	Washington County School Board	32,380	35,186	34,708	678	0	0
55596	Westmoreland County School Bd	0	0	0	0	0	0
55597	Wise Co Schools	4,138	3,132	2,892	1,625	0	0
55598	Wythe County School Board	196	(800)	(689)	186	0	0
55599	York County School Board	78,640	78,640	78,638	78,727	8,335	0
55600	Accomack County School Board	0	0	0	0	0	0
55601	Bristol Virginia School System	0	0	0	0	0	0
55602	Buena Vista City Public Schools	0	0	0	0	0	0
55603	Amelia County Public Schools	0	0	0	0	0	0
55605	Danville School Board	0	0	0	0	0	0
55606	Franklin City Public Schools	(200)	180	(66)	(298)	(22)	0
55608	Harrisonburg City School Bd	0	0	0	0	0	0
55609	Hopewell Public Schools	0	0	0	0	0	0
55610	Lynchburg School Board	0	0	0	0	0	0
55611	Fauquier County School Board	0	0	0	0	0	0
55612	Brunswick County Public Schools	(5,069)	(3,824)	(1,154)	390	0	0
55613	The Pruden Center For Industry And Technology	0	0	0	0	0	0
55614	Portsmouth School Board	0	0	0	0	0	0
55615	Campbell County School Board	4,493	8,380	6,075	1,816	0	0
55616	Richmond City Schools	0	0	0	0	0	0
55617	Roanoke City Schools	(492)	(82)	(67)	66	(42)	(1,140)
55619	Staunton City School Board	1,568	2,140	1,869	1,212	0	0
55620	Suffolk City School Board	0	0	0	0	0	0
55622	Craig County School Board	0	0	0	0	0	0
55623	Martinsville City Sb	0	0	0	0	0	0
55624	Appomattox Regional Governor'S School	0	0	0	0	0	0
55625	Colonial Heights City Schools	0	0	0	0	0	0
55632	City Of Manassas School Board	1,934	3,461	4,139	3,932	832	0
55633	Franklin County Schools	585	5,950	7,970	2,612	0	0
55634	Frederick Co School Board	0	0	0	0	0	0
55635	City Of Salem Schools	(8,931)	(3,783)	(2,092)	(159)	0	0
55636	Manassas Park City Schools	(444)	(57)	32	1,028	716	43
55637	Newport News Public Schools	(2,741)	(2,581)	(2,422)	(1,477)	(1,645)	(1,062)
55638	Town of West Point Public Schools	5	5	5	7	0	0
55708	Waynesboro City School	0	0	0	0	0	0
55710	Valley Vo-Tech Center	0	0	0	0	0	0
55711	New Horizons Technical Center	0	0	0	0	0	0
55713	Galax City Schools	0	0	0	0	0	0
55714	Norton City Schools	0	0	0	0	0	0
55802	Williamsburg-James City Schools	(3,252)	(62)	2,790	3,472	(30)	0
55803	Poquoson City School Board	796	787	628	85	0	0
55806	Fredericksburg City Public Schools	0	0	0	0	0	0
55807	Hampton City Schools	0	0	0	0	0	0
55813	Buchanan County School Board	0	0	0	0	0	0
55814	Jackson River Technical Ctr	410	408	388	166	34	0
55815	Northern Neck Regional Vocational Center	0	0	0	0	0	0
55859	Williamsburg Area Transit Authority	171	171	171	111	0	0
55860	Middle Peninsula Juvenile Detention Commission	211	211	212	132	0	0
55866	Hampton Roads Transportation Accountability Comm	(229)	(229)	(227)	(218)	(232)	(192)

**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
55867	Pamunkey Regional Library	80	119	238	713	401	0
55868	Northern Virginia Transportation Authority	378	393	394	392	471	270
55874	Meherrin River Regional Jail Authority	629	1,074	1,078	1,028	208	1,621
55883	Western Virginia Regional Jail Authority	(401)	540	569	453	(968)	(1,066)
55886	Russell County Psa	217	313	317	307	244	135
55897	Prince William County Service Authority	9,113	11,784	12,008	14,227	5,208	(103)
55904	Appalachian Juvenile Commission	934	1,137	1,229	1,260	426	286
55909	Henry County Public Service Authority	2,212	2,596	2,960	3,257	501	12
55914	Rappahannock Juvenile Center	1,536	1,889	1,943	2,327	1,326	(35)
55918	Amherst County Service Auth	(1,391)	(480)	340	243	(5)	0
55919	Pepper'S Ferry Reg Wastewater	(177)	150	589	523	(48)	0
55926	Scott County Soil & Water Conservation District	372	372	374	373	369	907
55927	New River Resource Authority	(471)	(301)	(296)	(317)	(481)	(604)
55929	Greensville County Water And Sewer Authority	(789)	(450)	(12)	214	(195)	(27)
55930	Petersburg Redevelopment And Housing Authority	(141)	181	556	616	0	0
55932	Va Coalfield Economic Dev Auth	(23)	0	27	79	(11)	0
55940	Monacan Soil And Water Conservation District	(99)	(43)	(41)	(32)	(60)	(3)
55944	Central Virginia Waste Management Authority	(265)	(198)	(196)	(143)	(211)	(199)
55947	Tidewater Youth Services Commission	2,074	2,386	2,828	3,227	2,303	0
55957	Wise County Redevelopment And Housing Authority	(760)	(511)	(500)	(672)	(151)	0
55961	Pamunkey Regional Jail	13,382	13,382	13,382	13,384	13,315	32,358
55964	Virginia Biotechnology Research Park Authority	18	41	30	0	(98)	(24)
55977	Southside Regional Jail	3,624	3,973	3,986	4,016	2,713	1,244
55978	Evergreen Soil And Water Conservation District	30	30	31	31	28	78
55979	Roanoke Higher Education Authority	6	165	172	(187)	(1,365)	(720)
55982	Daniel Boone Soil And Water Conservation District	446	446	445	447	441	958
55983	Southside Community Services Board	(3,725)	(2,208)	(1,863)	(807)	(2,599)	(76)
55995	Holston River Soil And Water Conservation District	292	292	293	291	288	865
Total for VRS Health Insurance Credit - Locals		351,339	576,373	600,427	532,966	191,828	147,692

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



Employer Code	Employer	6/30/2019 Net OPEB Liability	6/30/2020 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (5.75%)*	Net OPEB Liability 1% Increase Discount Rate (7.75%)*
55100	Accomack County	249,979	237,992	269,337	211,206
55103	Amelia County	27,396	24,437	29,324	20,313
55104	Amherst County	65,663	64,613	83,899	48,135
55110	Bland County	43,616	38,607	43,219	34,678
55122	Craig County	(3,913)	558	2,963	(1,575)
55128	Essex Co	46,538	41,140	47,324	35,818
55132	Fluvanna County	30,497	31,467	43,682	20,937
55136	Gloucester County	20,574	27,414	60,267	(787)
55139	Greene County	3,993	5,725	15,207	(2,399)
55140	Greensville County	7,201	15,394	25,182	6,945
55141	Halifax County	57,550	65,674	82,637	51,151
55142	Hanover Co	706,164	730,081	887,943	596,416
55144	Henry County	(59,056)	(45,319)	(15,200)	(71,015)
55146	Isle Of Wight County	72,059	75,203	102,485	51,817
55147	James City County	652,458	719,169	879,890	582,733
55149	King And Queen County	6,927	17,446	19,555	15,676
55154	Louisa County	17,967	11,972	26,488	(293)
55156	Madison County	(23,293)	(2)	7,863	(6,648)
55157	Mathews County	27,855	22,743	25,571	20,299
55163	New Kent County	61,696	35,306	46,641	25,808
55166	Northumberland County	(10,716)	(9,842)	(5,452)	(13,571)
55170	Patrick County	30,662	88,830	101,406	78,345
55171	Pittsylvania County	260,618	286,839	354,814	228,643
55172	Powhatan County	49,808	40,802	49,466	33,449
55176	Prince William County	4,167,653	4,458,360	5,361,834	3,689,926
55177	Pulaski County	43,668	53,665	79,816	31,458
55178	Rappahannock County	1,622	4,066	7,755	923
55180	Roanoke County	1,076,029	1,092,495	1,286,805	927,383
55183	Russell County	21,293	23,219	32,807	14,919
55185	Shenandoah County	(11,759)	(4,400)	24,597	(28,760)
55187	Southampton County	(3,025)	(9,283)	3,193	(20,047)
55189	Stafford County	161,118	207,824	319,912	112,463
55192	Tazewell County	(5,093)	11,481	40,800	(13,671)
55195	Washington County	(21,594)	(5,841)	13,980	(22,938)
55196	Westmoreland County	38,021	40,146	47,818	33,599
55197	Wise County	(46,459)	(30,483)	(12,817)	(45,618)
55198	Wythe County	(14,437)	(24,514)	(14,532)	(33,132)
55199	York County	365,786	374,831	518,653	252,154
55215	City Of Radford	285,637	286,935	336,564	244,416
55217	City Of Roanoke	311,260	310,187	356,539	270,976
55222	City Of Winchester	93,543	91,609	161,060	33,311
55228	Town Of Middletown	2,182	3,916	5,145	2,889
55230	City Of Covington	221,429	221,019	249,952	195,997
55300	Town Of Abingdon	105,215	199,772	223,434	179,774
55301	Town Of Dumfries	1,779	1,938	4,506	(291)
55312	Town Of Hamilton	9,594	9,200	10,251	8,301
55321	Town Of Woodstock	61,960	69,874	84,763	57,214
55326	Town Of Pearisburg	58,462	52,739	63,596	43,563
55332	City Of Manassas	469,060	524,243	642,595	423,876
55342	Town Of Lawrenceville	19,577	21,412	26,776	16,733
55344	Town Of Stanley	15,866	17,151	21,176	13,677
55357	Town Of Strasburg	7,223	17,031	28,575	7,305
55365	City Of Poquoson	158,427	157,035	189,212	129,553
55385	Town Of Kenbridge	418	1,401	2,650	331
55393	Town Of Shenandoah	9,885	13,244	17,028	9,970
55396	Town Of Kilmarnock	(7,694)	(9,024)	(6,318)	(11,313)
55411	Hampton Roads Sanitation Dist	1,168,835	1,221,787	1,446,886	1,029,493
55425	Colonial Behavioral Health	75,319	113,422	145,619	85,776
55440	Shenandoah Valley Juvenile Center	30,154	28,058	36,461	20,904
55447	Rappahannock Area Comm Svcs	(3,215)	7,198	48,549	(27,446)
55450	Meherrin Regional Library	6,736	6,722	9,179	4,597
55454	Greensville-Emporia So Svcs	70,776	68,327	76,735	61,131
55455	James City Service Authority	54,421	58,695	76,967	43,065

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



Employer Code	Employer	6/30/2019 Net OPEB Liability	6/30/2020 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (5.75%)*	Net OPEB Liability 1% Increase Discount Rate (7.75%)*
55456	Accomack/Northampton Plan	31,954	80,372	90,786	71,699
55472	District 19 Community Services Board	51,722	60,017	98,147	27,456
55477	Frederick Co Sanitation Auth	35,687	30,527	41,547	21,111
55478	Western Tidewater Comm Svcs	21,276	18,285	66,490	(22,478)
55487	Capital Region Airport Comm	258,491	272,521	306,564	243,528
55489	Harr/Rockingham Comm Svcs Bd	45,804	51,279	77,005	29,339
55493	Planning Dis One Behavioral Health Svcs	7,638	8,031	8,708	7,433
55500	Alexandria City School Board	0	598,618	658,839	546,587
55501	Albemarle County Schools	0	441,604	488,102	401,738
55502	Alleghany County School Board	78,704	80,976	93,320	69,793
55503	Charlottesville Public Schools	0	202,721	221,601	186,354
55504	Amherst County School Board	0	223,652	247,820	202,893
55505	Appomattox County School Board	29,887	36,391	44,239	29,591
55506	Arlington County Schools	0	623,954	704,858	555,639
55507	Augusta County School Board	0	196,803	217,056	179,435
55508	Bath County School Board	92,586	105,627	115,397	96,399
55509	Bedford County School Board	0	647,931	710,877	593,312
55510	Bland County School Board	0	51,679	56,841	47,219
55511	Botetourt County School Board	182,268	201,372	227,488	176,408
55512	Norfolk Public Schools	0	1,988,499	2,183,893	1,819,307
55513	Petersburg Public Schools	0	262,182	288,017	239,795
55514	Buckingham County School Board	0	115,319	127,927	104,489
55515	Radford City School Board	0	35,594	38,534	32,996
55516	Caroline County School Board	0	158,778	173,689	145,856
55517	Carroll County School Board	438,629	484,308	537,772	438,871
55518	Charles City County School Bd	0	31,621	34,630	29,000
55519	Charlotte County School Board	0	74,996	81,838	69,040
55520	Chesterfield County School Bd	0	2,093,533	2,303,248	1,912,766
55521	Clarke County School Board	0	57,351	63,354	52,170
55522	Winchester Public Schools	39,190	41,495	54,482	29,871
55523	Culpeper County School Board	(6,120)	4,523	31,062	(19,506)
55524	Cumberland County School Board	0	89,327	98,638	81,283
55525	Dickenson County School Board	0	320,438	348,773	295,683
55526	Dinwiddie County Public Schools	0	146,843	160,904	134,634
55528	Essex County School Board	0	123,010	134,437	113,045
55530	Covington City School Board	46,183	50,824	55,464	45,956
55531	Floyd County School Board	0	191,327	208,695	176,166
55532	Fluvanna County Public Schools	0	135,375	150,724	122,284
55533	Chesapeake Public Schools	0	2,516,734	2,778,672	2,291,437
55534	Va Beach City School Board	0	5,249,993	5,779,104	4,793,395
55535	Giles County Schools	0	82,988	90,727	76,258
55536	Gloucester Co School Board	244,150	269,154	308,615	233,230
55537	Goochland County School Board	0	55,510	61,196	50,580
55538	Grayson County School Board	0	184,985	202,917	169,410
55539	Greene County Schools	0	209,968	231,076	191,711
55540	Greensville County School Bd	0	152,937	166,765	140,832
55541	Halifax/South Boston Sch Bd	180,781	184,590	205,159	163,997
55542	Hanover County School Board	0	486,125	535,194	443,727
55543	Henrico County Schools	0	97,415	104,656	91,030
55544	Henry County Public Schools	0	467,860	509,006	431,855
55545	Highland County Public Schools	0	29,651	32,413	27,234
55546	Isle Of Wight County Schools	0	95,695	105,398	87,310
55548	King George County School Board	0	189,782	209,374	172,885
55549	King And Queen County School Board	0	69,482	76,515	63,387
55550	King William County Schools	0	68,012	76,077	61,162
55551	Lancaster County School Board	0	108,146	118,997	98,737
55552	Lee County School Board	227,626	252,063	278,478	226,525
55553	Loudoun County School Board	613,668	736,430	1,037,058	478,883
55554	Louisa County Public Schools	113,151	122,254	159,184	89,234
55555	Lunenburg County School Board	0	90,502	99,278	82,874
55556	Madison County School Board	0	100,300	110,855	91,233
55557	Mathews County School Board	0	100,396	110,317	91,777
55558	Mecklenburg County Schools	0	157,704	172,198	145,085

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



Employer Code	Employer	6/30/2019 Net OPEB Liability	6/30/2020 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (5.75%)*	Net OPEB Liability 1% Increase Discount Rate (7.75%)*
55559	Middlesex County School Board	0	101,580	110,177	94,041
55560	Montgomery County School Board	0	393,796	433,302	359,715
55562	Nelson County Public Schools	0	213,125	234,232	194,815
55563	New Kent County Schools	0	132,151	146,346	119,969
55565	Northampton County Schools	0	46,800	51,212	42,971
55566	Northumberland Co School Bd	0	116,524	126,401	107,860
55567	Nottoway County School Board	0	111,701	122,872	102,020
55568	Orange County Public Schools	0	261,858	288,231	239,124
55569	Page County Public Schools	0	252,670	277,348	231,334
55570	Patrick County Public Schools	0	202,921	221,936	186,388
55571	Pittsylvania County School Bd	287,665	285,753	312,282	261,975
55572	Powhatan County School Board	0	215,693	239,137	195,589
55573	Prince Edward County Schools	0	90,498	99,225	82,925
55574	Prince George County School Bd	245,609	261,920	289,194	237,442
55576	Prince William County Schools	772,781	883,993	1,182,862	621,938
55577	Pulaski County School Board	0	248,622	273,965	226,804
55578	Rappahannock County Schools	11,463	9,078	14,139	4,643
55579	Richmond County Public Schools	0	7,366	7,943	6,854
55580	Roanoke County School Board	0	610,084	661,811	564,650
55581	Rockbridge County Schools	0	180,219	195,934	166,481
55582	Rockingham County School Board	607,880	677,602	775,408	586,374
55583	Russell County School Board	576,176	706,607	786,590	639,314
55584	Scott County Schools	0	226,622	249,834	206,579
55585	Shenandoah County School Board	0	319,890	350,774	293,044
55586	Smyth County School Board	0	348,524	382,216	319,325
55587	Southampton County School Bd	0	92,119	101,051	84,367
55588	Spotsylvania County School Bd	0	505,490	564,417	455,266
55589	Stafford County Schools	134,222	168,727	215,996	127,212
55590	Surry County Public Schools	0	171,824	188,742	157,195
55591	Sussex County School Board	0	97,756	107,073	89,652
55592	Tazewell County Schools	0	782,665	855,605	719,247
55593	Warren County School Board	0	148,183	162,405	135,890
55595	Washington County School Board	290,696	441,103	490,064	399,420
55596	Westmoreland County School Bd	0	124,231	135,822	114,132
55597	Wise Co Schools	64,623	93,298	114,925	72,403
55598	Wythe County School Board	132,220	130,816	143,655	119,250
55599	York County School Board	306,373	435,877	486,857	392,100
55600	Accomack County School Board	0	303,085	332,893	277,243
55601	Bristol Virginia School System	0	67,264	73,066	62,206
55602	Buena Vista City Public Schools	0	39,477	42,849	36,531
55603	Amelia County Public Schools	0	70,882	77,987	64,745
55605	Danville School Board	0	139,399	153,608	127,122
55606	Franklin City Public Schools	3,069	3,432	6,491	592
55608	Harrisonburg City School Bd	0	183,944	202,619	167,811
55609	Hopewell Public Schools	0	176,032	193,136	161,218
55610	Lynchburg School Board	0	314,969	345,878	288,191
55611	Fauquier County School Board	0	420,083	467,580	379,600
55612	Brunswick County Public Schools	53,534	54,173	63,800	45,518
55613	The Pruden Center For Industry And Technology	0	0	0	0
55614	Portsmouth School Board	0	897,571	988,368	819,261
55615	Campbell County School Board	217,633	252,215	288,544	218,880
55616	Richmond City Schools	0	1,204,706	1,327,457	1,098,703
55617	Roanoke City Schools	(16,443)	(22,820)	(16,559)	(28,038)
55619	Staunton City School Board	75,261	86,896	95,545	78,406
55620	Suffolk City School Board	0	622,573	691,129	563,715
55622	Craig County School Board	0	41,616	45,814	37,972
55623	Martinsville City Sb	0	80,326	87,037	74,437
55624	Appomattox Regional Governor'S School	0	6,201	6,784	5,689
55625	Colonial Heights City Schools	0	104,483	114,645	95,657
55632	City Of Manassas School Board	54,250	83,255	112,601	57,467
55633	Franklin County Schools	213,009	249,479	306,786	197,619
55634	Frederick Co School Board	0	451,894	501,208	409,567

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



Employer Code	Employer	6/30/2019 Net OPEB Liability	6/30/2020 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (5.75%)*	Net OPEB Liability 1% Increase Discount Rate (7.75%)*
55635	City Of Salem Schools	71,296	65,923	78,136	55,366
55636	Manassas Park City Schools	(14,035)	(10,394)	(4,673)	(15,201)
55637	Newport News Public Schools	6,144	(4,118)	9,861	(15,650)
55638	Town of West Point Public Schools	0	1,072	1,544	674
55708	Waynesboro City School	0	72,376	79,427	66,256
55710	Valley Vo-Tech Center	0	2,482	2,701	2,292
55711	New Horizons Technical Center	0	20,682	22,876	18,791
55713	Galax City Schools	0	43,520	47,959	39,673
55714	Norton City Schools	0	26,829	29,466	24,542
55802	Williamsburg-James City Schools	(18,173)	19,073	53,723	(14,430)
55803	Poquoson City School Board	59,551	63,146	69,047	57,995
55806	Fredericksburg City Public Schools	0	73,419	81,055	66,811
55807	Hampton City Schools	0	529,779	578,818	487,171
55813	Buchanan County School Board	0	511,503	555,802	472,738
55814	Jackson River Technical Ctr	5,559	7,647	8,247	7,125
55815	Northern Neck Regional Vocational Center	0	3,391	3,714	3,106
55859	Williamsburg Area Transit Authority	4,565	3,661	6,097	1,613
55860	Middle Peninsula Juvenile Detention Commission	10,154	10,472	14,479	7,142
55866	Hampton Roads Transportation Accountability Comm	(907)	(1,773)	(1,672)	(1,860)
55867	Pamunkey Regional Library	28,155	30,820	35,194	27,069
55868	Northern Virginia Transportation Authority	(1,271)	1,045	1,774	416
55874	Meherrin River Regional Jail Authority	(18,258)	(12,648)	(1,508)	(21,842)
55883	Western Virginia Regional Jail Authority	(43,124)	(34,382)	(15,199)	(50,088)
55886	Russell County Psa	1,050	1,786	3,781	98
55897	Prince William County Service Authority	262,294	279,930	345,359	223,946
55904	Appalachian Juvenile Commission	90,541	94,237	106,824	83,506
55909	Henry County Public Service Authority	100,421	103,942	119,736	90,437
55914	Rappahannock Juvenile Center	80,680	81,858	95,232	70,452
55918	Amherst County Service Auth	27,186	28,525	34,682	23,177
55919	Pepper'S Ferry Reg Wastewater	32,617	33,530	39,518	28,321
55926	Scott County Soil & Water Conservation District	3,107	3,232	3,843	2,732
55927	New River Resource Authority	(4,855)	(6,178)	(3,475)	(8,447)
55929	Greensville County Water And Sewer Authority	17,424	18,501	25,961	12,156
55930	Petersburg Redevelopment And Housing Authority	29,632	32,645	38,290	27,762
55932	Va Coalfield Economic Dev Auth	8,415	8,502	9,853	7,340
55940	Monacan Soil And Water Conservation District	574	615	1,807	(402)
55944	Central Virginia Waste Management Authority	3,636	2,635	4,197	1,307
55947	Tidewater Youth Services Commission	63,141	81,420	93,477	71,066
55957	Wise County Redevelopment And Housing Authority	39,672	35,810	40,383	31,828
55961	Pamunkey Regional Jail	0	104,994	121,462	91,268
55964	Virginia Biotechnology Research Park Authority	8,551	7,669	8,514	6,939
55977	Southside Regional Jail	27,949	49,903	61,008	40,538
55978	Evergreen Soil And Water Conservation District	1,819	1,940	2,413	1,560
55979	Roanoke Higher Education Authority	18,419	13,857	16,905	11,210
55982	Daniel Boone Soil And Water Conservation District	3,774	3,782	4,485	3,193
55983	Southside Community Services Board	62,409	55,376	85,339	29,873
55995	Holston River Soil And Water Conservation District	3,285	2,838	3,336	2,429
Total for VRS Health Insurance Credit - Locals		19,076,608	53,021,780	61,093,077	46,059,907

**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		Benefit Payments	Net Change in TOL	TOL - Beginning	TOL - Ending
					Experience	Assumptions				
55100	Accomack County	5,528	19,425	0	(5,459)	0	(25,757)	(6,263)	300,655	294,392
55103	Amelia County	1,233	2,775	0	(3,120)	0	(2,531)	(1,643)	42,373	40,730
55104	Amherst County	6,129	12,475	0	(7,213)	0	(17,003)	(5,612)	193,320	187,708
55110	Bland County	781	3,217	0	(3,523)	0	(3,786)	(3,311)	49,549	46,238
55122	Craig County	1,173	1,900	0	2,447	0	(6,450)	(930)	31,369	30,439
55128	Essex Co	1,959	4,290	0	(3,197)	0	(4,278)	(1,226)	65,697	64,471
55132	Fluvanna County	3,255	8,997	0	(3,999)	0	(8,485)	(232)	137,528	137,296
55136	Gloucester County	9,858	20,743	0	(5,225)	0	(27,071)	(1,695)	320,836	319,141
55139	Greene County	2,561	6,108	0	(1,188)	0	(9,029)	(1,548)	95,000	93,452
55140	Greensville County	2,440	6,014	0	4,436	0	(8,648)	4,242	93,422	97,664
55141	Halifax County	4,670	10,705	0	3,158	0	(19,583)	(1,050)	168,381	167,331
55142	Hanover Co	38,144	86,806	0	(4,765)	0	(77,371)	42,814	1,324,702	1,367,516
55144	Henry County	5,652	17,500	0	(1,091)	0	(27,404)	(5,343)	272,956	267,613
55146	Isle Of Wight County	7,137	17,035	0	(917)	0	(21,155)	2,100	262,945	265,045
55147	James City County	28,624	91,010	0	32,494	0	(90,830)	61,298	1,393,718	1,455,016
55149	King And Queen County	741	459	0	11,343	0	(1,561)	10,982	7,576	18,558
55154	Louisa County	6,497	8,472	0	(9,451)	0	(10,724)	(5,206)	130,875	125,669
55156	Madison County	3,021	3,090	0	20,211	0	(5,238)	21,084	48,398	69,482
55157	Mathews County	869	2,014	0	(3,611)	0	(2,620)	(3,348)	31,150	27,802
55163	New Kent County	7,408	6,385	(3,300)	(23,475)	0	(1,896)	(14,878)	95,538	80,660
55166	Northumberland County	2,098	2,572	0	(724)	0	(2,581)	1,365	39,392	40,757
55170	Patrick County	2,892	1,022	0	43,767	13,194	(4,590)	56,285	31,482	87,767
55171	Pittsylvania County	11,556	44,653	0	6,486	0	(21,635)	41,060	672,342	713,402
55172	Powhatan County	3,109	5,451	0	(7,978)	0	(2,430)	(1,848)	81,973	80,125
55176	Prince William County	188,499	521,141	(1,866)	149,389	0	(566,070)	291,093	8,003,635	8,294,728
55177	Pulaski County	7,580	14,468	0	5,131	0	(19,123)	8,056	223,895	231,951
55178	Rappahannock County	795	2,078	0	670	0	(4,269)	(726)	32,923	32,197
55180	Roanoke County	36,822	111,918	0	35,707	0	(141,476)	42,971	1,728,789	1,771,760
55183	Russell County	2,044	6,959	0	(2,855)	0	(13,811)	(7,663)	110,000	102,337
55185	Shenandoah County	6,964	15,014	0	(1,832)	0	(15,570)	4,576	230,213	234,789
55187	Southampton County	2,448	9,566	0	(12,995)	0	(16,434)	(17,415)	149,933	132,518
55189	Stafford County	25,813	65,008	0	13,661	0	(58,642)	45,840	992,406	1,038,246
55192	Tazewell County	4,728	18,694	0	3,084	0	(27,938)	(1,432)	290,921	289,489
55195	Washington County	3,670	13,396	0	5,857	0	(18,647)	4,276	207,789	212,065
55196	Westmoreland County	2,919	4,249	0	1,556	0	(6,102)	2,622	65,994	68,616
55197	Wise County	3,922	10,438	0	7,572	0	(21,011)	921	165,143	166,064
55198	Wythe County	2,167	8,083	0	(15,822)	0	(13,809)	(19,381)	126,659	107,278
55199	York County	24,734	88,266	0	(10,087)	0	(88,479)	14,434	1,351,888	1,366,322
55215	City Of Radford	8,356	32,487	0	(5,801)	0	(38,122)	(3,080)	500,344	497,264
55217	City Of Roanoke	5,452	28,456	0	(5,099)	0	0	28,809	421,568	450,377

**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		Benefit Payments	Net Change in TOL	TOL - Beginning	TOL - Ending
					Experience	Assumptions				
55222	City Of Winchester	16,314	36,733	0	(19,850)	0	(37,470)	(4,273)	562,921	558,648
55228	Town Of Middletown	787	575	0	1,425	0	(738)	2,049	8,883	10,932
55230	City Of Covington	5,375	20,919	0	(7,509)	0	(26,958)	(8,173)	323,394	315,221
55300	Town Of Abingdon	4,868	6,795	0	96,256	0	(12,600)	95,319	106,965	202,284
55301	Town Of Dumfries	2,167	1,911	0	(1,824)	0	(4,321)	(2,067)	30,473	28,406
55312	Town Of Hamilton	121	744	0	(476)	0	(846)	(457)	11,440	10,983
55321	Town Of Woodstock	3,490	8,704	0	5,938	0	(11,281)	6,851	134,595	141,446
55326	Town Of Pearisburg	1,521	6,434	0	(6,992)	0	(5,694)	(4,731)	98,164	93,433
55332	City Of Manassas	22,035	67,788	0	32,959	0	(76,609)	46,173	1,042,572	1,088,745
55342	Town Of Lawrenceville	1,655	3,686	0	234	0	(3,006)	2,569	56,109	58,678
55344	Town Of Stanley	955	2,618	0	2	0	(2,877)	698	40,225	40,923
55357	Town Of Strasburg	2,527	5,650	0	6,735	0	(4,471)	10,441	85,936	96,377
55365	City Of Poquoson	6,858	20,508	0	(9,072)	0	(17,398)	896	312,521	313,417
55385	Town Of Kenbridge	631	809	0	347	0	(1,135)	652	12,560	13,212
55393	Town Of Shenandoah	842	2,347	0	2,256	0	(2,717)	2,728	36,127	38,855
55396	Town Of Kilmarnock	1,002	1,594	0	(2,464)	0	(800)	(668)	24,010	23,342
55411	Hampton Roads Sanitation Dist	28,284	136,946	0	15,747	0	(129,271)	51,706	2,093,465	2,145,171
55425	Colonial Behavioral Health	8,268	18,568	0	30,009	0	(17,587)	39,258	283,882	323,140
55440	Shenandoah Valley Juvenile Center	2,395	5,956	0	(4,822)	0	(7,245)	(3,716)	91,862	88,146
55447	Rappahannock Area Comm Svcs	12,675	21,495	0	(2,331)	0	(18,138)	13,701	327,517	341,218
55450	Meherrin Regional Library	383	1,587	0	(662)	0	(1,016)	292	24,012	24,304
55454	Greensville-Emporia So Svcs	678	5,856	0	(3,261)	0	(7,214)	(3,941)	90,357	86,416
55455	James City Service Authority	3,812	11,040	0	(113)	0	(8,554)	6,185	167,837	174,022
55456	Accomack/Northampton Plan	901	1,076	0	37,391	10,912	(3,632)	46,648	32,553	79,201
55472	District 19 Community Services Board	9,351	23,637	0	(5,664)	0	(23,795)	3,529	362,079	365,608
55477	Frederick Co Sanitation Auth	2,632	7,298	0	(8,249)	0	(5,131)	(3,450)	110,678	107,228
55478	Western Tidewater Comm Svcs	14,592	26,878	0	(18,233)	0	(18,728)	4,509	407,556	412,065
55487	Capital Region Airport Comm	8,701	19,114	0	5,418	0	(18,680)	14,553	292,517	307,070
55489	Harr/Rockingham Comm Svcs Bd	6,756	16,435	0	(2,472)	0	(17,915)	2,804	252,437	255,241
55493	Planning Dis One Behavioral Health Svcs	142	564	0	278	0	(1,421)	(437)	9,059	8,622
55500	Alexandria City School Board	0	0	598,618	0	0	0	598,618	0	598,618
55501	Albemarle County Schools	0	0	441,604	0	0	0	441,604	0	441,604
55502	Alleghany County School Board	3,889	6,595	6,920	(3,297)	0	(5,099)	9,008	100,246	109,254
55503	Charlottesville Public Schools	0	0	202,721	0	0	0	202,721	0	202,721
55504	Amherst County School Board	0	0	223,652	0	0	0	223,652	0	223,652
55505	Appomattox County School Board	1,315	4,678	2,534	1,573	0	(5,534)	4,566	72,067	76,633
55506	Arlington County Schools	0	0	623,954	0	0	0	623,954	0	623,954
55507	Augusta County School Board	0	0	196,803	0	0	0	196,803	0	196,803
55508	Bath County School Board	963	6,630	5,696	6,224	0	(8,179)	11,334	102,314	113,648
55509	Bedford County School Board	0	0	647,931	0	0	0	647,931	0	647,931

**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		Benefit Payments	Net Change in TOL	TOL - Beginning	TOL - Ending
					Experience	Assumptions				
55510	Bland County School Board	0	0	51,679	0	0	0	51,679	0	51,679
55511	Botetourt County School Board	6,970	16,678	11,182	6,274	0	(20,914)	20,190	257,545	277,735
55512	Norfolk Public Schools	0	0	1,988,499	0	0	0	1,988,499	0	1,988,499
55513	Petersburg Public Schools	0	0	262,182	0	0	0	262,182	0	262,182
55514	Buckingham County School Board	0	0	115,319	0	0	0	115,319	0	115,319
55515	Radford City School Board	0	0	35,594	0	0	0	35,594	0	35,594
55516	Caroline County School Board	0	0	158,778	0	0	0	158,778	0	158,778
55517	Carroll County School Board	7,499	14,119	6,983	(14,596)	57,324	(24,561)	46,768	415,682	462,450
55518	Charles City County School Bd	0	0	31,621	0	0	0	31,621	0	31,621
55519	Charlotte County School Board	0	0	74,996	0	0	0	74,996	0	74,996
55520	Chesterfield County School Bd	0	0	2,093,533	0	0	0	2,093,533	0	2,093,533
55521	Clarke County School Board	0	0	57,351	0	0	0	57,351	0	57,351
55522	Winchester Public Schools	4,460	8,314	4,016	(6,898)	0	(7,090)	2,802	126,713	129,515
55523	Culpeper County School Board	7,752	16,872	10,331	(12,167)	0	(15,843)	6,945	257,874	264,819
55524	Cumberland County School Board	0	0	89,327	0	0	0	89,327	0	89,327
55525	Dickenson County School Board	0	0	320,438	0	0	0	320,438	0	320,438
55526	Dinwiddie County Public Schools	0	0	146,843	0	0	0	146,843	0	146,843
55528	Essex County School Board	0	0	123,010	0	0	0	123,010	0	123,010
55530	Covington City School Board	707	3,606	5,398	647	0	(4,664)	5,694	55,753	61,447
55531	Floyd County School Board	0	0	191,327	0	0	0	191,327	0	191,327
55532	Fluvanna County Public Schools	0	0	135,375	0	0	0	135,375	0	135,375
55533	Chesapeake Public Schools	0	0	2,516,734	0	0	0	2,516,734	0	2,516,734
55534	Va Beach City School Board	0	0	5,249,993	0	0	0	5,249,993	0	5,249,993
55535	Giles County Schools	0	0	82,988	0	0	0	82,988	0	82,988
55536	Gloucester Co School Board	5,958	25,175	15,181	11,113	0	(34,254)	23,173	390,085	413,258
55537	Goochland County School Board	0	0	55,510	0	0	0	55,510	0	55,510
55538	Grayson County School Board	0	0	184,985	0	0	0	184,985	0	184,985
55539	Greene County Schools	0	0	209,968	0	0	0	209,968	0	209,968
55540	Greensville County School Bd	0	0	152,937	0	0	0	152,937	0	152,937
55541	Halifax/South Boston Sch Bd	2,483	17,562	13,213	(13,093)	0	(37,795)	(17,630)	279,079	261,449
55542	Hanover County School Board	0	0	486,125	0	0	0	486,125	0	486,125
55543	Henrico County Schools	0	0	97,415	0	0	0	97,415	0	97,415
55544	Henry County Public Schools	0	0	467,860	0	0	0	467,860	0	467,860
55545	Highland County Public Schools	0	0	29,651	0	0	0	29,651	0	29,651
55546	Isle Of Wight County Schools	0	0	95,695	0	0	0	95,695	0	95,695
55548	King George County School Board	0	0	189,782	0	0	0	189,782	0	189,782
55549	King And Queen County School Board	0	0	69,482	0	0	0	69,482	0	69,482
55550	King William County Schools	0	0	68,012	0	0	0	68,012	0	68,012
55551	Lancaster County School Board	0	0	108,146	0	0	0	108,146	0	108,146
55552	Lee County School Board	3,951	16,748	13,898	10,481	0	(82,127)	(37,049)	289,186	252,137

**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		Benefit Payments	Net Change in TOL	TOL - Beginning	TOL - Ending
					Experience	Assumptions				
55553	Loudoun County School Board	68,131	159,417	48,577	8,201	0	(129,229)	155,097	2,426,343	2,581,440
55554	Louisa County Public Schools	6,937	24,554	17,616	(20,609)	0	(17,391)	11,107	372,460	383,567
55555	Lunenburg County School Board	0	0	90,502	0	0	0	90,502	0	90,502
55556	Madison County School Board	0	0	100,300	0	0	0	100,300	0	100,300
55557	Mathews County School Board	0	0	100,396	0	0	0	100,396	0	100,396
55558	Mecklenburg County Schools	0	0	157,704	0	0	0	157,704	0	157,704
55559	Middlesex County School Board	0	0	101,580	0	0	0	101,580	0	101,580
55560	Montgomery County School Board	0	0	393,796	0	0	0	393,796	0	393,796
55562	Nelson County Public Schools	0	0	213,125	0	0	0	213,125	0	213,125
55563	New Kent County Schools	0	0	132,151	0	0	0	132,151	0	132,151
55565	Northampton County Schools	0	0	46,800	0	0	0	46,800	0	46,800
55566	Northumberland Co School Bd	0	0	116,524	0	0	0	116,524	0	116,524
55567	Nottoway County School Board	0	0	111,701	0	0	0	111,701	0	111,701
55568	Orange County Public Schools	0	0	261,858	0	0	0	261,858	0	261,858
55569	Page County Public Schools	0	0	252,670	0	0	0	252,670	0	252,670
55570	Patrick County Public Schools	0	0	202,921	0	0	0	202,921	0	202,921
55571	Pittsylvania County School Bd	5,185	18,519	6,818	(3,430)	0	(26,865)	227	287,789	288,016
55572	Powhatan County School Board	0	0	215,693	0	0	0	215,693	0	215,693
55573	Prince Edward County Schools	0	0	90,498	0	0	0	90,498	0	90,498
55574	Prince George County School Bd	6,970	16,901	12,715	3,397	0	(16,149)	23,834	258,457	282,291
55576	Prince William County Schools	66,306	163,117	93,666	(52,167)	0	(132,035)	138,887	2,482,564	2,621,451
55577	Pulaski County School Board	0	0	248,622	0	0	0	248,622	0	248,622
55578	Rappahannock County Schools	1,182	3,932	959	(4,286)	0	(3,703)	(1,916)	60,110	58,194
55579	Richmond County Public Schools	0	0	7,366	0	0	0	7,366	0	7,366
55580	Roanoke County School Board	0	0	610,084	0	0	0	610,084	0	610,084
55581	Rockbridge County Schools	0	0	180,219	0	0	0	180,219	0	180,219
55582	Rockingham County School Board	20,511	69,108	53,437	(9,827)	0	(68,943)	64,286	1,058,301	1,122,587
55583	Russell County School Board	8,474	18,119	33,639	18,268	84,784	(34,855)	128,429	535,121	663,550
55584	Scott County Schools	0	0	226,622	0	0	0	226,622	0	226,622
55585	Shenandoah County School Board	0	0	319,890	0	0	0	319,890	0	319,890
55586	Smyth County School Board	0	0	348,524	0	0	0	348,524	0	348,524
55587	Southampton County School Bd	0	0	92,119	0	0	0	92,119	0	92,119
55588	Spotsylvania County School Bd	0	0	505,490	0	0	0	505,490	0	505,490
55589	Stafford County Schools	11,137	26,976	12,387	10,585	0	(29,614)	31,471	414,452	445,923
55590	Surry County Public Schools	0	0	171,824	0	0	0	171,824	0	171,824
55591	Sussex County School Board	0	0	97,756	0	0	0	97,756	0	97,756
55592	Tazewell County Schools	0	0	782,665	0	0	0	782,665	0	782,665
55593	Warren County School Board	0	0	148,183	0	0	0	148,183	0	148,183
55595	Washington County School Board	7,170	9,758	17,086	86,252	52,600	(26,976)	145,890	292,280	438,170
55596	Westmoreland County School Bd	0	0	124,231	0	0	0	124,231	0	124,231

**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
55597	Wise Co Schools	2,532	15,703	16,593	4,112	0	(28,884)	10,056	247,083	257,139
55598	Wythe County School Board	2,694	9,908	2,048	(3,640)	0	(19,855)	(8,845)	156,715	147,870
55599	York County School Board	11,482	21,325	7,946	124,238	0	(20,815)	144,176	326,336	470,512
55600	Accomack County School Board	0	0	303,085	0	0	0	303,085	0	303,085
55601	Bristol Virginia School System	0	0	67,264	0	0	0	67,264	0	67,264
55602	Buena Vista City Public Schools	0	0	39,477	0	0	0	39,477	0	39,477
55603	Amelia County Public Schools	0	0	70,882	0	0	0	70,882	0	70,882
55605	Danville School Board	0	0	139,399	0	0	0	139,399	0	139,399
55606	Franklin City Public Schools	578	2,381	1,875	(3,047)	0	(2,856)	(1,069)	36,695	35,626
55608	Harrisonburg City School Bd	0	0	183,944	0	0	0	183,944	0	183,944
55609	Hopewell Public Schools	0	0	176,032	0	0	0	176,032	0	176,032
55610	Lynchburg School Board	0	0	314,969	0	0	0	314,969	0	314,969
55611	Fauquier County School Board	0	0	420,083	0	0	0	420,083	0	420,083
55612	Brunswick County Public Schools	1,820	6,906	3,788	(4,619)	0	(7,057)	838	105,842	106,680
55613	The Pruden Center For Industry And Technology	0	0	0	0	0	0	0	0	0
55614	Portsmouth School Board	0	0	897,571	0	0	0	897,571	0	897,571
55615	Campbell County School Board	6,305	25,774	12,744	15,889	0	(36,127)	24,585	399,899	424,484
55616	Richmond City Schools	0	0	1,204,706	0	0	0	1,204,706	0	1,204,706
55617	Roanoke City Schools	4,174	3,126	(902)	(6,394)	0	(135)	(131)	46,383	46,252
55619	Staunton City School Board	2,211	6,305	4,557	6,655	0	(11,889)	7,839	99,346	107,185
55620	Suffolk City School Board	0	0	622,573	0	0	0	622,573	0	622,573
55622	Craig County School Board	0	0	41,616	0	0	0	41,616	0	41,616
55623	Martinsville City Sb	0	0	80,326	0	0	0	80,326	0	80,326
55624	Appomattox Regional Governor'S School	0	0	6,201	0	0	0	6,201	0	6,201
55625	Colonial Heights City Schools	0	0	104,483	0	0	0	104,483	0	104,483
55632	City Of Manassas School Board	4,048	16,188	9,412	10,707	0	(20,243)	20,112	249,940	270,052
55633	Franklin County Schools	10,444	36,926	24,322	(4,489)	0	(34,386)	32,817	564,241	597,058
55634	Frederick Co School Board	0	0	451,894	0	0	0	451,894	0	451,894
55635	City Of Salem Schools	4,133	8,927	955	(10,631)	0	(15,662)	(12,278)	140,086	127,808
55636	Manassas Park City Schools	2,034	2,603	416	385	0	(2,092)	3,346	39,612	42,958
55637	Newport News Public Schools	15,620	5,041	1,434	(11,202)	0	(53)	10,840	74,703	85,543
55638	Town of West Point Public Schools	0	0	3,642	0	0	0	3,642	0	3,642
55708	Waynesboro City School	0	0	72,376	0	0	0	72,376	0	72,376
55710	Valley Vo-Tech Center	0	0	2,482	0	0	0	2,482	0	2,482
55711	New Horizons Technical Center	0	0	20,682	0	0	0	20,682	0	20,682
55713	Galax City Schools	0	0	43,520	0	0	0	43,520	0	43,520
55714	Norton City Schools	0	0	26,829	0	0	0	26,829	0	26,829
55802	Williamsburg-James City Schools	8,604	21,755	23,639	(765)	0	(23,176)	30,057	333,879	363,936
55803	Poquoson City School Board	1,284	4,464	282	2,722	0	(6,706)	2,046	69,490	71,536
55806	Fredericksburg City Public Schools	0	0	73,419	0	0	0	73,419	0	73,419

**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		Benefit Payments	Net Change in TOL	TOL - Beginning	TOL - Ending
					Experience	Assumptions				
55807	Hampton City Schools	0	0	529,779	0	0	0	529,779	0	529,779
55813	Buchanan County School Board	0	0	511,503	0	0	0	511,503	0	511,503
55814	Jackson River Technical Ctr	52	183	1,397	73	661	(249)	2,117	5,355	7,472
55815	Northern Neck Regional Vocational Center	0	0	3,391	0	0	0	3,391	0	3,391
55859	Williamsburg Area Transit Authority	2,329	961	0	0	0	0	3,290	14,233	17,523
55860	Middle Peninsula Juvenile Detention Commission	3,066	1,506	0	0	0	0	4,572	22,308	26,880
55866	Hampton Roads Transportation Accountability Comm	727	51	0	(610)	0	0	168	750	918
55867	Pamunkey Regional Library	1,128	2,440	0	2,646	0	(2,786)	3,428	37,541	40,969
55868	Northern Virginia Transportation Authority	565	220	0	3,828	0	(35)	4,578	3,279	7,857
55874	Meherrin River Regional Jail Authority	8,554	4,300	0	2,766	0	(900)	14,720	64,157	78,877
55883	Western Virginia Regional Jail Authority	9,033	6,924	0	4,304	0	(1,963)	18,298	103,563	121,861
55886	Russell County Psa	659	985	0	295	0	(226)	1,713	14,705	16,418
55897	Prince William County Service Authority	19,827	42,342	0	(979)	0	(13,305)	47,885	633,936	681,821
55904	Appalachian Juvenile Commission	2,457	7,744	0	3,028	0	(6,803)	6,426	118,126	124,552
55909	Henry County Public Service Authority	1,994	9,762	0	1,008	0	(10,795)	1,969	150,017	151,986
55914	Rappahannock Juvenile Center	3,322	8,418	0	(335)	0	(8,989)	2,416	129,199	131,615
55918	Amherst County Service Auth	823	4,453	0	(730)	0	(4,064)	482	68,007	68,489
55919	Pepper'S Ferry Reg Wastewater	1,282	4,478	0	(858)	0	(3,650)	1,252	68,159	69,411
55926	Scott County Soil & Water Conservation District	42	228	0	134	0	0	404	3,379	3,783
55927	New River Resource Authority	848	1,334	0	(2,451)	0	0	(269)	19,767	19,498
55929	Greensville County Water And Sewer Authority	855	4,366	0	(1,179)	0	(2,150)	1,892	65,752	67,644
55930	Petersburg Redevelopment And Housing Authority	1,112	3,710	0	1,826	0	(5,462)	1,186	57,701	58,887
55932	Va Coalfield Economic Dev Auth	214	834	0	(114)	0	(389)	545	12,551	13,096
55940	Monacan Soil And Water Conservation District	301	617	0	(339)	0	0	579	9,143	9,722
55944	Central Virginia Waste Management Authority	706	919	0	(1,366)	0	(588)	(329)	13,907	13,578
55947	Tidewater Youth Services Commission	2,494	6,899	0	15,210	0	(7,793)	16,810	106,099	122,909
55957	Wise County Redevelopment And Housing Authority	532	3,654	0	(4,296)	0	(3,600)	(3,710)	55,940	52,230
55961	Pamunkey Regional Jail	6,283	(21)	0	112,248	0	(634)	117,876	0	117,876
55964	Virginia Biotechnology Research Park Authority	206	645	0	(666)	0	(539)	(354)	9,826	9,472
55977	Southside Regional Jail	3,102	4,921	0	21,368	0	(5,280)	24,111	75,551	99,662
55978	Evergreen Soil And Water Conservation District	61	135	0	96	0	0	292	2,006	2,298
55979	Roanoke Higher Education Authority	1,689	2,835	0	(6,390)	0	(2,374)	(4,240)	43,184	38,944
55982	Daniel Boone Soil And Water Conservation District	144	282	0	2	0	0	428	4,174	4,602
55983	Southside Community Services Board	8,074	18,373	0	(15,682)	0	(12,303)	(1,538)	278,347	276,809
55995	Holston River Soil And Water Conservation District	108	234	0	(400)	0	0	(58)	3,461	3,403
	Total for VRS Health Insurance Credit - Locals	1,063,468	2,797,046	32,237,972	623,546	219,475	(2,996,040)	33,945,467	43,544,777	77,490,244

**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	30,407	0	1,179	(25,757)	(105)	0	5,724	50,676	56,400	237,992
55103	Amelia County	3,571	0	307	(2,531)	(31)	0	1,316	14,977	16,293	24,437
55104	Amherst County	10,216	0	2,459	(17,003)	(233)	(1)	(4,562)	127,657	123,095	64,613
55110	Bland County	5,344	0	154	(3,786)	(14)	0	1,698	5,933	7,631	38,607
55122	Craig County	441	0	664	(6,450)	(56)	0	(5,401)	35,282	29,881	558
55128	Essex Co	8,093	0	401	(4,278)	(44)	0	4,172	19,159	23,331	41,140
55132	Fluvanna County	5,356	0	2,130	(8,485)	(202)	(1)	(1,202)	107,031	105,829	31,467
55136	Gloucester County	13,138	0	5,957	(27,071)	(556)	(3)	(8,535)	300,262	291,727	27,414
55139	Greene County	4,119	0	1,798	(9,029)	(167)	(1)	(3,280)	91,007	87,727	5,725
55140	Greensville County	3,161	0	1,694	(8,648)	(157)	(1)	(3,951)	86,221	82,270	15,394
55141	Halifax County	8,467	0	2,135	(19,583)	(192)	(1)	(9,174)	110,831	101,657	65,674
55142	Hanover Co	84,961	0	12,533	(77,371)	(1,220)	(6)	18,897	618,538	637,435	730,081
55144	Henry County	2,427	0	6,495	(27,404)	(595)	(3)	(19,080)	332,012	312,932	(45,319)
55146	Isle Of Wight County	16,646	0	3,829	(21,155)	(362)	(2)	(1,044)	190,886	189,842	75,203
55147	James City County	74,360	0	14,671	(90,830)	(1,374)	(2,240)	(5,413)	741,260	735,847	719,169
55149	King And Queen County	2,011	0	15	(1,561)	(2)	0	463	649	1,112	17,446
55154	Louisa County	9,451	0	2,279	(10,724)	(216)	(1)	789	112,908	113,697	11,972
55156	Madison County	1,747	0	1,417	(5,238)	(132)	(1)	(2,207)	71,691	69,484	(2)
55157	Mathews County	4,314	0	80	(2,620)	(10)	0	1,764	3,295	5,059	22,743
55163	New Kent County	12,747	0	748	(1,896)	(87)	0	11,512	33,842	45,354	35,306
55166	Northumberland County	2,147	0	1,022	(2,581)	(97)	0	491	50,108	50,599	(9,842)
55170	Patrick County	2,706	0	0	(4,590)	1	0	(1,883)	820	(1,063)	88,830
55171	Pittsylvania County	28,908	0	8,386	(21,635)	(816)	(4)	14,839	411,724	426,563	286,839
55172	Powhatan County	8,967	0	697	(2,430)	(76)	0	7,158	32,165	39,323	40,802
55176	Prince William County	498,210	0	75,607	(566,070)	(7,326)	(35)	386	3,835,982	3,836,368	4,458,360
55177	Pulaski County	13,833	0	3,689	(19,123)	(338)	(2)	(1,941)	180,227	178,286	53,665
55178	Rappahannock County	553	0	599	(4,269)	(53)	0	(3,170)	31,301	28,131	4,066
55180	Roanoke County	155,620	0	13,657	(141,476)	(1,290)	(6)	26,505	652,760	679,265	1,092,495
55183	Russell County	2,670	0	1,702	(13,811)	(149)	(1)	(9,589)	88,707	79,118	23,219
55185	Shenandoah County	8,434	0	4,811	(15,570)	(456)	(2)	(2,783)	241,972	239,189	(4,400)
55187	Southampton County	2,577	0	2,970	(16,434)	(269)	(1)	(11,157)	152,958	141,801	(9,283)
55189	Stafford County	42,647	0	16,717	(58,642)	(1,580)	(8)	(866)	831,288	830,422	207,824
55192	Tazewell County	4,669	0	5,794	(27,938)	(528)	(3)	(18,006)	296,014	278,008	11,481
55195	Washington County	3,106	0	4,480	(18,647)	(414)	(2)	(11,477)	229,383	217,906	(5,841)
55196	Westmoreland County	6,092	0	561	(6,102)	(54)	0	497	27,973	28,470	40,146
55197	Wise County	2,221	0	4,110	(21,011)	(373)	(2)	(15,055)	211,602	196,547	(30,483)
55198	Wythe County	2,011	0	2,745	(13,809)	(250)	(1)	(9,304)	141,096	131,792	(24,514)
55199	York County	76,063	0	19,702	(88,479)	(1,888)	(9)	5,389	986,102	991,491	374,831
55215	City Of Radford	29,925	0	4,218	(38,122)	(397)	(2)	(4,378)	214,707	210,329	286,935
55217	City Of Roanoke	27,760	0	2,391	0	(268)	(1)	29,882	110,308	140,190	310,187
55222	City Of Winchester	26,636	0	9,391	(37,470)	(892)	(4)	(2,339)	469,378	467,039	91,609
55228	Town Of Middletown	931	0	135	(738)	(13)	0	315	6,701	7,016	3,916
55230	City Of Covington	17,401	0	1,974	(26,958)	(179)	(1)	(7,763)	101,965	94,202	221,019
55300	Town Of Abingdon	13,339	0	27	(12,600)	(4)	0	762	1,750	2,512	199,772
55301	Town Of Dumfries	1,612	0	534	(4,321)	(51)	0	(2,226)	28,694	26,468	1,938
55312	Town Of Hamilton	750	0	36	(846)	(3)	0	(63)	1,846	1,783	9,200
55321	Town Of Woodstock	8,870	0	1,485	(11,281)	(136)	(1)	(1,063)	72,635	71,572	69,874
55326	Town Of Pearisburg	5,977	0	787	(5,694)	(78)	0	992	39,702	40,694	52,739

**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
55332	City Of Manassas	57,329	0	11,346	(76,609)	(1,071)	(5)	(9,010)	573,512	564,502	524,243
55342	Town Of Lawrenceville	3,103	0	708	(3,006)	(71)	0	734	36,532	37,266	21,412
55344	Town Of Stanley	1,850	0	485	(2,877)	(45)	0	(587)	24,359	23,772	17,151
55357	Town Of Strasburg	3,658	0	1,598	(4,471)	(151)	(1)	633	78,713	79,346	17,031
55365	City Of Poquoson	16,884	0	3,100	(17,398)	(297)	(1)	2,288	154,094	156,382	157,035
55385	Town Of Kenbridge	586	0	240	(1,135)	(22)	0	(331)	12,142	11,811	1,401
55393	Town Of Shenandoah	1,617	0	518	(2,717)	(49)	0	(631)	26,242	25,611	13,244
55396	Town Of Kilmarnock	881	0	643	(800)	(62)	0	662	31,704	32,366	(9,024)
55411	Hampton Roads Sanitation Dist	111,509	0	18,287	(129,271)	(1,763)	(8)	(1,246)	924,630	923,384	1,221,787
55425	Colonial Behavioral Health	14,976	0	4,167	(17,587)	(399)	(2)	1,155	208,563	209,718	113,422
55440	Shenandoah Valley Juvenile Center	4,527	0	1,213	(7,245)	(114)	(1)	(1,620)	61,708	60,088	28,058
55447	Rappahannock Area Comm Svcs	15,440	0	6,625	(18,138)	(636)	(3)	3,288	330,732	334,020	7,198
55450	Meherrin Regional Library	1,012	0	344	(1,016)	(34)	0	306	17,276	17,582	6,722
55454	Greensville-Emporia So Svcs	5,381	0	375	(7,214)	(34)	0	(1,492)	19,581	18,089	68,327
55455	James City Service Authority	8,413	0	2,272	(8,554)	(219)	(1)	1,911	113,416	115,327	58,695
55456	Accomack/Northampton Plan	1,861	0	1	(3,632)	0	0	(1,770)	599	(1,171)	80,372
55472	District 19 Community Services Board	13,443	0	6,170	(23,795)	(581)	(3)	(4,766)	310,357	305,591	60,017
55477	Frederick Co Sanitation Auth	5,485	0	1,504	(5,131)	(147)	(1)	1,710	74,991	76,701	30,527
55478	Western Tidewater Comm Svcs	19,293	0	7,690	(18,728)	(751)	(4)	7,500	386,280	393,780	18,285
55487	Capital Region Airport Comm	18,667	0	603	(18,680)	(67)	0	523	34,026	34,549	272,521
55489	Harr/Rockingham Comm Svcs Bd	11,543	0	4,092	(17,915)	(389)	(2)	(2,671)	206,633	203,962	51,279
55493	Planning Dis One Behavioral Health Svcs	571	0	21	(1,421)	(1)	0	(830)	1,421	591	8,031
55500	Alexandria City School Board	0	0	0	0	0	0	0	0	0	598,618
55501	Albemarle County Schools	0	0	0	0	0	0	0	0	0	441,604
55502	Alleghany County School Board	11,413	0	476	(5,099)	(54)	0	6,736	21,542	28,278	80,976
55503	Charlottesville Public Schools	0	0	0	0	0	0	0	0	0	202,721
55504	Amherst County School Board	0	0	0	0	0	0	0	0	0	223,652
55505	Appomattox County School Board	2,845	0	828	(5,534)	(77)	0	(1,938)	42,180	40,242	36,391
55506	Arlington County Schools	0	0	0	0	0	0	0	0	0	623,954
55507	Augusta County School Board	0	0	0	0	0	0	0	0	0	196,803
55508	Bath County School Board	6,311	0	175	(8,179)	(14)	0	(1,707)	9,728	8,021	105,627
55509	Bedford County School Board	0	0	0	0	0	0	0	0	0	647,931
55510	Bland County School Board	0	0	0	0	0	0	0	0	0	51,679
55511	Botetourt County School Board	20,646	0	1,499	(20,914)	(144)	(1)	1,086	75,277	76,363	201,372
55512	Norfolk Public Schools	0	0	0	0	0	0	0	0	0	1,988,499
55513	Petersburg Public Schools	0	0	0	0	0	0	0	0	0	262,182
55514	Buckingham County School Board	0	0	0	0	0	0	0	0	0	115,319
55515	Radford City School Board	0	0	0	0	0	0	0	0	0	35,594
55516	Caroline County School Board	0	0	0	0	0	0	0	0	0	158,778
55517	Carroll County School Board	25,650	0	0	(24,561)	0	0	1,089	(22,947)	(21,858)	484,308
55518	Charles City County School Bd	0	0	0	0	0	0	0	0	0	31,621
55519	Charlotte County School Board	0	0	0	0	0	0	0	0	0	74,996
55520	Chesterfield County School Bd	0	0	0	0	0	0	0	0	0	2,093,533
55521	Clarke County School Board	0	0	0	0	0	0	0	0	0	57,351
55522	Winchester Public Schools	6,016	0	1,739	(7,090)	(167)	(1)	497	87,523	88,020	41,495
55523	Culpeper County School Board	7,397	0	5,245	(15,843)	(495)	(2)	(3,698)	263,994	260,296	4,523
55524	Cumberland County School Board	0	0	0	0	0	0	0	0	0	89,327
55525	Dickenson County School Board	0	0	0	0	0	0	0	0	0	320,438

**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
55526	Dinwiddie County Public Schools	0	0	0	0	0	0	0	0	0	146,843
55528	Essex County School Board	0	0	0	0	0	0	0	0	0	123,010
55530	Covington City School Board	5,541	0	196	(4,664)	(20)	0	1,053	9,570	10,623	50,824
55531	Floyd County School Board	0	0	0	0	0	0	0	0	0	191,327
55532	Fluvanna County Public Schools	0	0	0	0	0	0	0	0	0	135,375
55533	Chesapeake Public Schools	0	0	0	0	0	0	0	0	0	2,516,734
55534	Va Beach City School Board	0	0	0	0	0	0	0	0	0	5,249,993
55535	Giles County Schools	0	0	0	0	0	0	0	0	0	82,988
55536	Gloucester Co School Board	30,031	0	2,664	(34,254)	(271)	(1)	(1,831)	145,935	144,104	269,154
55537	Goochland County School Board	0	0	0	0	0	0	0	0	0	55,510
55538	Grayson County School Board	0	0	0	0	0	0	0	0	0	184,985
55539	Greene County Schools	0	0	0	0	0	0	0	0	0	209,968
55540	Greensville County School Bd	0	0	0	0	0	0	0	0	0	152,937
55541	Halifax/South Boston Sch Bd	14,802	0	1,699	(37,795)	(144)	(1)	(21,439)	98,298	76,859	184,590
55542	Hanover County School Board	0	0	0	0	0	0	0	0	0	486,125
55543	Henrico County Schools	0	0	0	0	0	0	0	0	0	97,415
55544	Henry County Public Schools	0	0	0	0	0	0	0	0	0	467,860
55545	Highland County Public Schools	0	0	0	0	0	0	0	0	0	29,651
55546	Isle Of Wight County Schools	0	0	0	0	0	0	0	0	0	95,695
55548	King George County School Board	0	0	0	0	0	0	0	0	0	189,782
55549	King And Queen County School Board	0	0	0	0	0	0	0	0	0	69,482
55550	King William County Schools	0	0	0	0	0	0	0	0	0	68,012
55551	Lancaster County School Board	0	0	0	0	0	0	0	0	0	108,146
55552	Lee County School Board	19,897	0	734	(82,127)	11	(1)	(61,486)	61,560	74	252,063
55553	Loudoun County School Board	129,062	0	36,025	(129,229)	(3,507)	(16)	32,335	1,812,675	1,845,010	736,430
55554	Louisa County Public Schools	14,735	0	5,159	(17,391)	(497)	(2)	2,004	259,309	261,313	122,254
55555	Lunenburg County School Board	0	0	0	0	0	0	0	0	0	90,502
55556	Madison County School Board	0	0	0	0	0	0	0	0	0	100,300
55557	Mathews County School Board	0	0	0	0	0	0	0	0	0	100,396
55558	Mecklenburg County Schools	0	0	0	0	0	0	0	0	0	157,704
55559	Middlesex County School Board	0	0	0	0	0	0	0	0	0	101,580
55560	Montgomery County School Board	0	0	0	0	0	0	0	0	0	393,796
55562	Nelson County Public Schools	0	0	0	0	0	0	0	0	0	213,125
55563	New Kent County Schools	0	0	0	0	0	0	0	0	0	132,151
55565	Northampton County Schools	0	0	0	0	0	0	0	0	0	46,800
55566	Northumberland Co School Bd	0	0	0	0	0	0	0	0	0	116,524
55567	Nottoway County School Board	0	0	0	0	0	0	0	0	0	111,701
55568	Orange County Public Schools	0	0	0	0	0	0	0	0	0	261,858
55569	Page County Public Schools	0	0	0	0	0	0	0	0	0	252,670
55570	Patrick County Public Schools	0	0	0	0	0	0	0	0	0	202,921
55571	Pittsylvania County School Bd	28,999	0	9	(26,865)	(4)	0	2,139	124	2,263	285,753
55572	Powhatan County School Board	0	0	0	0	0	0	0	0	0	215,693
55573	Prince Edward County Schools	0	0	0	0	0	0	0	0	0	90,498
55574	Prince George County School Bd	23,340	0	368	(16,149)	(36)	0	7,523	12,848	20,371	261,920
55576	Prince William County Schools	128,961	0	34,065	(132,035)	(3,301)	(15)	27,675	1,709,783	1,737,458	883,993
55577	Pulaski County School Board	0	0	0	0	0	0	0	0	0	248,622
55578	Rappahannock County Schools	3,321	0	944	(3,703)	(93)	0	469	48,647	49,116	9,078
55579	Richmond County Public Schools	0	0	0	0	0	0	0	0	0	7,366

**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
55580	Roanoke County School Board	0	0	0	0	0	0	0	0	0	610,084
55581	Rockbridge County Schools	0	0	0	0	0	0	0	0	0	180,219
55582	Rockingham County School Board	55,438	0	8,916	(68,943)	(843)	(4)	(5,436)	450,421	444,985	677,602
55583	Russell County School Board	32,853	0	0	(34,855)	0	0	(2,002)	(41,055)	(43,057)	706,607
55584	Scott County Schools	0	0	0	0	0	0	0	0	0	226,622
55585	Shenandoah County School Board	0	0	0	0	0	0	0	0	0	319,890
55586	Smyth County School Board	0	0	0	0	0	0	0	0	0	348,524
55587	Southampton County School Bd	0	0	0	0	0	0	0	0	0	92,119
55588	Spotsylvania County School Bd	0	0	0	0	0	0	0	0	0	505,490
55589	Stafford County Schools	21,577	0	5,531	(29,614)	(525)	(3)	(3,034)	280,230	277,196	168,727
55590	Surry County Public Schools	0	0	0	0	0	0	0	0	0	171,824
55591	Sussex County School Board	0	0	0	0	0	0	0	0	0	97,756
55592	Tazewell County Schools	0	0	0	0	0	0	0	0	0	782,665
55593	Warren County School Board	0	0	0	0	0	0	0	0	0	148,183
55595	Washington County School Board	22,461	0	(3)	(26,976)	1	0	(4,517)	1,584	(2,933)	441,103
55596	Westmoreland County School Bd	0	0	0	0	0	0	0	0	0	124,231
55597	Wise Co Schools	7,080	0	3,497	(28,884)	(310)	(2)	(18,619)	182,460	163,841	93,298
55598	Wythe County School Board	12,034	0	410	(19,855)	(30)	0	(7,441)	24,495	17,054	130,816
55599	York County School Board	35,120	0	431	(20,815)	(64)	0	14,672	19,963	34,635	435,877
55600	Accomack County School Board	0	0	0	0	0	0	0	0	0	303,085
55601	Bristol Virginia School System	0	0	0	0	0	0	0	0	0	67,264
55602	Buena Vista City Public Schools	0	0	0	0	0	0	0	0	0	39,477
55603	Amelia County Public Schools	0	0	0	0	0	0	0	0	0	70,882
55605	Danville School Board	0	0	0	0	0	0	0	0	0	139,399
55606	Franklin City Public Schools	825	0	660	(2,856)	(61)	0	(1,432)	33,626	32,194	3,432
55608	Harrisonburg City School Bd	0	0	0	0	0	0	0	0	0	183,944
55609	Hopewell Public Schools	0	0	0	0	0	0	0	0	0	176,032
55610	Lynchburg School Board	0	0	0	0	0	0	0	0	0	314,969
55611	Fauquier County School Board	0	0	0	0	0	0	0	0	0	420,083
55612	Brunswick County Public Schools	6,317	0	1,038	(7,057)	(99)	0	199	52,308	52,507	54,173
55613	The Pruden Center For Industry And Technology	0	0	0	0	0	0	0	0	0	0
55614	Portsmouth School Board	0	0	0	0	0	0	0	0	0	897,571
55615	Campbell County School Board	22,910	0	3,547	(36,127)	(325)	(2)	(9,997)	182,266	172,269	252,215
55616	Richmond City Schools	0	0	0	0	0	0	0	0	0	1,204,706
55617	Roanoke City Schools	5,207	0	1,307	(135)	(132)	(1)	6,246	62,826	69,072	(22,820)
55619	Staunton City School Board	7,692	0	438	(11,889)	(37)	0	(3,796)	24,085	20,289	86,896
55620	Suffolk City School Board	0	0	0	0	0	0	0	0	0	622,573
55622	Craig County School Board	0	0	0	0	0	0	0	0	0	41,616
55623	Martinsville City Sb	0	0	0	0	0	0	0	0	0	80,326
55624	Appomattox Regional Governor'S School	0	0	0	0	0	0	0	0	0	6,201
55625	Colonial Heights City Schools	0	0	0	0	0	0	0	0	0	104,483
55632	City Of Manassas School Board	7,859	0	3,848	(20,243)	(355)	(2)	(8,893)	195,690	186,797	83,255
55633	Franklin County Schools	24,414	0	6,984	(34,386)	(662)	(3)	(3,653)	351,232	347,579	249,479
55634	Frederick Co School Board	0	0	0	0	0	0	0	0	0	451,894
55635	City Of Salem Schools	7,533	0	1,341	(15,662)	(116)	(1)	(6,905)	68,790	61,885	65,923
55636	Manassas Park City Schools	829	0	1,070	(2,092)	(102)	0	(295)	53,647	53,352	(10,394)
55637	Newport News Public Schools	19,878	0	1,450	(53)	(172)	(1)	21,102	68,559	89,661	(4,118)
55638	Town of West Point Public Schools	218	0	58	0	(5)	2,299	2,570	0	2,570	1,072

**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
55708	Waynesboro City School	0	0	0	0	0	0	0	0	0	72,376
55710	Valley Vo-Tech Center	0	0	0	0	0	0	0	0	0	2,482
55711	New Horizons Technical Center	0	0	0	0	0	0	0	0	0	20,682
55713	Galax City Schools	0	0	0	0	0	0	0	0	0	43,520
55714	Norton City Schools	0	0	0	0	0	0	0	0	0	26,829
55802	Williamsburg-James City Schools	9,712	0	6,935	(23,176)	(657)	(3)	(7,189)	352,052	344,863	19,073
55803	Poquoson City School Board	4,992	0	180	(6,706)	(15)	0	(1,549)	9,939	8,390	63,146
55806	Fredericksburg City Public Schools	0	0	0	0	0	0	0	0	0	73,419
55807	Hampton City Schools	0	0	0	0	0	0	0	0	0	529,779
55813	Buchanan County School Board	0	0	0	0	0	0	0	0	0	511,503
55814	Jackson River Technical Ctr	277	0	1	(249)	0	0	29	(204)	(175)	7,647
55815	Northern Neck Regional Vocational Center	0	0	0	0	0	0	0	0	0	3,391
55859	Williamsburg Area Transit Authority	2,898	0	236	0	(37)	1,097	4,194	9,668	13,862	3,661
55860	Middle Peninsula Juvenile Detention Commission	2,865	0	290	0	(44)	1,143	4,254	12,154	16,408	10,472
55866	Hampton Roads Transportation Accountability Comm	1,000	0	39	0	(5)	0	1,034	1,657	2,691	(1,773)
55867	Pamunkey Regional Library	3,372	0	197	(2,786)	(20)	0	763	9,386	10,149	30,820
55868	Northern Virginia Transportation Authority	2,193	0	117	(35)	(13)	0	2,262	4,550	6,812	1,045
55874	Meherrin River Regional Jail Authority	8,477	0	1,709	(900)	(175)	(1)	9,110	82,415	91,525	(12,648)
55883	Western Virginia Regional Jail Authority	8,811	0	3,009	(1,963)	(300)	(1)	9,556	146,687	156,243	(34,382)
55886	Russell County Psa	948	0	283	(226)	(28)	0	977	13,655	14,632	1,786
55897	Prince William County Service Authority	36,753	0	7,571	(13,305)	(767)	(3)	30,249	371,642	401,891	279,930
55904	Appalachian Juvenile Commission	9,018	0	572	(6,803)	(57)	0	2,730	27,585	30,315	94,237
55909	Henry County Public Service Authority	8,355	0	979	(10,795)	(91)	0	(1,552)	49,596	48,044	103,942
55914	Rappahannock Juvenile Center	9,346	0	976	(8,989)	(95)	0	1,238	48,519	49,757	81,858
55918	Amherst County Service Auth	2,479	0	804	(4,064)	(76)	0	(857)	40,821	39,964	28,525
55919	Pepper'S Ferry Reg Wastewater	3,349	0	708	(3,650)	(68)	0	339	35,542	35,881	33,530
55926	Scott County Soil & Water Conservation District	273	0	7	0	(1)	0	279	272	551	3,232
55927	New River Resource Authority	603	0	500	0	(49)	0	1,054	24,622	25,676	(6,178)
55929	Greensville County Water And Sewer Authority	2,086	0	973	(2,150)	(94)	0	815	48,328	49,143	18,501
55930	Petersburg Redevelopment And Housing Authority	3,139	0	546	(5,462)	(50)	0	(1,827)	28,069	26,242	32,645
55932	Va Coalfield Economic Dev Auth	771	0	85	(389)	(9)	0	458	4,136	4,594	8,502
55940	Monacan Soil And Water Conservation District	380	0	175	0	(17)	0	538	8,569	9,107	615
55944	Central Virginia Waste Management Authority	1,076	0	205	(588)	(21)	0	672	10,271	10,943	2,635
55947	Tidewater Youth Services Commission	5,556	0	847	(7,793)	(79)	0	(1,469)	42,958	41,489	81,420
55957	Wise County Redevelopment And Housing Authority	3,468	0	315	(3,600)	(31)	0	152	16,268	16,420	35,810
55961	Pamunkey Regional Jail	13,447	0	95	(634)	(26)	0	12,882	0	12,882	104,994
55964	Virginia Biotechnology Research Park Authority	1,034	0	36	(539)	(3)	0	528	1,275	1,803	7,669
55977	Southside Regional Jail	6,555	0	977	(5,280)	(95)	0	2,157	47,602	49,759	49,903
55978	Evergreen Soil And Water Conservation District	168	0	4	0	(1)	0	171	187	358	1,940
55979	Roanoke Higher Education Authority	2,248	0	496	(2,374)	(48)	0	322	24,765	25,087	13,857
55982	Daniel Boone Soil And Water Conservation District	411	0	11	0	(2)	0	420	400	820	3,782
55983	Southside Community Services Board	13,889	0	4,335	(12,303)	(424)	(2)	5,495	215,938	221,433	55,376
55995	Holston River Soil And Water Conservation District	384	0	6	0	(1)	0	389	176	565	2,838
	Total for VRS Health Insurance Credit - Locals	2,553,186	0	487,741	(2,996,040)	(46,684)	2,092	295	24,468,169	24,468,464	53,021,780

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



Health Insurance Credit Plan - Constitutional Officers Cost Sharing Plan

Employer Code	Employer	2019	2019	2020	2020
		Employer Compensation	Employer Allocation Percentage	Employer Compensation	Employer Allocation Percentage
55100	Accomack County	\$ 3,854,651	0.56490%	\$ 4,023,612	0.55932%
55101	Albemarle County	2,170,328	0.31804%	2,339,937	0.32528%
55102	Alleghany County	4,292,741	0.62907%	4,415,956	0.61386%
55103	Amelia County	1,903,074	0.27890%	2,007,991	0.27911%
55104	Amherst County	3,443,776	0.50466%	3,521,946	0.48956%
55105	Appomattox County	1,791,805	0.26259%	1,734,122	0.24107%
55107	Augusta County	5,765,570	0.84492%	6,254,806	0.86945%
55108	Bath County	1,183,058	0.17339%	1,309,475	0.18203%
55109	Bedford County	6,775,171	0.99289%	6,872,775	0.95538%
55110	Bland County	1,177,136	0.17250%	1,126,538	0.15660%
55111	Botetourt County	6,503,071	0.95302%	6,870,272	0.95501%
55112	Brunswick County	3,108,960	0.45561%	3,231,027	0.44914%
55113	Buchanan County	1,577,564	0.23120%	1,642,915	0.22837%
55114	Buckingham County	1,983,285	0.29063%	2,103,888	0.29246%
55115	Campbell County	5,266,120	0.77172%	5,472,832	0.76077%
55116	Caroline County	4,748,911	0.69594%	5,054,766	0.70264%
55117	Carroll County	2,680,389	0.39278%	2,816,369	0.39149%
55118	Charles City County	1,350,483	0.19792%	1,394,879	0.19391%
55119	Charlotte County	2,533,035	0.37123%	2,510,480	0.34898%
55120	Chesterfield County	21,712,305	3.18187%	23,233,538	3.22960%
55121	Clarke County	2,135,128	0.31288%	2,219,376	0.30852%
55122	Craig County	972,457	0.14250%	1,018,946	0.14164%
55123	Culpeper County	6,588,944	0.96559%	7,111,419	0.98852%
55124	Cumberland County	1,671,948	0.24500%	1,685,408	0.23430%
55125	Dickenson County	1,920,846	0.28149%	2,189,448	0.30435%
55126	Dinwiddie County	3,774,152	0.55310%	4,019,705	0.55877%
55128	Essex County	1,579,483	0.23147%	1,558,772	0.21667%
55130	Fauquier County	13,411,386	1.96538%	13,753,021	1.91174%
55131	Floyd County	2,220,973	0.32549%	2,387,991	0.33193%
55132	Fluvanna County	3,604,330	0.52818%	3,716,442	0.51659%
55133	Franklin County	6,162,957	0.90315%	6,246,306	0.86828%
55134	Frederick County	11,956,757	1.75224%	12,795,193	1.77863%
55135	Giles County	2,515,799	0.36868%	2,647,746	0.36804%
55136	Gloucester County	6,667,788	0.97716%	6,636,936	0.92256%
55137	Goochland County	4,202,509	0.61588%	4,377,171	0.60845%
55138	Grayson County	2,231,101	0.32695%	2,363,876	0.32860%
55139	Greene County	2,722,181	0.39892%	2,836,859	0.39434%
55140	Greensville County	2,523,547	0.36980%	2,628,283	0.36533%
55141	Halifax County	2,651,820	0.38862%	2,982,542	0.41461%
55142	Hanover County	20,325,293	2.97860%	21,304,083	2.96143%
55143	Henrico County	20,386,767	2.98762%	21,376,919	2.97152%
55144	Henry County	7,989,475	1.17083%	8,190,550	1.13854%
55145	Highland County	853,351	0.12507%	884,614	0.12298%
55146	Isle of Wight County	4,682,081	0.68615%	4,754,630	0.66094%
55147	James City County	2,794,106	0.40948%	2,890,309	0.40177%
55148	King George County	3,802,441	0.55722%	3,951,354	0.54926%
55149	King and Queen County	1,424,678	0.20879%	1,431,421	0.19896%
55150	King William County	2,114,371	0.30987%	2,221,895	0.30885%
55151	Lancaster County	2,411,430	0.35337%	2,424,341	0.33698%
55152	Lee County	2,468,027	0.36170%	2,557,617	0.35553%
55153	Loudoun County	58,283,288	8.54120%	64,394,846	8.95131%
55154	Louisa County	4,908,987	0.71939%	5,109,576	0.71025%
55155	Lunenburg County	1,281,432	0.18777%	1,422,432	0.19772%
55156	Madison County	2,028,696	0.29730%	2,157,171	0.29985%
55157	Mathews County	1,431,735	0.20983%	1,526,934	0.21224%
55158	Mecklenburg County	3,862,264	0.56602%	4,017,957	0.55851%
55159	Middlesex County	1,521,270	0.22294%	1,710,574	0.23777%
55160	Montgomery County	8,115,390	1.18926%	8,887,481	1.23540%
55162	Nelson County	1,739,185	0.25488%	1,923,228	0.26733%
55163	New Kent County	3,515,422	0.51519%	3,759,789	0.52263%

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



Health Insurance Credit Plan - Constitutional Officers Cost Sharing Plan

Employer Code	Employer	2019	2019	2020	2020
		Employer Compensation	Employer Allocation Percentage	Employer Compensation	Employer Allocation Percentage
55165	Northampton County	3,953,549	0.57936%	4,241,925	0.58964%
55166	Northumberland County	2,419,329	0.35453%	2,477,451	0.34437%
55167	Nottoway County	1,655,934	0.24269%	1,726,022	0.23993%
55168	Orange County	3,160,333	0.46313%	3,121,884	0.43396%
55169	Page County	3,525,323	0.51662%	3,676,817	0.51111%
55170	Patrick County	3,900,264	0.57157%	3,927,861	0.54600%
55171	Pittsylvania County	7,353,653	1.07766%	7,670,039	1.06618%
55172	Powhatan County	4,217,353	0.61804%	4,495,802	0.62494%
55173	Prince Edward County	2,400,010	0.35171%	2,503,485	0.34799%
55174	Prince George County	1,931,714	0.28310%	2,019,987	0.28079%
55176	Prince William County	9,534,325	1.39721%	11,209,711	1.55823%
55177	County of Pulaski	4,125,824	0.60462%	4,373,801	0.60797%
55178	Rappahannock County	1,796,695	0.26328%	1,827,547	0.25405%
55179	Richmond County	1,523,132	0.22321%	1,559,463	0.21678%
55180	Roanoke County	6,419,434	0.94075%	6,613,516	0.91931%
55181	Rockbridge County	2,752,805	0.40343%	2,915,707	0.40531%
55182	Rockingham County	10,232,601	1.49956%	10,818,366	1.50383%
55183	Russell County	3,172,012	0.46486%	3,413,410	0.47449%
55184	Scott County	2,648,045	0.38808%	2,842,785	0.39518%
55185	Shenandoah County	4,499,752	0.65942%	4,618,442	0.64199%
55186	Smyth County	2,817,056	0.41284%	2,994,647	0.41629%
55187	Southampton County	4,451,964	0.65240%	4,578,300	0.63643%
55188	Spotsylvania County	17,355,826	2.54343%	18,736,084	2.60444%
55189	Stafford County	20,004,035	2.93151%	22,032,294	3.06264%
55190	Surry County	1,453,790	0.21303%	1,539,489	0.21400%
55191	Sussex County	2,899,600	0.42491%	2,912,302	0.40484%
55192	Tazewell County	4,407,142	0.64585%	4,576,247	0.63614%
55193	Warren County	5,125,931	0.75121%	5,281,418	0.73414%
55195	Washington County	5,753,754	0.84318%	6,147,418	0.85452%
55196	Westmoreland County	2,826,577	0.41423%	3,082,309	0.42847%
55197	Wise County	4,550,316	0.66683%	4,890,065	0.67974%
55198	Wythe County	2,819,139	0.41315%	3,219,345	0.44753%
55199	York County	9,479,632	1.38922%	9,767,824	1.35780%
55200	City of Alexandria	18,366,829	2.69160%	18,586,748	2.58369%
55201	City of Bristol	2,766,555	0.40543%	3,097,671	0.43059%
55202	City of Buena Vista	930,625	0.13637%	942,801	0.13107%
55205	City of Danville	5,428,979	0.79559%	5,624,238	0.78180%
55206	City of Fredericksburg	3,514,029	0.51496%	3,864,632	0.53722%
55207	City of Hampton	9,559,368	1.40091%	9,109,986	1.26635%
55208	City of Harrisonburg	822,202	0.12048%	847,050	0.11775%
55209	City of Hopewell	1,747,820	0.25615%	1,818,890	0.25285%
55210	City of Lynchburg	3,634,201	0.53258%	3,867,278	0.53759%
55212	City of Norfolk	22,950,379	3.36328%	22,894,994	3.18256%
55213	City of Petersburg	2,706,503	0.39664%	2,736,468	0.38040%
55214	City of Portsmouth	10,735,230	1.57322%	10,989,321	1.52757%
55215	City of Radford	1,359,027	0.19915%	1,471,607	0.20456%
55216	City of Richmond	23,623,894	3.46201%	23,869,651	3.31805%
55217	City of Roanoke	8,994,464	1.31811%	9,571,771	1.33055%
55219	City of Staunton	1,496,990	0.21940%	1,683,003	0.23393%
55220	City of Suffolk	5,637,908	0.82621%	5,801,495	0.80646%
55221	City of Williamsburg	198,908	0.02916%	234,094	0.03256%
55222	City of Winchester	2,983,445	0.43721%	3,116,025	0.43315%
55223	City of Martinsville	3,405,904	0.49911%	3,673,249	0.51059%
55224	City of Falls Church	1,195,933	0.17528%	1,173,723	0.16315%
55225	City of Colonial Heights	1,604,955	0.23521%	1,685,854	0.23434%
55230	City of Covington	260,469	0.03818%	258,158	0.03589%
55232	City of Franklin	259,026	0.03795%	259,070	0.03600%
55233	City of Chesapeake	29,138,078	4.27010%	30,185,435	4.19599%
55234	City of Virginia Beach	22,268,051	3.26332%	24,084,342	3.34786%
55235	City of Norton	357,634	0.05241%	368,410	0.05121%

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



Health Insurance Credit Plan - Constitutional Officers Cost Sharing Plan

Employer Code	Employer	2019	2019	2020	2020
		Employer Compensation	Employer Allocation Percentage	Employer Compensation	Employer Allocation Percentage
55236	City of Manassas Park	482,519	0.07073%	560,506	0.07792%
55258	City of Newport News	6,342,043	0.92941%	7,839,149	1.08970%
55307	City of Lexington	223,506	0.03274%	225,741	0.03139%
55308	City of Waynesboro	1,137,678	0.16672%	1,217,741	0.16926%
55313	City of Galax	110,901	0.01624%	113,119	0.01573%
55316	City of Fairfax	397,338	0.05823%	437,288	0.06080%
55319	City of Emporia	475,510	0.06969%	465,432	0.06471%
55332	City of Manassas	692,437	0.10146%	727,317	0.10111%
55335	City of Salem	1,669,933	0.24473%	1,728,458	0.24026%
55364	Town of Bedford	78,231	0.01145%	43,376	0.00604%
55365	City of Poquoson	376,914	0.05522%	393,127	0.05465%
Total for VRS Health Insurance Credit - Constitutional Officers		\$ 682,376,495	100.00000%	\$ 719,390,262	100.00000%

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



Employer Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense				
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
55100	Accomack County	3,230	1,052	2,990	0	7,272	0	0	1,347	5,441	6,788	14,991	(1,669)	13,322
55101	Albemarle County	1,878	612	1,739	12,221	16,450	0	0	783	0	783	8,718	2,835	11,553
55102	Alleghany County	3,545	1,155	3,281	13,286	21,267	0	0	1,478	3,580	5,058	16,453	3,734	20,187
55103	Amelia County	1,612	525	1,492	47	3,676	0	0	672	3,453	4,125	7,481	(877)	6,604
55104	Amherst County	2,827	921	2,617	0	6,365	0	0	1,179	10,040	11,219	13,122	(2,130)	10,992
55105	Appomattox County	1,391	454	1,289	0	3,134	0	0	580	5,099	5,679	6,461	(888)	5,573
55107	Augusta County	5,021	1,636	4,647	6,361	17,665	0	0	2,093	0	2,093	23,304	1,125	24,429
55108	Bath County	1,051	343	973	4,200	6,567	0	0	438	0	438	4,879	802	5,681
55109	Bedford County	5,516	1,798	5,107	4,594	17,015	0	0	2,300	15,387	17,687	25,607	(1,691)	23,916
55110	Bland County	904	295	837	0	2,036	0	0	377	5,147	5,524	4,197	(941)	3,256
55111	Botetourt County	5,515	1,797	5,105	6,813	19,230	0	0	2,299	4,594	6,893	25,597	195	25,792
55112	Brunswick County	2,593	845	2,401	9,801	15,640	0	0	1,081	1,440	2,521	12,038	2,036	14,074
55113	Buchanan County	1,318	430	1,221	0	2,969	0	0	550	3,120	3,670	6,121	(625)	5,496
55114	Buckingham County	1,689	550	1,563	1,447	5,249	0	0	704	0	704	7,839	286	8,125
55115	Campbell County	4,392	1,432	4,066	7,748	17,638	0	0	1,831	6,556	8,387	20,391	(251)	20,140
55116	Caroline County	4,058	1,322	3,756	1,491	10,627	0	0	1,692	2,350	4,042	18,833	(231)	18,602
55117	Carroll County	2,259	737	2,093	1,390	6,479	0	0	942	288	1,230	10,493	240	10,733
55118	Charles City County	1,120	365	1,036	1,176	3,697	0	0	467	1,160	1,627	5,197	203	5,400
55119	Charlotte County	2,015	657	1,865	0	4,537	0	0	840	5,065	5,905	9,354	(874)	8,480
55120	Chesterfield County	18,649	6,077	17,262	10,623	52,611	0	0	7,775	32,122	39,897	86,562	(6,950)	79,612
55121	Clarke County	1,782	581	1,649	0	4,012	0	0	743	1,297	2,040	8,269	(234)	8,035
55122	Craig County	818	267	757	0	1,842	0	0	341	487	828	3,796	(94)	3,702
55123	Culpeper County	5,708	1,860	5,284	15,151	28,003	0	0	2,380	0	2,380	26,495	3,462	29,957
55124	Cumberland County	1,353	441	1,252	0	3,046	0	0	564	2,802	3,366	6,280	(497)	5,783
55125	Dickenson County	1,758	573	1,627	5,089	9,047	0	0	733	1,175	1,908	8,157	630	8,787
55126	Dinwiddie County	3,227	1,051	2,987	2,437	9,702	0	0	1,345	3,031	4,376	14,977	0	14,977
55128	Essex County	1,252	408	1,158	0	2,818	0	0	522	6,269	6,791	5,807	(1,289)	4,518
55130	Fauquier County	11,040	3,597	10,218	42,260	67,115	0	0	4,602	11,939	16,541	51,240	10,476	61,716
55131	Floyd County	1,916	625	1,774	6,575	10,890	0	0	799	0	799	8,897	1,419	10,316
55132	Fluvanna County	2,984	972	2,761	1,766	8,483	0	0	1,244	3,001	4,245	13,846	86	13,932
55133	Franklin County	5,013	1,634	4,641	22,758	34,046	0	0	2,090	7,761	9,851	23,272	3,387	26,659
55134	Frederick County	10,271	3,347	9,507	20,744	43,869	0	0	4,282	0	4,282	47,672	5,432	53,104
55135	Giles County	2,124	693	1,967	0	4,784	0	0	886	2,686	3,572	9,864	(551)	9,313
55136	Gloucester County	5,327	1,736	4,931	13,732	25,726	0	0	2,221	17,132	19,353	24,727	(749)	23,978
55137	Goochland County	3,514	1,145	3,252	5,988	13,899	0	0	1,465	1,654	3,119	16,308	1,100	17,408
55138	Grayson County	1,898	618	1,756	2,338	6,610	0	0	791	2,932	3,723	8,807	(30)	8,777
55139	Greene County	2,277	742	2,108	1,762	6,889	0	0	949	2,989	3,938	10,569	(325)	10,244
55140	Greensville County	2,109	687	1,953	0	4,749	0	0	879	2,562	3,441	9,792	(496)	9,296
55141	Halifax County	2,394	780	2,216	10,492	15,882	0	0	998	681	1,679	11,113	2,499	13,612
55142	Hanover County	17,099	5,573	15,829	5,362	43,863	0	0	7,129	3,821	10,950	79,375	958	80,333
55143	Henrico County	17,158	5,592	15,883	20,507	59,140	0	0	7,154	19,336	26,490	79,645	2,192	81,837
55144	Henry County	6,575	2,142	6,086	0	14,803	0	0	2,741	10,425	13,166	30,516	(2,241)	28,275
55145	Highland County	711	231	657	0	1,599	0	0	296	505	801	3,296	(88)	3,208
55146	Isle of Wight County	3,815	1,244	3,533	3,339	11,931	0	0	1,591	5,610	7,201	17,715	(93)	17,622
55147	James City County	2,320	756	2,147	0	5,223	0	0	967	4,336	5,303	10,769	(839)	9,930
55148	King George County	3,170	1,034	2,936	9,154	16,294	0	0	1,322	1,772	3,094	14,722	2,180	16,902
55149	King and Queen County	1,150	374	1,063	5,168	7,755	0	0	479	2,187	2,666	5,333	803	6,136
55150	King William County	1,784	581	1,651	4,814	8,830	0	0	744	227	971	8,278	1,295	9,573
55151	Lancaster County	1,945	634	1,801	0	4,380	0	0	811	8,024	8,835	9,032	(2,121)	6,911
55152	Lee County	2,054	669	1,900	0	4,623	0	0	856	2,470	3,326	9,529	(464)	9,065
55153	Loudoun County	51,701	16,839	47,847	114,222	230,609	0	0	21,552	43,548	65,100	239,920	6,714	246,634
55154	Louisa County	4,102	1,336	3,796	0	9,234	0	0	1,710	4,242	5,952	19,037	(1,059)	17,978
55155	Lunenburg County	1,141	372	1,057	3,202	5,772	0	0	476	0	476	5,299	585	5,884
55156	Madison County	1,731	564	1,603	1,255	5,153	0	0	722	1,970	2,692	8,037	(275)	7,762
55157	Mathews County	1,226	399	1,134	933	3,692	0	0	511	0	511	5,689	174	5,863
55158	Mecklenburg County	3,226	1,051	2,985	1,970	9,232	0	0	1,345	4,910	6,255	14,970	(862)	14,108
55159	Middlesex County	1,373	447	1,271	5,100	8,191	0	0	572	0	572	6,373	941	7,314
55160	Montgomery County	7,134	2,325	6,603	18,062	34,124	0	0	2,974	10,546	13,520	33,112	155	33,267
55162	Nelson County	1,544	503	1,429	10,452	13,928	0	0	644	0	644	7,165	2,655	9,820

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



Employer Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense				
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
55163	New Kent County	3,019	983	2,793	3,685	10,480	0	0	1,258	0	1,258	14,008	706	14,714
55165	Northampton County	3,403	1,110	3,152	2,288	9,953	0	0	1,419	1,505	2,924	15,804	(87)	15,717
55166	Northumberland County	1,988	648	1,841	0	4,477	0	0	829	3,879	4,708	9,230	(724)	8,506
55167	Nottoway County	1,387	451	1,282	0	3,120	0	0	578	1,816	2,394	6,431	(355)	6,076
55168	Orange County	2,506	817	2,320	3,017	8,660	0	0	1,045	6,493	7,538	11,631	(490)	11,141
55169	Page County	2,951	962	2,732	19,036	25,681	0	0	1,230	1,689	2,919	13,699	6,175	19,874
55170	Patrick County	3,153	1,027	2,918	19,911	27,009	0	0	1,314	5,691	7,005	14,634	4,223	18,857
55171	Pittsylvania County	6,157	2,006	5,699	0	13,862	0	0	2,567	6,590	9,157	28,577	(1,276)	27,301
55172	Powhatan County	3,608	1,176	3,340	1,852	9,976	0	0	1,504	0	1,504	16,750	330	17,080
55173	Prince Edward County	2,009	655	1,860	0	4,524	0	0	838	6,582	7,420	9,327	(1,442)	7,885
55174	Prince George County	1,621	528	1,501	0	3,650	0	0	676	4,829	5,505	7,526	(1,161)	6,365
55176	Prince William County	8,998	2,932	8,329	38,661	58,290	0	0	3,751	0	3,751	41,765	6,850	48,615
55177	County of Pulaski	3,511	1,144	3,250	745	8,650	0	0	1,464	9,689	11,153	16,295	(3,220)	13,075
55178	Rappahannock County	1,467	478	1,358	1,361	4,664	0	0	612	2,054	2,666	6,809	(70)	6,739
55179	Richmond County	1,251	408	1,159	0	2,818	0	0	522	2,262	2,784	5,810	(419)	5,391
55180	Roanoke County	5,308	1,730	4,914	0	11,952	0	0	2,213	22,795	25,008	24,640	(5,443)	19,197
55181	Rockbridge County	2,340	763	2,166	418	5,687	0	0	976	388	1,364	10,863	(8)	10,855
55182	Rockingham County	8,683	2,830	8,038	5,931	25,482	0	0	3,620	5,140	8,760	40,307	607	40,914
55183	Russell County	2,740	893	2,536	2,144	8,313	0	0	1,142	3,508	4,650	12,718	(360)	12,358
55184	Scott County	2,281	744	2,112	7,488	12,625	0	0	951	2,744	3,695	10,592	1,248	11,840
55185	Shenandoah County	3,708	1,208	3,431	175	8,522	0	0	1,546	3,879	5,425	17,207	(630)	16,577
55186	Smyth County	2,404	767	2,225	767	6,179	0	0	1,002	2,829	3,831	11,158	(455)	10,703
55187	Southampton County	3,674	1,198	3,402	1,176	9,450	0	0	1,532	12,127	13,659	17,058	(1,977)	15,081
55188	Spotsylvania County	15,038	4,901	13,921	34,075	67,935	0	0	6,270	2,942	9,212	69,806	6,448	76,254
55189	Stafford County	17,684	5,763	16,370	36,835	76,652	0	0	7,373	2,605	9,978	82,087	7,150	89,237
55190	Surry County	1,235	403	1,144	1,982	4,764	0	0	515	178	693	5,736	617	6,353
55191	Sussex County	2,338	762	2,164	1,254	6,518	0	0	975	6,233	7,208	10,851	(1,125)	9,726
55192	Tazewell County	3,673	1,197	3,400	0	8,270	0	0	1,531	6,553	8,084	17,050	(1,460)	15,590
55193	Warren County	4,239	1,381	3,924	4,105	13,649	0	0	1,767	3,799	5,566	19,677	199	19,876
55195	Washington County	4,935	1,608	4,567	5,806	16,916	0	0	2,057	2,731	4,788	22,904	558	23,462
55196	Westmoreland County	2,474	806	2,290	6,699	12,269	0	0	1,031	546	1,577	11,484	1,667	13,151
55197	Wise County	3,925	1,279	3,633	3,242	12,079	0	0	1,636	0	1,636	18,219	570	18,789
55198	Wythe County	2,584	842	2,392	7,651	13,469	0	0	1,077	11,440	12,517	11,995	(1,535)	10,460
55199	York County	7,840	2,555	7,258	5,274	22,927	0	0	3,269	11,113	14,382	36,393	(1,441)	34,952
55200	City of Alexandria	14,919	4,862	13,810	0	33,591	0	0	6,220	76,863	83,083	69,250	(18,780)	50,470
55201	City of Bristol	2,486	810	2,302	5,600	11,198	0	0	1,037	7,854	8,891	11,541	(668)	10,873
55202	City of Buena Vista	756	247	701	1,176	2,880	0	0	316	1,270	1,586	3,513	191	3,704
55205	City of Danville	4,514	1,471	4,179	0	10,164	0	0	1,882	6,213	8,095	20,954	(1,179)	19,775
55206	City of Fredericksburg	3,102	1,011	2,871	4,954	11,938	0	0	1,293	1,827	3,120	14,399	304	14,703
55207	City of Hampton	7,312	2,383	6,769	0	16,464	0	0	3,049	58,059	61,108	33,942	(12,181)	21,761
55208	City of Harrisonburg	680	222	629	3,617	5,148	0	0	283	608	891	3,156	646	3,802
55209	City of Hopewell	1,459	476	1,352	1,109	4,396	0	0	609	735	1,344	6,777	104	6,881
55210	City of Lynchburg	3,104	1,012	2,873	1,115	8,104	0	0	1,294	3,319	4,613	14,409	(496)	13,913
55212	City of Norfolk	18,377	5,989	17,011	1,656	43,033	0	0	7,662	64,939	72,601	85,301	(15,210)	70,091
55213	City of Petersburg	2,197	716	2,033	1,318	6,264	0	0	916	12,780	13,696	10,196	(3,265)	6,931
55214	City of Portsmouth	8,821	2,874	8,165	0	19,860	0	0	3,677	42,840	46,517	40,943	(10,365)	30,578
55215	City of Radford	1,181	385	1,093	1,203	3,862	0	0	492	859	1,351	5,483	29	5,512
55216	City of Richmond	19,159	6,244	17,735	0	43,138	0	0	7,988	94,708	102,696	88,933	(22,052)	66,881
55217	City of Roanoke	7,683	2,504	7,112	2,769	20,068	0	0	3,203	11,348	14,551	35,662	(2,198)	33,464
55219	City of Staunton	1,351	440	1,250	3,234	6,275	0	0	563	548	1,111	6,270	443	6,713
55220	City of Suffolk	4,655	1,518	4,311	4,825	15,309	0	0	1,941	7,023	8,964	21,615	(441)	21,174
55221	City of Williamsburg	188	61	174	2,922	3,345	0	0	78	0	78	873	579	1,452
55222	City of Winchester	2,502	815	2,315	4,594	10,226	0	0	1,043	1,034	2,077	11,610	1,021	12,631
55223	City of Martinsville	2,948	961	2,729	3,450	10,088	0	0	1,229	0	1,229	13,685	624	14,309
55224	City of Falls Church	942	307	872	0	2,121	0	0	393	5,468	5,861	4,373	(1,038)	3,335
55225	City of Colonial Heights	1,353	441	1,253	0	3,047	0	0	564	2,197	2,761	6,281	(449)	5,832
55230	City of Covington	206	68	192	0	466	0	0	86	713	799	962	(130)	832
55232	City of Franklin	208	68	192	0	468	0	0	87	504	591	965	(89)	876
55233	City of Chesapeake	24,228	7,896	22,428	15,267	69,819	0	0	10,101	27,653	37,754	112,464	(662)	111,802

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



		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
55234	City of Virginia Beach	19,331	6,300	17,895	73,747	117,273	0	0	8,060	0	8,060	89,732	19,022	108,754
55235	City of Norton	295	96	274	0	665	0	0	123	636	759	1,373	(123)	1,250
55236	City of Manassas Park	450	147	416	1,601	2,614	0	0	188	49	237	2,088	265	2,353
55258	City of Newport News	6,292	2,050	5,825	103,136	117,303	0	0	2,623	0	2,623	29,207	24,589	53,796
55307	City of Lexington	181	59	168	0	408	0	0	76	548	624	841	(104)	737
55308	City of Waynesboro	977	318	905	566	2,766	0	0	407	1,024	1,431	4,537	(116)	4,421
55313	City of Galax	90	30	84	0	204	0	0	38	137	175	422	(25)	397
55316	City of Fairfax	351	114	325	572	1,362	0	0	146	104	250	1,630	76	1,706
55319	City of Emporia	373	122	346	0	841	0	0	156	1,310	1,466	1,734	(232)	1,502
55332	City of Manassas	584	190	540	497	1,811	0	0	243	78	321	2,710	90	2,800
55335	City of Salem	1,387	452	1,284	0	3,123	0	0	578	1,396	1,974	6,440	(254)	6,186
55364	Town of Bedford	36	11	32	0	79	0	0	15	2,923	2,938	162	(564)	(402)
55365	City of Poquoson	316	103	292	0	711	0	0	132	971	1,103	1,465	(197)	1,268
Total for VRS Health Insurance Credit - Constitutional Officers		577,433	188,170	534,507	890,336	2,190,446	0	0	240,739	890,336	1,131,075	2,680,277	0	2,680,277

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



		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55100	Accomack County	(578)	(482)	(228)	1,306	501	(35)
55101	Albemarle County	3,470	3,525	3,472	3,021	1,871	308
55102	Alleghany County	4,932	5,036	4,606	1,767	187	(319)
55103	Amelia County	(332)	(285)	(198)	301	(13)	78
55104	Amherst County	(1,175)	(1,091)	(984)	(375)	(878)	(351)
55105	Appomattox County	(418)	(377)	(353)	(226)	(559)	(612)
55107	Augusta County	2,822	2,969	3,055	3,511	2,225	990
55108	Bath County	1,157	1,188	1,206	1,302	956	320
55109	Bedford County	173	336	429	713	(1,387)	(936)
55110	Bland County	(635)	(609)	(593)	(511)	(680)	(460)
55111	Botetourt County	2,059	2,221	2,314	3,034	2,403	306
55112	Brunswick County	2,912	2,989	3,033	3,051	1,225	(91)
55113	Buchanan County	(179)	(141)	(118)	2	(232)	(33)
55114	Buckingham County	857	906	935	1,089	626	132
55115	Campbell County	1,234	1,363	1,637	3,277	1,889	(149)
55116	Caroline County	1,140	1,260	1,328	1,697	770	390
55117	Carroll County	1,004	1,071	1,109	1,314	695	56
55118	Charles City County	581	614	573	323	57	(78)
55119	Charlotte County	(193)	(134)	(100)	84	(416)	(609)
55120	Chesterfield County	(648)	(99)	647	5,743	4,752	2,319
55121	Clarke County	368	421	451	613	177	(58)
55122	Craig County	182	206	220	295	100	11
55123	Culpeper County	5,391	5,559	5,571	5,340	2,793	969
55124	Cumberland County	(40)	0	23	146	(173)	(276)
55125	Dickenson County	1,224	1,276	1,305	1,465	1,072	797
55126	Dinwiddie County	1,090	1,185	1,180	1,121	430	320
55128	Essex County	(866)	(829)	(808)	(604)	(457)	(409)
55130	Fauquier County	14,207	14,532	13,684	7,667	1,683	(1,199)
55131	Floyd County	2,067	2,123	2,156	2,240	1,219	286
55132	Fluvanna County	1,094	1,182	1,147	887	161	(233)
55133	Franklin County	5,081	5,229	5,314	5,770	3,672	(871)
55134	Frederick County	8,903	9,205	8,919	7,021	4,257	1,282
55135	Giles County	167	230	266	459	21	69
55136	Gloucester County	1,051	1,208	1,413	2,728	1,450	(1,477)
55137	Goochland County	2,287	2,391	2,450	2,648	1,083	(79)
55138	Grayson County	611	667	699	782	(9)	137
55139	Greene County	445	512	550	847	641	(44)
55140	Greensville County	217	279	315	507	37	(47)
55141	Halifax County	3,308	3,379	3,189	1,991	1,417	919
55142	Hanover County	6,737	7,240	7,355	7,850	3,515	216
55143	Henrico County	7,991	8,496	7,867	4,506	3,540	250
55144	Henry County	(19)	174	401	1,706	96	(721)
55145	Highland County	152	173	185	249	73	(34)
55146	Isle of Wight County	1,197	1,309	1,374	1,567	(94)	(623)
55147	James City County	(55)	13	53	264	(215)	(140)
55148	King George County	3,252	3,345	3,199	2,247	1,265	(108)
55149	King and Queen County	1,191	1,225	1,245	1,259	425	(256)
55150	King William County	1,898	1,950	1,865	1,320	780	46
55151	Lancaster County	(1,463)	(1,406)	(1,173)	244	(229)	(428)
55152	Lee County	230	290	325	512	42	(102)
55153	Loudoun County	24,183	25,707	27,887	41,328	31,267	15,137
55154	Louisa County	327	448	602	1,507	502	(104)
55155	Lunenburg County	971	1,004	1,024	1,128	805	364
55156	Madison County	310	361	390	638	604	158
55157	Mathews County	588	624	645	756	437	131
55158	Mecklenburg County	228	323	523	1,610	389	(96)
55159	Middlesex County	1,405	1,445	1,469	1,593	1,181	526
55160	Montgomery County	2,566	2,776	3,157	5,647	4,700	1,758
55162	Nelson County	3,177	3,222	3,048	1,949	1,429	459
55163	New Kent County	1,726	1,815	1,866	2,140	1,311	364
55165	Northampton County	1,064	1,164	1,282	1,943	1,104	472
55166	Northumberland County	(52)	7	40	221	(213)	(234)
55167	Nottoway County	113	154	177	303	1	(22)
55168	Orange County	357	431	473	701	(37)	(803)
55169	Page County	7,172	7,259	6,474	1,521	376	(40)
55170	Patrick County	5,288	5,381	5,435	4,791	(229)	(662)
55171	Pittsylvania County	805	986	1,090	1,650	264	(90)
55172	Powhatan County	1,550	1,656	1,717	2,045	1,130	374
55173	Prince Edward County	(763)	(704)	(670)	(397)	(332)	(30)

**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
55174	Prince George County	(613)	(565)	(538)	(236)	101	(4)
55176	Prince William County	9,891	10,156	10,308	11,036	8,335	5,443
55177	County of Pulaski	(2,034)	(1,930)	(1,411)	1,740	871	261
55178	Rappahannock County	426	469	494	627	207	(225)
55179	Richmond County	4	41	62	176	(102)	(147)
55180	Roanoke County	(3,649)	(3,493)	(3,173)	(1,088)	(1,215)	(438)
55181	Rockbridge County	783	852	892	1,104	532	160
55182	Rockingham County	3,542	3,797	3,829	3,789	1,247	518
55183	Russell County	566	647	693	942	390	425
55184	Scott County	2,019	2,086	2,125	2,056	318	326
55185	Shenandoah County	623	732	795	1,132	197	(382)
55186	Smyth County	357	428	469	687	194	213
55187	Southampton County	(735)	(627)	(625)	(643)	(1,243)	(336)
55188	Spotsylvania County	11,530	11,973	12,373	13,848	6,423	2,576
55189	Stafford County	13,127	13,647	13,572	12,879	8,562	4,887
55190	Surry County	1,035	1,071	1,007	587	286	85
55191	Sussex County	(335)	(266)	(142)	603	(26)	(524)
55192	Tazewell County	(219)	(110)	(48)	440	269	(146)
55193	Warren County	1,632	1,756	1,828	2,214	1,001	(348)
55195	Washington County	2,226	2,371	2,514	3,161	1,285	571
55196	Westmoreland County	2,503	2,576	2,443	1,608	1,009	553
55197	Wise County	1,896	2,012	2,079	2,435	1,445	576
55198	Wythe County	(662)	(586)	(427)	638	798	1,191
55199	York County	1,209	1,439	1,772	3,635	1,133	(643)
55200	City of Alexandria	(13,738)	(13,299)	(12,011)	(3,693)	(4,026)	(2,725)
55201	City of Bristol	172	245	288	514	189	899
55202	City of Buena Vista	447	469	422	139	(50)	(133)
55205	City of Danville	347	480	556	966	(44)	(236)
55206	City of Fredericksburg	1,352	1,444	1,556	2,190	1,440	836
55207	City of Hampton	(9,710)	(9,495)	(9,141)	(6,598)	(5,805)	(3,895)
55208	City of Harrisonburg	876	896	907	969	666	(57)
55209	City of Hopewell	597	640	665	798	393	(41)
55210	City of Lynchburg	553	644	697	979	326	292
55212	City of Norfolk	(8,999)	(8,458)	(6,937)	2,166	(2,479)	(4,861)
55213	City of Petersburg	(2,523)	(2,458)	(2,131)	(9)	101	(412)
55214	City of Portsmouth	(7,384)	(7,124)	(6,430)	(2,046)	(2,631)	(1,042)
55215	City of Radford	428	463	483	590	327	220
55216	City of Richmond	(15,577)	(15,013)	(13,738)	(5,477)	(6,080)	(3,673)
55217	City of Roanoke	398	625	755	1,729	1,282	728
55219	City of Staunton	900	939	962	1,085	765	513
55220	City of Suffolk	1,133	1,270	1,349	1,894	1,117	(418)
55221	City of Williamsburg	643	648	651	668	541	116
55222	City of Winchester	1,866	1,940	1,982	1,992	388	(19)
55223	City of Martinsville	1,620	1,707	1,757	2,025	1,259	491
55224	City of Falls Church	(720)	(692)	(676)	(590)	(723)	(339)
55225	City of Colonial Heights	8	48	71	194	(67)	32
55230	City of Covington	(60)	(54)	(50)	(32)	(76)	(61)
55232	City of Franklin	(19)	(13)	(9)	10	(37)	(55)
55233	City of Chesapeake	7,526	8,240	7,985	6,646	2,928	(1,260)
55234	City of Virginia Beach	25,555	26,124	25,272	18,939	9,822	3,501
55235	City of Norton	(23)	(14)	(9)	18	(40)	(26)
55236	City of Manassas Park	417	430	438	479	368	245
55258	City of Newport News	26,715	26,901	25,912	18,644	11,205	5,303
55307	City of Lexington	(43)	(37)	(34)	(18)	(51)	(33)
55308	City of Waynesboro	214	243	260	348	146	124
55313	City of Galax	6	8	10	18	(3)	(10)
55316	City of Fairfax	195	205	211	243	161	97
55319	City of Emporia	(106)	(95)	(88)	(54)	(139)	(143)
55332	City of Manassas	287	304	314	367	204	14
55335	City of Salem	215	256	279	405	72	(78)
55364	Town of Bedford	(552)	(551)	(551)	(547)	(491)	(167)
55365	City of Poquoson	(90)	(81)	(76)	(47)	(96)	(2)
Total for VRS Health Insurance Credit - Constitutional Officers		195,144	212,144	221,931	274,418	130,332	25,402

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



Employer Code	Employer	6/30/2019 Net OPEB Liability	6/30/2020 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
55100	Accomack County	151,840	152,664	172,018	136,214
55101	Albemarle County	85,486	88,783	100,039	79,217
55102	Alleghany County	169,087	167,550	188,791	149,496
55103	Amelia County	74,965	76,182	85,840	67,973
55104	Amherst County	135,647	133,624	150,564	119,225
55105	Appomattox County	70,582	65,800	74,141	58,709
55107	Augusta County	227,106	237,312	267,398	211,741
55108	Bath County	46,605	49,685	55,983	44,331
55109	Bedford County	266,879	260,767	293,826	232,668
55110	Bland County	46,366	42,743	48,162	38,138
55111	Botetourt County	256,162	260,666	293,712	232,578
55112	Brunswick County	122,463	122,591	138,133	109,382
55113	Buchanan County	62,144	62,333	70,235	55,616
55114	Buckingham County	78,118	79,826	89,946	71,225
55115	Campbell County	207,431	207,649	233,974	185,274
55116	Caroline County	187,061	191,783	216,097	171,118
55117	Carroll County	105,575	106,856	120,403	95,342
55118	Charles City County	53,199	52,927	59,637	47,224
55119	Charlotte County	99,783	95,252	107,328	84,988
55120	Chesterfield County	855,253	881,506	993,260	786,521
55121	Clarke County	84,099	84,209	94,885	75,135
55122	Craig County	38,302	38,660	43,561	34,494
55123	Culpeper County	259,541	269,813	304,018	240,740
55124	Cumberland County	65,854	63,951	72,059	57,061
55125	Dickenson County	75,661	83,071	93,603	74,120
55126	Dinwiddie County	148,667	152,514	171,850	136,081
55128	Essex County	62,217	59,139	66,636	52,766
55130	Fauquier County	528,273	521,802	587,954	465,576
55131	Floyd County	87,488	90,599	102,084	80,836
55132	Fluvanna County	141,969	141,001	158,876	125,807
55133	Franklin County	242,757	236,993	267,038	211,456
55134	Frederick County	470,983	485,470	547,015	433,159
55135	Giles County	99,097	100,455	113,191	89,631
55136	Gloucester County	262,650	251,809	283,733	224,676
55137	Goochland County	165,542	166,074	187,128	148,179
55138	Grayson County	87,881	89,690	101,061	80,026
55139	Greene County	107,225	107,634	121,279	96,036
55140	Greensville County	99,399	99,715	112,356	88,970
55141	Halifax County	104,457	113,166	127,512	100,972
55142	Hanover County	800,616	808,310	910,784	721,212
55143	Henrico County	803,040	811,064	913,887	723,669
55144	Henry County	314,706	310,760	350,156	277,274
55145	Highland County	33,618	33,567	37,822	29,950
55146	Isle of Wight County	184,429	180,401	203,271	160,962
55147	James City County	110,064	109,662	123,564	97,845
55148	King George County	149,775	149,918	168,924	133,764
55149	King and Queen County	56,121	54,305	61,190	48,454
55150	King William County	83,290	84,300	94,987	75,216
55151	Lancaster County	94,983	91,977	103,638	82,066
55152	Lee County	97,221	97,040	109,342	86,584
55153	Loudoun County	2,295,782	2,443,222	2,752,960	2,179,958
55154	Louisa County	193,365	193,859	218,436	172,970
55155	Lunenburg County	50,470	53,967	60,808	48,151
55156	Madison County	79,911	81,843	92,219	73,024
55157	Mathews County	56,400	57,930	65,274	51,688
55158	Mecklenburg County	152,140	152,443	171,769	136,017
55159	Middlesex County	59,924	64,898	73,126	57,905
55160	Montgomery County	319,661	337,197	379,946	300,863
55162	Nelson County	68,509	72,967	82,217	65,105
55163	New Kent County	138,477	142,650	160,735	127,279
55165	Northampton County	155,726	160,940	181,343	143,598
55166	Northumberland County	95,294	93,994	105,910	83,866
55167	Nottoway County	65,232	65,488	73,790	58,432

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



Employer Code	Employer	6/30/2019 Net OPEB Liability	6/30/2020 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
55168	Orange County	124,484	118,448	133,464	105,685
55169	Page County	138,862	139,506	157,192	124,474
55170	Patrick County	153,632	149,029	167,922	132,971
55171	Pittsylvania County	289,664	291,009	327,902	259,652
55172	Powhatan County	166,122	170,575	192,200	152,195
55173	Prince Edward County	94,536	94,982	107,024	84,748
55174	Prince George County	76,094	76,640	86,356	68,382
55176	Prince William County	375,555	425,313	479,232	379,484
55177	County of Pulaski	162,515	165,943	186,981	148,062
55178	Rappahannock County	70,767	69,342	78,133	61,870
55179	Richmond County	59,997	59,170	66,671	52,794
55180	Roanoke County	252,863	250,922	282,733	223,885
55181	Rockbridge County	108,437	110,628	124,653	98,707
55182	Rockingham County	403,066	410,465	462,502	366,236
55183	Russell County	124,950	129,510	145,929	115,555
55184	Scott County	104,312	107,863	121,537	96,240
55185	Shenandoah County	177,245	175,229	197,443	156,347
55186	Smyth County	110,967	113,624	128,029	101,381
55187	Southampton County	175,358	173,711	195,733	154,993
55188	Spotsylvania County	683,647	710,871	800,992	634,272
55189	Stafford County	787,959	835,935	941,912	745,861
55190	Surry County	57,260	58,411	65,816	52,117
55191	Sussex County	114,211	110,499	124,508	98,593
55192	Tazewell County	173,598	173,632	195,644	154,922
55193	Warren County	201,917	200,381	225,784	178,789
55195	Washington County	226,638	233,238	262,807	208,106
55196	Westmoreland County	111,341	116,950	131,776	104,348
55197	Wise County	179,237	185,533	209,054	165,541
55198	Wythe County	111,050	122,152	137,637	108,989
55199	York County	373,408	370,606	417,590	330,672
55200	City of Alexandria	723,474	705,207	794,610	629,219
55201	City of Bristol	108,976	117,528	132,427	104,864
55202	City of Buena Vista	36,655	35,775	40,311	31,921
55205	City of Danville	213,846	213,390	240,442	190,396
55206	City of Fredericksburg	138,416	146,632	165,222	130,832
55207	City of Hampton	376,549	345,645	389,464	308,400
55208	City of Harrisonburg	32,383	32,140	36,214	28,677
55209	City of Hopewell	68,850	69,014	77,764	61,578
55210	City of Lynchburg	143,152	146,733	165,336	130,922
55212	City of Norfolk	904,015	868,666	978,792	775,065
55213	City of Petersburg	106,612	103,829	116,992	92,641
55214	City of Portsmouth	422,865	416,944	469,803	372,017
55215	City of Radford	53,530	55,834	62,913	49,818
55216	City of Richmond	930,552	905,648	1,020,462	808,062
55217	City of Roanoke	354,294	363,168	409,209	324,035
55219	City of Staunton	58,972	63,851	71,945	56,971
55220	City of Suffolk	222,077	220,120	248,026	196,402
55221	City of Williamsburg	7,838	8,887	10,014	7,930
55222	City of Winchester	117,517	118,226	133,214	105,487
55223	City of Martinsville	134,156	139,363	157,031	124,346
55224	City of Falls Church	47,114	44,531	50,176	39,733
55225	City of Colonial Heights	63,222	63,962	72,071	57,070
55230	City of Covington	10,263	9,796	11,038	8,741
55232	City of Franklin	10,200	9,826	11,072	8,767
55233	City of Chesapeake	1,147,758	1,145,278	1,290,472	1,021,871
55234	City of Virginia Beach	877,146	913,785	1,029,631	815,322
55235	City of Norton	14,087	13,977	15,749	12,471
55236	City of Manassas Park	19,012	21,267	23,964	18,976
55258	City of Newport News	249,815	297,429	335,136	265,381
55307	City of Lexington	8,800	8,568	9,654	7,645
55308	City of Waynesboro	44,812	46,199	52,056	41,221
55313	City of Galax	4,366	4,294	4,838	3,831
55316	City of Fairfax	15,652	16,595	18,699	14,807

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



Employer Code	Employer	6/30/2019 Net OPEB Liability	6/30/2020 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
55319	City of Emporia	18,732	17,662	19,902	15,759
55332	City of Manassas	27,271	27,598	31,097	24,624
55335	City of Salem	65,781	65,578	73,892	58,512
55364	Town of Bedford	3,078	1,648	1,857	1,471
55365	City of Poquoson	14,843	14,916	16,807	13,309
Total for VRS Health Insurance Credit - Constitutional Officers		26,878,941	27,294,592	30,754,882	24,353,518

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



Health Insurance Credit Plan - Social Services Cost Sharing Plan

Employer Code	Employer	2019	2019	2020	2020
		Employer Compensation	Employer Allocation Percentage	Employer Compensation	Employer Allocation Percentage
55100	Accomack County	\$ 1,907,352	0.68244%	\$ 2,001,168	0.67095%
55101	Albemarle County	6,312,880	2.25858%	6,616,428	2.21839%
55102	Alleghany County	989,737	0.35412%	1,074,972	0.36039%
55103	Amelia County	789,478	0.28248%	857,343	0.28748%
55104	Amherst County	1,454,308	0.52036%	1,531,352	0.51345%
55105	Appomattox County	592,769	0.21209%	708,056	0.23743%
55107	Augusta County	6,013,217	2.15141%	6,358,080	2.13177%
55108	Bath County	340,474	0.12181%	363,578	0.12187%
55109	Bedford County	3,873,013	1.38568%	4,146,525	1.39025%
55110	Bland County	411,579	0.14727%	467,260	0.15665%
55111	Botetourt County	618,355	0.22124%	710,102	0.23805%
55112	Brunswick County	1,129,822	0.40421%	1,163,562	0.39010%
55113	Buchanan County	1,930,198	0.69059%	1,949,067	0.65349%
55114	Buckingham County	788,555	0.28215%	808,655	0.27111%
55115	Campbell County	2,759,406	0.98722%	2,920,244	0.97910%
55116	Caroline County	1,492,910	0.53417%	1,558,919	0.52265%
55117	Carroll County	1,304,680	0.46678%	1,362,664	0.45684%
55118	Charles City County	416,499	0.14902%	412,935	0.13848%
55119	Charlotte County	895,333	0.32034%	957,841	0.32117%
55120	Chesterfield County	9,175,885	3.28290%	9,725,486	3.26081%
55121	Clarke County	676,046	0.24187%	633,579	0.21240%
55122	Craig County	248,693	0.08895%	294,147	0.09864%
55123	Culpeper County	3,605,062	1.28983%	3,638,593	1.21996%
55124	Cumberland County	605,812	0.21675%	699,904	0.23470%
55125	Dickenson County	1,510,234	0.54033%	1,600,658	0.53668%
55126	Dinwiddie County	1,250,537	0.44739%	1,245,756	0.41770%
55128	Essex County	726,361	0.25985%	767,694	0.25739%
55130	Fauquier County	2,857,138	1.02225%	3,170,274	1.06292%
55131	Floyd County	559,643	0.20019%	603,949	0.20249%
55132	Fluvanna County	1,375,282	0.49207%	1,545,961	0.51836%
55133	Franklin County	2,576,119	0.92165%	2,659,526	0.89169%
55134	Frederick County	3,702,477	1.32469%	3,656,535	1.22596%
55135	Giles County	1,066,797	0.38166%	1,181,469	0.39610%
55136	Gloucester County	2,105,936	0.75350%	2,221,978	0.74503%
55137	Goochland County	1,004,122	0.35928%	1,090,923	0.36577%
55138	Grayson County	854,291	0.30561%	971,598	0.32577%
55139	Greene County	859,132	0.30736%	829,737	0.27821%
55141	Halifax County	1,853,918	0.66330%	2,011,798	0.67454%
55142	Hanover County	2,903,077	1.03864%	3,034,142	1.01731%
55143	Henrico County	9,795,745	3.50473%	10,954,525	3.67281%
55144	Henry County	3,393,762	1.21420%	3,634,064	1.21840%
55145	Highland County	200,370	0.07172%	195,971	0.06573%
55146	Isle of Wight County	1,569,265	0.56146%	1,619,567	0.54300%
55147	James City County	2,142,106	0.76639%	2,264,566	0.75930%
55148	King George County	805,620	0.28822%	856,815	0.28725%
55149	King and Queen County	537,145	0.19220%	572,547	0.19197%
55150	King William County	634,817	0.22715%	685,670	0.22986%
55151	Lancaster County	941,029	0.33664%	966,427	0.32405%
55152	Lee County	1,650,158	0.59042%	1,745,071	0.58510%
55153	Loudoun County	15,295,964	5.47264%	17,599,716	5.90087%
55154	Louisa County	1,617,451	0.57868%	1,821,456	0.61068%
55155	Lunenburg County	303,792	0.10866%	354,849	0.11899%
55156	Madison County	804,469	0.28780%	855,078	0.28670%
55157	Mathews County	602,859	0.21567%	700,955	0.23501%
55158	Mecklenburg County	1,440,907	0.51553%	1,905,698	0.63891%
55159	Middlesex County	536,690	0.19204%	544,553	0.18261%
55160	Montgomery County	2,318,604	0.82955%	2,694,159	0.90331%
55162	Nelson County	622,168	0.22257%	596,955	0.20016%
55163	New Kent County	696,485	0.24920%	795,273	0.26667%
55165	Northampton County	1,171,675	0.41918%	1,126,264	0.37762%

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



Health Insurance Credit Plan - Social Services Cost Sharing Plan

Employer Code	Employer	2019	2019	2020	2020
		Employer Compensation	Employer Allocation Percentage	Employer Compensation	Employer Allocation Percentage
55166	Northumberland County	758,612	0.27141%	776,164	0.26027%
55167	Nottoway County	766,323	0.27416%	794,507	0.26635%
55168	Orange County	1,349,477	0.48283%	1,419,071	0.47579%
55169	Page County	1,030,735	0.36876%	1,072,105	0.35945%
55170	Patrick County	1,016,251	0.36360%	1,094,973	0.36709%
55171	Pittsylvania County	2,343,776	0.83853%	2,126,828	0.71306%
55172	Powhatan County	925,428	0.33107%	1,000,761	0.33552%
55173	Prince Edward County	1,302,796	0.46611%	1,326,574	0.44475%
55174	Prince George County	1,272,715	0.45538%	1,391,159	0.46643%
55176	Prince William County	14,703,124	5.26047%	15,854,622	5.31577%
55177	County of Pulaski	1,956,591	0.70000%	2,039,415	0.68374%
55178	Rappahannock County	533,871	0.19104%	618,042	0.20725%
55179	Richmond County	556,806	0.19919%	561,485	0.18823%
55180	Roanoke County	4,598,992	1.64545%	4,570,759	1.53247%
55182	Rockingham County	5,249,196	1.87808%	5,799,899	1.94463%
55183	Russell County	1,440,169	0.51528%	1,574,212	0.52780%
55184	Scott County	1,302,081	0.46586%	1,332,247	0.44670%
55185	Shenandoah County	1,904,660	0.68144%	2,119,081	0.71048%
55186	Smyth County	1,934,222	0.69201%	2,062,454	0.69154%
55187	Southampton County	1,164,641	0.41669%	1,244,444	0.41723%
55188	Spotsylvania County	4,404,658	1.57589%	4,871,897	1.63344%
55189	Stafford County	3,323,101	1.18890%	3,964,834	1.32935%
55190	Surry County	767,308	0.27449%	845,846	0.28359%
55191	Sussex County	885,844	0.31692%	1,015,471	0.34051%
55192	Tazewell County	2,336,948	0.83612%	2,428,190	0.81411%
55193	Warren County	1,596,027	0.57103%	1,590,568	0.53325%
55195	Washington County	1,971,601	0.70540%	2,228,297	0.74713%
55196	Westmoreland County	1,175,109	0.42043%	1,106,454	0.37099%
55197	Wise County	2,759,646	0.98730%	2,885,390	0.96740%
55198	Wythe County	1,778,395	0.63626%	2,111,936	0.70807%
55199	York County	3,453,218	1.23550%	3,250,948	1.08998%
55200	City of Alexandria	18,993,151	6.79537%	20,147,586	6.75502%
55201	City of Bristol	1,297,284	0.46411%	1,365,815	0.45793%
55206	City of Fredericksburg	1,779,314	0.63660%	1,818,715	0.60974%
55207	City of Hampton	7,320,880	2.61927%	7,676,074	2.57364%
55209	City of Hopewell	2,032,901	0.72729%	2,062,524	0.69154%
55210	City of Lynchburg	4,558,598	1.63097%	4,585,361	1.53738%
55213	City of Petersburg	3,101,956	1.10978%	3,751,904	1.25793%
55214	City of Portsmouth	5,522,287	1.97577%	5,528,339	1.85356%
55215	City of Radford	715,824	0.25610%	758,311	0.25427%
55220	City of Suffolk	4,494,526	1.60800%	4,541,953	1.52280%
55221	City of Williamsburg	469,307	0.16791%	459,759	0.15415%
55222	City of Winchester	2,310,077	0.82647%	2,470,164	0.82822%
55224	City of Falls Church	75,721	0.02712%	78,182	0.02620%
55232	City of Franklin	709,328	0.25377%	601,695	0.20171%
55233	City of Chesapeake	8,377,923	2.99743%	9,429,501	3.16155%
55234	City of Virginia Beach	14,062,794	5.03136%	14,537,886	4.87429%
55235	City of Norton	438,913	0.15701%	485,068	0.16265%
55236	City of Manassas Park	876,787	0.31368%	877,490	0.29419%
55258	City of Newport News	8,855,806	3.16841%	9,279,085	3.11110%
55313	City of Galax	569,720	0.20385%	702,029	0.23540%
55332	City of Manassas	653,787	0.23389%	854,105	0.28639%
55454	Greensville/Emporia Department of Social Services	181,845	0.06507%	117,814	0.03953%
55482	Middle Peninsula/Northern Neck Public Service Auth	0	0.00000%	0	0.00000%
55494	Rockbridge Area Social Services Board	923,693	0.33049%	1,006,378	0.33739%
Total for VRS Health Insurance Credit - Social Services		\$ 279,502,951	100.00000%	\$ 298,257,011	100.00000%

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



Employer Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense				
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
55100	Accomack County	614	557	1,445	1,768	4,384	707	0	350	6,470	7,527	7,830	(2,127)	5,703
55101	Albemarle County	2,029	1,843	4,779	17,615	26,266	2,339	0	1,157	4,557	8,053	25,890	3,664	29,554
55102	Alleghany County	331	299	776	3,882	5,288	380	0	188	3,083	3,651	4,206	711	4,917
55103	Amelia County	263	239	619	506	1,627	303	0	150	259	712	3,355	37	3,392
55104	Amherst County	470	426	1,106	3,701	5,703	541	0	268	699	1,508	5,992	1,016	7,008
55105	Appomattox County	216	197	512	5,955	6,880	250	0	124	2,166	2,540	2,771	477	3,248
55107	Augusta County	1,948	1,771	4,593	9,046	17,358	2,247	0	1,112	2,645	6,004	24,879	3,405	28,284
55108	Bath County	111	101	263	373	848	128	0	64	0	192	1,422	96	1,518
55109	Bedford County	1,271	1,155	2,995	9,740	15,161	1,466	0	725	1,756	3,947	16,225	3,002	19,227
55110	Bland County	144	130	337	950	1,561	165	0	82	665	912	1,828	22	1,850
55111	Botetourt County	217	198	513	2,746	3,674	251	0	124	0	375	2,778	614	3,392
55112	Brunswick County	357	324	840	2,101	3,622	411	0	204	3,206	3,821	4,553	(360)	4,193
55113	Buchanan County	597	543	1,408	0	2,548	689	0	341	8,822	9,852	7,627	(2,325)	5,302
55114	Buckingham County	248	225	584	0	1,057	286	0	141	3,386	3,813	3,164	(965)	2,199
55115	Campbell County	895	813	2,109	344	4,161	1,032	0	511	2,600	4,143	11,427	(689)	10,738
55116	Caroline County	479	434	1,126	2,033	4,072	551	0	273	1,166	1,990	6,100	288	6,388
55117	Carroll County	418	379	984	88	1,869	482	0	238	1,005	1,725	5,332	(182)	5,150
55118	Charles City County	127	115	298	1,725	2,265	146	0	72	1,067	1,285	1,616	229	1,845
55119	Charlotte County	294	267	692	194	1,447	339	0	168	490	997	3,748	(210)	3,538
55120	Chesterfield County	2,981	2,709	7,025	3,556	16,271	3,438	0	1,701	7,369	12,508	38,055	(683)	37,372
55121	Clarke County	194	176	458	0	828	224	0	111	6,314	6,649	2,479	(1,617)	862
55122	Craig County	90	82	213	1,250	1,635	104	0	51	0	155	1,151	268	1,419
55123	Culpeper County	1,116	1,013	2,628	1,470	6,227	1,286	0	636	9,748	11,670	14,237	(1,512)	12,725
55124	Cumberland County	214	195	506	1,817	2,732	247	0	122	2,537	2,906	2,739	(286)	2,453
55125	Dickenson County	491	446	1,156	0	2,093	566	0	280	2,026	2,872	6,263	(888)	5,375
55126	Dinwiddie County	381	347	900	0	1,628	440	0	218	4,403	5,061	4,875	(970)	3,905
55128	Essex County	234	214	555	0	1,003	271	0	134	1,143	1,548	3,004	(281)	2,723
55130	Fauquier County	972	883	2,290	9,989	14,134	1,121	0	555	1,186	2,862	12,405	2,715	15,120
55131	Floyd County	186	168	436	724	1,514	213	0	106	1,797	2,116	2,363	(161)	2,202
55132	Fluvanna County	873	431	1,117	9,143	11,164	546	0	270	0	816	6,049	2,517	8,566
55133	Franklin County	414	741	1,921	8,242	11,718	940	0	465	3,032	4,437	10,406	1,713	12,119
55134	Frederick County	1,121	1,018	2,641	3,556	8,336	1,292	0	640	10,560	12,492	14,307	(952)	13,355
55135	Giles County	363	329	853	3,241	4,786	418	0	207	0	625	4,623	755	5,378
55136	Gloucester County	681	619	1,605	9,355	12,260	785	0	389	857	2,031	8,695	2,237	10,932
55137	Goochland County	335	304	788	1,214	2,641	386	0	191	0	577	4,269	276	4,545
55138	Grayson County	297	271	702	4,498	5,768	343	0	170	1,778	2,291	3,802	436	4,238
55139	Greene County	254	231	599	1,060	2,144	293	0	145	2,951	3,389	3,247	(326)	2,921
55141	Halifax County	618	560	1,453	1,137	3,768	711	0	352	5,025	6,088	7,872	(1,705)	6,167
55142	Hanover County	931	845	2,192	1,926	5,894	1,073	0	531	3,835	5,439	11,872	(604)	11,268
55143	Henrico County	3,358	3,051	7,913	37,607	51,929	3,872	0	1,916	7,421	13,209	42,863	11,740	54,603
55144	Henry County	1,115	1,012	2,625	7,109	11,861	1,285	0	636	0	1,921	14,219	2,165	16,384
55145	Highland County	59	55	142	418	674	69	0	34	606	709	767	(15)	752
55146	Isle of Wight County	495	451	1,170	0	2,116	572	0	283	3,373	4,228	6,337	(895)	5,442
55147	James City County	693	631	1,636	4,041	7,001	800	0	396	2,677	3,873	8,861	(124)	8,737
55148	King George County	262	239	619	0	1,120	303	0	150	2,888	3,341	3,352	(1,254)	2,098
55149	King and Queen County	175	159	414	0	748	202	0	100	324	626	2,240	(82)	2,158
55150	King William County	210	191	495	3,089	3,985	242	0	120	0	362	2,683	781	3,464
55151	Lancaster County	297	269	698	824	2,088	342	0	169	1,274	1,785	3,782	(47)	3,735
55152	Lee County	534	486	1,261	0	2,281	617	0	305	4,576	5,498	6,828	(1,637)	5,191
55153	Loudoun County	5,396	4,901	12,713	49,709	72,719	6,221	0	3,079	35,635	44,935	68,866	1,039	69,905
55154	Louisa County	559	507	1,316	3,239	5,621	644	0	319	1,380	2,343	7,127	301	7,428
55155	Lunenburg County	108	99	256	1,046	1,509	125	0	62	557	744	1,389	68	1,457
55156	Madison County	262	238	618	629	1,747	302	0	150	111	563	3,346	139	3,485
55157	Mathews County	216	195	506	2,467	3,384	248	0	123	0	371	2,743	528	3,271
55158	Meechenburg County	584	531	1,376	14,447	16,938	674	0	333	1,909	2,916	7,456	2,908	10,364
55159	Middlesex County	167	152	393	0	712	193	0	95	2,101	2,389	2,131	(489)	1,642
55160	Montgomery County	826	750	1,946	8,530	12,052	952	0	471	1,778	3,201	10,542	1,177	11,719
55162	Nelson County	184	166	431	1,184	1,965	211	0	104	2,268	2,583	2,336	(155)	2,181
55163	New Kent County	243	222	575	1,767	2,807	281	0	139	1,059	1,479	3,112	86	3,198

**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	Net Difference Between Projected and Actual			Total Deferred Outflows of Resources	Net Difference Between Projected and Actual			Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense		
		Difference Between Expected and Actual Experience	Earnings on OPEB Plan Investments	Change of Assumptions		Changes in Proportionate Share	Differences Between Expected and Actual Experience	Earnings on OPEB Plan Investments					Change of Assumptions	Changes in Proportionate Share
55165	Northampton County	344	314	814	0	1,472	398	0	197	8,630	9,225	4,407	(2,455)	1,952
55166	Northumberland County	238	216	561	0	1,015	274	0	136	1,141	1,551	3,037	(233)	2,804
55167	Nottoway County	244	221	574	0	1,039	281	0	139	3,171	3,591	3,108	(874)	2,234
55168	Orange County	436	395	1,025	6,264	8,120	502	0	248	1,898	2,648	5,553	1,836	7,389
55169	Page County	329	299	774	4,430	5,832	379	0	188	943	1,510	4,195	2,111	6,306
55170	Patrick County	336	305	791	4,537	5,969	387	0	192	0	579	4,284	1,662	5,946
55171	Pittsylvania County	652	592	1,536	0	2,780	752	0	372	28,135	29,259	8,322	(6,683)	1,639
55172	Powhatan County	307	279	723	533	1,842	354	0	175	1,778	2,307	3,916	(498)	3,418
55173	Prince Edward County	407	369	958	0	1,734	469	0	232	3,183	3,884	5,190	(702)	4,488
55174	Prince George County	426	387	1,005	1,119	2,937	492	0	243	1,439	2,174	5,443	(144)	5,299
55176	Prince William County	4,860	4,415	11,452	31,015	51,742	5,604	0	2,773	6,858	15,235	62,037	4,472	66,509
55177	County of Pulaski	626	568	1,473	0	2,667	721	0	357	4,902	5,980	7,980	(1,947)	6,033
55178	Rappahannock County	190	172	446	2,068	2,876	218	0	108	980	1,306	2,419	(67)	2,352
55179	Richmond County	171	156	406	1,800	2,533	198	0	98	1,109	1,405	2,197	341	2,538
55180	Roanoke County	1,403	1,273	3,301	2,964	8,941	1,616	0	800	16,094	18,510	17,885	(3,275)	14,610
55182	Rockingham County	1,779	1,615	4,189	9,881	17,464	2,050	0	1,015	4,705	7,770	22,695	1,580	24,275
55183	Russell County	482	438	1,137	1,267	3,324	556	0	275	983	1,814	6,160	(254)	5,906
55184	Scott County	409	371	962	2,300	4,042	471	0	233	2,429	3,133	5,213	98	5,311
55185	Shenandoah County	650	590	1,531	7,850	10,621	749	0	371	0	1,120	8,292	1,861	10,153
55186	Smyth County	633	574	1,490	0	2,697	729	0	361	1,742	2,832	8,071	(446)	7,625
55187	Southampton County	381	347	899	55	1,682	440	0	218	1,147	1,805	4,869	(285)	4,584
55188	Spotsylvania County	1,493	1,357	3,519	8,789	15,158	1,722	0	852	2,718	5,292	19,063	1,499	20,562
55189	Stafford County	1,216	1,104	2,864	26,002	31,186	1,401	0	694	2,656	4,751	15,514	4,749	20,263
55190	Surry County	259	236	611	921	2,027	299	0	148	4,285	4,732	3,310	(1,304)	2,006
55191	Sussex County	312	283	734	2,388	3,717	359	0	178	3,385	3,922	3,974	(903)	3,071
55192	Tazewell County	745	676	1,754	0	3,175	858	0	425	9,345	10,628	9,501	(3,006)	6,495
55193	Warren County	487	443	1,149	490	2,569	562	0	278	6,184	7,024	6,223	(1,129)	5,094
55195	Washington County	683	621	1,610	4,223	7,137	788	0	390	8,533	9,711	8,719	(2,293)	6,426
55196	Westmoreland County	340	308	799	1,072	2,519	391	0	194	6,189	6,774	4,330	(1,145)	3,185
55197	Wise County	885	804	2,084	1,778	5,551	1,020	0	505	13,814	15,339	11,290	(4,127)	7,163
55198	Wythe County	648	588	1,525	7,268	10,029	746	0	369	7,207	8,322	8,263	(485)	7,778
55199	York County	998	905	2,348	3,504	7,755	1,149	0	569	14,727	16,445	12,721	(1,983)	10,738
55200	City of Alexandria	6,179	5,612	14,551	3,924	30,266	7,126	0	3,524	75,563	86,213	78,833	(18,939)	59,894
55201	City of Bristol	419	380	987	0	1,786	483	0	239	10,504	11,226	5,344	(2,954)	2,390
55206	City of Fredericksburg	557	506	1,314	0	2,377	643	0	318	6,374	7,335	7,116	(1,621)	5,495
55207	City of Hampton	2,353	2,138	5,545	2,938	12,974	2,713	0	1,343	14,912	18,968	30,035	(2,059)	27,976
55209	City of Hopewell	633	574	1,490	3,899	6,596	729	0	361	3,618	4,708	8,071	630	8,701
55210	City of Lynchburg	1,405	1,277	3,312	0	5,994	1,621	0	802	20,524	22,947	17,942	(5,461)	12,481
55213	City of Petersburg	1,149	1,045	2,710	25,031	29,935	1,326	0	656	14,846	16,828	14,681	(949)	13,732
55214	City of Portsmouth	1,695	1,540	3,993	0	7,228	1,954	0	967	49,344	52,265	21,632	(13,165)	8,467
55215	City of Radford	232	211	548	1,475	2,466	268	0	133	185	586	2,967	599	3,566
55220	City of Suffolk	1,391	1,265	3,281	2,938	8,875	1,605	0	794	23,588	25,987	17,772	(4,685)	13,087
55221	City of Williamsburg	141	128	332	0	601	163	0	80	4,163	4,406	1,799	(996)	803
55222	City of Winchester	758	688	1,784	5,953	9,183	873	0	432	0	1,305	9,666	1,678	11,344
55224	City of Falls Church	25	22	56	0	103	28	0	14	132	174	306	(29)	277
55232	City of Franklin	184	168	435	1,100	1,887	213	0	105	8,207	8,525	2,354	(2,317)	37
55233	City of Chesapeake	2,890	2,626	6,811	23,957	36,284	3,333	0	1,649	49,715	54,697	36,897	(8,112)	28,785
55234	City of Virginia Beach	4,457	4,049	10,501	0	19,007	5,139	0	2,543	67,608	75,290	56,885	(20,932)	35,953
55235	City of Norton	149	135	350	570	1,204	171	0	85	1,144	1,400	1,898	(179)	1,719
55236	City of Manassas Park	269	244	634	2,656	3,803	310	0	153	2,858	3,321	3,433	543	3,976
55258	City of Newport News	2,845	2,584	6,702	232,107	244,238	3,280	0	1,623	5,800	10,703	36,308	67,300	103,608
55313	City of Galax	215	196	507	4,851	5,769	248	0	123	0	371	2,747	1,075	3,822
55332	City of Manassas	262	238	617	9,550	10,667	302	0	149	1,186	1,637	3,342	2,020	5,362
55454	Greensville/Emporia Department of Social Services	37	33	85	0	155	42	0	21	2,645	2,708	461	(540)	(79)
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	309	280	727	698	2,014	356	0	176	3,450	3,982	3,937	(747)	3,190
	Total for VRS Health Insurance Credit - Social Services	91,441	83,063	215,436	715,216	1,105,156	105,426	0	52,173	715,216	872,815	1,167,043	0	1,167,043

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



		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
Employer Code	Employer	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55100	Accomack County	(1,765)	(1,580)	39	493	(330)	0
55101	Albemarle County	4,860	5,083	5,694	3,711	(1,135)	0
55102	Alleghany County	905	878	192	(397)	59	0
55103	Amelia County	192	218	277	182	46	0
55104	Amherst County	1,293	1,340	1,369	410	(217)	0
55105	Appomattox County	605	667	1,220	1,403	445	0
55107	Augusta County	4,554	4,546	2,502	484	(732)	0
55108	Bath County	162	173	198	142	(19)	0
55109	Bedford County	3,751	3,839	3,397	373	(146)	0
55110	Bland County	106	121	153	117	152	0
55111	Botetourt County	742	764	813	699	281	0
55112	Brunswick County	(150)	(114)	20	378	(333)	0
55113	Buchanan County	(1,973)	(1,873)	(1,270)	(1,372)	(816)	0
55114	Buckingham County	(819)	(794)	(684)	(205)	(254)	0
55115	Campbell County	(161)	(71)	183	386	(319)	0
55116	Caroline County	570	618	724	479	(309)	0
55117	Carroll County	64	106	199	40	(265)	0
55118	Charles City County	304	316	345	241	(226)	0
55119	Charlotte County	(37)	13	313	199	(38)	0
55120	Chesterfield County	1,074	1,394	2,182	80	(967)	0
55121	Clarke County	(1,503)	(1,483)	(1,385)	(853)	(597)	0
55122	Craig County	321	330	350	310	169	0
55123	Culpeper County	(854)	(803)	(1,204)	(1,043)	(1,539)	0
55124	Cumberland County	(160)	(138)	(90)	(93)	307	0
55125	Dickenson County	(599)	(489)	325	143	(159)	0
55126	Dinwiddie County	(745)	(707)	(622)	(721)	(638)	0
55128	Essex County	(142)	(119)	(66)	(126)	(92)	0
55130	Fauquier County	3,288	3,261	2,106	2,019	598	0
55131	Floyd County	(52)	(53)	(247)	(263)	13	0
55132	Fluvanna County	2,796	2,844	2,839	1,454	415	0
55133	Franklin County	2,194	2,275	2,382	1,151	(721)	0
55134	Frederick County	(291)	(179)	(39)	(1,559)	(2,088)	0
55135	Giles County	968	1,005	1,085	891	212	0
55136	Gloucester County	2,639	2,707	2,858	2,310	(285)	0
55137	Goochland County	473	507	581	439	64	0
55138	Grayson County	612	641	763	1,131	330	0
55139	Greene County	(176)	(151)	(94)	(223)	(601)	0
55141	Halifax County	(1,341)	(1,220)	(287)	427	101	0
55142	Hanover County	(56)	58	535	494	(576)	0
55143	Henrico County	13,720	13,321	5,529	3,550	2,600	0
55144	Henry County	2,822	2,933	3,051	1,255	(121)	0
55145	Highland County	20	26	40	3	(124)	0
55146	Isle of Wight County	(602)	(533)	(187)	(347)	(443)	0
55147	James City County	285	435	1,529	1,138	(259)	0
55148	King George County	(1,099)	(993)	6	(68)	(67)	0
55149	King and Queen County	21	39	78	18	(34)	0
55150	King William County	905	926	973	808	11	0
55151	Lancaster County	128	157	223	87	(292)	0
55152	Lee County	(1,322)	(1,208)	(349)	(138)	(200)	0
55153	Loudoun County	4,219	4,497	3,325	8,548	7,195	0
55154	Louisa County	630	686	810	642	510	0
55155	Lunenburg County	132	143	167	145	178	0
55156	Madison County	294	320	378	259	(67)	0
55157	Mathews County	655	676	724	628	330	0
55158	Mecklenburg County	3,252	3,231	2,476	2,815	2,248	0
55159	Middlesex County	(391)	(374)	(337)	(367)	(208)	0
55160	Montgomery County	1,664	1,747	1,985	2,196	1,259	0
55162	Nelson County	(47)	(29)	12	(94)	(460)	0
55163	New Kent County	230	254	308	249	287	0
55165	Northampton County	(2,251)	(2,177)	(1,555)	(911)	(859)	0
55166	Northumberland County	(93)	(69)	(16)	(104)	(254)	0
55167	Nottoway County	(730)	(706)	(617)	(304)	(195)	0
55168	Orange County	2,092	2,012	737	841	(210)	0
55169	Page County	2,305	2,154	115	(12)	(240)	0
55170	Patrick County	1,860	1,854	1,368	304	4	0
55171	Pittsylvania County	(6,299)	(6,213)	(5,833)	(5,619)	(2,515)	0
55172	Powhatan County	(317)	(286)	(163)	271	30	0
55173	Prince Edward County	(462)	(421)	(331)	(455)	(481)	0
55174	Prince George County	107	150	245	128	133	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
55176	Prince William County	7,337	8,109	12,347	8,543	171	0
55177	County of Pulaski	(1,578)	(1,392)	154	(74)	(423)	0
55178	Rappahannock County	45	104	616	531	274	0
55179	Richmond County	442	460	463	3	(240)	0
55180	Roanoke County	(2,449)	(2,184)	(556)	(1,966)	(2,414)	0
55182	Rockingham County	2,628	2,727	2,147	1,245	947	0
55183	Russell County	30	119	696	514	151	0
55184	Scott County	339	400	671	(59)	(442)	0
55185	Shenandoah County	2,244	2,309	2,454	2,057	437	0
55186	Smyth County	(73)	(10)	131	(60)	(123)	0
55187	Southampton County	(60)	(22)	63	(45)	(59)	0
55188	Spotsylvania County	2,379	2,529	2,771	1,357	830	0
55189	Stafford County	5,465	5,647	6,658	6,202	2,463	0
55190	Surry County	(1,151)	(1,065)	(302)	(312)	125	0
55191	Sussex County	(719)	(608)	401	326	395	0
55192	Tazewell County	(2,567)	(2,413)	(1,232)	(687)	(554)	0
55193	Warren County	(842)	(813)	(939)	(1,054)	(807)	0
55195	Washington County	(1,890)	(1,718)	(284)	647	671	0
55196	Westmoreland County	(945)	(911)	(801)	(594)	(1,004)	0
55197	Wise County	(3,606)	(3,313)	(824)	(1,503)	(542)	0
55198	Wythe County	(103)	(38)	141	453	1,254	0
55199	York County	(1,396)	(1,296)	(1,109)	(1,930)	(2,959)	0
55200	City of Alexandria	(15,300)	(14,827)	(14,720)	(9,189)	(1,911)	0
55201	City of Bristol	(2,707)	(2,645)	(2,262)	(1,632)	(194)	0
55206	City of Fredericksburg	(1,292)	(1,216)	(857)	(975)	(618)	0
55207	City of Hampton	(672)	(560)	(1,443)	(2,021)	(1,298)	0
55209	City of Hopewell	1,003	1,026	662	(6)	(797)	0
55210	City of Lynchburg	(4,632)	(4,431)	(3,304)	(2,540)	(2,046)	0
55213	City of Petersburg	(271)	192	4,637	5,928	2,621	0
55214	City of Portsmouth	(12,166)	(11,916)	(10,379)	(7,936)	(2,640)	0
55215	City of Radford	736	719	301	200	(76)	0
55220	City of Suffolk	(3,864)	(3,849)	(4,726)	(2,792)	(1,881)	0
55221	City of Williamsburg	(913)	(899)	(867)	(835)	(291)	0
55222	City of Winchester	2,124	2,200	2,314	1,344	(104)	0
55224	City of Falls Church	(15)	(12)	(7)	(15)	(22)	0
55232	City of Franklin	(2,208)	(2,066)	(618)	(720)	(1,026)	0
55233	City of Chesapeake	(6,408)	(6,426)	(8,402)	215	2,608	0
55234	City of Virginia Beach	(18,305)	(17,510)	(11,739)	(4,917)	(3,812)	0
55235	City of Norton	(91)	(76)	(43)	(64)	78	0
55236	City of Manassas Park	702	669	(12)	(456)	(421)	0
55258	City of Newport News	68,977	69,262	66,780	30,126	(1,610)	0
55313	City of Galax	1,202	1,223	1,271	1,139	563	0
55332	City of Manassas	2,174	2,161	1,784	1,957	954	0
55454	Greensville/Emporia Department of Social Services	(519)	(515)	(507)	(517)	(495)	0
55482	Middle Peninsula/Northern Neck Public Service Auth	0	0	0	0	0	0
55494	Rockbridge Area Social Services Board	(565)	(534)	(466)	(477)	74	0
	Total for VRS Health Insurance Credit - Social Services	53,897	63,073	83,410	48,608	(16,647)	0

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



Employer Code	Employer	6/30/2019 Net OPEB Liability	6/30/2020 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
55100	Accomack County	85,021	86,444	96,092	78,164
55101	Albemarle County	281,383	285,814	317,713	258,436
55102	Alleghany County	44,117	46,432	51,614	41,984
55103	Amelia County	35,193	37,038	41,172	33,490
55104	Amherst County	64,828	66,152	73,535	59,815
55105	Appomattox County	26,423	30,590	34,004	27,659
55107	Augusta County	268,031	274,654	305,307	248,344
55108	Bath County	15,176	15,702	17,454	14,198
55109	Bedford County	172,633	179,118	199,109	161,960
55110	Bland County	18,347	20,183	22,435	18,249
55111	Botetourt County	27,563	30,670	34,093	27,732
55112	Brunswick County	50,358	50,260	55,869	45,445
55113	Buchanan County	86,037	84,195	93,592	76,130
55114	Buckingham County	35,151	34,929	38,828	31,584
55115	Campbell County	122,992	126,145	140,224	114,062
55116	Caroline County	66,549	67,337	74,852	60,887
55117	Carroll County	58,153	58,858	65,427	53,220
55118	Charles City County	18,566	17,841	19,832	16,132
55119	Charlotte County	39,909	41,379	45,998	37,416
55120	Chesterfield County	408,997	420,119	467,007	379,875
55121	Clarke County	30,133	27,366	30,420	24,744
55122	Craig County	11,082	12,709	14,127	11,491
55123	Culpeper County	160,692	157,177	174,720	142,121
55124	Cumberland County	27,004	30,238	33,613	27,342
55125	Dickenson County	67,316	69,145	76,862	62,522
55126	Dinwiddie County	55,738	53,815	59,822	48,660
55128	Essex County	32,373	33,161	36,863	29,985
55130	Fauquier County	127,356	136,945	152,229	123,827
55131	Floyd County	24,940	26,088	29,000	23,589
55132	Fluvanna County	61,304	66,784	74,238	60,387
55133	Franklin County	114,822	114,884	127,706	103,879
55134	Frederick County	165,036	157,951	175,579	142,820
55135	Giles County	47,548	51,033	56,728	46,144
55136	Gloucester County	93,874	95,989	106,702	86,794
55137	Goochland County	44,761	47,125	52,385	42,611
55138	Grayson County	38,074	41,972	46,656	37,952
55139	Greene County	38,292	35,845	39,845	32,411
55141	Halifax County	82,636	86,906	96,606	78,581
55142	Hanover County	129,398	131,068	145,697	118,513
55143	Henrico County	436,634	473,199	526,012	427,871
55144	Henry County	151,270	156,977	174,497	141,940
55145	Highland County	8,935	8,469	9,414	7,658
55146	Isle of Wight County	69,949	69,960	77,767	63,258
55147	James City County	95,480	97,827	108,745	88,456
55148	King George County	35,907	37,009	41,140	33,464
55149	King and Queen County	23,945	24,733	27,494	22,364
55150	King William County	28,299	29,615	32,920	26,778
55151	Lancaster County	41,940	41,750	46,410	37,751
55152	Lee County	73,557	75,383	83,796	68,162
55153	Loudoun County	681,804	760,260	845,110	687,433
55154	Louisa County	72,095	78,679	87,461	71,143
55155	Lunenburg County	13,537	15,330	17,041	13,862
55156	Madison County	35,855	36,938	41,060	33,399
55157	Mathews County	26,869	30,278	33,657	27,378
55158	Mecklenburg County	64,227	82,317	91,504	74,431
55159	Middlesex County	23,925	23,527	26,153	21,274
55160	Montgomery County	103,349	116,381	129,370	105,232
55162	Nelson County	27,729	25,788	28,666	23,318
55163	New Kent County	31,046	34,358	38,192	31,066
55165	Northampton County	52,223	48,652	54,082	43,992
55166	Northumberland County	33,813	33,533	37,276	30,321
55167	Nottoway County	34,156	34,316	38,146	31,029
55168	Orange County	60,152	61,300	68,142	55,428

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



Employer Code	Employer	6/30/2019 Net OPEB Liability	6/30/2020 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
55169	Page County	45,941	46,311	51,479	41,875
55170	Patrick County	45,299	47,295	52,573	42,764
55171	Pittsylvania County	104,468	91,869	102,123	83,069
55172	Powhatan County	41,246	43,228	48,052	39,087
55173	Prince Edward County	58,070	57,301	63,696	51,812
55174	Prince George County	56,733	60,094	66,801	54,338
55176	Prince William County	655,371	684,877	761,313	619,271
55177	County of Pulaski	87,209	88,092	97,923	79,653
55178	Rappahannock County	23,800	26,702	29,682	24,144
55179	Richmond County	24,816	24,251	26,958	21,928
55180	Roanoke County	204,997	197,442	219,477	178,528
55182	Rockingham County	233,979	250,543	278,505	226,543
55183	Russell County	64,196	68,001	75,591	61,487
55184	Scott County	58,038	57,553	63,976	52,040
55185	Shenandoah County	84,897	91,537	101,753	82,768
55186	Smyth County	86,213	89,097	99,041	80,563
55187	Southampton County	51,913	53,756	59,755	48,606
55188	Spotsylvania County	196,330	210,451	233,938	190,291
55189	Stafford County	148,118	171,272	190,387	154,866
55190	Surry County	34,197	36,538	40,616	33,038
55191	Sussex County	39,483	43,871	48,768	39,669
55192	Tazewell County	104,168	104,889	116,595	94,842
55193	Warren County	71,142	68,703	76,371	62,122
55195	Washington County	87,881	96,259	107,002	87,038
55196	Westmoreland County	52,379	47,798	53,132	43,219
55197	Wise County	123,002	124,639	138,549	112,699
55198	Wythe County	79,268	91,227	101,408	82,488
55199	York County	153,923	140,432	156,105	126,980
55200	City of Alexandria	846,595	870,308	967,441	786,942
55201	City of Bristol	57,821	58,999	65,583	53,347
55206	City of Fredericksburg	79,310	78,558	87,326	71,033
55207	City of Hampton	326,319	331,584	368,591	299,821
55209	City of Hopewell	90,608	89,097	99,041	80,563
55210	City of Lynchburg	203,192	198,074	220,181	179,100
55213	City of Petersburg	138,261	162,070	180,158	146,545
55214	City of Portsmouth	246,149	238,810	265,463	215,934
55215	City of Radford	31,906	32,760	36,416	29,622
55220	City of Suffolk	200,331	196,196	218,092	177,402
55221	City of Williamsburg	20,919	19,860	22,077	17,958
55222	City of Winchester	102,965	106,707	118,616	96,485
55224	City of Falls Church	3,379	3,375	3,752	3,052
55232	City of Franklin	31,615	25,988	28,888	23,498
55233	City of Chesapeake	373,431	407,329	452,790	368,310
55234	City of Virginia Beach	626,827	627,996	698,085	567,840
55235	City of Norton	19,561	20,956	23,295	18,948
55236	City of Manassas Park	39,080	37,904	42,134	34,273
55258	City of Newport News	394,733	400,829	445,565	362,433
55313	City of Galax	25,396	30,329	33,714	27,424
55332	City of Manassas	29,139	36,898	41,016	33,363
55454	Greensville/Emporia Department of Social Services	8,107	5,093	5,661	4,605
55482	Middle Peninsula/Northern Neck Public Service Auth	0	0	0	0
55494	Rockbridge Area Social Services Board	41,173	43,469	48,320	39,305
Total for VRS Health Insurance Credit - Social Services		12,458,396	12,883,857	14,321,784	11,649,694

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



Health Insurance Credit Plan - Registrars Cost Sharing Plan

Employer Code	Employer	2019	2019	2020	2020
		Employer Compensation	Employer Allocation Percentage	Employer Compensation	Employer Allocation Percentage
55100	Accomack County	\$ 94,714	0.80387%	\$ 126,865	0.99586%
55101	Albemarle County	39,334	0.33331%	40,632	0.31787%
55102	Alleghany County	50,702	0.43134%	54,186	0.42450%
55103	Amelia County	50,269	0.42699%	47,057	0.37018%
55104	Amherst County	79,892	0.67969%	86,919	0.68201%
55105	Appomattox County	53,080	0.45095%	58,114	0.45669%
55107	Augusta County	55,959	0.47491%	59,317	0.46473%
55108	Bath County	50,298	0.42699%	0	0.00000%
55109	Bedford County	132,834	1.12847%	137,650	1.08035%
55110	Bland County	46,468	0.39431%	49,256	0.38627%
55111	Botetourt County	98,868	0.84090%	103,845	0.81479%
55112	Brunswick County	78,934	0.67098%	82,892	0.64982%
55113	Buchanan County	94,241	0.80169%	96,982	0.76047%
55114	Buckingham County	54,441	0.46184%	53,362	0.41846%
55115	Campbell County	76,774	0.65137%	117,646	0.92343%
55116	Caroline County	94,158	0.79951%	99,278	0.77858%
55117	Carroll County	122,734	1.04350%	127,149	0.99787%
55118	Charles City County	53,596	0.45531%	80,164	0.62970%
55119	Charlotte County	51,334	0.43570%	54,268	0.42651%
55120	Chesterfield County	369,949	3.14359%	451,195	3.54082%
55122	Craig County	46,468	0.39431%	49,256	0.38627%
55123	Culpeper County	104,010	0.88447%	109,784	0.86106%
55124	Cumberland County	48,792	0.41392%	53,183	0.41645%
55125	Dickenson County	67,720	0.57513%	97,256	0.76248%
55126	Dinwiddie County	80,841	0.68623%	85,739	0.67195%
55128	Essex County	51,750	0.44006%	52,785	0.41444%
55130	Fauquier County	145,917	1.23957%	140,261	1.10047%
55131	Floyd County	51,261	0.43570%	59,762	0.46876%
55132	Fluvanna County	90,753	0.77119%	91,778	0.72023%
55133	Franklin County	97,407	0.82783%	100,924	0.79266%
55134	Frederick County	129,018	1.09579%	122,165	0.95763%
55135	Giles County	78,270	0.66444%	84,091	0.65988%
55136	Gloucester County	92,302	0.78426%	99,880	0.78461%
55137	Goochland County	68,767	0.58384%	72,100	0.56532%
55138	Grayson County	47,398	0.40302%	50,242	0.39432%
55139	Greene County	46,468	0.39431%	49,256	0.38627%
55140	Greensville County	48,791	0.41392%	51,718	0.40639%
55141	Halifax County	54,184	0.45966%	81,352	0.63775%
55142	Hanover County	154,339	1.31146%	201,894	1.58331%
55143	Henrico County	439,302	3.73178%	484,311	3.80035%
55144	Henry County	105,312	0.89537%	108,471	0.85100%
55145	Highland County	46,468	0.39431%	49,256	0.38627%
55146	Isle of Wight County	101,202	0.86051%	103,227	0.81077%
55147	James City County	122,445	1.04133%	106,009	0.83089%
55148	King George County	113,777	0.96726%	106,326	0.83491%
55149	King and Queen County	46,468	0.39431%	49,256	0.38627%
55150	King William County	25,758	0.21785%	49,918	0.39231%
55151	Lancaster County	51,773	0.44006%	54,879	0.43053%
55152	Lee County	80,744	0.68623%	84,786	0.66592%
55153	Loudoun County	613,771	5.21973%	678,648	5.33136%
55154	Louisa County	95,907	0.81476%	98,784	0.77455%
55155	Lunenburg County	47,397	0.40302%	49,256	0.38627%
55156	Madison County	51,230	0.43570%	49,024	0.38426%
55157	Mathews County	47,397	0.40302%	50,185	0.39432%
55159	Middlesex County	73,270	0.62305%	78,470	0.61562%
55160	Montgomery County	167,385	1.42256%	182,982	1.43645%
55162	Nelson County	54,048	0.45966%	82,429	0.64580%
55163	New Kent County	96,063	0.81694%	101,466	0.79668%
55165	Northampton County	26,466	0.22439%	27,710	0.21728%
55166	Northumberland County	56,586	0.48145%	58,283	0.45669%

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



Health Insurance Credit Plan - Registrars Cost Sharing Plan

Employer Code	Employer	2019	2019	2020	2020
		Employer Compensation	Employer Allocation Percentage	Employer Compensation	Employer Allocation Percentage
55167	Nottoway County	50,763	0.43134%	52,794	0.41444%
55168	Orange County	0	0.00000%	0	0.00000%
55169	Page County	52,123	0.44224%	53,687	0.42047%
55170	Patrick County	49,750	0.42263%	52,538	0.41243%
55171	Pittsylvania County	97,903	0.83219%	102,606	0.80473%
55172	Powhatan County	68,357	0.58166%	86,496	0.67799%
55173	Prince Edward County	46,924	0.39867%	67,178	0.52710%
55174	Prince George County	94,044	0.79951%	87,457	0.68603%
55176	Prince William County	392,092	3.33094%	456,291	3.58106%
55177	County of Pulaski	55,174	0.46838%	58,238	0.45669%
55178	Rappahannock County	100,487	0.85397%	106,516	0.83491%
55179	Richmond County	46,933	0.39867%	49,749	0.39029%
55180	Roanoke County	104,445	0.88665%	107,318	0.84296%
55181	Rockbridge County	61,343	0.52066%	74,935	0.58745%
55182	Rockingham County	92,184	0.78426%	95,890	0.75242%
55183	Russell County	80,721	0.68623%	84,758	0.66592%
55184	Scott County	79,512	0.67534%	82,918	0.64982%
55185	Shenandoah County	53,612	0.45531%	56,829	0.44663%
55186	Smyth County	85,682	0.72762%	89,857	0.70414%
55187	Southampton County	76,628	0.65137%	80,321	0.62970%
55188	Spotsylvania County	122,403	1.03915%	126,128	0.98982%
55189	Stafford County	207,709	1.76459%	179,689	1.41029%
55190	Surry County	46,468	0.39431%	49,256	0.38627%
55191	Sussex County	77,851	0.66227%	77,961	0.61160%
55192	Tazewell County	78,828	0.66880%	82,755	0.64982%
55193	Warren County	84,201	0.71455%	89,906	0.70615%
55195	Washington County	126,654	1.07618%	132,133	1.03609%
55196	Westmoreland County	53,291	0.45313%	49,256	0.38627%
55197	Wise County	76,192	0.64702%	80,102	0.62769%
55198	Wythe County	54,033	0.45966%	52,080	0.40840%
55199	York County	171,034	1.45306%	150,358	1.17893%
55200	City of Alexandria	351,701	2.98891%	307,480	2.41218%
55201	City of Bristol	81,434	0.69277%	85,713	0.67195%
55202	City of Buena Vista	47,396	0.40302%	49,254	0.38627%
55206	City of Fredericksburg	103,774	0.88230%	116,298	0.91337%
55207	City of Hampton	131,280	1.11540%	219,234	1.72011%
55208	City of Harrisonburg	59,197	0.50324%	62,754	0.49290%
55209	City of Hopewell	75,857	0.64484%	78,683	0.61763%
55210	City of Lynchburg	105,350	0.89537%	106,502	0.83491%
55213	City of Petersburg	94,734	0.80387%	94,259	0.74035%
55214	City of Portsmouth	276,085	2.34625%	267,272	2.09633%
55215	City of Radford	63,814	0.54245%	65,728	0.51503%
55216	City of Richmond	353,445	3.00198%	419,663	3.29336%
55219	City of Staunton	47,980	0.40738%	49,781	0.39029%
55220	City of Suffolk	105,838	0.89972%	110,985	0.87112%
55221	City of Williamsburg	38,291	0.32460%	49,256	0.38627%
55222	City of Winchester	87,235	0.74069%	91,374	0.71621%
55225	City of Colonial Heights	79,396	0.67534%	81,381	0.63775%
55230	City of Covington	46,468	0.39431%	49,256	0.38627%
55233	City of Chesapeake	239,532	2.03473%	268,941	2.11041%
55234	City of Virginia Beach	177,658	1.50971%	188,926	1.48272%
55235	City of Norton	46,468	0.39431%	49,256	0.38627%
55236	City of Manassas Park	68,310	0.57948%	70,359	0.55124%
55258	City of Newport News	28,560	0.24181%	44,257	0.34805%
55307	City of Lexington	46,468	0.39431%	49,256	0.38627%
55308	City of Waynesboro	51,235	0.43570%	54,189	0.42450%
55313	City of Galax	46,468	0.39431%	49,256	0.38627%
55316	City of Fairfax	86,429	0.73416%	172,569	1.35396%
55319	City of Emporia	47,792	0.40520%	49,529	0.38828%
55332	City of Manassas	120,526	1.02390%	125,658	0.98580%

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



		Health Insurance Credit Plan - Registrars Cost Sharing Plan			
		2019	2019	2020	2020
Employer Code	Employer	Employer Compensation	Employer Allocation Percentage	Employer Compensation	Employer Allocation Percentage
55335	City of Salem	69,033	0.58602%	75,246	0.58947%
55365	City of Poquoson	89,076	0.75594%	92,988	0.73029%
Total for VRS Health Insurance Credit - Registrars		\$ 11,769,971	100.00000%	\$ 12,745,182	100.00000%

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



Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
55100	Accomack County	10	21	76	849	956	491	0	26	0	517	381	196	577
55101	Albemarle County	3	7	24	28	62	157	0	8	65	230	122	(6)	116
55102	Alleghany County	4	9	32	0	45	209	0	11	38	258	162	(8)	154
55103	Amelia County	4	8	28	0	40	183	0	10	313	506	142	(77)	65
55104	Amherst County	7	15	52	612	686	337	0	18	0	355	261	185	446
55105	Appomattox County	5	10	35	24	74	226	0	12	3	241	175	4	179
55107	Augusta County	5	10	35	0	50	230	0	12	75	317	178	(20)	158
55108	Bath County	0	0	0	0	0	0	0	0	1,796	1,796	0	(406)	(406)
55109	Bedford County	11	23	83	0	117	534	0	28	284	846	413	(70)	343
55110	Bland County	4	8	29	0	41	190	0	10	61	261	148	(16)	132
55111	Botetourt County	8	17	62	86	173	402	0	21	109	532	312	2	314
55112	Brunswick County	6	14	50	43	113	321	0	17	89	427	249	(7)	242
55113	Buchanan County	8	16	58	0	82	375	0	20	173	568	291	(39)	252
55114	Buckingham County	4	9	32	0	45	207	0	11	187	405	160	(43)	117
55115	Campbell County	9	20	71	1,145	1,245	456	0	24	434	914	353	126	479
55116	Caroline County	8	17	59	110	194	384	0	20	88	492	298	14	312
55117	Carroll County	10	21	76	0	107	491	0	26	232	749	382	(55)	327
55118	Charles City County	6	14	48	772	840	312	0	16	0	328	241	177	418
55119	Charlotte County	4	9	33	0	46	210	0	11	70	291	163	(19)	144
55120	Chesterfield County	35	76	270	1,671	2,052	1,747	0	92	1,506	3,345	1,355	(81)	1,274
55122	Craig County	4	8	29	0	41	190	0	10	61	261	148	(16)	132
55123	Culpeper County	9	18	66	64	157	426	0	22	99	547	329	(2)	327
55124	Cumberland County	4	9	32	11	56	206	0	11	29	246	159	(6)	153
55125	Dickenson County	8	16	58	788	870	376	0	20	38	434	292	166	458
55126	Dinwiddie County	7	14	51	667	739	331	0	18	60	409	257	190	447
55128	Essex County	4	9	32	0	45	205	0	11	109	325	159	(25)	134
55130	Fauquier County	11	24	84	0	119	543	0	29	833	1,405	421	(208)	213
55131	Floyd County	5	10	36	139	190	232	0	12	27	271	179	22	201
55132	Fluvanna County	7	15	55	186	263	355	0	19	214	588	276	9	285
55133	Franklin County	8	17	61	200	286	392	0	21	148	561	303	28	331
55134	Frederick County	10	21	73	274	378	474	0	25	581	1,080	366	(49)	317
55135	Giles County	7	14	50	0	71	326	0	17	67	410	252	(19)	233
55136	Gloucester County	8	17	60	79	164	388	0	20	0	408	300	26	326
55137	Goochland County	6	12	43	0	61	279	0	15	231	525	216	(65)	151
55138	Grayson County	4	8	30	0	42	195	0	10	61	266	151	(16)	135
55139	Greene County	4	8	29	0	41	190	0	10	61	261	148	(16)	132
55140	Greensville County	4	9	31	0	44	200	0	11	61	272	155	(16)	139
55141	Halifax County	6	14	49	749	818	314	0	17	5	336	244	167	411
55142	Hanover County	16	34	121	1,144	1,315	782	0	41	124	947	606	221	827
55143	Henrico County	38	82	290	289	699	1,876	0	99	391	2,366	1,454	(55)	1,399
55144	Henry County	9	18	65	0	92	420	0	22	187	629	326	(42)	284
55145	Highland County	4	8	29	0	41	190	0	10	73	273	148	(20)	128
55146	Isle of Wight County	8	17	62	21	108	399	0	21	209	629	310	(40)	270
55147	James City County	8	18	63	335	424	409	0	22	885	1,316	318	(98)	220
55148	King George County	8	18	64	203	293	412	0	22	556	990	319	(64)	255
55149	King and Queen County	4	8	29	0	41	190	0	10	61	261	148	(16)	132
55150	King William County	4	8	30	1,417	1,459	194	0	10	0	204	150	374	524
55151	Lancaster County	4	9	33	0	46	212	0	11	42	265	165	(10)	155
55152	Lee County	7	14	51	0	72	329	0	17	131	477	255	(33)	222
55153	Loudoun County	53	119	414	1,735	2,321	2,641	0	137	398	3,176	2,037	190	2,227
55154	Louisa County	8	17	59	43	127	383	0	20	170	573	296	(25)	271
55155	Lunenburg County	4	8	29	0	41	190	0	10	70	270	148	(16)	132
55156	Madison County	4	8	29	0	41	189	0	10	216	415	147	(49)	98
55157	Mathews County	4	8	30	0	42	195	0	10	38	243	151	(9)	142
55159	Middlesex County	6	13	47	691	757	303	0	16	31	350	236	203	439
55160	Montgomery County	14	31	110	58	213	709	0	37	232	978	550	(57)	493
55162	Nelson County	6	14	49	783	852	317	0	17	1	335	247	176	423
55163	New Kent County	8	17	61	0	86	393	0	21	138	552	305	(35)	270
55165	Northampton County	2	5	17	0	24	107	0	6	30	143	83	(7)	76

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



Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
55166	Northumberland County	5	10	35	0	50	226	0	12	104	342	175	(23)	152
55167	Nottoway County	4	9	32	0	45	205	0	11	71	287	159	(16)	143
55168	Orange County	0	0	0	0	0	0	0	0	931	931	0	(284)	(284)
55169	Page County	4	9	32	0	45	207	0	11	95	313	161	(23)	138
55170	Patrick County	4	9	31	0	44	203	0	11	70	284	158	(18)	140
55171	Pittsylvania County	8	17	61	0	86	396	0	21	116	533	308	(26)	282
55172	Powhatan County	7	15	52	639	713	335	0	18	0	353	259	163	422
55173	Prince Edward County	5	11	40	541	597	259	0	14	25	298	202	114	316
55174	Prince George County	7	15	52	0	74	338	0	18	1,019	1,375	262	(273)	(11)
55176	Prince William County	36	77	273	1,052	1,438	1,767	0	93	773	2,633	1,370	2	1,372
55177	County of Pulaski	5	10	35	0	50	226	0	12	82	320	175	(21)	154
55178	Rappahannock County	8	18	64	0	90	412	0	22	86	520	319	(20)	299
55179	Richmond County	4	8	30	0	42	193	0	10	56	259	149	(15)	134
55180	Roanoke County	8	18	64	0	90	415	0	22	1,216	1,653	323	(356)	(33)
55181	Rockbridge County	6	13	45	579	643	291	0	15	0	306	225	155	380
55182	Rockingham County	8	16	57	5	86	371	0	20	134	525	288	(28)	260
55183	Russell County	7	14	51	68	140	329	0	17	86	432	255	1	256
55184	Scott County	6	14	50	0	70	321	0	17	134	472	249	(33)	216
55185	Shenandoah County	4	10	34	0	48	220	0	12	68	300	171	(17)	154
55186	Smyth County	7	15	54	0	76	348	0	18	148	514	269	(37)	232
55187	Southampton County	6	14	48	0	68	312	0	16	134	462	241	(34)	207
55188	Spotsylvania County	10	21	76	61	168	488	0	26	207	721	379	(28)	351
55189	Stafford County	14	30	108	14	166	696	0	37	1,489	2,222	540	(333)	207
55190	Surry County	4	8	29	0	41	190	0	10	61	261	148	(16)	132
55191	Sussex County	6	13	47	0	66	302	0	16	273	591	234	(66)	168
55192	Tazewell County	6	14	50	0	70	321	0	17	127	465	249	(32)	217
55193	Warren County	7	15	54	0	76	349	0	18	76	443	270	(20)	250
55195	Washington County	10	22	79	0	111	511	0	27	234	772	396	(57)	339
55196	Westmoreland County	4	8	29	0	41	190	0	10	410	610	148	(104)	44
55197	Wise County	6	13	48	556	623	310	0	16	82	408	240	152	392
55198	Wythe County	4	9	31	0	44	201	0	11	243	455	156	(58)	98
55199	York County	12	25	90	71	198	581	0	31	1,152	1,764	451	(239)	212
55200	City of Alexandria	24	52	184	0	260	1,191	0	63	3,148	4,402	923	(769)	154
55201	City of Bristol	7	14	51	0	72	331	0	18	133	482	257	(33)	224
55202	City of Buena Vista	4	8	29	0	41	190	0	10	71	271	148	(17)	131
55206	City of Fredericksburg	9	20	70	1,383	1,482	451	0	24	0	475	349	412	761
55207	City of Hampton	17	37	131	2,543	2,728	848	0	45	39	932	658	563	1,221
55208	City of Harrisonburg	5	11	38	0	54	244	0	13	75	332	189	(20)	169
55209	City of Hopewell	6	13	47	18	84	304	0	16	115	435	236	(20)	216
55210	City of Lynchburg	8	18	64	74	164	412	0	22	254	688	319	(35)	284
55213	City of Petersburg	7	16	57	671	751	365	0	19	267	651	283	144	427
55214	City of Portsmouth	21	45	160	112	338	1,034	0	55	1,050	2,139	802	(204)	598
55215	City of Radford	5	11	39	0	55	254	0	13	119	386	197	(27)	170
55216	City of Richmond	33	71	252	1,225	1,581	1,626	0	86	209	1,921	1,260	214	1,474
55219	City of Staunton	4	8	30	8	50	193	0	10	72	275	149	(13)	136
55220	City of Suffolk	9	19	67	8	103	431	0	23	121	575	333	(24)	309
55221	City of Williamsburg	4	8	29	267	308	190	0	10	0	200	148	62	210
55222	City of Winchester	7	15	55	0	77	352	0	19	108	479	274	(25)	249
55225	City of Colonial Heights	6	14	49	0	69	314	0	17	192	523	244	(46)	198
55230	City of Covington	4	8	29	0	41	190	0	10	61	261	148	(16)	132
55233	City of Chesapeake	21	45	161	318	545	1,041	0	55	218	1,314	807	5	812
55234	City of Virginia Beach	15	32	113	34	194	731	0	39	114	884	567	(15)	552
55235	City of Norton	4	8	29	0	41	190	0	10	61	261	148	(16)	132
55236	City of Manassas Park	6	12	42	0	60	273	0	14	163	450	211	(40)	171
55258	City of Newport News	3	7	27	447	484	172	0	9	5	186	133	100	233
55307	City of Lexington	4	8	29	0	41	190	0	10	61	261	148	(16)	132
55308	City of Waynesboro	4	9	32	0	45	209	0	11	69	289	162	(18)	144
55313	City of Galax	4	8	29	0	41	190	0	10	61	261	148	(16)	132
55316	City of Fairfax	14	29	103	2,610	2,756	669	0	35	0	704	518	592	1,110

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



		Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	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
55319	City of Emporia	4	8	30	0	42	192	0	10	76	278	149	(18)	131
55332	City of Manassas	10	21	75	454	560	486	0	26	161	673	377	282	659
55335	City of Salem	6	13	45	37	101	292	0	15	0	307	226	9	235
55365	City of Poquoson	7	16	56	13	92	361	0	19	108	488	279	(20)	259
Total for VRS Health Insurance Credit - Registrars		1,000	2,145	7,637	29,024	39,806	49,353	0	2,605	29,024	80,982	38,259	0	38,259

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



		Defered 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	78	98	112	110	41	0
55101	Albemarle County	(44)	(37)	(33)	(38)	(16)	0
55102	Alleghany County	(58)	(50)	(44)	(41)	(20)	0
55103	Amelia County	(121)	(113)	(108)	(86)	(38)	0
55104	Amherst County	104	118	127	2	(20)	0
55105	Appomattox County	(50)	(41)	(35)	(30)	(11)	0
55107	Augusta County	(75)	(66)	(59)	(48)	(19)	0
55108	Bath County	(406)	(406)	(406)	(406)	(172)	0
55109	Bedford County	(198)	(176)	(161)	(137)	(57)	0
55110	Bland County	(62)	(54)	(49)	(41)	(14)	0
55111	Botetourt County	(95)	(78)	(67)	(82)	(37)	0
55112	Brunswick County	(84)	(71)	(62)	(66)	(31)	0
55113	Buchanan County	(129)	(114)	(103)	(97)	(43)	0
55114	Buckingham County	(93)	(84)	(77)	(73)	(33)	0
55115	Campbell County	17	35	48	154	77	0
55116	Caroline County	(78)	(63)	(52)	(71)	(34)	0
55117	Carroll County	(173)	(153)	(139)	(123)	(54)	0
55118	Charles City County	102	115	124	123	48	0
55119	Charlotte County	(70)	(61)	(55)	(44)	(15)	0
55120	Chesterfield County	(501)	(429)	(380)	(21)	38	0
55122	Craig County	(62)	(54)	(49)	(41)	(14)	0
55123	Culpeper County	(104)	(87)	(75)	(84)	(40)	0
55124	Cumberland County	(55)	(47)	(41)	(32)	(15)	0
55125	Dickenson County	76	91	102	118	49	0
55126	Dinwiddie County	110	124	133	(6)	(31)	0
55128	Essex County	(74)	(65)	(59)	(56)	(26)	0
55130	Fauquier County	(338)	(316)	(301)	(236)	(95)	0
55131	Floyd County	(34)	(24)	(18)	(5)	0	0
55132	Fluvanna County	(76)	(62)	(52)	(88)	(47)	0
55133	Franklin County	(66)	(50)	(39)	(76)	(44)	0
55134	Frederick County	(162)	(143)	(130)	(180)	(87)	0
55135	Giles County	(97)	(84)	(75)	(57)	(26)	0
55136	Gloucester County	(69)	(53)	(42)	(53)	(27)	0
55137	Goochland County	(132)	(121)	(113)	(74)	(24)	0
55138	Grayson County	(63)	(55)	(49)	(38)	(19)	0
55139	Greene County	(62)	(54)	(49)	(41)	(14)	0
55140	Greensville County	(64)	(56)	(50)	(40)	(18)	0
55141	Halifax County	91	104	114	120	53	0
55142	Hanover County	33	65	87	128	55	0
55143	Henrico County	(505)	(429)	(376)	(256)	(101)	0
55144	Henry County	(143)	(126)	(114)	(107)	(47)	0
55145	Highland County	(66)	(58)	(53)	(41)	(14)	0
55146	Isle of Wight County	(136)	(120)	(108)	(109)	(48)	0
55147	James City County	(196)	(180)	(168)	(234)	(114)	0
55148	King George County	(163)	(146)	(135)	(173)	(80)	0
55149	King and Queen County	(62)	(54)	(49)	(41)	(14)	0
55150	King William County	328	335	341	196	55	0
55151	Lancaster County	(61)	(52)	(45)	(42)	(19)	0
55152	Lee County	(112)	(99)	(89)	(73)	(32)	0
55153	Loudoun County	(531)	(41)	44	(187)	(140)	0
55154	Louisa County	(117)	(101)	(90)	(93)	(45)	0
55155	Lunenburg County	(62)	(54)	(49)	(45)	(19)	0
55156	Madison County	(95)	(87)	(81)	(78)	(33)	0
55157	Mathews County	(56)	(47)	(41)	(38)	(19)	0
55159	Middlesex County	130	142	151	7	(23)	0
55160	Montgomery County	(227)	(198)	(178)	(119)	(43)	0
55162	Nelson County	99	113	122	128	55	0
55163	New Kent County	(129)	(113)	(102)	(84)	(38)	0
55165	Northampton County	(33)	(28)	(25)	(24)	(9)	0
55166	Northumberland County	(77)	(68)	(62)	(58)	(27)	0
55167	Nottoway County	(65)	(57)	(51)	(48)	(21)	0
55168	Orange County	(284)	(284)	(284)	(79)	0	0
55169	Page County	(73)	(64)	(57)	(53)	(21)	0
55170	Patrick County	(67)	(59)	(53)	(45)	(16)	0
55171	Pittsylvania County	(121)	(105)	(94)	(87)	(40)	0
55172	Powhatan County	83	96	106	62	13	0
55173	Prince Edward County	52	62	69	81	35	0
55174	Prince George County	(354)	(341)	(331)	(207)	(68)	0
55176	Prince William County	(422)	(350)	(300)	(100)	(23)	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
55177	County of Pulaski	(75)	(66)	(60)	(48)	(21)	0
55178	Rappahannock County	(119)	(102)	(90)	(82)	(37)	0
55179	Richmond County	(61)	(53)	(48)	(38)	(17)	0
55180	Roanoke County	(456)	(439)	(427)	(196)	(45)	0
55181	Rockbridge County	85	97	105	44	6	0
55182	Rockingham County	(117)	(102)	(93)	(87)	(40)	0
55183	Russell County	(78)	(65)	(55)	(62)	(32)	0
55184	Scott County	(110)	(97)	(88)	(74)	(33)	0
55185	Shenandoah County	(70)	(61)	(55)	(46)	(20)	0
55186	Smyth County	(120)	(106)	(96)	(80)	(36)	0
55187	Southampton County	(109)	(96)	(87)	(73)	(29)	0
55188	Spotsylvania County	(145)	(125)	(112)	(118)	(53)	0
55189	Stafford County	(500)	(472)	(452)	(443)	(189)	0
55190	Surry County	(62)	(54)	(49)	(41)	(14)	0
55191	Sussex County	(138)	(126)	(118)	(101)	(42)	0
55192	Tazewell County	(109)	(96)	(87)	(73)	(30)	0
55193	Warren County	(104)	(89)	(80)	(67)	(27)	0
55195	Washington County	(180)	(159)	(145)	(124)	(53)	0
55196	Westmoreland County	(150)	(142)	(137)	(102)	(38)	0
55197	Wise County	78	90	99	(20)	(32)	0
55198	Wythe County	(106)	(98)	(92)	(81)	(34)	0
55199	York County	(379)	(355)	(339)	(346)	(147)	0
55200	City of Alexandria	(1,055)	(1,006)	(973)	(795)	(313)	0
55201	City of Bristol	(113)	(99)	(90)	(77)	(31)	0
55202	City of Buena Vista	(63)	(54)	(49)	(45)	(19)	0
55206	City of Fredericksburg	304	322	335	67	(21)	0
55207	City of Hampton	359	394	418	441	184	0
55208	City of Harrisonburg	(78)	(69)	(62)	(50)	(19)	0
55209	City of Hopewell	(93)	(81)	(72)	(73)	(32)	0
55210	City of Lynchburg	(134)	(117)	(106)	(117)	(50)	0
55213	City of Petersburg	56	71	81	(57)	(51)	0
55214	City of Portsmouth	(452)	(410)	(381)	(388)	(170)	0
55215	City of Radford	(88)	(78)	(70)	(65)	(30)	0
55216	City of Richmond	(176)	(110)	(64)	6	4	0
55219	City of Staunton	(59)	(51)	(47)	(46)	(22)	0
55220	City of Suffolk	(127)	(110)	(99)	(93)	(43)	0
55221	City of Williamsburg	16	24	28	30	10	0
55222	City of Winchester	(110)	(95)	(84)	(78)	(35)	0
55225	City of Colonial Heights	(122)	(109)	(100)	(89)	(34)	0
55230	City of Covington	(62)	(54)	(49)	(41)	(14)	0
55233	City of Chesapeake	(245)	(203)	(173)	(106)	(42)	0
55234	City of Virginia Beach	(191)	(161)	(140)	(138)	(60)	0
55235	City of Norton	(62)	(54)	(49)	(41)	(14)	0
55236	City of Manassas Park	(105)	(94)	(87)	(74)	(30)	0
55258	City of Newport News	59	66	71	72	30	0
55307	City of Lexington	(62)	(54)	(49)	(41)	(14)	0
55308	City of Waynesboro	(68)	(60)	(54)	(44)	(18)	0
55313	City of Galax	(62)	(54)	(49)	(41)	(14)	0
55316	City of Fairfax	432	459	476	487	198	0
55319	City of Emporia	(64)	(56)	(50)	(46)	(20)	0
55332	City of Manassas	165	(19)	(102)	(106)	(51)	0
55335	City of Salem	(61)	(49)	(41)	(38)	(17)	0
55365	City of Poquoson	(15)	(184)	(82)	(79)	(36)	0
	Total for VRS Health Insurance Credit - Registrars	(11,850)	(9,841)	(8,446)	(7,626)	(3,413)	0

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



Employer Code	Employer	6/30/2019 Net OPEB Liability	6/30/2020 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
55100	Accomack County	4,042	4,668	5,203	4,206
55101	Albemarle County	1,676	1,489	1,660	1,342
55102	Alleghany County	2,169	1,990	2,218	1,793
55103	Amelia County	2,147	1,735	1,934	1,563
55104	Amherst County	3,417	3,196	3,563	2,880
55105	Appomattox County	2,267	2,140	2,386	1,929
55107	Augusta County	2,388	2,178	2,428	1,963
55108	Bath County	2,147	0	0	0
55109	Bedford County	5,673	5,063	5,644	4,562
55110	Bland County	1,982	1,810	2,018	1,631
55111	Botetourt County	4,228	3,819	4,257	3,441
55112	Brunswick County	3,373	3,046	3,395	2,744
55113	Buchanan County	4,030	3,564	3,973	3,211
55114	Buckingham County	2,322	1,961	2,186	1,767
55115	Campbell County	3,275	4,328	4,824	3,900
55116	Caroline County	4,019	3,649	4,067	3,288
55117	Carroll County	5,247	4,677	5,213	4,214
55118	Charles City County	2,289	2,951	3,290	2,659
55119	Charlotte County	2,190	1,999	2,228	1,801
55120	Chesterfield County	15,804	16,596	18,500	14,954
55122	Craig County	1,982	1,810	2,018	1,631
55123	Culpeper County	4,447	4,035	4,499	3,636
55124	Cumberland County	2,081	1,952	2,176	1,759
55125	Dickenson County	2,892	3,574	3,984	3,220
55126	Dinwiddie County	3,450	3,149	3,511	2,838
55128	Essex County	2,212	1,942	2,165	1,750
55130	Fauquier County	6,232	5,158	5,750	4,648
55131	Floyd County	2,190	2,197	2,449	1,980
55132	Fluvanna County	3,877	3,375	3,763	3,042
55133	Franklin County	4,162	3,715	4,142	3,348
55134	Frederick County	5,509	4,488	5,003	4,044
55135	Giles County	3,341	3,092	3,447	2,787
55136	Gloucester County	3,943	3,678	4,100	3,314
55137	Goochland County	2,935	2,650	2,954	2,388
55138	Grayson County	2,026	1,848	2,060	1,665
55139	Greene County	1,982	1,810	2,018	1,631
55140	Greensville County	2,081	1,905	2,124	1,717
55141	Halifax County	2,311	2,989	3,332	2,693
55142	Hanover County	6,594	7,421	8,273	6,687
55143	Henrico County	18,762	17,812	19,856	16,050
55144	Henry County	4,501	3,989	4,446	3,594
55145	Highland County	1,982	1,810	2,018	1,631
55146	Isle of Wight County	4,326	3,800	4,236	3,424
55147	James City County	5,235	3,894	4,341	3,509
55148	King George County	4,863	3,913	4,362	3,526
55149	King and Queen County	1,982	1,810	2,018	1,631
55150	King William County	1,095	1,838	2,049	1,656
55151	Lancaster County	2,212	2,018	2,249	1,818
55152	Lee County	3,450	3,121	3,480	2,813
55153	Loudoun County	26,248	24,998	27,864	22,526
55154	Louisa County	4,096	3,630	4,046	3,271
55155	Lunenburg County	2,026	1,810	2,018	1,631
55156	Madison County	2,190	1,801	2,008	1,623
55157	Mathews County	2,026	1,848	2,060	1,665
55159	Middlesex County	3,132	2,885	3,216	2,600
55160	Montgomery County	7,152	6,732	7,505	6,066
55162	Nelson County	2,311	3,027	3,374	2,727
55163	New Kent County	4,107	3,733	4,162	3,364
55165	Northampton County	1,128	1,018	1,135	917
55166	Northumberland County	2,420	2,140	2,386	1,929
55167	Nottoway County	2,169	1,942	2,165	1,750
55168	Orange County	0	0	0	0
55169	Page County	2,223	1,971	2,197	1,776

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



Employer Code	Employer	6/30/2019 Net OPEB Liability	6/30/2020 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
55170	Patrick County	2,125	1,933	2,155	1,742
55171	Pittsylvania County	4,184	3,771	4,204	3,398
55172	Powhatan County	2,924	3,177	3,542	2,863
55173	Prince Edward County	2,005	2,470	2,754	2,226
55174	Prince George County	4,019	3,215	3,584	2,897
55176	Prince William County	16,747	16,784	18,710	15,124
55177	County of Pulaski	2,355	2,140	2,386	1,929
55178	Rappahannock County	4,294	3,913	4,362	3,526
55179	Richmond County	2,005	1,829	2,039	1,648
55180	Roanoke County	4,458	3,951	4,404	3,560
55181	Rockbridge County	2,618	2,753	3,069	2,481
55182	Rockingham County	3,943	3,526	3,931	3,177
55183	Russell County	3,450	3,121	3,480	2,813
55184	Scott County	3,395	3,046	3,395	2,744
55185	Shenandoah County	2,289	2,094	2,334	1,886
55186	Smyth County	3,658	3,300	3,679	2,973
55187	Southampton County	3,275	2,951	3,290	2,659
55188	Spotsylvania County	5,224	4,639	5,171	4,180
55189	Stafford County	8,872	6,609	7,368	5,956
55190	Surry County	1,982	1,810	2,018	1,631
55191	Sussex County	3,330	2,866	3,195	2,583
55192	Tazewell County	3,363	3,046	3,395	2,744
55193	Warren County	3,593	3,310	3,690	2,982
55195	Washington County	5,411	4,856	5,413	4,376
55196	Westmoreland County	2,278	1,810	2,018	1,631
55197	Wise County	3,253	2,942	3,279	2,651
55198	Wythe County	2,311	1,914	2,134	1,725
55199	York County	7,306	5,526	6,160	4,979
55200	City of Alexandria	15,027	11,306	12,603	10,188
55201	City of Bristol	3,483	3,149	3,511	2,838
55202	City of Buena Vista	2,026	1,810	2,018	1,631
55206	City of Fredericksburg	4,436	4,281	4,772	3,857
55207	City of Hampton	5,608	8,062	8,987	7,265
55208	City of Harrisonburg	2,530	2,310	2,575	2,081
55209	City of Hopewell	3,242	2,895	3,227	2,609
55210	City of Lynchburg	4,501	3,913	4,362	3,526
55213	City of Petersburg	4,042	3,470	3,868	3,127
55214	City of Portsmouth	11,796	9,826	10,953	8,854
55215	City of Radford	2,728	2,414	2,691	2,175
55216	City of Richmond	15,092	15,435	17,207	13,908
55219	City of Staunton	2,048	1,829	2,039	1,648
55220	City of Suffolk	4,524	4,082	4,551	3,679
55221	City of Williamsburg	1,632	1,810	2,018	1,631
55222	City of Winchester	3,724	3,357	3,742	3,025
55225	City of Colonial Heights	3,395	2,989	3,332	2,693
55230	City of Covington	1,982	1,810	2,018	1,631
55233	City of Chesapeake	10,230	9,891	11,026	8,913
55234	City of Virginia Beach	7,590	6,949	7,747	6,262
55235	City of Norton	1,982	1,810	2,018	1,631
55236	City of Manassas Park	2,913	2,584	2,880	2,328
55258	City of Newport News	1,216	1,631	1,818	1,470
55307	City of Lexington	1,982	1,810	2,018	1,631
55308	City of Waynesboro	2,190	1,990	2,218	1,793
55313	City of Galax	1,982	1,810	2,018	1,631
55316	City of Fairfax	3,691	6,345	7,074	5,718
55319	City of Emporia	2,037	1,819	2,028	1,639
55332	City of Manassas	5,148	4,621	5,151	4,164
55335	City of Salem	2,946	2,762	3,080	2,489
55365	City of Poquoson	3,801	3,422	3,815	3,084
	Total for VRS Health Insurance Credit - Registrars	502,759	468,681	522,470	422,326

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



Virginia Sickness and Disability Program Cost Sharing Plan

Employer Code	Employer	2019	2019	2020	2020
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
21156	Department of State Police - Troopers	\$ 552,848	2.20297%	\$ 588,375	2.18998%
30100	Senate	33,000	0.13150%	36,356	0.13532%
30101	House of Delegates	54,507	0.21720%	57,879	0.21543%
30103	Magistrate System	106,869	0.42585%	114,481	0.42611%
30107	Division of Legislative Services	31,868	0.12699%	34,185	0.12724%
30109	Division of Legislative Automated Systems	9,880	0.03937%	10,600	0.03945%
30110	Joint Legislative Audit and Review Commission	15,339	0.06112%	18,027	0.06710%
30111	Supreme Court	105,424	0.42009%	112,421	0.41844%
30112	Judicial Inquiry and Review Commission	2,255	0.00899%	2,369	0.00882%
30114	General District Courts	172,513	0.68742%	181,260	0.67467%
30115	Juvenile and Domestic Relations District Courts	111,968	0.44617%	117,407	0.43700%
30116	Combined District Courts	32,820	0.13078%	33,120	0.12328%
30117	Virginia State Bar	38,939	0.15516%	41,339	0.15387%
30119	Office of the Lieutenant Governor	622	0.00248%	540	0.00201%
30121	Office of the Governor	7,709	0.03072%	8,423	0.03135%
30122	Department of Planning and Budget	23,655	0.09426%	24,867	0.09256%
30123	Department of Military Affairs	79,514	0.31684%	87,935	0.32730%
30125	Virginia Court of Appeals	23,478	0.09355%	23,081	0.08591%
30127	Department of Emergency Management	49,649	0.19784%	50,716	0.18877%
30128	Virginia Veterans Care Center	50,407	0.20086%	57,996	0.21587%
30129	Department of Human Resource Management	47,079	0.18760%	51,961	0.19340%
30132	State Board of Elections	19,426	0.07741%	23,361	0.08695%
30133	Auditor of Public Accounts	53,023	0.21128%	53,372	0.19866%
30136	Virginia Information Technologies Agency (VITA)	116,434	0.46396%	122,773	0.45697%
30140	Department of Criminal Justice Services	40,034	0.15953%	47,428	0.17653%
30141	Office of the Attorney General and Department of Law	166,849	0.66485%	177,606	0.66106%
30143	Office of the Attorney General - Division of Debt Collection	9,080	0.03618%	8,496	0.03162%
30146	Science Museum of Virginia	22,185	0.08840%	22,475	0.08365%
30147	Office of the State Inspector General	17,858	0.07116%	19,932	0.07419%
30148	Virginia Commission for the Arts	927	0.00369%	1,242	0.00462%
30151	Department of Accounts	66,302	0.26420%	71,218	0.26508%
30152	Department of the Treasury	44,663	0.17797%	48,090	0.17900%
30154	Department of Motor Vehicles	487,084	1.94092%	525,828	1.95718%
30156	Department of State Police	191,997	0.76506%	205,178	0.76369%
30157	Compensation Board	4,671	0.01861%	4,891	0.01820%
30160	Virginia Criminal Sentencing Commission	3,802	0.01515%	4,170	0.01552%
30161	Department of Taxation	255,302	1.01732%	269,441	1.00288%
30162	Department of Accounts - Transfer Payments (CHRF)	701	0.00279%	736	0.00274%
30164	Virginia Management Fellows Administration	2,480	0.00988%	4,231	0.01575%
30165	Department of Housing and Community Development	37,346	0.14882%	40,331	0.15012%
30166	Secretary of the Commonwealth	2,425	0.00966%	3,088	0.01149%
30171	State Corporation Commission	246,197	0.98104%	259,142	0.96455%
30172	State Lottery Department	117,202	0.46702%	126,079	0.46928%
30174	Virginia College Savings Plan	50,941	0.20299%	58,586	0.21806%
30180	Secretary of Administration	3,861	0.01539%	3,808	0.01417%
30181	Department of Labor and Industry	42,672	0.17004%	46,467	0.17295%
30182	Virginia Employment Commission	188,985	0.75306%	203,907	0.75896%
30183	Secretary of Natural and Historical Resources	0	0.00000%	0	0.00000%
30184	Secretary of Technology	0	0.00000%	0	0.00000%
30185	Secretary of Education	899	0.00358%	1,070	0.00398%
30186	Secretary of Transportation	1,218	0.00485%	931	0.00347%
30187	Secretary of Public Safety	3,242	0.01292%	3,113	0.01159%
30188	Secretary of Health and Human Resources	0	0.00000%	0	0.00000%
30190	Secretary of Finance	1,912	0.00762%	2,061	0.00767%
30191	Virginia Workers' Compensation Commission	107,262	0.42741%	115,075	0.42832%
30192	Secretary of Commerce and Trade	483	0.00192%	427	0.00159%
30193	Secretary of Agriculture and Forestry	1,562	0.00622%	1,617	0.00602%
30194	Department of General Services	198,849	0.79237%	218,099	0.81178%
30199	Department of Conservation and Recreation	137,694	0.54868%	142,743	0.53130%
30200	Office of Children's Services	6,139	0.02446%	6,495	0.02417%

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



Virginia Sickness and Disability Program Cost Sharing Plan

Employer Code	Employer	2019	2019	2020	2020
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
30201	Department of Education - Central Office Operations	132,648	0.52857%	146,742	0.54619%
30202	The Library of Virginia	39,382	0.15693%	41,522	0.15455%
30203	Woodrow Wilson Rehabilitation Center	68,026	0.27107%	65,145	0.24248%
30204	The College of William and Mary	253,032	1.00827%	262,792	0.97813%
30206	VCU - Medical College of Virginia Hospitals Authority	0	0.00000%	0	0.00000%
30207	University of Virginia - Academic Division	1,897,983	7.56306%	2,016,806	7.50682%
30208	Virginia Polytechnic Institute and State University	938,870	3.74118%	986,217	3.67078%
30209	University of Virginia Medical Center	0	0.00000%	0	0.00000%
30211	Virginia Military Institute	79,925	0.31848%	86,085	0.32042%
30212	Virginia State University	195,703	0.77983%	199,797	0.74366%
30213	Norfolk State University	206,774	0.82395%	213,513	0.79471%
30214	Longwood University	102,888	0.40998%	103,816	0.38641%
30215	University of Mary Washington	103,460	0.41226%	104,439	0.38873%
30216	James Madison University	595,870	2.37440%	643,619	2.39560%
30217	Radford University	261,690	1.04277%	311,227	1.15841%
30218	Virginia School for Deaf and Blind	34,408	0.13711%	36,706	0.13662%
30221	Old Dominion University	449,492	1.79112%	475,921	1.77142%
30222	Department of Professional and Occupational Regulation	58,286	0.23226%	57,873	0.21541%
30223	Department of Health Professions	85,014	0.33876%	95,365	0.35496%
30226	Board of Accountancy	4,568	0.01820%	5,244	0.01952%
30233	Board of Bar Examiners	3,720	0.01482%	3,431	0.01277%
30234	Cooperative Extension and Agricultural Research Service	19,580	0.07802%	21,364	0.07952%
30236	Virginia Commonwealth University	1,326,773	5.28688%	1,454,098	5.41228%
30238	Virginia Museum of Fine Arts	70,100	0.27933%	75,625	0.28148%
30239	Frontier Culture Museum of Virginia	8,068	0.03215%	8,638	0.03215%
30241	Richard Bland College	12,547	0.05000%	15,586	0.05801%
30242	Christopher Newport University	174,757	0.69637%	185,599	0.69082%
30245	State Council of Higher Education for Virginia	24,079	0.09595%	25,605	0.09530%
30246	University of Virginia's College at Wise	47,038	0.18744%	48,303	0.17979%
30247	George Mason University	760,900	3.03201%	850,507	3.16566%
30261	Virginia Community College System - Central Office Operations	96,300	0.38373%	95,637	0.35597%
30262	Department of Rehabilitative Services	269,847	1.07528%	277,343	1.03229%
30263	Virginia Rehabilitation Center for the Blind and Vision Impaired	6,905	0.02751%	6,825	0.02540%
30268	Virginia Institute of Marine Science	54,294	0.21635%	56,045	0.20860%
30270	Virginia Community College System - Shared Services	26,328	0.10491%	30,096	0.11202%
30275	New River Community College	33,785	0.13463%	35,319	0.13146%
30276	Southside Virginia Community College	43,423	0.17303%	40,719	0.15156%
30277	Paul D. Camp Community College	20,114	0.08015%	20,808	0.07745%
30278	Rappahannock Community College	31,117	0.12399%	34,436	0.12817%
30279	Danville Community College	33,510	0.13353%	32,794	0.12206%
30280	Northern Virginia Community College	517,976	2.06401%	552,409	2.05611%
30282	Piedmont Virginia Community College	55,217	0.22003%	55,010	0.20475%
30283	J. Sargeant Reynolds Community College	111,228	0.44322%	109,384	0.40714%
30284	Eastern Shore Community College	13,807	0.05502%	12,253	0.04561%
30285	Patrick Henry Community College	55,025	0.21926%	60,484	0.22513%
30286	Virginia Western Community College	65,463	0.26085%	67,664	0.25185%
30287	Dabney S. Lancaster Community College	17,605	0.07015%	16,826	0.06263%
30288	Wytheville Community College	28,120	0.11205%	28,062	0.10445%
30290	John Tyler Community College	79,120	0.31527%	82,970	0.30882%
30291	Blue Ridge Community College	49,381	0.19677%	52,013	0.19360%
30292	Central Virginia Community College	42,185	0.16810%	45,008	0.16752%
30293	Thomas Nelson Community College	100,175	0.39917%	86,288	0.32117%
30294	Southwest Virginia Community College	22,879	0.09117%	27,779	0.10340%
30295	Tidewater Community College	226,625	0.90305%	230,060	0.85630%
30296	Virginia Highlands Community College	28,498	0.11356%	28,452	0.10590%
30297	Germanna Community College	68,155	0.27158%	76,621	0.28519%
30298	Lord Fairfax Community College	63,452	0.25284%	66,533	0.24764%
30299	Mountain Empire Community College	26,180	0.10432%	27,824	0.10356%
30301	Department of Agriculture and Consumer Services	143,456	0.57164%	151,140	0.56256%
30310	Virginia Economic Development Partnership	56,243	0.22412%	67,839	0.25250%

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



Virginia Sickness and Disability Program Cost Sharing Plan

Employer Code	Employer	2019	2019	2020	2020
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
30320	Virginia Tourism Authority	31,266	0.12459%	32,573	0.12124%
30330	Virginia - Israel Advisory Board	608	0.00242%	624	0.00232%
30350	Department of Small Business and Supplier Diversity	14,423	0.05747%	15,240	0.05672%
30400	Jamestown-Yorktown Commemoration	4,833	0.01926%	3,288	0.01224%
30402	Marine Resources Commission	18,417	0.07339%	20,808	0.07745%
30403	Department of Game and Inland Fisheries	80,389	0.32033%	84,157	0.31324%
30405	Virginia Racing Commission	1,434	0.00571%	1,724	0.00642%
30407	Virginia Port Authority	406	0.00162%	418	0.00156%
30409	Department of Mines, Minerals and Energy	63,256	0.25206%	68,206	0.25387%
30411	Department of Forestry	54,072	0.21546%	57,533	0.21414%
30413	Commission on Virginia Alcohol Safety Action Program	3,713	0.01480%	3,750	0.01396%
30417	Gunston Hall	771	0.00307%	826	0.00307%
30423	Department of Historic Resources	15,081	0.06009%	16,022	0.05964%
30425	Jamestown - Yorktown Foundation	42,442	0.16912%	43,948	0.16358%
30440	Department of Environmental Quality	282,124	1.12420%	301,181	1.12102%
30454	Office of Commonwealth Preparedness	0	0.00000%	0	0.00000%
30505	Department of Rail and Public Transportation	28,050	0.11177%	32,784	0.12202%
30506	Motor Vehicle Dealer Board	6,736	0.02684%	7,044	0.02622%
30510	Virginia Department of Transportation	623,742	2.48547%	676,966	2.51972%
30511	Virginia Department of Transportation	162,917	0.64919%	170,752	0.63555%
30512	Virginia Department of Transportation	209,143	0.83339%	224,901	0.83710%
30513	Virginia Department of Transportation	132,415	0.52764%	146,035	0.54355%
30514	Virginia Department of Transportation	220,269	0.87772%	237,205	0.88290%
30515	Virginia Department of Transportation	254,305	1.01335%	263,970	0.98252%
30516	Virginia Department of Transportation	156,992	0.62558%	163,545	0.60873%
30517	Virginia Department of Transportation	132,947	0.52976%	141,490	0.52664%
30518	Virginia Department of Transportation	177,984	0.70922%	187,975	0.69966%
30519	Virginia Department of Transportation	331,823	1.32224%	349,168	1.29963%
30601	Department of Health	1,012,181	4.03331%	1,074,185	3.99821%
30602	Department of Medical Assistance Services	191,860	0.76452%	221,954	0.82613%
30606	Virginia Board for People With Disabilities	3,625	0.01444%	3,829	0.01425%
30701	Department of Corrections - Central Administration	122,899	0.48972%	133,974	0.49866%
30702	Department for the Blind and Vision Impaired	42,914	0.17100%	44,194	0.16449%
30703	Central State Hospital	197,355	0.78641%	222,178	0.82697%
30704	Eastern State Hospital	157,405	0.62722%	180,137	0.67049%
30705	Southwestern Virginia Mental Health Institute	120,188	0.47892%	137,047	0.51010%
30706	Western State Hospital	181,902	0.72484%	197,577	0.73540%
30707	Central Virginia Training Center	44,728	0.17823%	20,994	0.07814%
30708	Commonwealth Center for Children and Adolescents	43,283	0.17247%	45,688	0.17005%
30711	Virginia Correctional Enterprises	55,919	0.22282%	50,127	0.18658%
30716	Virginia Correctional Center for Women	29,944	0.11932%	31,112	0.11580%
30718	Bland Correctional Center	18,384	0.07326%	19,975	0.07435%
30720	Department of Behavioral Health & Developmental Services	193,342	0.77042%	216,256	0.80492%
30723	Southeastern Virginia Training Center	62,553	0.24926%	69,153	0.25739%
30724	Catawba Hospital	70,590	0.28128%	74,398	0.27692%
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	113,682	0.45300%	132,924	0.49475%
30729	Piedmont Geriatric Hospital	76,283	0.30397%	84,427	0.31424%
30733	Sussex I State Prison	14,216	0.05665%	15,261	0.05680%
30734	Sussex II State Prison	12,055	0.04804%	14,313	0.05327%
30735	Wallen's Ridge State Prison	26,972	0.10748%	28,590	0.10641%
30737	St. Brides Correctional Center	21,562	0.08592%	22,729	0.08460%
30738	Southwestern Virginia Training Center	7,618	0.03036%	525	0.00195%
30739	Southern Virginia Mental Health Institute	49,871	0.19872%	56,553	0.21050%
30741	Red Onion State Prison	28,083	0.11190%	29,042	0.10810%
30742	Department of Corrections - Employee Relations and Training	31,693	0.12629%	35,449	0.13194%
30743	Fluvanna Women's Correctional Center	36,866	0.14690%	46,695	0.17380%
30745	Nottoway Correctional Center	31,382	0.12505%	34,894	0.12988%
30747	Marion Correctional Treatment Center	22,054	0.08788%	24,221	0.09015%

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



Virginia Sickness and Disability Program Cost Sharing Plan

Employer Code	Employer	2019	2019	2020	2020
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
30748	Hiram W. Davis Medical Center	45,223	0.18020%	51,655	0.19226%
30749	Buckingham Correctional Center	23,856	0.09506%	25,192	0.09377%
30751	Department for the Deaf and Hard-of-Hearing	3,213	0.01280%	3,626	0.01350%
30752	Deep Meadow Correctional Center	29,761	0.11859%	34,100	0.12692%
30753	Deerfield Correctional Center	30,507	0.12156%	30,276	0.11269%
30754	Augusta Correctional Center	17,468	0.06961%	17,830	0.06636%
30756	Department of Corrections - Division of Institutions	145,865	0.58124%	159,580	0.59397%
30757	Western Region Correctional Field Units	5,751	0.02292%	6,994	0.02603%
30761	Baskerville Correctional Center	9,987	0.03980%	10,356	0.03855%
30765	Department of Social Services	569,552	2.26953%	610,554	2.27253%
30766	Virginia Parole Board	2,651	0.01056%	3,202	0.01192%
30767	Division of Community Corrections	55,307	0.22039%	60,528	0.22529%
30768	Keen Mountain Correctional Center	18,310	0.07296%	19,834	0.07382%
30769	Greensville Correctional Center	48,949	0.19505%	52,265	0.19453%
30770	Dillwyn Correctional Center	27,558	0.10981%	28,218	0.10503%
30771	Indian Creek Correctional Center	17,628	0.07024%	18,022	0.06708%
30772	Haynesville Correctional Center	29,586	0.11789%	32,778	0.12200%
30773	Coffeewood Correctional Center	18,960	0.07555%	21,180	0.07883%
30774	Lunenburg Correctional Center	18,236	0.07267%	20,663	0.07691%
30775	Pocahontas State Correctional Center	21,962	0.08751%	22,760	0.08471%
30776	Green Rock Correctional Center	24,742	0.09859%	27,238	0.10138%
30777	Department of Juvenile Justice	338,178	1.34756%	362,623	1.34971%
30778	Department of Forensic Science	129,991	0.51798%	139,615	0.51966%
30785	River North Correctional Center	23,359	0.09308%	25,656	0.09549%
30794	Virginia Center for Behavioral Rehabilitation	104,924	0.41810%	126,761	0.47182%
30841	Department of Aviation	14,519	0.05785%	16,508	0.06144%
30848	Indigent Defense Commission	192,767	0.76813%	201,950	0.75167%
30851	Tobacco Indemnification & Revitalization Commission	4,799	0.01912%	4,805	0.01788%
30852	Virginia Tobacco Settlement Foundation	7,118	0.02836%	7,361	0.02740%
30912	Department of Veterans Services	64,115	0.25548%	73,320	0.27290%
30913	Veterans Services Foundation	531	0.00212%	558	0.00208%
30922	Sitter-Barfoot Veterans Care Center	78,749	0.31380%	80,716	0.30043%
30937	Southern Virginia Higher Education Center	12,751	0.05081%	12,859	0.04786%
30938	New College Institute	4,849	0.01932%	4,869	0.01812%
30942	Virginia Museum of Natural History	8,213	0.03273%	7,905	0.02942%
30948	Southwest Virginia Higher Education Center	6,611	0.02634%	6,295	0.02343%
30957	Commonwealth's Attorneys' Services Council	2,737	0.01091%	3,089	0.01150%
30960	Department of Fire Programs	21,769	0.08674%	23,504	0.08748%
30961	Division of Capitol Police	2,958	0.01179%	3,758	0.01399%
30999	Department of Alcoholic Beverage Control	291,116	1.16003%	324,479	1.20774%
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	9,160	0.03650%	9,437	0.03513%
70156	Department of State Police	2,263	0.00902%	2,097	0.00781%
70203	Woodrow Wilson Rehabilitation Center	2,243	0.00894%	2,016	0.00750%
70204	The College of William and Mary	6,905	0.02751%	7,294	0.02715%
70207	University of Virginia - Academic Division	12,895	0.05138%	16,113	0.05997%
70208	Virginia Polytechnic Institute and State University	12,502	0.04982%	13,594	0.05060%
70211	Virginia Military Institute	2,734	0.01089%	2,855	0.01063%
70212	Virginia State University	4,534	0.01807%	5,861	0.02182%
70213	Norfolk State University	5,807	0.02314%	5,668	0.02110%
70214	Longwood University	4,511	0.01798%	4,272	0.01590%
70215	University of Mary Washington	5,717	0.02278%	6,068	0.02259%
70216	James Madison University	8,721	0.03475%	9,398	0.03498%
70217	Radford University	6,538	0.02605%	6,875	0.02559%
70221	Old Dominion University	13,619	0.05427%	13,971	0.05200%
70236	Virginia Commonwealth University	24,982	0.09955%	29,413	0.10948%
70241	Richard Bland College	1,160	0.00462%	1,222	0.00455%
70242	Christopher Newport University	5,602	0.02232%	6,275	0.02336%

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



Virginia Sickness and Disability Program Cost Sharing Plan

Employer Code	Employer	2019	2019	2020	2020
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
70246	University of Virginia's College at Wise	1,745	0.00695%	2,045	0.00761%
70247	George Mason University	17,072	0.06803%	17,241	0.06417%
70280	Northern Virginia Community College	16,246	0.06474%	17,376	0.06467%
70282	Piedmont Virginia Community College	795	0.00317%	1,045	0.00389%
70283	J. Sargeant Reynolds Community College	3,767	0.01501%	3,979	0.01481%
70286	Virginia Western Community College	2,175	0.00867%	2,451	0.00912%
70291	Blue Ridge Community College	313	0.00125%	358	0.00133%
70292	Central Virginia Community College	1,069	0.00426%	1,105	0.00411%
70293	Thomas Nelson Community College	2,300	0.00916%	2,085	0.00776%
70294	Southwest Virginia Community College	685	0.00273%	435	0.00162%
70296	Virginia Highlands Community College	399	0.00159%	337	0.00125%
70297	Germanna Community College	715	0.00285%	771	0.00287%
70298	Lord Fairfax Community College	1,216	0.00485%	1,484	0.00552%
70299	Mountain Empire Community College	651	0.00259%	516	0.00192%
70402	Marine Resources Commission	17,421	0.06942%	20,616	0.07673%
70403	Department of Game and Inland Fisheries	45,301	0.18051%	44,160	0.16437%
70701	Department of Corrections - Central Administration	0	0.00000%	0	0.00000%
70716	Virginia Correctional Center for Women	40,055	0.15961%	40,556	0.15095%
70718	Bland Correctional Center	37,550	0.14963%	39,350	0.14646%
70733	Sussex I State Prison	61,252	0.24407%	63,440	0.23613%
70734	Sussex II State Prison	55,593	0.22153%	59,702	0.22222%
70735	Wallen's Ridge State Prison	75,957	0.30267%	80,527	0.29973%
70737	St. Brides Correctional Center	41,778	0.16648%	42,749	0.15912%
70741	Red Onion State Prison	78,414	0.31246%	82,199	0.30595%
70743	Fluvanna Women's Correctional Center	43,999	0.17533%	45,499	0.16935%
70745	Nottoway Correctional Center	61,024	0.24317%	66,916	0.24907%
70747	Marion Correctional Treatment Center	31,903	0.12713%	35,888	0.13358%
70749	Buckingham Correctional Center	60,863	0.24252%	67,772	0.25225%
70752	Deep Meadow Correctional Center	96,250	0.38353%	108,928	0.40544%
70753	Deerfield Correctional Center	62,841	0.25041%	64,356	0.23954%
70754	Augusta Correctional Center	50,866	0.20269%	64,677	0.24073%
70756	Department of Corrections - Division of Institutions	2,499	0.00996%	2,223	0.00827%
70757	Western Region Correctional Field Units	22,743	0.09063%	24,603	0.09157%
70761	Baskerville Correctional Center	21,042	0.08385%	22,335	0.08313%
70767	Division of Community Corrections	253,432	1.00987%	278,618	1.03704%
70768	Keen Mountain Correctional Center	44,120	0.17581%	48,100	0.17903%
70769	Greensville Correctional Center	120,522	0.48025%	130,859	0.48707%
70770	Dillwyn Correctional Center	48,878	0.19477%	54,427	0.20258%
70771	Indian Creek Correctional Center	36,705	0.14626%	40,031	0.14900%
70772	Haynesville Correctional Center	57,775	0.23022%	60,388	0.22477%
70773	Coffeewood Correctional Center	44,356	0.17675%	46,087	0.17154%
70774	Lunenburg Correctional Center	41,692	0.16613%	43,170	0.16068%
70775	Pocahontas State Correctional Center	42,300	0.16856%	43,575	0.16219%
70776	Green Rock Correctional Center	43,877	0.17484%	46,975	0.17484%
70777	Department of Juvenile Justice	74,162	0.29552%	69,954	0.26037%
70785	River North Correctional Center	53,846	0.21456%	56,095	0.20879%
70786	Culpeper Correctional Center for Women	0	0.00000%	0	0.00000%
70961	Division of Capitol Police	24,679	0.09834%	25,848	0.09621%
70999	Department of Alcoholic Beverage Control	31,698	0.12631%	35,300	0.13139%
Total for VRS Virginia Sickness and Disability Program		\$ 25,095,571	100.00000%	\$ 26,866,667	100.00000%

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



Employer Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense				
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
21156	Department of State Police - Troopers	454,447	328,802	64,420	41,020	888,689	1,002,917	0	198,446	312,481	1,513,844	452,982	(69,424)	383,558
30100	Senate	28,080	20,317	3,981	4,031	56,409	61,971	0	12,262	6,447	80,680	27,990	(276)	27,714
30101	House of Delegates	44,704	32,345	6,337	2,988	86,374	98,658	0	19,521	1,742	119,921	44,560	154	44,714
30103	Magistrate System	88,423	63,976	12,534	40,950	205,883	195,140	0	38,612	438	234,190	88,138	9,182	97,320
30107	Division of Legislative Services	26,404	19,104	3,743	14,600	63,851	58,271	0	11,530	421	70,222	26,319	3,337	29,656
30109	Division of Legislative Automated Systems	8,186	5,923	1,160	2,050	17,319	18,065	0	3,575	135	21,775	8,160	407	8,567
30110	Joint Legislative Audit and Review Commission	13,924	10,074	1,974	2,900	28,872	30,729	0	6,080	10,093	46,902	13,879	(1,150)	12,729
30111	Supreme Court	86,831	62,824	12,309	11,179	173,143	191,627	0	37,917	0	229,544	86,551	2,254	88,805
30112	Judicial Inquiry and Review Commission	1,830	1,324	259	287	3,700	4,039	0	799	2,435	7,273	1,824	(463)	1,361
30114	General District Courts	140,002	101,295	19,846	27,657	288,800	308,970	0	61,136	28,291	398,397	139,551	(2,156)	137,395
30115	Juvenile and Domestic Relations District Courts	90,683	65,611	12,855	22,130	191,279	200,128	0	39,599	16,924	256,651	90,390	(313)	90,077
30116	Combined District Courts	25,582	18,509	3,626	18,208	65,925	56,457	0	11,171	4,556	72,184	25,500	2,155	27,655
30117	Virginia State Bar	31,930	23,102	4,526	21,092	80,650	70,466	0	13,943	0	84,409	31,827	5,000	36,827
30119	Office of the Lieutenant Governor	417	302	59	793	1,571	921	0	182	972	2,075	416	(66)	350
30121	Office of the Governor	6,505	4,707	922	2,728	14,862	14,357	0	2,841	12,423	29,621	6,485	(2,053)	4,432
30122	Department of Planning and Budget	19,207	13,897	2,723	10,426	46,253	42,389	0	8,387	0	50,776	19,145	2,216	21,361
30123	Department of Military Affairs	67,919	49,141	9,628	13,980	140,668	149,891	0	29,658	22,363	201,912	67,700	(563)	67,137
30125	Virginia Court of Appeals	17,827	12,898	2,527	16,349	49,601	39,342	0	7,785	0	47,127	17,770	3,091	20,861
30127	Department of Emergency Management	39,172	28,342	5,553	29,492	102,559	86,450	0	17,105	60,854	164,409	39,046	(9,416)	29,630
30128	Virginia Veterans Care Center	44,796	32,411	6,350	8,888	92,445	98,860	0	19,561	25,333	143,754	44,651	(2,550)	42,101
30129	Department of Human Resource Management	40,133	29,037	5,689	0	74,859	88,569	0	17,525	27,450	133,544	40,003	(6,143)	33,860
30132	State Board of Elections	18,043	13,055	2,558	0	33,656	39,820	0	7,879	56,583	104,282	17,985	(12,271)	5,714
30133	Auditor of Public Accounts	41,224	29,827	5,844	29,922	106,817	90,978	0	18,002	4,092	113,072	41,091	4,578	45,669
30136	Virginia Information Technologies Agency (VITA)	94,827	68,609	13,442	35,035	211,913	209,272	0	41,409	10,912	261,593	94,521	5,194	99,715
30140	Department of Criminal Justice Services	36,632	26,504	5,193	0	68,329	80,843	0	15,996	29,862	126,701	36,514	(5,254)	31,260
30141	Office of the Attorney General and Department of Law	137,178	99,251	19,446	68,271	324,146	302,738	0	59,902	0	362,640	136,736	15,388	152,124
30143	Office of the Attorney General - Division of Debt Collection	6,562	4,747	930	8,867	21,106	14,481	0	2,865	2,604	19,950	6,540	892	7,432
30146	Science Museum of Virginia	17,358	12,559	2,461	8,323	40,701	38,308	0	7,580	0	45,888	17,302	1,463	18,765
30147	Office of the State Inspector General	15,395	11,139	2,182	3,410	32,126	33,976	0	6,723	11,213	51,912	15,346	(1,682)	13,664
30148	Virginia Commission for the Arts	959	694	136	120	1,909	2,116	0	419	1,570	4,105	956	(249)	707
30151	Department of Accounts	55,007	39,799	7,798	10,660	113,264	121,396	0	24,020	8,306	153,722	54,830	844	55,674
30152	Department of the Treasury	37,145	26,875	5,265	0	69,285	81,975	0	16,220	13,511	111,706	37,025	(2,894)	34,131
30154	Department of Motor Vehicles	406,138	293,850	57,572	72,064	829,624	896,305	0	177,351	27,443	1,101,099	404,829	12,589	417,418
30156	Department of State Police	158,475	114,660	22,465	2,312	297,912	349,738	0	69,202	26,491	445,431	157,964	(5,895)	152,069
30157	Compensation Board	3,777	2,733	535	5,341	12,386	8,335	0	1,649	3,565	13,549	3,765	545	4,310
30160	Virginia Criminal Sentencing Commission	3,221	2,330	457	0	6,008	7,109	0	1,406	1,064	9,579	3,210	(201)	3,009
30161	Department of Taxation	208,109	150,572	29,500	30,881	419,062	459,276	0	90,876	19,028	569,180	207,439	1,683	209,122
30162	Department of Accounts - Transfer Payments (CHRF)	569	411	81	84	1,145	1,256	0	248	13	1,517	567	12	579
30164	Virginia Management Fellows Administration	3,268	2,365	463	0	6,096	7,212	0	1,427	21,981	30,620	3,258	(4,534)	(1,276)
30165	Department of Housing and Community Development	31,152	22,539	4,416	2,700	60,807	68,749	0	13,603	2,195	84,547	31,051	186	31,237
30166	Secretary of the Commonwealth	2,384	1,725	338	4,201	8,648	5,261	0	1,041	5,134	11,436	2,377	18	2,395
30171	State Corporation Commission	200,156	144,817	28,373	46,966	420,312	441,723	0	87,403	48,826	577,952	199,511	(2,702)	196,809
30172	State Lottery Department	97,381	70,457	13,804	13,950	195,592	214,909	0	42,524	25,315	282,748	97,067	(1,668)	95,399
30174	Virginia College Savings Plan	45,250	32,739	6,414	0	84,403	99,861	0	19,760	40,792	160,413	45,104	(8,018)	37,086
30180	Secretary of Administration	2,940	2,127	417	2,286	7,770	6,489	0	1,284	0	7,773	2,931	407	3,338
30181	Department of Labor and Industry	35,889	25,967	5,087	13,681	80,624	79,203	0	15,672	8,321	103,196	35,774	1,677	37,451
30182	Virginia Employment Commission	157,493	113,950	22,325	77,163	370,931	347,571	0	68,774	15,166	431,511	156,986	13,834	170,820
30183	Secretary of Natural and Historical Resources	0	0	0	8,736	8,736	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	826	598	117	5,242	6,783	1,823	0	361	675	2,859	823	986	1,809
30186	Secretary of Transportation	720	521	102	5,603	6,946	1,589	0	314	0	1,903	718	1,095	1,813
30187	Secretary of Public Safety	2,405	1,740	341	2,244	6,730	5,308	0	1,050	2,130	8,488	2,397	(56)	2,341
30188	Secretary of Health and Human Resources	0	0	0	2,488	2,488	0	0	0	0	0	0	524	524
30190	Secretary of Finance	1,592	1,152	226	1,689	4,659	3,514	0	695	84	4,293	1,586	341	1,927
30191	Virginia Workers' Compensation Commission	88,881	64,308	12,599	24,120	189,908	196,152	0	38,812	1,536	236,500	88,595	4,959	93,554
30192	Secretary of Commerce and Trade	330	239	47	556	1,172	729	0	144	2,554	3,427	329	(441)	(112)
30193	Secretary of Agriculture and Forestry	1,249	904	177	337	2,667	2,756	0	546	5,961	9,263	1,245	(1,196)	49
30194	Department of General Services	168,454	121,880	23,879	18,320	332,533	371,760	0	73,560	38,721	484,041	167,911	(2,132)	165,779
30199	Department of Conservation and Recreation	110,251	79,769	15,629	29,333	234,982	243,313	0	48,144	30,098	321,555	109,896	(2,476)	107,420

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



Employer Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense				
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
30200	Office of Children's Services	5,016	3,629	711	1,900	11,256	11,069	0	2,190	2,728	15,987	4,999	(254)	4,745
30201	Department of Education - Central Office Operations	113,341	82,005	16,067	2,462	213,875	250,133	0	49,493	52,274	351,900	112,976	(10,404)	102,572
30202	The Library of Virginia	32,071	23,204	4,546	6,063	65,884	70,777	0	14,005	919	85,701	31,968	985	32,953
30203	Woodrow Wilson Rehabilitation Center	50,317	36,406	7,133	97,151	191,007	111,046	0	21,972	2,046	135,064	50,155	18,238	68,393
30204	The College of William and Mary	202,974	146,856	28,772	222,091	600,693	447,942	0	88,634	0	536,576	202,319	51,140	253,459
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	1,557,754	1,127,074	220,825	94,934	3,000,587	3,437,794	0	680,239	636,993	4,755,026	1,552,732	(124,887)	1,427,845
30208	Virginia Polytechnic Institute and State University	761,730	551,129	107,979	164,053	1,584,891	1,681,060	0	332,629	16,274	2,029,963	759,276	26,358	785,634
30209	University of Virginia Medical Center	0	0	0	0	0	0	0	0	0	0	0	0	0
30211	Virginia Military Institute	66,491	48,108	9,425	1,663	125,687	146,738	0	29,035	7,180	182,953	66,277	(1,268)	65,009
30212	Virginia State University	154,318	111,653	21,875	71,275	359,121	340,564	0	67,387	16,255	424,206	153,821	8,943	162,764
30213	Norfolk State University	164,912	119,317	23,377	70,863	378,469	363,943	0	72,013	31,269	467,225	164,380	7,272	171,652
30214	Longwood University	80,185	58,015	11,367	46,485	196,052	176,960	0	35,015	21,142	233,117	79,926	2,925	82,851
30215	University of Mary Washington	80,666	58,364	11,435	69,835	220,300	178,022	0	35,225	0	213,247	80,406	13,636	94,042
30216	James Madison University	497,115	359,674	70,468	0	927,257	1,097,081	0	217,078	257,810	1,571,969	495,513	(56,284)	439,229
30217	Radford University	240,384	173,923	34,075	9,764	458,146	530,502	0	104,970	249,188	884,660	239,609	(43,631)	195,978
30218	Virginia School for Deaf and Blind	28,350	20,512	4,019	6,723	59,604	62,566	0	12,380	0	74,946	28,259	1,508	29,767
30221	Old Dominion University	367,591	265,960	52,108	33,248	718,907	811,235	0	160,518	95,656	1,067,409	366,406	(16,479)	349,927
30222	Department of Professional and Occupational Regulation	44,700	32,342	6,336	34,719	118,097	98,649	0	19,519	5,858	124,026	44,556	4,838	49,394
30223	Department of Health Professions	73,658	53,293	10,441	0	137,392	162,555	0	32,165	42,723	237,443	73,421	(8,010)	65,411
30226	Board of Accountancy	4,051	2,931	574	0	7,556	8,939	0	1,769	2,535	13,243	4,038	(453)	3,585
30233	Board of Bar Examiners	2,650	1,917	376	3,751	8,694	5,849	0	1,157	0	7,006	2,641	666	3,307
30234	Cooperative Extension and Agricultural Research Service	16,501	11,939	2,339	1,623	32,402	36,416	0	7,206	2,532	46,154	16,448	(100)	16,348
30236	Virginia Commonwealth University	1,123,112	812,597	159,206	13,640	2,108,555	2,478,591	0	490,436	575,558	3,544,585	1,119,493	(116,591)	1,002,902
30238	Virginia Museum of Fine Arts	58,410	42,261	8,280	0	108,951	128,905	0	25,506	38,764	193,175	58,222	(9,121)	49,101
30239	Frontier Culture Museum of Virginia	6,672	4,827	946	0	12,445	14,725	0	2,913	1,091	18,729	6,650	(230)	6,420
30241	Richard Bland College	12,038	8,710	1,706	19,096	41,550	26,566	0	5,257	28,046	59,869	11,999	(1,565)	10,434
30242	Christopher Newport University	143,353	103,719	20,321	9,367	276,760	316,365	0	62,599	56,152	435,116	142,891	(10,623)	132,268
30245	State Council of Higher Education for Virginia	19,776	14,308	2,803	1,097	37,984	43,643	0	8,636	11,065	63,344	19,712	(2,388)	17,324
30246	University of Virginia's College at Wise	37,309	26,994	5,289	33,965	103,557	82,338	0	16,292	0	98,630	37,188	7,085	44,273
30247	George Mason University	656,912	475,290	93,120	36,830	1,262,152	1,449,735	0	286,858	353,547	2,090,140	654,795	(60,422)	594,373
30261	Virginia Community College System - Central Office Operations	73,868	53,445	10,471	77,421	215,205	163,019	0	32,256	32,056	227,331	73,630	7,890	81,520
30262	Department of Rehabilitative Services	214,212	154,987	30,366	224,664	624,229	472,745	0	93,541	0	566,286	213,522	47,204	260,726
30263	Virginia Rehabilitation Center for the Blind and Vision Impaired	5,271	3,814	747	9,163	18,995	11,632	0	2,302	2,728	16,662	5,254	1,165	6,419
30268	Virginia Institute of Marine Science	43,287	31,319	6,136	30,470	111,212	95,530	0	18,902	0	114,432	43,147	6,588	49,735
30270	Virginia Community College System - Shared Services	23,245	16,819	3,295	0	43,359	51,300	0	10,151	127,314	188,765	23,171	(30,043)	(6,872)
30275	New River Community College	27,280	19,737	3,867	15,207	66,091	60,204	0	11,912	3,712	75,828	27,192	2,723	29,915
30276	Southside Virginia Community College	31,450	22,755	4,458	71,196	129,859	69,407	0	13,734	0	83,141	31,349	15,044	46,393
30277	Paul D. Camp Community College	16,072	11,628	2,278	4,557	34,535	35,469	0	7,018	7,299	49,786	16,020	(966)	15,054
30278	Rappahannock Community College	26,597	19,243	3,770	0	49,610	58,697	0	11,614	11,247	81,558	26,511	(2,113)	24,398
30279	Danville Community College	25,329	18,326	3,590	51,691	98,936	55,898	0	11,061	0	66,959	25,247	10,969	36,216
30280	Northern Virginia Community College	426,667	308,703	60,482	303,710	1,099,562	941,610	0	186,315	6,786	1,134,711	425,292	72,709	498,001
30282	Piedmont Virginia Community College	42,488	30,741	6,023	25,789	105,041	93,766	0	18,554	12,594	124,914	42,351	1,137	43,488
30283	J. Sargeant Reynolds Community College	84,846	61,128	11,976	183,756	341,346	186,453	0	36,893	0	223,346	84,214	39,067	123,281
30284	Eastern Shore Community College	9,465	6,848	1,342	25,092	42,747	20,889	0	4,133	-2,728	27,750	9,434	4,413	13,847
30285	Patrick Henry Community College	46,717	33,801	6,622	8,462	95,602	103,100	0	20,400	22,384	145,884	46,567	(2,364)	44,203
30286	Virginia Western Community College	52,262	37,813	7,408	50,814	148,297	115,336	0	22,822	0	138,158	52,093	10,475	62,568
30287	Dabney S. Lancaster Community College	12,996	9,403	1,842	17,862	42,103	28,681	0	5,675	0	34,356	12,955	3,491	16,446
30288	Wytheville Community College	21,675	15,682	3,072	21,222	61,651	47,833	0	9,465	0	57,298	21,605	4,007	25,612
30290	John Tyler Community College	64,084	46,366	9,084	55,742	175,276	141,426	0	27,984	9,593	179,003	63,877	11,452	75,329
30291	Blue Ridge Community College	40,174	29,067	5,695	24,011	98,947	88,661	0	17,543	10,804	117,008	40,045	3,328	43,373
30292	Central Virginia Community College	34,762	25,151	4,928	11,208	76,049	76,716	0	15,180	13,958	105,854	34,650	(382)	34,268
30293	Thomas Nelson Community College	66,647	48,220	9,447	236,517	360,831	147,081	0	29,103	0	176,184	66,432	47,274	113,706
30294	Southwest Virginia Community College	21,457	15,524	3,042	7,766	47,789	47,352	0	9,370	27,462	84,184	21,388	(3,333)	18,055
30295	Tidewater Community College	177,692	128,564	25,189	397,190	728,635	392,148	0	77,594	0	469,742	177,120	87,257	264,377
30296	Virginia Highlands Community College	21,975	15,900	3,115	24,773	65,763	48,497	0	9,596	6,820	64,913	21,905	3,572	25,477
30297	Germananna Community College	59,180	42,818	8,389	14,788	125,175	130,603	0	25,843	22,970	179,416	58,990	(571)	58,419
30298	Lord Fairfax Community College	51,388	37,181	7,285	47,177	143,031	113,410	0	22,440	0	135,850	51,223	11,139	62,362
30299	Mountain Empire Community College	21,490	15,548	3,046	1,282	41,366	47,425	0	9,384	6,869	63,678	21,421	(1,560)	19,861

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



Employer Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense				
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
30301	Department of Agriculture and Consumer Services	116,738	84,462	16,548	36,269	254,017	257,628	0	50,977	0	308,605	116,362	7,608	123,970
30310	Virginia Economic Development Partnership	52,397	37,910	7,427	1,769	99,503	115,634	0	22,880	71,984	210,498	52,228	(14,443)	37,785
30320	Virginia Tourism Authority	25,159	18,203	3,566	5,654	52,582	55,523	0	10,986	12,221	78,730	25,078	(1,848)	23,230
30330	Virginia - Israel Advisory Board	481	348	68	169	1,066	1,062	0	210	2,383	3,655	480	(472)	8
30350	Department of Small Business and Supplier Diversity	11,770	8,516	1,668	5,821	27,775	25,975	0	5,140	14,042	45,157	11,732	(1,652)	10,080
30400	Jamestown-Yorktown Commemoration	2,540	1,838	360	11,848	16,586	5,605	0	1,109	18,805	25,519	2,532	(2,476)	56
30402	Marine Resources Commission	16,072	11,628	2,278	0	29,978	35,469	0	7,018	22,006	64,493	16,020	(4,944)	11,076
30403	Department of Game and Inland Fisheries	65,001	47,030	9,214	30,848	152,093	143,451	0	28,384	25,080	196,915	64,792	103	64,895
30405	Virginia Racing Commission	1,332	964	189	93	2,578	2,940	0	582	1,198	4,720	1,328	(189)	1,139
30407	Virginia Port Authority	324	234	46	2,522	3,126	715	0	141	0	856	323	528	851
30409	Department of Mines, Minerals and Energy	52,681	38,116	7,468	25,062	123,327	116,262	0	23,005	3,055	142,322	52,511	5,158	57,669
30411	Department of Forestry	44,437	32,151	6,299	8,916	91,803	98,068	0	19,404	6,820	124,292	44,293	357	44,650
30413	Commission on Virginia Alcohol Safety Action Program	2,897	2,096	411	2,242	7,646	6,394	0	1,265	0	7,659	2,888	422	3,310
30417	Gunston Hall	637	461	90	732	1,920	1,406	0	278	0	1,684	635	154	789
30423	Department of Historic Resources	12,376	8,954	1,754	3,142	26,226	27,312	0	5,404	0	32,716	12,336	634	12,970
30425	Jamestown - Yorktown Foundation	33,945	24,560	4,812	11,705	75,022	74,913	0	14,823	6,510	96,246	33,835	383	34,218
30440	Department of Environmental Quality	232,625	168,309	32,976	70,119	504,029	513,379	0	101,582	0	614,961	231,875	15,899	247,774
30454	Office of Commonwealth Preparedness	0	0	0	2,050	2,050	0	0	0	0	0	0	431	431
30505	Department of Rail and Public Transportation	25,321	18,320	3,589	7,504	54,734	55,880	0	11,057	27,530	94,467	25,239	(3,824)	21,415
30506	Motor Vehicle Dealer Board	5,441	3,937	771	3,214	13,363	12,008	0	2,376	0	14,384	5,239	639	6,062
30510	Virginia Department of Transportation	522,872	378,309	74,119	34,862	1,010,162	1,153,923	0	228,326	140,701	1,522,950	521,187	(22,801)	498,386
30511	Virginia Department of Transportation	131,884	95,421	18,695	23,020	269,020	291,054	0	57,591	77,753	426,398	131,459	(15,183)	116,276
30512	Virginia Department of Transportation	173,708	125,682	24,624	35,271	359,285	383,356	0	75,854	6,261	465,471	173,148	6,895	180,043
30513	Virginia Department of Transportation	112,793	81,608	15,989	4,697	215,087	248,922	0	49,254	96,262	394,438	112,430	(20,992)	91,438
30514	Virginia Department of Transportation	183,212	132,558	25,971	25,320	367,061	404,331	0	80,004	53,570	537,905	182,622	(6,781)	175,841
30515	Virginia Department of Transportation	203,884	147,515	28,902	58,819	439,120	449,951	0	89,032	57,134	596,117	203,227	(2,923)	200,304
30516	Virginia Department of Transportation	126,319	91,394	17,906	53,987	289,606	278,772	0	55,160	77,934	411,866	125,912	(9,192)	116,720
30517	Virginia Department of Transportation	109,284	79,069	15,492	5,265	209,110	241,179	0	47,722	81,345	370,246	108,932	(18,773)	90,159
30518	Virginia Department of Transportation	145,188	105,047	20,581	33,376	304,192	320,415	0	63,400	15,004	398,819	144,720	3,547	148,267
30519	Virginia Department of Transportation	269,689	195,126	38,230	79,013	582,058	595,175	0	117,767	17,732	730,674	268,819	11,464	280,283
30601	Department of Health	829,676	600,289	117,610	184,566	1,732,141	1,831,008	0	362,300	0	2,193,308	827,002	39,144	866,146
30602	Department of Medical Assistance Services	171,432	124,035	24,301	0	319,768	378,333	0	74,860	143,718	596,911	170,879	(27,934)	142,945
30606	Virginia Board for People With Disabilities	2,957	2,139	419	613	6,128	6,525	0	1,291	0	7,816	2,948	118	3,066
30701	Department of Corrections - Central Administration	103,478	74,869	14,668	0	193,015	228,366	0	45,186	43,538	317,090	103,144	(9,072)	94,072
30702	Department for the Blind and Vision Impaired	34,134	24,696	4,839	28,577	92,246	75,330	0	14,905	6,138	96,373	34,024	4,189	38,213
30703	Central State Hospital	171,606	124,161	24,326	19,780	339,873	378,717	0	74,936	95,559	549,212	171,053	(13,493)	157,560
30704	Eastern State Hospital	139,135	100,667	19,723	161,323	420,848	307,056	0	60,757	73,029	440,842	138,686	24,324	163,010
30705	Southwestern Virginia Mental Health Institute	105,852	76,586	15,005	7,167	204,610	233,604	0	46,223	65,582	345,409	105,511	(10,546)	94,965
30706	Western State Hospital	152,604	110,413	21,632	0	284,649	336,781	0	66,639	72,256	475,676	152,112	(15,897)	136,215
30707	Central Virginia Training Center	16,215	11,732	2,299	579,718	609,964	35,785	0	7,081	0	42,866	16,163	126,065	142,228
30708	Commonwealth Center for Children and Adolescents	35,287	25,531	5,002	12,951	78,771	77,875	0	15,409	59,241	152,525	35,174	(10,066)	25,108
30711	Virginia Correctional Enterprises	38,718	28,013	5,488	61,163	133,382	85,446	0	16,907	24,651	127,004	38,593	4,654	43,247
30716	Virginia Correctional Center for Women	24,030	17,386	3,406	20,510	65,332	53,032	0	10,493	6,560	70,085	23,952	3,371	27,323
30718	Bland Correctional Center	15,429	11,163	2,187	6,138	34,917	34,050	0	6,737	11,305	52,092	15,379	(1,146)	14,233
30720	Department of Behavioral Health & Developmental Services	167,030	120,850	23,677	0	311,557	368,618	0	72,938	231,014	672,570	166,492	(51,776)	114,716
30723	Southeastern Virginia Training Center	53,411	38,644	7,571	19,808	119,434	117,872	0	23,324	25,310	166,506	53,239	261	53,500
30724	Catawba Hospital	57,464	41,577	8,146	7,359	114,546	126,818	0	25,093	11,092	163,003	57,279	(1,689)	55,590
30725	Northern Virginia Training Center	0	0	0	169,422	169,422	0	0	0	0	0	0	0	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	102,666	74,281	14,553	12,276	203,776	226,573	0	44,832	132,506	403,911	102,336	(24,107)	78,229
30729	Piedmont Geriatric Hospital	65,209	47,180	9,244	16,678	138,311	143,910	0	28,475	34,098	206,483	64,998	(2,394)	62,604
30733	Sussex I State Prison	11,787	8,528	1,671	21,768	43,754	26,013	0	5,147	253	31,413	11,749	4,539	16,288
30734	Sussex II State Prison	11,054	7,998	1,567	26,575	47,194	24,396	0	4,827	8,827	38,050	11,019	4,388	15,407
30735	Wallen's Ridge State Prison	22,081	15,976	3,130	3,852	45,039	48,731	0	9,642	2,542	60,915	22,010	257	22,267
30737	St. Brides Correctional Center	17,555	12,702	2,489	13,205	45,951	38,743	0	7,666	0	46,409	17,499	2,700	20,199
30738	Southwestern Virginia Training Center	405	293	57	303,486	304,241	893	0	177	0	1,070	403	64,817	65,220
30739	Southern Virginia Mental Health Institute	43,681	31,604	6,192	0	81,477	96,398	0	19,075	35,095	150,568	43,540	(7,010)	36,530
30741	Red Onion State Prison	22,432	16,230	3,180	8,459	50,301	49,505	0	9,796	5,665	64,966	22,360	254	22,614
30742	Department of Corrections - Employee Relations and Training	27,379	19,809	3,881	10,912	61,981	60,422	0	11,956	18,751	91,129	27,291	(1,285)	26,006

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



Employer Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense				
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
30743	Fluvanna Women's Correctional Center	36,066	26,094	5,112	9,548	76,820	79,593	0	15,749	122,548	217,890	35,949	(22,388)	13,561
30745	Nottoway Correctional Center	26,952	19,500	3,821	4,604	54,877	59,481	0	11,769	26,657	97,907	26,865	(5,201)	21,664
30747	Marion Correctional Treatment Center	18,707	13,535	2,652	2,728	37,622	41,285	0	8,169	18,138	67,592	18,647	(3,383)	15,264
30748	Hiram W. Davis Medical Center	39,896	28,866	5,655	11,265	85,682	88,046	0	17,422	20,354	125,822	39,768	(675)	39,093
30749	Buckingham Correctional Center	19,458	14,079	2,758	3,854	40,149	42,942	0	8,497	0	51,439	19,396	733	20,129
30751	Department for the Deaf and Hard-of-Hearing	2,801	2,027	397	1,651	6,876	6,182	0	1,223	1,181	8,586	2,792	141	2,933
30752	Deep Meadow Correctional Center	26,337	19,056	3,733	29,708	78,834	58,123	0	11,501	14,059	83,683	26,253	4,537	30,790
30753	Deerfield Correctional Center	23,385	16,919	3,315	24,735	68,354	51,608	0	10,211	9,374	71,193	23,309	3,103	26,412
30754	Augusta Correctional Center	13,770	9,963	1,952	7,437	33,122	30,390	0	6,013	1,051	37,454	13,726	1,260	14,986
30756	Department of Corrections - Division of Institutions	123,256	89,178	17,472	4,092	233,998	272,012	0	53,823	48,907	374,742	122,859	(10,068)	112,791
30757	Western Region Correctional Field Units	5,402	3,908	766	0	10,076	11,921	0	2,359	8,894	23,174	5,384	(1,684)	3,700
30761	Baskerville Correctional Center	8,000	5,788	1,134	2,110	17,032	17,655	0	3,493	79	21,227	7,974	351	8,325
30765	Department of Social Services	471,577	341,196	66,848	122,084	1,001,705	1,040,721	0	205,926	5,063	1,251,710	470,057	28,724	498,781
30766	Virginia Parole Board	2,474	1,790	351	6,895	11,510	5,460	0	1,080	2,295	8,835	2,466	1,389	3,855
30767	Division of Community Corrections	46,750	33,825	6,627	15,635	102,837	103,173	0	20,415	29,752	153,340	46,600	(3,911)	42,689
30768	Keen Mountain Correctional Center	15,319	11,083	2,171	7,189	35,762	33,806	0	6,689	1,452	41,947	15,269	1,598	16,867
30769	Greensville Correctional Center	40,367	29,207	5,722	8,689	83,985	89,087	0	17,627	8,170	114,884	40,237	527	40,764
30770	Dillwyn Correctional Center	21,795	15,769	3,090	8,067	48,721	48,100	0	9,517	3,843	61,460	21,725	553	22,278
30771	Indian Creek Correctional Center	13,920	10,071	1,973	7,285	33,249	30,720	0	6,078	1,170	37,968	13,875	1,208	15,083
30772	Haynesville Correctional Center	25,316	18,317	3,589	5,716	52,938	55,871	0	11,055	6,937	73,863	25,235	180	25,415
30773	Coffeewood Correctional Center	16,358	11,835	2,319	10,598	41,110	36,101	0	7,143	5,536	48,780	16,305	1,589	17,894
30774	Lunenburg Correctional Center	15,960	11,547	2,262	0	29,769	35,222	0	6,969	7,528	49,719	15,908	(1,328)	14,580
30775	Poahontas State Correctional Center	17,578	12,718	2,492	14,336	47,124	38,793	0	7,676	5,208	51,677	17,522	1,591	19,113
30776	Green Rock Correctional Center	21,038	15,221	2,982	2,782	42,023	46,428	0	9,187	7,437	63,052	20,970	(873)	20,097
30777	Department of Juvenile Justice	280,081	202,645	39,703	59,240	581,669	618,109	0	122,305	3,628	744,042	279,178	12,988	292,166
30778	Department of Forensic Science	107,836	78,021	15,286	0	201,143	237,982	0	47,089	49,983	335,054	107,488	(11,748)	95,740
30785	River North Correctional Center	19,815	14,337	2,809	7,770	44,731	43,731	0	8,653	6,019	58,403	19,751	402	20,153
30794	Virginia Center for Behavioral Rehabilitation	97,908	70,839	13,879	27,282	209,908	216,074	0	42,754	133,739	392,567	97,593	(18,870)	78,723
30841	Department of Aviation	12,750	9,225	1,807	665	24,447	28,138	0	5,567	6,059	39,764	12,708	(917)	11,791
30848	Indigent Defense Commission	155,980	112,855	22,111	58,123	349,069	344,232	0	68,113	0	412,345	155,478	11,820	167,298
30851	Tobacco Indemnification & Revitalization Commission	3,710	2,684	526	4,993	11,913	8,188	0	1,620	0	9,808	3,698	976	4,674
30852	Virginia Tobacco Settlement Foundation	5,686	4,114	806	2,790	13,396	12,548	0	2,483	0	15,031	5,668	530	6,198
30912	Department of Veterans Services	56,630	40,973	8,028	0	105,631	124,977	0	24,729	114,077	263,783	56,447	(25,751)	30,696
30913	Veterans Services Foundation	432	312	61	134	939	953	0	188	0	1,141	430	26	456
30922	Sitter-Barfoot Veterans Care Center	62,343	45,106	8,837	39,437	155,723	137,584	0	27,224	33,234	198,042	62,142	(393)	61,749
30937	Southern Virginia Higher Education Center	9,932	7,186	1,408	4,979	23,505	21,918	0	4,337	653	26,908	9,900	732	10,632
30938	New College Institute	3,760	2,721	533	2,026	9,040	8,298	0	1,642	1,809	11,749	3,748	(28)	3,720
30942	Virginia Museum of Natural History	6,105	4,417	865	10,610	21,997	13,473	0	2,666	0	16,139	6,085	2,257	8,342
30948	Southwest Virginia Higher Education Center	4,862	3,518	689	7,174	16,243	10,730	0	2,123	0	12,853	4,846	1,333	6,179
30957	Commonwealth's Attorneys' Services Council	2,386	1,727	338	67	4,518	5,266	0	1,042	996	7,304	2,379	(160)	2,219
30960	Department of Fire Programs	18,153	13,134	2,573	2,046	35,906	40,062	0	7,927	8,122	56,111	18,095	(1,376)	16,719
30961	Division of Capitol Police	2,903	2,100	412	372	5,787	6,406	0	1,268	3,712	11,386	2,894	(569)	2,325
30999	Department of Alcoholic Beverage Control	250,620	181,329	35,527	0	467,476	553,092	0	109,440	235,758	898,290	249,813	(49,792)	200,021
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	7,290	5,274	1,033	6,717	20,314	16,087	0	3,183	5,858	25,128	7,266	(240)	7,026
70156	Department of State Police	1,621	1,173	230	2,043	5,067	3,577	0	708	79	4,364	1,615	339	1,954
70203	Woodrow Wilson Rehabilitation Center	1,556	1,126	221	3,083	5,986	3,435	0	680	0	4,115	1,551	561	2,112
70204	The College of William and Mary	5,634	4,076	799	607	11,116	12,434	0	2,460	6,039	20,933	5,616	(1,211)	4,405
70207	University of Virginia - Academic Division	12,444	9,004	1,764	120	23,332	27,463	0	5,434	20,636	53,533	12,404	(3,936)	8,468
70208	Virginia Polytechnic Institute and State University	10,500	7,597	1,488	1,889	21,474	23,172	0	4,585	1,316	29,073	10,466	168	10,634
70211	Virginia Military Institute	2,206	1,596	313	438	4,553	4,869	0	963	2,995	8,827	2,199	(553)	1,646
70212	Virginia State University	4,528	3,276	642	0	8,446	9,993	0	1,977	9,603	21,573	4,513	(1,793)	2,720
70213	Norfolk State University	4,378	3,168	621	9,495	17,662	9,963	0	1,912	5,456	17,031	4,364	604	4,968
70214	Longwood University	3,299	2,387	468	3,510	9,664	7,281	0	1,441	240	8,962	3,289	563	3,852
70215	University of Mary Washington	4,688	3,392	665	1,532	10,277	10,346	0	2,047	1,952	14,345	4,673	(213)	4,460
70216	James Madison University	7,259	5,252	1,029	0	13,540	16,019	0	3,170	3,516	22,705	7,235	(726)	6,509
70217	Radford University	5,310	3,842	753	4,030	13,935	11,719	0	2,319	4,363	18,401	5,293	89	5,382

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



Employer Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense				
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
70221	Old Dominion University	10,791	7,807	1,530	3,831	23,959	23,814	0	4,712	146	28,672	10,756	638	11,394
70236	Virginia Commonwealth University	22,718	16,437	3,220	0	42,375	50,136	0	9,921	29,025	89,082	22,645	(5,508)	17,137
70241	Richard Bland College	944	683	134	224	1,985	2,084	0	412	0	2,496	941	43	984
70242	Christopher Newport University	4,847	3,507	687	4,778	13,819	10,697	0	2,117	1,755	14,569	4,832	761	5,593
70246	University of Virginia's College at Wise	1,579	1,143	224	1,397	4,343	3,485	0	690	1,114	5,289	1,574	100	1,674
70247	George Mason University	13,316	9,634	1,888	12,981	37,819	29,387	0	5,815	10,416	45,618	13,273	(294)	12,979
70280	Northern Virginia Community College	13,420	9,710	1,902	5,009	30,041	29,616	0	5,860	0	35,476	13,377	1,201	14,578
70282	Piedmont Virginia Community College	807	584	114	824	2,329	1,781	0	352	1,215	3,348	805	(38)	767
70283	J. Sargeant Reynolds Community College	3,073	2,224	436	603	6,336	6,783	0	1,342	0	8,125	3,063	115	3,178
70286	Virginia Western Community College	1,893	1,369	268	1,968	5,498	4,177	0	826	759	5,762	1,886	282	2,168
70291	Blue Ridge Community College	276	200	39	0	515	609	0	121	1,372	2,102	275	(285)	(10)
70292	Central Virginia Community College	853	617	121	386	1,977	1,883	0	372	0	2,255	850	72	922
70293	Thomas Nelson Community College	1,610	1,165	228	3,109	6,112	3,553	0	703	0	4,256	1,605	569	2,174
70294	Southwest Virginia Community College	336	243	48	1,874	2,501	742	0	147	1,198	2,087	335	75	410
70296	Virginia Highlands Community College	259	188	37	628	1,112	573	0	113	0	686	259	111	370
70297	Germanna Community College	596	431	84	93	1,204	1,314	0	260	33	1,607	594	14	608
70298	Lord Fairfax Community College	1,145	829	162	0	2,136	2,528	0	500	2,275	5,303	1,142	(438)	704
70299	Mountain Empire Community College	398	288	56	1,210	1,952	878	0	174	0	1,052	397	214	611
70402	Marine Resources Commission	15,922	11,520	2,257	2,728	32,427	35,139	0	6,953	19,189	61,281	15,871	(2,960)	12,911
70403	Department of Game and Inland Fisheries	34,109	24,678	4,835	27,240	90,862	75,274	0	14,894	42,908	133,076	33,999	(5,196)	28,803
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	31,324	22,664	4,440	18,708	77,136	69,129	0	13,678	16,272	99,079	31,223	79	31,302
70718	Bland Correctional Center	30,392	21,989	4,308	5,349	62,038	67,071	0	13,272	13,258	93,601	30,294	(2,244)	28,050
70733	Sussex I State Prison	49,000	35,452	6,946	36,829	128,227	108,137	0	21,397	0	129,534	48,842	8,358	57,200
70734	Sussex II State Prison	46,113	33,364	6,537	53,348	139,362	101,767	0	20,137	34,588	156,492	45,965	6,586	52,551
70735	Wallen's Ridge State Prison	62,198	45,001	8,817	12,960	128,976	137,264	0	27,160	26	164,450	61,997	2,861	64,858
70737	St. Brides Correctional Center	33,019	23,890	4,681	25,275	86,865	72,870	0	14,419	10,570	97,859	32,913	2,159	35,072
70741	Red Onion State Prison	63,488	45,935	9,000	27,526	145,949	140,111	0	27,724	0	167,835	63,284	5,886	69,170
70743	Fluvanna Women's Correctional Center	35,142	25,426	4,982	36,268	101,818	77,555	0	15,346	0	92,901	35,029	8,162	43,191
70745	Nottoway Correctional Center	51,685	37,395	7,327	0	96,407	114,063	0	22,570	24,508	161,141	51,518	(5,278)	46,240
70747	Marion Correctional Treatment Center	27,719	20,056	3,929	4,284	55,988	61,174	0	12,104	17,488	90,766	27,630	(2,697)	24,933
70749	Buckingham Correctional Center	52,345	37,873	7,420	21,110	118,748	115,520	0	22,858	27,451	165,829	52,176	257	52,433
70752	Deep Meadow Correctional Center	84,134	60,873	11,926	14,127	171,060	185,674	0	36,739	66,988	289,401	83,862	(9,837)	74,025
70753	Deerfield Correctional Center	49,707	35,964	7,046	22,901	115,618	109,698	0	21,706	19,182	150,586	49,547	232	49,779
70754	Augusta Correctional Center	49,954	36,143	7,081	16,924	110,102	110,243	0	21,814	75,325	207,382	49,793	(9,071)	40,722
70756	Department of Corrections - Division of Institutions	1,716	1,242	243	3,543	6,744	3,788	0	749	0	4,537	1,711	644	2,355
70757	Western Region Correctional Field Units	19,002	13,748	2,694	2,914	38,358	41,935	0	8,298	5,678	55,911	18,941	(618)	18,323
70761	Baskerville Correctional Center	17,250	12,481	2,445	1,215	33,391	38,069	0	7,533	9,816	55,418	17,195	(1,963)	15,232
70767	Division of Community Corrections	215,198	155,701	30,505	15,004	416,408	474,919	0	93,972	72,470	641,361	214,505	(10,557)	203,948
70768	Keen Mountain Correctional Center	37,151	26,879	5,266	4,883	74,179	81,987	0	16,223	5,434	103,644	37,031	80	37,111
70769	Greensville Correctional Center	101,073	73,128	14,328	22,288	210,817	223,057	0	44,136	30,710	297,903	100,747	(195)	100,552
70770	Dillwyn Correctional Center	42,038	30,415	5,959	1,952	80,364	92,773	0	18,357	14,326	125,456	41,902	(2,017)	39,885
70771	Indian Creek Correctional Center	30,919	22,371	4,383	7,904	65,577	68,235	0	13,502	15,602	97,339	30,820	(1,070)	29,750
70772	Haynesville Correctional Center	46,642	33,747	6,612	34,794	121,795	102,934	0	20,368	9,114	132,416	46,492	4,766	51,258
70773	Coffeeewood Correctional Center	35,597	25,755	5,046	23,544	89,942	78,559	0	15,544	0	94,103	35,482	4,828	40,310
70774	Lunenburg Correctional Center	33,343	24,124	4,727	9,199	71,393	73,584	0	14,560	15,952	104,096	33,236	(2,245)	30,991
70775	Poahontas State Correctional Center	33,656	24,351	4,771	21,569	84,347	74,276	0	14,697	8,184	97,157	33,548	2,245	35,793
70776	Green Rock Correctional Center	36,281	26,250	5,143	3,177	70,851	80,069	0	15,843	2,046	97,958	36,164	341	36,505
70777	Department of Juvenile Justice	54,030	39,092	7,659	235,823	336,604	119,238	0	23,594	0	142,832	53,856	53,125	106,981
70785	River North Correctional Center	43,326	31,348	6,142	10,908	91,724	95,617	0	18,920	17,824	132,361	43,187	(2,641)	40,546
70786	Culpeper Correctional Center for Women	0	0	0	0	0	0	0	0	0	0	0	0	0
70961	Division of Capitol Police	19,965	14,445	2,830	13,825	51,065	44,060	0	8,718	14,822	67,600	19,900	(596)	19,304
70999	Department of Alcoholic Beverage Control	27,265	19,727	3,865	3,410	54,267	60,171	0	11,906	22,413	94,490	27,177	(3,614)	23,563
Total for VRS Virginia Sickness and Disability Program		20,751,180	15,013,943	2,941,575	7,453,020	46,159,718	45,795,698	0	9,061,548	7,453,020	62,310,266	20,684,310	0	20,684,310

**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	(179,596)	(91,405)	(84,788)	(67,510)	(94,255)	(107,601)
30100	Senate	(7,084)	(1,634)	(1,225)	(1,083)	(5,601)	(7,644)
30101	House of Delegates	(10,684)	(2,008)	(1,357)	(1,132)	(7,890)	(10,476)
30103	Magistrate System	(12,254)	4,905	6,193	5,837	(11,455)	(21,533)
30107	Division of Legislative Services	(3,064)	2,060	2,444	2,152	(3,498)	(6,465)
30109	Division of Legislative Automated Systems	(1,578)	11	130	172	(1,188)	(2,003)
30110	Joint Legislative Audit and Review Commission	(4,526)	(1,823)	(1,621)	(1,550)	(3,839)	(4,671)
30111	Supreme Court	(18,797)	(1,946)	(682)	(243)	(13,995)	(20,738)
30112	Judicial Inquiry and Review Commission	(907)	(552)	(525)	(516)	(666)	(407)
30114	General District Courts	(36,097)	(8,928)	(6,889)	(4,440)	(21,978)	(31,265)
30115	Juvenile and Domestic Relations District Courts	(22,297)	(4,699)	(3,379)	(1,693)	(13,246)	(20,058)
30116	Combined District Courts	(4,047)	918	1,290	1,751	(1,570)	(4,601)
30117	Virginia State Bar	(2,741)	3,456	3,921	3,280	(4,195)	(7,480)
30119	Office of the Lieutenant Governor	(167)	(86)	(80)	(78)	(94)	1
30121	Office of the Governor	(3,630)	(2,368)	(2,273)	(2,096)	(2,673)	(1,719)
30122	Department of Planning and Budget	(2,440)	1,287	1,567	1,664	(2,297)	(4,304)
30123	Department of Military Affairs	(17,029)	(3,848)	(2,859)	(3,036)	(15,724)	(18,748)
30125	Virginia Court of Appeals	(1,231)	2,229	2,488	2,434	(760)	(2,686)
30127	Department of Emergency Management	(18,912)	(11,311)	(10,740)	(8,706)	(4,617)	(7,564)
30128	Virginia Veterans Care Center	(13,410)	(4,717)	(4,064)	(3,838)	(11,170)	(14,110)
30129	Department of Human Resource Management	(15,872)	(8,084)	(7,500)	(6,589)	(9,642)	(10,998)
30132	State Board of Elections	(16,645)	(13,144)	(12,881)	(12,038)	(9,484)	(6,434)
30133	Auditor of Public Accounts	(5,416)	2,584	3,184	3,393	(2,699)	(7,301)
30136	Virginia Information Technologies Agency (VITA)	(17,795)	607	1,988	1,477	(14,425)	(21,532)
30140	Department of Criminal Justice Services	(14,135)	(7,026)	(6,492)	(6,307)	(11,856)	(12,556)
30141	Office of the Attorney General and Department of Law	(17,868)	8,753	10,750	10,265	(17,888)	(32,506)
30143	Office of the Attorney General - Division of Debt Collection	(699)	575	670	891	331	(612)
30146	Science Museum of Virginia	(2,745)	623	876	964	(1,709)	(3,196)
30147	Office of the State Inspector General	(5,414)	(2,427)	(2,202)	(1,749)	(3,604)	(4,390)
30148	Virginia Commission for the Arts	(481)	(295)	(281)	(277)	(428)	(434)
30151	Department of Accounts	(12,491)	(1,817)	(1,016)	(1,302)	(10,279)	(13,553)
30152	Department of the Treasury	(11,899)	(4,691)	(4,150)	(3,818)	(8,616)	(9,247)
30154	Department of Motor Vehicles	(85,871)	(7,056)	(1,142)	(1,302)	(73,947)	(102,157)
30156	Department of State Police	(44,314)	(13,560)	(11,253)	(9,700)	(30,487)	(38,205)
30157	Compensation Board	(371)	362	417	248	(989)	(830)
30160	Virginia Criminal Sentencing Commission	(982)	(357)	(310)	(294)	(767)	(861)
30161	Department of Taxation	(48,769)	(8,383)	(5,353)	(4,771)	(35,393)	(47,449)
30162	Department of Accounts - Transfer Payments (CHRF)	(126)	(16)	(7)	(4)	(89)	(130)
30164	Virginia Management Fellows Administration	(5,326)	(4,692)	(4,644)	(4,296)	(3,509)	(2,057)
30165	Department of Housing and Community Development	(7,366)	(1,321)	(867)	(710)	(5,629)	(7,847)
30166	Secretary of the Commonwealth	(560)	(97)	(63)	(239)	(858)	(971)
30171	State Corporation Commission	(51,226)	(12,383)	(9,469)	(8,032)	(31,456)	(45,074)
30172	State Lottery Department	(25,276)	(6,378)	(4,960)	(5,032)	(21,370)	(24,140)
30174	Virginia College Savings Plan	(18,988)	(10,207)	(9,548)	(8,943)	(14,092)	(14,232)
30180	Secretary of Administration	(306)	265	308	322	(142)	(450)
30181	Department of Labor and Industry	(7,024)	(59)	464	81	(6,690)	(9,344)
30182	Virginia Employment Commission	(24,347)	6,216	8,510	9,681	(21,112)	(39,528)
30183	Secretary of Natural and Historical Resources	2,064	2,064	2,064	1,782	762	0
30184	Secretary of Technology	0	0	0	0	0	0
30185	Secretary of Education	786	946	958	962	558	(286)
30186	Secretary of Transportation	920	1,060	1,071	1,074	793	125
30187	Secretary of Public Safety	(639)	(172)	(137)	(125)	(384)	(301)
30188	Secretary of Health and Human Resources	524	524	524	524	392	0
30190	Secretary of Finance	(45)	264	287	295	(40)	(395)
30191	Virginia Workers' Compensation Commission	(16,589)	660	1,954	2,215	(13,045)	(21,787)
30192	Secretary of Commerce and Trade	(521)	(457)	(452)	(450)	(365)	(10)
30193	Secretary of Agriculture and Forestry	(1,499)	(1,256)	(1,238)	(1,232)	(1,109)	(262)
30194	Department of General Services	(42,970)	(10,280)	(7,827)	(8,154)	(37,180)	(45,097)
30199	Department of Conservation and Recreation	(29,204)	(7,809)	(6,203)	(4,374)	(15,938)	(23,045)
30200	Office of Children's Services	(1,470)	(497)	(424)	(398)	(790)	(1,152)
30201	Department of Education - Central Office Operations	(37,881)	(15,886)	(14,236)	(12,673)	(26,027)	(31,322)
30202	The Library of Virginia	(6,790)	(566)	(99)	63	(5,145)	(7,280)
30203	Woodrow Wilson Rehabilitation Center	6,040	15,804	16,537	16,791	6,848	(6,077)
30204	The College of William and Mary	1,933	41,322	44,278	39,363	(19,955)	(42,824)
30206	VCU - Medical College of Virginia Hospitals Authority	0	0	0	0	0	0
30207	University of Virginia - Academic Division	(502,534)	(200,236)	(177,551)	(168,435)	(339,431)	(366,252)
30208	Virginia Polytechnic Institute and State University	(158,308)	(10,486)	606	5,632	(112,610)	(169,906)
30209	University of Virginia Medical Center	0	0	0	0	0	0
30211	Virginia Military Institute	(17,387)	(4,484)	(3,516)	(2,898)	(12,410)	(16,571)

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



Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
30212	Virginia State University	(28,468)	1,479	3,726	5,351	(17,461)	(29,712)
30213	Norfolk State University	(32,708)	(705)	1,697	2,060	(25,329)	(33,771)
30214	Longwood University	(16,514)	(953)	214	1,653	(7,055)	(14,410)
30215	University of Mary Washington	(5,920)	9,734	10,909	11,034	(4,166)	(14,538)
30216	James Madison University	(176,800)	(80,329)	(73,090)	(68,079)	(121,094)	(125,320)
30217	Radford University	(101,907)	(55,258)	(51,758)	(51,251)	(83,079)	(83,261)
30218	Virginia School for Deaf and Blind	(5,365)	137	550	693	(4,576)	(6,781)
30221	Old Dominion University	(105,594)	(34,259)	(28,906)	(25,727)	(68,953)	(85,063)
30222	Department of Professional and Occupational Regulation	(5,999)	2,676	3,327	3,979	(2,677)	(7,235)
30223	Department of Health Professions	(25,867)	(11,573)	(10,500)	(10,128)	(20,609)	(21,374)
30226	Board of Accountancy	(1,435)	(649)	(590)	(569)	(1,177)	(1,267)
30233	Board of Bar Examiners	24	538	576	590	166	(206)
30234	Cooperative Extension and Agricultural Research Service	(4,100)	(898)	(658)	(575)	(3,190)	(4,331)
30236	Virginia Commonwealth University	(388,867)	(170,915)	(154,561)	(141,067)	(280,831)	(299,789)
30238	Virginia Museum of Fine Arts	(23,281)	(11,946)	(11,096)	(9,623)	(13,626)	(14,652)
30239	Frontier Culture Museum of Virginia	(1,847)	(553)	(456)	(422)	(1,385)	(1,621)
30241	Richard Bland College	(4,483)	(2,147)	(1,972)	(1,159)	(3,909)	(4,649)
30242	Christopher Newport University	(45,376)	(17,557)	(15,469)	(14,601)	(31,721)	(33,632)
30245	State Council of Higher Education for Virginia	(7,182)	(3,345)	(3,057)	(2,719)	(4,392)	(4,662)
30246	University of Virginia's College at Wise	(1,960)	5,280	5,824	5,586	(2,387)	(7,416)
30247	George Mason University	(219,677)	(92,196)	(82,631)	(75,922)	(169,249)	(188,313)
30261	Virginia Community College System - Central Office Operations	(10,018)	4,317	5,393	4,826	(4,666)	(11,978)
30262	Department of Rehabilitative Services	(4,728)	36,843	39,962	37,936	(9,279)	(42,791)
30263	Virginia Rehabilitation Center for the Blind and Vision Impaired	(113)	910	987	1,013	365	(829)
30268	Virginia Institute of Marine Science	(3,906)	4,494	5,125	4,823	(4,906)	(8,850)
30270	Virginia Community College System - Shared Services	(35,678)	(31,167)	(30,829)	(26,093)	(14,461)	(7,178)
30275	New River Community College	(3,890)	1,404	1,801	1,375	(4,477)	(5,950)
30276	Southside Virginia Community College	7,419	13,523	13,981	12,912	1,908	(3,025)
30277	Paul D. Camp Community College	(4,862)	(1,743)	(1,509)	(1,146)	(2,667)	(3,324)
30278	Rappahannock Community College	(8,561)	(3,399)	(3,012)	(2,878)	(6,736)	(7,362)
30279	Danville Community College	4,829	9,744	10,113	9,489	1,488	(3,686)
30280	Northern Virginia Community College	(30,728)	52,072	58,284	51,912	(64,739)	(101,950)
30282	Piedmont Virginia Community College	(9,163)	(918)	(299)	811	(3,266)	(7,038)
30283	J. Sargeant Reynolds Community College	18,585	34,980	36,211	34,332	6,659	(12,767)
30284	Eastern Shore Community College	2,118	3,955	4,093	3,715	1,394	(278)
30285	Patrick Henry Community College	(13,690)	(4,624)	(3,943)	(4,321)	(11,092)	(12,612)
30286	Virginia Western Community College	(2,195)	7,947	8,708	8,972	(2,533)	(10,760)
30287	Dabney S. Lancaster Community College	340	2,862	3,052	2,879	154	(1,540)
30288	Wytheville Community College	(1,248)	2,959	3,274	3,384	(383)	(3,633)
30290	John Tyler Community College	(4,084)	8,352	9,285	7,303	(10,403)	(14,180)
30291	Blue Ridge Community College	(6,411)	1,385	1,970	1,515	(7,438)	(9,082)
30292	Central Virginia Community College	(8,809)	(2,063)	(1,557)	(1,382)	(7,672)	(8,322)
30293	Thomas Nelson Community College	31,117	44,050	45,021	42,720	21,156	583
30294	Southwest Virginia Community College	(8,535)	(4,371)	(4,058)	(4,232)	(7,355)	(7,844)
30295	Tidewater Community College	44,179	78,662	81,250	74,891	13,025	(33,114)
30296	Virginia Highlands Community College	(1,756)	2,509	2,829	2,420	(1,464)	(3,688)
30297	Germanna Community College	(14,918)	(3,433)	(2,572)	(2,605)	(13,412)	(17,301)
30298	Lord Fairfax Community College	(1,319)	8,653	9,402	7,825	(6,011)	(11,369)
30299	Mountain Empire Community College	(6,770)	(2,599)	(2,287)	(1,752)	(3,846)	(5,058)
30301	Department of Agriculture and Consumer Services	(20,693)	1,962	3,661	3,593	(16,703)	(26,408)
30310	Virginia Economic Development Partnership	(27,146)	(16,977)	(16,214)	(14,208)	(17,619)	(18,831)
30320	Virginia Tourism Authority	(7,947)	(3,065)	(2,699)	(2,239)	(4,805)	(5,393)
30330	Virginia - Israel Advisory Board	(589)	(495)	(488)	(486)	(438)	(93)
30350	Department of Small Business and Supplier Diversity	(4,505)	(2,221)	(2,050)	(2,322)	(3,583)	(2,701)
30400	Jamestown-Yorktown Commemoration	(3,092)	(2,599)	(2,562)	(2,123)	551	892
30402	Marine Resources Commission	(8,840)	(5,721)	(5,487)	(4,842)	(4,846)	(4,779)
30403	Department of Game and Inland Fisheries	(15,655)	(3,041)	(2,095)	(1,528)	(8,240)	(14,263)
30405	Virginia Racing Commission	(512)	(253)	(234)	(227)	(438)	(478)
30407	Virginia Port Authority	450	512	517	519	340	(68)
30409	Department of Mines, Minerals and Energy	(7,613)	2,610	3,377	3,217	(7,398)	(13,188)
30411	Department of Forestry	(10,416)	(1,792)	(1,145)	(1,109)	(7,515)	(10,512)
30413	Commission on Virginia Alcohol Safety Action Program	(280)	282	324	339	(151)	(527)
30417	Gunston Hall	0	123	132	136	0	(155)
30423	Department of Historic Resources	(2,366)	35	216	278	(1,741)	(2,912)
30425	Jamestown - Yorktown Foundation	(7,846)	(1,259)	(765)	(123)	(4,175)	(7,056)
30440	Department of Environmental Quality	(40,496)	4,647	8,034	8,082	(35,371)	(55,828)
30454	Office of Commonwealth Preparedness	431	431	431	431	326	0
30505	Department of Rail and Public Transportation	(9,962)	(5,049)	(4,680)	(4,552)	(7,134)	(8,356)
30506	Motor Vehicle Dealer Board	(680)	376	455	483	(468)	(1,187)

**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
30510	Virginia Department of Transportation	(149,561)	(48,092)	(40,478)	(36,327)	(103,948)	(134,382)
30511	Virginia Department of Transportation	(47,156)	(21,562)	(19,642)	(16,381)	(23,529)	(29,108)
30512	Virginia Department of Transportation	(35,217)	(1,507)	1,022	1,192	(28,683)	(42,993)
30513	Virginia Department of Transportation	(48,336)	(26,448)	(24,805)	(21,929)	(27,011)	(30,822)
30514	Virginia Department of Transportation	(51,197)	(15,643)	(12,975)	(11,767)	(33,643)	(45,619)
30515	Virginia Department of Transportation	(52,351)	(12,785)	(9,816)	(8,548)	(30,598)	(42,899)
30516	Virginia Department of Transportation	(39,815)	(15,302)	(13,463)	(9,998)	(16,620)	(27,062)
30517	Virginia Department of Transportation	(45,267)	(24,059)	(22,468)	(20,218)	(23,247)	(25,877)
30518	Virginia Department of Transportation	(31,651)	(3,476)	(1,361)	(1,380)	(23,544)	(33,215)
30519	Virginia Department of Transportation	(53,917)	(1,581)	2,346	3,283	(38,095)	(60,652)
30601	Department of Health	(161,995)	(987)	11,095	13,638	(128,917)	(194,001)
30602	Department of Medical Assistance Services	(69,494)	(36,226)	(33,730)	(31,636)	(51,166)	(54,891)
30606	Virginia Board for People With Disabilities	(599)	(25)	18	33	(438)	(677)
30701	Department of Corrections - Central Administration	(34,158)	(14,077)	(12,570)	(11,484)	(24,724)	(27,062)
30702	Department for the Blind and Vision Impaired	(4,086)	2,538	3,035	3,207	(1,932)	(6,889)
30703	Central State Hospital	(55,096)	(21,793)	(19,295)	(17,864)	(44,886)	(50,405)
30704	Eastern State Hospital	(9,406)	17,594	19,620	18,393	(23,092)	(43,103)
30705	Southwestern Virginia Mental Health Institute	(36,208)	(15,666)	(14,125)	(13,778)	(28,605)	(32,417)
30706	Western State Hospital	(52,893)	(23,278)	(21,056)	(19,389)	(35,067)	(39,344)
30707	Central Virginia Training Center	122,134	125,281	125,517	116,363	60,222	17,581
30708	Commonwealth Center for Children and Adolescents	(18,621)	(11,773)	(11,259)	(10,611)	(13,439)	(8,051)
30711	Virginia Correctional Enterprises	(4,732)	2,781	3,345	4,293	2,304	(1,613)
30716	Virginia Correctional Center for Women	(2,455)	2,209	2,559	2,022	(4,005)	(5,083)
30718	Bland Correctional Center	(4,886)	(1,892)	(1,668)	(1,258)	(3,488)	(3,983)
30720	Department of Behavioral Health & Developmental Services	(92,269)	(59,855)	(57,423)	(52,105)	(51,369)	(47,992)
30723	Southeastern Virginia Training Center	(12,688)	(2,322)	(1,545)	(2,265)	(13,531)	(14,721)
30724	Catawba Hospital	(15,620)	(4,468)	(3,632)	(2,539)	(9,177)	(13,021)
30725	Northern Virginia Training Center	39,789	39,789	39,789	39,175	10,880	0
30726	Southside Virginia Training Center	0	0	0	0	0	0
30728	Northern Virginia Mental Health Institute	(48,996)	(29,073)	(27,578)	(25,035)	(35,533)	(33,920)
30729	Piedmont Geriatric Hospital	(18,203)	(5,548)	(4,599)	(4,833)	(16,941)	(18,048)
30733	Sussex I State Prison	1,682	3,969	4,141	4,200	1,247	(2,898)
30734	Sussex II State Prison	1,708	3,853	4,014	3,788	(407)	(3,812)
30735	Wallen's Ridge State Prison	(5,096)	(811)	(490)	(378)	(3,968)	(5,133)
30737	St. Brides Correctional Center	(1,556)	1,851	2,106	2,195	(1,073)	(3,981)
30738	Southwestern Virginia Training Center	64,719	64,797	64,803	62,499	40,342	6,011
30739	Southern Virginia Mental Health Institute	(17,600)	(9,123)	(8,487)	(7,840)	(12,899)	(13,142)
30741	Red Onion State Prison	(5,184)	(831)	(504)	(203)	(3,311)	(4,632)
30742	Department of Corrections - Employee Relations and Training	(7,923)	(2,609)	(2,211)	(1,790)	(6,748)	(7,867)
30743	Fluvanna Women's Correctional Center	(31,131)	(24,132)	(23,607)	(22,861)	(24,791)	(14,548)
30745	Nottoway Correctional Center	(11,735)	(6,505)	(6,112)	(5,080)	(6,014)	(7,584)
30747	Marion Correctional Treatment Center	(7,918)	(4,288)	(4,015)	(3,495)	(5,223)	(5,031)
30748	Hiram W. Davis Medical Center	(10,347)	(2,605)	(2,024)	(2,342)	(10,537)	(12,285)
30749	Buckingham Correctional Center	(3,984)	(208)	75	173	(2,897)	(4,449)
30751	Department for the Deaf and Hard-of-Hearing	(538)	5	46	60	(453)	(830)
30752	Deep Meadow Correctional Center	(1,848)	3,263	3,647	2,934	(4,653)	(8,192)
30753	Deerfield Correctional Center	(2,566)	1,972	2,312	1,723	(2,505)	(3,775)
30754	Augusta Correctional Center	(2,078)	594	794	720	(1,716)	(2,646)
30756	Department of Corrections - Division of Institutions	(39,949)	(16,030)	(14,235)	(11,726)	(26,128)	(32,676)
30757	Western Region Correctional Field Units	(2,993)	(1,945)	(1,867)	(1,839)	(2,472)	(1,982)
30761	Baskerville Correctional Center	(1,588)	(36)	81	121	(1,099)	(1,674)
30765	Department of Social Services	(85,601)	5,914	12,781	11,065	(78,966)	(115,198)
30766	Virginia Parole Board	789	1,269	1,305	892	(690)	(890)
30767	Division of Community Corrections	(15,245)	(6,172)	(5,492)	(3,701)	(7,481)	(12,412)
30768	Keen Mountain Correctional Center	(2,116)	857	1,080	732	(2,830)	(3,908)
30769	Greensville Correctional Center	(9,259)	(1,426)	(838)	(1,198)	(8,484)	(9,694)
30770	Dillwyn Correctional Center	(4,731)	(501)	(184)	(74)	(2,982)	(4,267)
30771	Indian Creek Correctional Center	(2,167)	535	737	664	(1,785)	(2,703)
30772	Haynesville Correctional Center	(5,957)	(1,045)	(676)	(786)	(5,429)	(7,032)
30773	Coffeewood Correctional Center	(2,377)	798	1,036	787	(3,233)	(4,681)
30774	Lunenburg Correctional Center	(5,197)	(2,100)	(1,868)	(1,787)	(4,210)	(4,788)
30775	Pocahontas State Correctional Center	(2,671)	741	997	1,462	(1,411)	(3,671)
30776	Green Rock Correctional Center	(5,973)	(1,891)	(1,584)	(1,478)	(4,393)	(5,710)
30777	Department of Juvenile Justice	(54,912)	(559)	3,519	3,994	(45,915)	(68,500)
30778	Department of Forensic Science	(37,891)	(16,964)	(15,394)	(13,527)	(23,580)	(26,555)
30785	River North Correctional Center	(4,402)	(556)	(268)	(24)	(3,091)	(5,331)
30794	Virginia Center for Behavioral Rehabilitation	(42,606)	(23,606)	(22,180)	(21,259)	(37,673)	(35,335)
30841	Department of Aviation	(4,008)	(1,534)	(1,348)	(1,284)	(3,273)	(3,870)
30848	Indigent Defense Commission	(25,994)	4,275	6,547	6,909	(20,662)	(34,351)

**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
30851	Tobacco Indemnification & Revitalization Commission	77	797	851	869	146	(635)
30852	Virginia Tobacco Settlement Foundation	(848)	255	338	366	(570)	(1,176)
30912	Department of Veterans Services	(39,480)	(28,490)	(27,666)	(24,503)	(20,511)	(17,502)
30913	Veterans Services Foundation	(79)	5	11	14	(56)	(97)
30922	Sitter-Barfoot Veterans Care Center	(15,507)	(3,408)	(2,501)	(1,904)	(6,729)	(12,270)
30937	Southern Virginia Higher Education Center	(1,676)	252	396	446	(1,044)	(1,777)
30938	New College Institute	(940)	(210)	(155)	(136)	(616)	(652)
30942	Virginia Museum of Natural History	777	1,962	2,051	1,799	42	(773)
30948	Southwest Virginia Higher Education Center	154	1,098	1,169	1,193	331	(555)
30957	Commonwealth's Attorneys' Services Council	(739)	(275)	(241)	(229)	(597)	(705)
30960	Department of Fire Programs	(5,777)	(2,254)	(1,990)	(1,660)	(3,955)	(4,569)
30961	Division of Capitol Police	(1,273)	(709)	(667)	(652)	(1,120)	(1,178)
30999	Department of Alcoholic Beverage Control	(110,550)	(61,914)	(58,265)	(53,891)	(75,057)	(71,137)
33010	Virginia Outdoors Foundation	0	0	0	0	0	0
35106	Arlington County Health Department	0	0	0	0	0	0
35129	Fairfax County Health Department	0	0	0	0	0	0
35885	Fort Monroe Federal Area Development Authority	(2,007)	(593)	(486)	(24)	(226)	(1,478)
70156	Department of State Police	(54)	261	284	292	50	(130)
70203	Woodrow Wilson Rehabilitation Center	184	486	508	516	246	(69)
70204	The College of William and Mary	(2,577)	(1,484)	(1,401)	(1,373)	(1,690)	(1,292)
70207	University of Virginia - Academic Division	(6,953)	(4,538)	(4,357)	(4,294)	(5,189)	(4,870)
70208	Virginia Polytechnic Institute and State University	(2,378)	(340)	(187)	(134)	(1,844)	(2,716)
70211	Virginia Military Institute	(1,088)	(660)	(628)	(616)	(799)	(483)
70212	Virginia State University	(2,891)	(2,012)	(1,946)	(1,923)	(2,446)	(1,909)
70213	Norfolk State University	(457)	392	456	478	389	(627)
70214	Longwood University	(237)	403	451	468	(28)	(355)
70215	University of Mary Washington	(1,349)	(440)	(371)	(204)	(606)	(1,098)
70216	James Madison University	(2,486)	(1,077)	(971)	(935)	(1,885)	(1,811)
70217	Radford University	(1,198)	(168)	(91)	(302)	(1,519)	(1,188)
70221	Old Dominion University	(1,978)	116	273	328	(1,317)	(2,135)
70236	Virginia Commonwealth University	(11,016)	(6,607)	(6,276)	(6,161)	(8,995)	(7,652)
70241	Richard Bland College	(186)	(3)	11	16	(132)	(217)
70242	Christopher Newport University	(414)	527	597	622	(678)	(1,404)
70246	University of Virginia's College at Wise	(283)	24	47	55	(260)	(529)
70247	George Mason University	(3,522)	(938)	(744)	75	(264)	(2,406)
70280	Northern Virginia Community College	(2,052)	552	747	627	(2,062)	(3,247)
70282	Piedmont Virginia Community College	(234)	(77)	(65)	(61)	(231)	(351)
70283	J. Sargeant Reynolds Community College	(630)	(34)	11	27	(458)	(705)
70286	Virginia Western Community College	(177)	190	218	228	(169)	(554)
70291	Blue Ridge Community College	(352)	(298)	(294)	(293)	(267)	(83)
70292	Central Virginia Community College	(135)	31	43	47	(90)	(174)
70293	Thomas Nelson Community College	179	491	515	523	236	(88)
70294	Southwest Virginia Community College	(6)	59	64	65	76	156
70296	Virginia Highlands Community College	48	98	102	104	63	11
70297	Germanna Community College	(130)	(15)	(6)	(3)	(101)	(148)
70298	Lord Fairfax Community College	(716)	(493)	(477)	(471)	(585)	(425)
70299	Mountain Empire Community College	117	195	201	203	135	49
70402	Marine Resources Commission	(6,820)	(3,730)	(3,498)	(3,418)	(5,946)	(5,442)
70403	Department of Game and Inland Fisheries	(13,465)	(6,846)	(6,349)	(5,469)	(5,270)	(4,815)
70701	Department of Corrections - Central Administration	0	0	0	0	0	0
70716	Virginia Correctional Center for Women	(7,515)	(1,436)	(980)	(822)	(5,442)	(5,748)
70718	Bland Correctional Center	(9,612)	(3,714)	(3,271)	(2,786)	(5,476)	(6,704)
70733	Sussex I State Prison	(3,521)	5,988	6,701	5,583	(5,860)	(10,198)
70734	Sussex II State Prison	(4,593)	4,356	5,027	2,384	(12,951)	(11,353)
70735	Wallen's Ridge State Prison	(12,218)	(147)	758	790	(10,181)	(14,476)
70737	St. Brides Correctional Center	(5,846)	562	1,043	1,730	(2,043)	(6,440)
70741	Red Onion State Prison	(9,505)	2,815	3,740	3,446	(8,362)	(14,020)
70743	Fluvanna Women's Correctional Center	(358)	6,462	6,974	6,305	(3,218)	(7,248)
70745	Nottoway Correctional Center	(17,808)	(7,778)	(7,025)	(6,338)	(11,961)	(13,824)
70747	Marion Correctional Treatment Center	(9,417)	(4,038)	(3,634)	(3,162)	(6,407)	(8,120)
70749	Buckingham Correctional Center	(12,433)	(2,275)	(1,513)	(2,332)	(13,721)	(14,807)
70752	Deep Meadow Correctional Center	(30,234)	(13,906)	(12,681)	(13,058)	(23,311)	(25,151)
70753	Deerfield Correctional Center	(11,819)	(2,172)	(1,448)	(1,529)	(8,259)	(9,741)
70754	Augusta Correctional Center	(21,181)	(11,487)	(10,760)	(11,735)	(21,804)	(20,313)
70756	Department of Corrections - Division of Institutions	228	561	586	595	293	(56)
70757	Western Region Correctional Field Units	(5,225)	(1,537)	(1,260)	(1,164)	(3,550)	(4,817)
70761	Baskerville Correctional Center	(6,145)	(2,797)	(2,546)	(2,459)	(4,044)	(4,036)
70767	Division of Community Corrections	(62,728)	(20,966)	(17,832)	(16,181)	(49,129)	(58,117)
70768	Keen Mountain Correctional Center	(8,926)	(1,717)	(1,176)	(988)	(6,939)	(9,719)

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



Employer		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
Code	Employer						
70769	Greensville Correctional Center	(24,698)	(5,084)	(3,612)	(4,467)	(23,207)	(26,018)
70770	Dillwyn Correctional Center	(12,208)	(4,050)	(3,438)	(3,370)	(10,131)	(11,895)
70771	Indian Creek Correctional Center	(8,566)	(2,566)	(2,115)	(2,385)	(8,030)	(8,100)
70772	Haynesville Correctional Center	(6,542)	2,510	3,189	4,083	(3,705)	(10,156)
70773	Coffeewood Correctional Center	(3,802)	3,106	3,625	3,566	(3,127)	(7,529)
70774	Lunenburg Correctional Center	(10,328)	(3,858)	(3,372)	(2,778)	(5,442)	(6,925)
70775	Pocahontas State Correctional Center	(5,914)	617	1,107	1,277	(3,092)	(6,805)
70776	Green Rock Correctional Center	(8,455)	(1,414)	(886)	(890)	(6,649)	(8,813)
70777	Department of Juvenile Justice	40,027	50,512	51,298	46,389	11,111	(5,565)
70785	River North Correctional Center	(13,145)	(4,737)	(4,106)	(2,991)	(6,372)	(9,286)
70786	Culpeper Correctional Center for Women	0	0	0	0	0	0
70961	Division of Capitol Police	(5,436)	(1,562)	(1,271)	(556)	(3,321)	(4,389)
70999	Department of Alcoholic Beverage Control	(10,224)	(4,933)	(4,536)	(4,398)	(8,416)	(7,716)
Total for VRS Virginia Sickness and Disability Program		(5,030,715)	(1,003,715)	(701,549)	(596,719)	(3,776,943)	(5,040,907)

SCHEDULE D - NET OPEB LIABILITY
VIRGINIA SICKNESS AND DISABILITY PROGRAM



Employer Code	Employer	6/30/2019 Net OPEB Liability	6/30/2020 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	(4,322,123)	(4,833,030)	(4,409,613)	(5,213,107)
30100	Senate	(257,997)	(298,635)	(272,472)	(322,121)
30101	House of Delegates	(426,136)	(475,429)	(433,777)	(512,817)
30103	Magistrate System	(835,497)	(940,374)	(857,989)	(1,014,327)
30107	Division of Legislative Services	(249,149)	(280,803)	(256,203)	(302,886)
30109	Division of Legislative Automated Systems	(77,242)	(87,062)	(79,435)	(93,909)
30110	Joint Legislative Audit and Review Commission	(119,914)	(148,082)	(135,108)	(159,727)
30111	Supreme Court	(824,197)	(923,448)	(842,546)	(996,070)
30112	Judicial Inquiry and Review Commission	(17,638)	(19,464)	(17,759)	(20,995)
30114	General District Courts	(1,348,685)	(1,488,918)	(1,358,475)	(1,606,009)
30115	Juvenile and Domestic Relations District Courts	(875,364)	(964,407)	(879,917)	(1,040,250)
30116	Combined District Courts	(256,584)	(272,065)	(248,230)	(293,460)
30117	Virginia State Bar	(304,416)	(339,573)	(309,824)	(366,278)
30119	Office of the Lieutenant Governor	(4,865)	(4,435)	(4,047)	(4,784)
30121	Office of the Governor	(60,271)	(69,186)	(63,125)	(74,627)
30122	Department of Planning and Budget	(184,933)	(204,269)	(186,373)	(220,333)
30123	Department of Military Affairs	(621,625)	(722,312)	(659,031)	(779,116)
30125	Virginia Court of Appeals	(183,541)	(189,594)	(172,984)	(204,504)
30127	Department of Emergency Management	(388,153)	(416,593)	(380,096)	(449,354)
30128	Virginia Veterans Care Center	(394,078)	(476,400)	(434,663)	(513,865)
30129	Department of Human Resource Management	(368,062)	(426,812)	(389,419)	(460,377)
30132	State Board of Elections	(151,875)	(191,889)	(175,077)	(206,979)
30133	Auditor of Public Accounts	(414,522)	(438,419)	(400,010)	(472,897)
30136	Virginia Information Technologies Agency (VITA)	(910,267)	(1,008,479)	(920,127)	(1,087,788)
30140	Department of Criminal Justice Services	(312,991)	(389,582)	(355,451)	(420,219)
30141	Office of the Attorney General and Department of Law	(1,304,404)	(1,458,882)	(1,331,071)	(1,573,611)
30143	Office of the Attorney General - Division of Debt Collection	(70,984)	(69,781)	(63,668)	(75,269)
30146	Science Museum of Virginia	(173,436)	(184,606)	(168,433)	(199,124)
30147	Office of the State Inspector General	(139,613)	(163,729)	(149,385)	(176,605)
30148	Virginia Commission for the Arts	(7,239)	(10,196)	(9,302)	(10,997)
30151	Department of Accounts	(518,348)	(585,001)	(533,749)	(631,006)
30152	Department of the Treasury	(349,168)	(395,032)	(360,424)	(426,098)
30154	Department of Motor Vehicles	(3,807,993)	(4,319,267)	(3,940,860)	(4,658,941)
30156	Department of State Police	(1,501,011)	(1,685,374)	(1,537,720)	(1,817,914)
30157	Compensation Board	(36,512)	(40,165)	(36,646)	(43,324)
30160	Virginia Criminal Sentencing Commission	(29,724)	(34,251)	(31,250)	(36,944)
30161	Department of Taxation	(1,995,934)	(2,213,239)	(2,019,340)	(2,387,292)
30162	Department of Accounts - Transfer Payments (CHRF)	(5,474)	(6,047)	(5,517)	(6,522)
30164	Virginia Management Fellows Administration	(19,384)	(34,759)	(31,714)	(37,492)
30165	Department of Housing and Community Development	(291,978)	(331,298)	(302,273)	(357,351)
30166	Secretary of the Commonwealth	(18,952)	(25,357)	(23,135)	(27,351)
30171	State Corporation Commission	(1,924,754)	(2,128,648)	(1,942,160)	(2,296,049)
30172	State Lottery Department	(916,271)	(1,035,646)	(944,914)	(1,117,091)
30174	Virginia College Savings Plan	(398,256)	(481,233)	(439,073)	(519,078)
30180	Secretary of Administration	(30,194)	(31,271)	(28,532)	(33,731)
30181	Department of Labor and Industry	(333,611)	(381,681)	(348,242)	(411,697)
30182	Virginia Employment Commission	(1,477,468)	(1,674,936)	(1,528,196)	(1,806,655)
30183	Secretary of Natural and Historical Resources	0	0	0	0
30184	Secretary of Technology	0	0	0	0
30185	Secretary of Education	(7,024)	(8,784)	(8,014)	(9,474)
30186	Secretary of Transportation	(9,516)	(7,658)	(6,987)	(8,260)
30187	Secretary of Public Safety	(25,349)	(25,577)	(23,336)	(27,589)
30188	Secretary of Health and Human Resources	0	0	0	0
30190	Secretary of Finance	(14,950)	(16,927)	(15,444)	(18,258)
30191	Virginia Workers' Compensation Commission	(838,558)	(945,252)	(862,439)	(1,019,588)
30192	Secretary of Commerce and Trade	(3,767)	(3,508)	(3,201)	(3,784)
30193	Secretary of Agriculture and Forestry	(12,204)	(13,285)	(12,121)	(14,330)
30194	Department of General Services	(1,554,593)	(1,791,503)	(1,634,552)	(1,932,390)
30199	Department of Conservation and Recreation	(1,076,484)	(1,172,517)	(1,069,794)	(1,264,725)
30200	Office of Children's Services	(47,990)	(53,340)	(48,667)	(57,535)
30201	Department of Education - Central Office Operations	(1,037,029)	(1,205,377)	(1,099,776)	(1,300,170)
30202	The Library of Virginia	(307,889)	(341,073)	(311,192)	(367,896)
30203	Woodrow Wilson Rehabilitation Center	(531,826)	(535,125)	(488,243)	(577,208)

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



Employer Code	Employer	6/30/2019 Net OPEB Liability	6/30/2020 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
30204	The College of William and Mary	(1,978,178)	(2,158,618)	(1,969,504)	(2,328,375)
30206	VCU - Medical College of Virginia Hospitals Authority	0	0	0	0
30207	University of Virginia - Academic Division	(14,838,372)	(16,566,661)	(15,115,280)	(17,869,498)
30208	Virginia Polytechnic Institute and State University	(7,340,018)	(8,100,981)	(7,391,263)	(8,738,056)
30209	University of Virginia Medical Center	0	0	0	0
30211	Virginia Military Institute	(624,842)	(707,129)	(645,178)	(762,739)
30212	Virginia State University	(1,529,989)	(1,641,171)	(1,497,390)	(1,770,235)
30213	Norfolk State University	(1,616,551)	(1,753,832)	(1,600,181)	(1,891,756)
30214	Longwood University	(804,361)	(852,761)	(778,052)	(919,824)
30215	University of Mary Washington	(808,834)	(857,881)	(782,723)	(925,346)
30216	James Madison University	(4,658,460)	(5,286,809)	(4,823,637)	(5,702,572)
30217	Radford University	(2,045,866)	(2,556,475)	(2,332,505)	(2,757,521)
30218	Virginia School for Deaf and Blind	(269,003)	(301,504)	(275,090)	(325,215)
30221	Old Dominion University	(3,514,093)	(3,909,317)	(3,566,826)	(4,216,752)
30222	Department of Professional and Occupational Regulation	(455,684)	(475,385)	(433,737)	(512,770)
30223	Department of Health Professions	(664,631)	(783,355)	(714,726)	(844,959)
30226	Board of Accountancy	(35,708)	(43,079)	(39,304)	(46,466)
30233	Board of Bar Examiners	(29,076)	(28,182)	(25,713)	(30,398)
30234	Cooperative Extension and Agricultural Research Service	(153,072)	(175,492)	(160,117)	(189,293)
30236	Virginia Commonwealth University	(10,372,609)	(11,944,268)	(10,897,844)	(12,883,584)
30238	Virginia Museum of Fine Arts	(548,032)	(621,193)	(566,771)	(670,045)
30239	Frontier Culture Museum of Virginia	(63,077)	(70,952)	(64,736)	(76,531)
30241	Richard Bland College	(98,098)	(128,021)	(116,805)	(138,089)
30242	Christopher Newport University	(1,366,245)	(1,524,559)	(1,390,994)	(1,644,453)
30245	State Council of Higher Education for Virginia	(188,250)	(210,316)	(191,890)	(226,855)
30246	University of Virginia's College at Wise	(367,749)	(396,776)	(362,015)	(427,979)
30247	George Mason University	(5,948,660)	(6,986,240)	(6,374,184)	(7,535,650)
30261	Virginia Community College System - Central Office Operations	(752,860)	(785,584)	(716,759)	(847,363)
30262	Department of Rehabilitative Services	(2,109,649)	(2,278,143)	(2,078,557)	(2,457,300)
30263	Virginia Rehabilitation Center for the Blind and Vision Impaired	(53,973)	(56,055)	(51,144)	(60,463)
30268	Virginia Institute of Marine Science	(424,468)	(460,356)	(420,025)	(496,559)
30270	Virginia Community College System - Shared Services	(205,828)	(247,215)	(225,557)	(266,656)
30275	New River Community College	(264,137)	(290,117)	(264,700)	(312,932)
30276	Southside Virginia Community College	(339,476)	(334,475)	(305,172)	(360,779)
30277	Paul D. Camp Community College	(157,251)	(170,923)	(155,949)	(184,365)
30278	Rappahannock Community College	(243,263)	(282,856)	(258,075)	(305,100)
30279	Danville Community College	(261,980)	(269,372)	(245,773)	(290,556)
30280	Northern Virginia Community College	(4,049,490)	(4,537,594)	(4,140,061)	(4,894,438)
30282	Piedmont Virginia Community College	(431,689)	(451,859)	(412,272)	(487,394)
30283	J. Sargeant Reynolds Community College	(869,577)	(898,511)	(819,793)	(969,171)
30284	Eastern Shore Community College	(107,946)	(100,656)	(91,837)	(108,572)
30285	Patrick Henry Community College	(430,178)	(496,835)	(453,308)	(535,907)
30286	Virginia Western Community College	(511,775)	(555,804)	(507,110)	(599,513)
30287	Dabney S. Lancaster Community College	(137,631)	(138,217)	(126,108)	(149,086)
30288	Wytheville Community College	(219,837)	(230,509)	(210,314)	(248,636)
30290	John Tyler Community College	(618,545)	(681,530)	(621,822)	(735,126)
30291	Blue Ridge Community College	(386,054)	(427,253)	(389,821)	(460,852)
30292	Central Virginia Community College	(329,804)	(369,697)	(337,309)	(398,771)
30293	Thomas Nelson Community College	(783,152)	(708,785)	(646,689)	(764,524)
30294	Southwest Virginia Community College	(178,871)	(228,192)	(208,200)	(246,137)
30295	Tidewater Community College	(1,771,742)	(1,889,754)	(1,724,195)	(2,038,367)
30296	Virginia Highlands Community College	(222,799)	(233,708)	(213,233)	(252,088)
30297	Germanna Community College	(532,827)	(629,381)	(574,241)	(678,876)
30298	Lord Fairfax Community College	(496,060)	(546,513)	(498,633)	(589,491)
30299	Mountain Empire Community College	(204,670)	(228,544)	(208,522)	(246,518)
30301	Department of Agriculture and Consumer Services	(1,121,531)	(1,241,504)	(1,132,737)	(1,339,138)
30310	Virginia Economic Development Partnership	(439,713)	(557,238)	(508,419)	(601,060)
30320	Virginia Tourism Authority	(244,440)	(267,562)	(244,121)	(288,604)
30330	Virginia - Israel Advisory Board	(4,747)	(5,120)	(4,671)	(5,523)
30350	Department of Small Business and Supplier Diversity	(112,753)	(125,175)	(114,208)	(135,019)
30400	Jamestown-Yorktown Commemoration	(37,787)	(27,012)	(24,646)	(29,137)
30402	Marine Resources Commission	(143,987)	(170,923)	(155,949)	(184,365)
30403	Department of Game and Inland Fisheries	(628,472)	(691,284)	(630,722)	(745,648)

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



Employer Code	Employer	6/30/2019 Net OPEB Liability	6/30/2020 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
30405	Virginia Racing Commission	(11,203)	(14,168)	(12,927)	(15,282)
30407	Virginia Port Authority	(3,179)	(3,442)	(3,141)	(3,713)
30409	Department of Mines, Minerals and Energy	(494,529)	(560,261)	(511,177)	(604,321)
30411	Department of Forestry	(422,722)	(472,582)	(431,179)	(509,746)
30413	Commission on Virginia Alcohol Safety Action Program	(29,037)	(30,808)	(28,109)	(33,231)
30417	Gunston Hall	(6,023)	(6,775)	(6,182)	(7,308)
30423	Department of Historic Resources	(117,893)	(131,619)	(120,088)	(141,969)
30425	Jamestown - Yorktown Foundation	(331,805)	(361,002)	(329,375)	(389,392)
30440	Department of Environmental Quality	(2,205,628)	(2,473,960)	(2,257,219)	(2,668,516)
30454	Office of Commonwealth Preparedness	0	0	0	0
30505	Department of Rail and Public Transportation	(219,287)	(269,284)	(245,692)	(290,461)
30506	Motor Vehicle Dealer Board	(52,659)	(57,865)	(52,795)	(62,415)
30510	Virginia Department of Transportation	(4,876,374)	(5,560,726)	(5,073,557)	(5,998,031)
30511	Virginia Department of Transportation	(1,273,680)	(1,402,584)	(1,279,705)	(1,512,886)
30512	Virginia Department of Transportation	(1,635,072)	(1,847,382)	(1,685,535)	(1,992,663)
30513	Virginia Department of Transportation	(1,035,204)	(1,199,551)	(1,094,460)	(1,293,886)
30514	Virginia Department of Transportation	(1,722,045)	(1,948,457)	(1,777,755)	(2,101,687)
30515	Virginia Department of Transportation	(1,988,145)	(2,168,307)	(1,978,344)	(2,338,826)
30516	Virginia Department of Transportation	(1,227,358)	(1,343,395)	(1,225,702)	(1,449,042)
30517	Virginia Department of Transportation	(1,039,364)	(1,162,233)	(1,060,411)	(1,253,633)
30518	Virginia Department of Transportation	(1,391,456)	(1,544,068)	(1,408,794)	(1,665,496)
30519	Virginia Department of Transportation	(2,594,172)	(2,868,131)	(2,616,857)	(3,093,686)
30601	Department of Health	(7,913,164)	(8,823,581)	(8,050,557)	(9,517,482)
30602	Department of Medical Assistance Services	(1,499,952)	(1,823,173)	(1,663,446)	(1,966,550)
30606	Virginia Board for People With Disabilities	(28,331)	(31,448)	(28,693)	(33,921)
30701	Department of Corrections - Central Administration	(960,807)	(1,100,485)	(1,004,072)	(1,187,028)
30702	Department for the Blind and Vision Impaired	(335,494)	(363,010)	(331,207)	(391,558)
30703	Central State Hospital	(1,542,900)	(1,825,026)	(1,665,137)	(1,968,549)
30704	Eastern State Hospital	(1,230,576)	(1,479,693)	(1,350,059)	(1,596,058)
30705	Southwestern Virginia Mental Health Institute	(939,618)	(1,125,731)	(1,027,107)	(1,214,260)
30706	Western State Hospital	(1,422,101)	(1,622,941)	(1,480,757)	(1,750,572)
30707	Central Virginia Training Center	(349,679)	(172,446)	(157,339)	(186,008)
30708	Commonwealth Center for Children and Adolescents	(338,378)	(375,280)	(342,402)	(404,793)
30711	Virginia Correctional Enterprises	(437,163)	(411,761)	(375,687)	(444,142)
30716	Virginia Correctional Center for Women	(234,100)	(255,557)	(233,168)	(275,654)
30718	Bland Correctional Center	(143,733)	(164,082)	(149,707)	(176,985)
30720	Department of Behavioral Health & Developmental Services	(1,511,528)	(1,776,364)	(1,620,739)	(1,916,060)
30723	Southeastern Virginia Training Center	(489,037)	(568,030)	(518,265)	(612,700)
30724	Catawba Hospital	(551,858)	(611,130)	(557,590)	(659,190)
30725	Northern Virginia Training Center	0	0	0	0
30726	Southside Virginia Training Center	0	0	0	0
30728	Northern Virginia Mental Health Institute	(888,765)	(1,091,855)	(996,199)	(1,177,720)
30729	Piedmont Geriatric Hospital	(596,375)	(693,491)	(632,735)	(748,028)
30733	Sussex I State Prison	(111,145)	(125,351)	(114,369)	(135,209)
30734	Sussex II State Prison	(94,252)	(117,561)	(107,261)	(126,806)
30735	Wallen's Ridge State Prison	(210,871)	(234,835)	(214,261)	(253,303)
30737	St. Brides Correctional Center	(168,571)	(186,703)	(170,346)	(201,385)
30738	Southwestern Virginia Training Center	(59,565)	(4,303)	(3,926)	(4,642)
30739	Southern Virginia Mental Health Institute	(389,879)	(464,549)	(423,850)	(501,082)
30741	Red Onion State Prison	(219,542)	(238,564)	(217,663)	(257,325)
30742	Department of Corrections - Employee Relations and Training	(247,775)	(291,176)	(265,667)	(314,075)
30743	Fluvanna Women's Correctional Center	(288,211)	(383,557)	(349,954)	(413,720)
30745	Nottoway Correctional Center	(245,342)	(286,630)	(261,518)	(309,171)
30747	Marion Correctional Treatment Center	(172,417)	(198,951)	(181,521)	(214,596)
30748	Hiram W. Davis Medical Center	(353,544)	(424,295)	(387,123)	(457,663)
30749	Buckingham Correctional Center	(186,503)	(206,940)	(188,810)	(223,214)
30751	Department for the Deaf and Hard-of-Hearing	(25,113)	(29,793)	(27,183)	(32,136)
30752	Deep Meadow Correctional Center	(232,668)	(280,098)	(255,559)	(302,125)
30753	Deerfield Correctional Center	(238,495)	(248,693)	(226,905)	(268,251)
30754	Augusta Correctional Center	(136,572)	(146,449)	(133,619)	(157,966)
30756	Department of Corrections - Division of Institutions	(1,140,366)	(1,310,822)	(1,195,983)	(1,413,907)
30757	Western Region Correctional Field Units	(44,968)	(57,445)	(52,412)	(61,963)
30761	Baskerville Correctional Center	(78,086)	(85,076)	(77,622)	(91,766)

SCHEDULE D - NET OPEB LIABILITY
VIRGINIA SICKNESS AND DISABILITY PROGRAM



Employer Code	Employer	6/30/2019 Net OPEB Liability	6/30/2020 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
30765	Department of Social Services	(4,452,711)	(5,015,208)	(4,575,831)	(5,409,612)
30766	Virginia Parole Board	(20,718)	(26,306)	(24,001)	(28,375)
30767	Division of Community Corrections	(432,394)	(497,189)	(453,631)	(536,289)
30768	Keen Mountain Correctional Center	(143,144)	(162,912)	(148,639)	(175,724)
30769	Greensville Correctional Center	(382,679)	(429,305)	(391,694)	(463,066)
30770	Dillwyn Correctional Center	(215,442)	(231,789)	(211,483)	(250,018)
30771	Indian Creek Correctional Center	(137,808)	(148,037)	(135,068)	(159,679)
30772	Haynesville Correctional Center	(231,295)	(269,240)	(245,652)	(290,413)
30773	Coffeewood Correctional Center	(148,225)	(173,969)	(158,727)	(187,650)
30774	Lunenburg Correctional Center	(142,575)	(169,732)	(154,862)	(183,079)
30775	Pocahontas State Correctional Center	(171,690)	(186,945)	(170,567)	(201,647)
30776	Green Rock Correctional Center	(193,429)	(223,734)	(204,133)	(241,329)
30777	Department of Juvenile Justice	(2,643,849)	(2,978,652)	(2,717,696)	(3,212,898)
30778	Department of Forensic Science	(1,016,252)	(1,146,829)	(1,046,357)	(1,237,017)
30785	River North Correctional Center	(182,618)	(210,736)	(192,273)	(227,308)
30794	Virginia Center for Behavioral Rehabilitation	(820,293)	(1,041,252)	(950,029)	(1,123,137)
30841	Department of Aviation	(113,499)	(135,591)	(123,712)	(146,254)
30848	Indigent Defense Commission	(1,507,035)	(1,658,848)	(1,513,518)	(1,789,302)
30851	Tobacco Indemnification & Revitalization Commission	(37,513)	(39,459)	(36,002)	(42,562)
30852	Virginia Tobacco Settlement Foundation	(55,641)	(60,468)	(55,171)	(65,224)
30912	Department of Veterans Services	(501,239)	(602,258)	(549,495)	(649,621)
30913	Veterans Services Foundation	(4,160)	(4,591)	(4,189)	(4,952)
30922	Sitter-Barfoot Veterans Care Center	(615,661)	(663,014)	(604,928)	(715,155)
30937	Southern Virginia Higher Education Center	(99,686)	(105,621)	(96,368)	(113,928)
30938	New College Institute	(37,905)	(39,989)	(36,486)	(43,134)
30942	Virginia Museum of Natural History	(64,214)	(64,927)	(59,239)	(70,033)
30948	Southwest Virginia Higher Education Center	(51,678)	(51,707)	(47,177)	(55,773)
30957	Commonwealth's Attorneys' Services Council	(21,405)	(25,379)	(23,155)	(27,375)
30960	Department of Fire Programs	(170,180)	(193,058)	(176,144)	(208,240)
30961	Division of Capitol Police	(23,132)	(30,875)	(28,170)	(33,303)
30999	Department of Alcoholic Beverage Control	(2,275,925)	(2,665,340)	(2,431,833)	(2,874,947)
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	(71,611)	(77,528)	(70,736)	(83,625)
70156	Department of State Police	(17,696)	(17,236)	(15,726)	(18,591)
70203	Woodrow Wilson Rehabilitation Center	(17,540)	(16,551)	(15,101)	(17,853)
70204	The College of William and Mary	(53,973)	(59,917)	(54,668)	(64,629)
70207	University of Virginia - Academic Division	(100,805)	(132,347)	(120,752)	(142,755)
70208	Virginia Polytechnic Institute and State University	(97,745)	(111,668)	(101,885)	(120,450)
70211	Virginia Military Institute	(21,365)	(23,459)	(21,404)	(25,304)
70212	Virginia State University	(35,452)	(48,154)	(43,936)	(51,941)
70213	Norfolk State University	(45,400)	(46,565)	(42,485)	(50,227)
70214	Longwood University	(35,276)	(35,090)	(32,015)	(37,849)
70215	University of Mary Washington	(44,693)	(49,854)	(45,486)	(53,774)
70216	James Madison University	(68,178)	(77,197)	(70,434)	(83,268)
70217	Radford University	(51,109)	(56,474)	(51,526)	(60,915)
70221	Old Dominion University	(106,476)	(114,758)	(104,704)	(123,783)
70236	Virginia Commonwealth University	(195,312)	(241,609)	(220,442)	(260,610)
70241	Richard Bland College	(9,064)	(10,041)	(9,162)	(10,831)
70242	Christopher Newport University	(43,790)	(51,553)	(47,036)	(55,607)
70246	University of Virginia's College at Wise	(13,636)	(16,795)	(15,323)	(18,115)
70247	George Mason University	(133,472)	(141,616)	(129,209)	(152,753)
70280	Northern Virginia Community College	(127,017)	(142,719)	(130,216)	(153,943)
70282	Piedmont Virginia Community College	(6,219)	(8,585)	(7,833)	(9,260)
70283	J. Sargeant Reynolds Community College	(29,449)	(32,684)	(29,821)	(35,255)
70286	Virginia Western Community College	(17,011)	(20,127)	(18,363)	(21,710)
70291	Blue Ridge Community College	(2,452)	(2,935)	(2,678)	(3,166)
70292	Central Virginia Community College	(8,358)	(9,070)	(8,276)	(9,784)
70293	Thomas Nelson Community College	(17,972)	(17,125)	(15,625)	(18,472)
70294	Southwest Virginia Community College	(5,356)	(3,576)	(3,262)	(3,857)
70296	Virginia Highlands Community College	(3,119)	(2,759)	(2,517)	(2,976)
70297	Germana Community College	(5,592)	(6,333)	(5,779)	(6,832)

SCHEDULE D - NET OPEB LIABILITY
VIRGINIA SICKNESS AND DISABILITY PROGRAM



Employer Code	Employer	6/30/2019 Net OPEB Liability	6/30/2020 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	(9,516)	(12,182)	(11,115)	(13,140)
70299	Mountain Empire Community College	(5,081)	(4,237)	(3,866)	(4,570)
70402	Marine Resources Commission	(136,199)	(169,334)	(154,499)	(182,650)
70403	Department of Game and Inland Fisheries	(354,152)	(362,746)	(330,966)	(391,272)
70701	Department of Corrections - Central Administration	0	0	0	0
70716	Virginia Correctional Center for Women	(313,147)	(333,129)	(303,944)	(359,326)
70718	Bland Correctional Center	(293,567)	(323,221)	(294,904)	(348,639)
70733	Sussex I State Prison	(478,854)	(521,111)	(475,457)	(562,092)
70734	Sussex II State Prison	(434,631)	(490,414)	(447,449)	(528,981)
70735	Wallen's Ridge State Prison	(593,824)	(661,469)	(603,518)	(713,488)
70737	St. Brides Correctional Center	(326,625)	(351,159)	(320,394)	(378,775)
70741	Red Onion State Prison	(613,031)	(675,196)	(616,043)	(728,295)
70743	Fluvanna Women's Correctional Center	(343,989)	(373,736)	(340,993)	(403,127)
70745	Nottoway Correctional Center	(477,088)	(549,669)	(501,513)	(592,895)
70747	Marion Correctional Treatment Center	(249,423)	(294,795)	(268,968)	(317,978)
70749	Buckingham Correctional Center	(475,813)	(556,686)	(507,916)	(600,465)
70752	Deep Meadow Correctional Center	(752,468)	(894,759)	(816,370)	(965,124)
70753	Deerfield Correctional Center	(491,292)	(528,637)	(482,324)	(570,210)
70754	Augusta Correctional Center	(397,669)	(531,262)	(484,719)	(573,042)
70756	Department of Corrections - Division of Institutions	(19,541)	(18,251)	(16,652)	(19,686)
70757	Western Region Correctional Field Units	(177,812)	(202,084)	(184,380)	(217,976)
70761	Baskerville Correctional Center	(164,509)	(183,458)	(167,385)	(197,885)
70767	Division of Community Corrections	(1,981,317)	(2,288,626)	(2,088,122)	(2,468,608)
70768	Keen Mountain Correctional Center	(344,931)	(395,098)	(360,484)	(426,169)
70769	Greensville Correctional Center	(942,228)	(1,074,906)	(980,735)	(1,159,439)
70770	Dillwyn Correctional Center	(382,130)	(447,071)	(407,903)	(482,229)
70771	Indian Creek Correctional Center	(286,955)	(328,825)	(300,017)	(354,685)
70772	Haynesville Correctional Center	(451,681)	(496,041)	(452,583)	(535,050)
70773	Coffeewood Correctional Center	(346,775)	(378,569)	(345,403)	(408,340)
70774	Lunenburg Correctional Center	(325,940)	(354,602)	(323,536)	(382,489)
70775	Pocahontas State Correctional Center	(330,707)	(357,934)	(326,576)	(386,083)
70776	Green Rock Correctional Center	(343,027)	(385,852)	(352,048)	(416,196)
70777	Department of Juvenile Justice	(579,796)	(574,607)	(524,266)	(619,794)
70785	River North Correctional Center	(420,957)	(460,775)	(420,407)	(497,011)
70786	Culpeper Correctional Center for Women	0	0	0	0
70961	Division of Capitol Police	(192,939)	(212,324)	(193,723)	(229,022)
70999	Department of Alcoholic Beverage Control	(247,814)	(289,962)	(264,559)	(312,765)
	Total for VRS Virginia Sickness and Disability Program	(196,195,272)	(220,688,285)	(201,354,027)	(238,043,571)

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



Virginia Local Disability Program - Teachers Cost Sharing Plan

Employer Code	Employer	2019	2019	2020	2020
		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	15,519	0.78933%	20,060	0.82717%
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	51,057	2.59688%	61,452	2.53395%
40108	Bath County School Board	4,914	0.24994%	5,049	0.20819%
40109	Bedford County School Board	0	0.00000%	0	0.00000%
40110	Bland County School Board	4,031	0.20503%	5,091	0.20993%
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	7,531	0.38304%	9,975	0.41132%
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	25,926	1.31866%	28,570	1.17807%
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	9,336	0.47485%	10,735	0.44265%
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	18,723	0.95230%	20,920	0.86263%
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	25,443	1.29409%	32,206	1.32800%
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	15,244	0.77535%	16,954	0.69909%
40153	Loudoun County School Board	654,948	33.31216%	840,390	34.65312%
40154	Louisa County Public Schools	0	0.00000%	0	0.00000%
40155	Lunenburg County School Board	0	0.00000%	0	0.00000%
40156	Madison County School Board	0	0.00000%	0	0.00000%
40157	Mathews County School Board	3,772	0.19185%	5,539	0.22840%
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	9,363	0.47622%	10,779	0.44447%

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



Virginia Local Disability Program - Teachers Cost Sharing Plan

Employer Code	Employer	2019	2019	2020	2020
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
40163	New Kent County School Board	0	0.00000%	0	0.00000%
40165	Northampton County Schools	0	0.00000%	0	0.00000%
40166	Northumberland 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	12,998	0.66111%	15,094	0.62240%
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	13,683	0.69595%	16,489	0.67992%
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	24,374	1.23972%	30,334	1.25081%
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	51,201	2.60420%	64,967	2.67889%
40200	Alexandria City School Board	0	0.00000%	0	0.00000%
40201	Bristol City School Board	7,850	0.39927%	10,150	0.41853%
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	237,479	12.07873%	264,030	10.88717%
40213	Petersburg City Schools	0	0.00000%	0	0.00000%
40214	Portsmouth School Board	90,677	4.61204%	107,351	4.42658%
40215	Radford City School Board	6,368	0.32389%	8,054	0.33210%
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	77,158	3.92443%	85,623	3.53063%
40222	Winchester Public Schools	0	0.00000%	0	0.00000%
40223	Martinsville City Schools	0	0.00000%	0	0.00000%
40224	Falls Church Public Schools	0	0.00000%	0	0.00000%
40225	Colonial Heights City Schools	0	0.00000%	0	0.00000%
40230	Covington City School Board	0	0.00000%	0	0.00000%
40231	Fairfax City School Board	0	0.00000%	0	0.00000%
40232	Franklin City Public Schools	10,768	0.54769%	10,203	0.42072%

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



Virginia Local Disability Program - Teachers Cost Sharing Plan

Employer Code	Employer	2019	2019	2020	2020
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
40233	Chesapeake Public Schools	161,756	8.22729%	213,321	8.79621%
40234	Virginia Beach City School Board	333,081	16.94127%	420,268	17.32958%
40236	Manassas Park City Schools	0	0.00000%	0	0.00000%
40306	Town of West Point School Board	3,269	0.16627%	3,470	0.14308%
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	4,299	0.21866%	6,232	0.25697%
40314	Norton City Schools	3,386	0.17222%	4,893	0.20176%
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	64,675	3.28952%	75,988	3.13334%
40403	Poquoson City Public Schools	0	0.00000%	0	0.00000%
40410	Valley Vocational Technical Center	2,722	0.13845%	2,683	0.11063%
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	9,960	0.50659%	13,264	0.54694%
40416	Northern Neck Regional Vocational Center	1,168	0.05941%	979	0.04037%
40417	Rowanty Vocational Technical Center	0	0.00000%	0	0.00000%
40418	Amelia-Nottoway Vocational Center	534	0.02716%	581	0.02396%
40421	Northern Neck Regional Special Education Program	1,126	0.05727%	1,307	0.05389%
40423	Maggie Walker Governor's School for Govt & Intl Studies	1,753	0.08916%	2,147	0.08853%
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 VLDP - Teachers		\$ 1,966,092	100.00000%	\$ 2,425,148	100.00000%

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



Employer Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense				
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
40100	Accomack County School Board	0	0	0	0	0	0	0	0	0	0	0	0	
40101	Albemarle County Schools	0	0	0	0	0	0	0	0	0	0	0	0	
40102	Alleghany County School Board	0	0	0	0	0	0	0	0	0	0	0	0	
40103	Amelia County School Board	0	0	0	0	0	0	0	0	0	0	0	0	
40104	Amherst County School Board	3,138	716	745	194	4,793	513	0	0	320	833	18,073	(23)	18,050
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	9,612	2,194	2,281	0	14,087	1,571	(19)	0	1,141	2,712	55,364	(119)	55,245
40108	Bath County School Board	790	180	187	0	1,157	129	0	0	363	492	4,549	(32)	4,517
40109	Bedford County School Board	0	0	0	0	0	0	0	0	0	0	0	0	0
40110	Bland County School Board	796	182	189	25	1,192	130	0	0	91	221	4,587	(9)	4,578
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	1,560	356	370	145	2,431	255	0	0	81	336	8,987	1	8,988
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	4,469	1,020	1,060	0	6,549	730	0	0	1,782	2,512	25,740	(177)	25,563
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	1,679	383	398	83	2,543	274	0	0	165	439	9,671	(2)	9,669
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	3,272	747	776	0	4,795	534	0	0	783	1,317	18,848	(71)	18,777
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	5,038	1,150	1,195	312	7,695	824	0	0	0	824	29,015	28	29,043
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	2,652	605	629	0	3,886	433	0	0	1,686	2,119	15,274	(180)	15,094
40153	Loudoun County School Board	131,457	30,007	31,192	20,678	213,334	21,489	0	0	1	21,490	757,133	1,973	759,106
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
40156	Madison County School Board	0	0	0	0	0	0	0	0	0	0	0	0	0
40157	Mathews County School Board	866	198	206	222	1,492	142	0	0	0	142	4,990	17	5,007
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

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



Employer Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense		Total Employer OPEB Expense		
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources		Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share
40162	Nelson County Public Schools	1,686	385	400	0	2,471	275	0	0	249	524	9,711	(22)	9,689
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	2,361	539	560	0	3,460	386	0	0	391	777	13,599	(36)	13,563
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	2,579	589	612	442	4,222	422	0	0	82	504	14,856	46	14,902
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	4,745	1,083	1,126	108	7,062	776	0	0	0	776	27,329	10	27,339
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	10,162	2,320	2,411	383	15,276	1,661	0	0	602	2,263	58,531	(44)	58,487
40200	Alexandria City School Board	0	0	0	0	0	0	0	0	0	0	0	0	0
40201	Bristol City School Board	1,588	362	377	99	2,426	259	0	0	47	306	9,144	1	9,145
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	41,300	9,428	9,800	0	60,528	6,753	0	0	18,025	24,778	237,873	(1,694)	236,179
40213	Petersburg City Schools	0	0	0	0	0	0	0	0	0	0	0	0	0
40214	Portsmouth School Board	16,792	3,833	3,984	0	24,609	2,745	0	0	965	3,710	96,716	(69)	96,647
40215	Radford City School Board	1,260	288	299	42	1,889	206	0	0	115	321	7,256	(10)	7,246
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	13,393	3,057	3,178	167	19,795	2,189	0	0	2,021	4,210	77,140	(125)	77,015
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

**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 Investment Earnings on OPEB Plan	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
40231	Fairfax City School Board	0	0	0	0	0	0	0	0	0	0	0	0	0
40232	Franklin City Public Schools	1,596	364	379	0	2,339	261	0	0	1,163	1,424	9,192	(107)	9,085
40233	Chesapeake Public Schools	33,368	7,617	7,917	6,178	55,080	5,455	0	0	0	5,455	192,188	591	192,779
40234	Virginia Beach City School Board	65,739	15,007	15,598	2,722	99,066	10,748	0	0	0	10,748	378,633	229	378,862
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	543	124	129	62	858	90	0	0	119	209	3,126	(2)	3,124
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	975	223	231	266	1,695	160	0	0	0	160	5,615	22	5,637
40314	Norton City Schools	765	175	182	191	1,313	126	0	0	0	126	4,408	16	4,424
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	11,886	2,713	2,820	0	17,419	1,943	0	0	1,345	3,288	68,460	(121)	68,339
40403	Poquoson City Public Schools	0	0	0	0	0	0	0	0	0	0	0	0	0
40410	Valley Vocational Technical Center	420	96	100	95	711	70	0	0	144	214	2,417	1	2,418
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	2,075	474	492	208	3,249	340	0	0	371	711	11,950	(29)	11,921
40416	Northern Neck Regional Vocational Center	153	35	36	0	224	24	0	0	182	206	882	(17)	865
40417	Rowanty Vocational Technical Center	0	0	0	0	0	0	0	0	0	0	0	0	0
40418	Amelia-Nottoway Vocational Center	91	21	22	24	158	16	0	0	17	33	524	2	526
40421	Northern Neck Regional Special Education Program	204	47	49	0	300	34	0	0	238	272	1,177	(27)	1,150
40423	Maggie Walker Governor's School for Govt & Intl Studies	336	77	80	0	493	55	0	0	157	212	1,934	(21)	1,913
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 VLDP - Teachers	379,346	86,595	90,010	32,646	588,597	62,018	0	0	32,646	94,664	2,184,892	0	2,184,892

**SCHEDULE C - AMORTIZATION OF DEFERRED INFLOWS AND OUTFLOWS
VIRGINIA LOCAL DISABILITY PROGRAM - 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	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	403	386	381	389	211	2,190
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	1,186	1,135	1,119	1,142	597	6,196
40108	Bath County School Board	75	71	70	72	27	350
40109	Bedford County School Board	0	0	0	0	0	0
40110	Bland County School Board	99	95	94	95	50	538
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	213	205	202	206	117	1,152
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	430	406	398	409	156	2,238
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	226	217	214	218	123	1,106
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	373	356	350	358	173	1,868
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	712	685	677	689	403	3,705
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	180	166	161	168	18	1,074
40153	Loudoun County School Board	19,817	19,126	18,895	19,224	11,762	103,020
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	135	130	129	131	82	743
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	207	198	195	199	104	1,044
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

**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
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	285	272	268	274	140	1,444
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	396	383	378	384	238	1,939
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	654	629	621	633	363	3,386
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	1,336	1,282	1,264	1,289	713	7,129
40200	Alexandria City School Board	0	0	0	0	0	0
40201	Bristol City School Board	217	208	205	209	119	1,162
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	3,913	3,696	3,623	3,725	1,382	19,411
40213	Petersburg City Schools	0	0	0	0	0	0
40214	Portsmouth School Board	2,211	2,122	2,093	2,134	1,182	11,157
40215	Radford City School Board	161	154	152	155	84	862
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	1,693	1,623	1,599	1,632	873	8,165
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	110	101	98	102	12	492
40233	Chesapeake Public Schools	5,121	4,945	4,887	4,970	3,077	26,625
40234	Virginia Beach City School Board	9,155	8,808	8,693	8,855	5,126	47,681
40236	Manassas Park City Schools	0	0	0	0	0	0
40306	Town of West Point School Board	72	69	68	69	38	333
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	154	149	148	150	95	839
40314	Norton City Schools	120	116	115	116	73	647
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	1,493	1,430	1,409	1,439	764	7,596
40403	Poquoson City Public Schools	0	0	0	0	0	0
40410	Valley Vocational Technical Center	58	56	55	56	32	240
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	253	242	238	243	126	1,436

**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
40416	Northern Neck Regional Vocational Center	4	3	3	3	(6)	11
40417	Rowanty Vocational Technical Center	0	0	0	0	0	0
40418	Amelia-Nottoway Vocational Center	14	14	14	14	9	60
40421	Northern Neck Regional Special Education Program	1	0	(1)	0	(12)	40
40423	Maggie Walker Governor's School for Govt & Intl Studies	28	26	25	26	7	169
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 VLDP - Teachers		51,505	49,504	48,840	49,778	28,258	266,048

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



Employer Code	Employer	6/30/2019 Net OPEB Liability	6/30/2020 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	4,589	6,636	10,332	3,446
40105	Appomattox County School Board	0	0	0	0
40106	Arlington Public Schools	0	0	0	0
40107	Augusta County School Board	15,097	20,330	31,653	10,557
40108	Bath County School Board	1,453	1,671	2,601	868
40109	Bedford County School Board	0	0	0	0
40110	Bland County School Board	1,192	1,685	2,623	875
40111	Botetourt County Schools	0	0	0	0
40112	Brunswick County Public Schools	0	0	0	0
40113	Buchanan County School Board	2,227	3,300	5,138	1,714
40114	Buckingham County School Board	0	0	0	0
40115	Campbell County School Board	0	0	0	0
40116	Caroline County School Board	7,666	9,452	14,716	4,909
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	2,760	3,551	5,529	1,844
40129	Fairfax County School Board	0	0	0	0
40130	Fauquier County School Board	0	0	0	0
40131	Floyd County School Board	0	0	0	0
40132	Fluvanna County Public Schools	0	0	0	0
40133	Franklin County Public Schools	0	0	0	0
40134	Frederick County School Board	0	0	0	0
40135	Giles County Schools	0	0	0	0
40136	Gloucester County School Board	0	0	0	0
40137	Goochland County School Board	5,536	6,921	10,775	3,594
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	7,523	10,655	16,589	5,533
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	4,507	5,609	8,733	2,913
40153	Loudoun County School Board	193,658	278,014	432,860	144,375
40154	Louisa County Public Schools	0	0	0	0
40155	Lunenburg County School Board	0	0	0	0
40156	Madison County School Board	0	0	0	0
40157	Mathews County School Board	1,115	1,833	2,853	952
40158	Mecklenburg County School Board	0	0	0	0
40159	Middlesex County School Board	0	0	0	0
40160	Montgomery County School Board	0	0	0	0
40162	Nelson County Public Schools	2,769	3,566	5,552	1,852
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

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



Employer Code	Employer	6/30/2019 Net OPEB Liability	6/30/2020 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
40167	Nottoway County School Board	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	3,843	4,993	7,775	2,593
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	4,045	5,455	8,493	2,833
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	7,206	10,035	15,624	5,211
40196	Westmoreland County School Board	0	0	0	0
40197	Wise County School Board	0	0	0	0
40198	Wythe County School Board	0	0	0	0
40199	York County School Board	15,140	21,492	33,463	11,161
40200	Alexandria City School Board	0	0	0	0
40201	Bristol City School Board	2,321	3,357	5,227	1,743
40202	Buena Vista City Schools	0	0	0	0
40203	Charlottesville Public Schools	0	0	0	0
40205	Danville City Schools	0	0	0	0
40206	Fredericksburg City Schools	0	0	0	0
40207	Hampton City Schools	0	0	0	0
40208	Harrisonburg City School Board	0	0	0	0
40209	Hopewell City School Board	0	0	0	0
40210	Lynchburg Public Schools	0	0	0	0
40211	Newport News Public Schools	0	0	0	0
40212	Norfolk Public Schools	70,218	87,346	135,995	45,359
40213	Petersburg City Schools	0	0	0	0
40214	Portsmouth School Board	26,811	35,514	55,294	18,443
40215	Radford City School Board	1,883	2,665	4,149	1,384
40216	Richmond Public Schools	0	0	0	0
40217	Roanoke City School Board	0	0	0	0
40219	Staunton City Schools	0	0	0	0
40220	Suffolk City School Board	22,814	28,325	44,102	14,709
40222	Winchester Public Schools	0	0	0	0
40223	Martinsville City Schools	0	0	0	0
40224	Falls Church Public Schools	0	0	0	0
40225	Colonial Heights City Schools	0	0	0	0
40230	Covington City School Board	0	0	0	0
40231	Fairfax City School Board	0	0	0	0
40232	Franklin City Public Schools	3,184	3,375	5,255	1,753
40233	Chesapeake Public Schools	47,828	70,571	109,876	36,648
40234	Virginia Beach City School Board	98,486	139,032	216,469	72,200
40236	Manassas Park City Schools	0	0	0	0
40306	Town of West Point School Board	966	1,148	1,787	596
40307	Lexington City School Board	0	0	0	0
40308	Waynesboro Public Schools	0	0	0	0

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



Employer Code	Employer	6/30/2019 Net OPEB Liability	6/30/2020 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
40309	Town of Colonial Beach Schools	0	0	0	0
40313	Galax City Schools	1,271	2,062	3,210	1,071
40314	Norton City Schools	1,001	1,618	2,520	840
40332	Manassas City Schools	0	0	0	0
40335	City of Salem Schools	0	0	0	0
40402	Williamsburg-James City County School Board	19,124	25,138	39,140	13,055
40403	Poquoson City Public Schools	0	0	0	0
40410	Valley Vocational Technical Center	804	887	1,382	461
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	2,945	4,388	6,832	2,279
40416	Northern Neck Regional Vocational Center	346	324	504	168
40417	Rowanty Vocational Technical Center	0	0	0	0
40418	Amelia-Nottoway Vocational Center	158	193	300	100
40421	Northern Neck Regional Special Education Program	333	433	673	225
40423	Maggie Walker Governor's School for Govt & Intl Studies	519	710	1,106	369
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 VLDP - Teachers	581,338	802,284	1,249,130	416,633

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



Virginia Local Disability Program - Political Subdivisions Cost Sharing Plan

Employer Code	Employer	2019	2019	2020	2020
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
55108	Bath County	\$ 1,960	0.08809%	\$ 2,276	0.08483%
55146	Isle of Wight County	22,172	0.99652%	26,838	1.00031%
55150	King William County	9,954	0.44738%	12,770	0.47596%
55162	Nelson County	9,871	0.44365%	12,369	0.46102%
55167	Nottoway County	7,419	0.33345%	8,973	0.33444%
55183	Russell County	8,542	0.38392%	8,677	0.32341%
55201	City of Bristol	17,673	0.79431%	21,131	0.78760%
55203	Town of St. Paul	791	0.03555%	908	0.03384%
55212	City of Norfolk	24,448	1.09881%	27,955	1.04194%
55214	City of Portsmouth	98,619	4.43242%	121,690	4.53564%
55215	City of Radford	12,609	0.56671%	15,861	0.59117%
55216	City of Richmond	24,816	1.11535%	31,070	1.15804%
55218	Town of Craigsville	470	0.02112%	750	0.02795%
55221	City of Williamsburg	10,596	0.47624%	11,608	0.43265%
55226	Town of Front Royal	12,989	0.58379%	13,333	0.49695%
55228	Town of Middletown	1,421	0.06387%	1,485	0.05535%
55229	Town of Chilhowie	592	0.02661%	947	0.03530%
55231	Town of Floyd	355	0.01596%	442	0.01647%
55232	City of Franklin	12,181	0.54747%	11,674	0.43511%
55233	City of Chesapeake	227,738	10.23567%	275,333	10.26223%
55234	City of Virginia Beach	437,618	19.66871%	536,372	19.99173%
55239	Town of Grottoes	1,096	0.04926%	1,869	0.06966%
55245	Town of Scottsville	288	0.01294%	288	0.01073%
55246	Town Of Burkeville	0	0.00000%	173	0.00645%
55247	Town of Madison	217	0.00975%	349	0.01301%
55248	Town of Pennington Gap	2,592	0.11650%	2,788	0.10391%
55249	Town of La Crosse	25	0.00112%	295	0.01100%
55250	Town of Rich Creek	394	0.01771%	590	0.02199%
55255	Town of Brodnax	288	0.01294%	295	0.01100%
55256	Town of Mineral	711	0.03196%	893	0.03328%
55257	Town of Lebanon	3,465	0.15573%	4,752	0.17712%
55259	Town of Richlands	3,695	0.16607%	5,494	0.20477%
55260	Town of Haymarket	1,442	0.06481%	1,531	0.05706%
55262	Town of Troutville	648	0.02912%	648	0.02415%
55263	Town of Buchanan	149	0.00670%	1,795	0.06690%
55265	Town of Occoquan	0	0.00000%	48	0.00179%
55301	Town of Dumfries	2,061	0.09263%	3,401	0.12676%
55302	Town of Iron Gate	176	0.00791%	179	0.00667%
55309	Town of Colonial Beach	3,634	0.16333%	5,911	0.22032%
55311	Town of Brookneal	349	0.01569%	526	0.01961%
55312	Town Of Hamilton	0	0.00000%	484	0.01804%
55314	Town of Jonesville	529	0.02378%	722	0.02691%
55315	Town of Wytheville	11,343	0.50981%	11,944	0.44518%
55322	Town of Glasgow	124	0.00557%	495	0.01845%
55323	Town of Marion	4,843	0.21767%	5,370	0.20015%
55328	Town Of Wakefield	0	0.00000%	892	0.03325%
55329	Town of Leesburg	35,751	1.60682%	43,944	1.63788%
55330	Town of Chatham	236	0.01061%	413	0.01539%
55334	Town of Boydton	453	0.02036%	625	0.02330%
55336	Town of McKenney	259	0.01164%	292	0.01088%
55338	Town of Quantico	22	0.00099%	266	0.00991%
55341	Town of Chincoteague	1,265	0.05686%	1,635	0.06094%
55344	Town of Stanley	685	0.03079%	777	0.02896%
55345	Town of Hillsville	2,967	0.13335%	3,697	0.13779%
55346	Town of Elkton	2,957	0.13290%	3,243	0.12087%
55347	Town of Bridgewater	5,916	0.26589%	6,164	0.22974%
55350	Town of Wise	1,707	0.07672%	2,246	0.08371%
55351	Town of New Market	1,088	0.04890%	1,031	0.03843%
55353	Town of Rocky Mount	3,427	0.15403%	4,368	0.16280%
55355	Town of Luray	1,891	0.08499%	2,813	0.10485%

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



Virginia Local Disability Program - Political Subdivisions Cost Sharing Plan

Employer Code	Employer	2019	2019	2020	2020
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
55357	Town of Strasburg	4,490	0.20180%	4,698	0.17510%
55360	Town of Dublin	532	0.02391%	880	0.03280%
55364	Town of Bedford	6,374	0.28648%	7,284	0.27149%
55367	Town of Broadway	532	0.02391%	608	0.02266%
55369	Town of Tazewell	6,026	0.27084%	7,130	0.26575%
55370	Town of Urbanna	252	0.01133%	240	0.00895%
55371	Town of Bluefield	2,459	0.11052%	3,569	0.13302%
55372	Town of Weber City	194	0.00872%	225	0.00839%
55374	Town of Hurt	247	0.01110%	260	0.00969%
55375	Town of Waverly	1,424	0.06400%	2,452	0.09139%
55380	Town of Independence	636	0.02858%	977	0.03641%
55382	Town of Grundy	2,042	0.09178%	2,399	0.08942%
55384	Town of Louisa	1,308	0.05879%	1,176	0.04383%
55386	Town of Mt. Jackson	763	0.03429%	1,100	0.04100%
55388	Town of Jarratt	0	0.00000%	0	0.00000%
55389	Town of Pembroke	416	0.01870%	426	0.01588%
55395	Town of Round Hill	513	0.02306%	1,345	0.05013%
55398	Town of Saltville	845	0.03798%	950	0.03541%
55399	Town of Blackstone	3,523	0.15834%	4,112	0.15326%
55401	Southeastern Virginia Public Service Authority	7,117	0.31987%	9,929	0.37007%
55404	Appomattox Regional Library	2,216	0.09960%	2,404	0.08960%
55405	Staunton Redevelopment & Housing Authority	518	0.02328%	869	0.03239%
55409	Southside Regional Juvenile Group Home Commission	273	0.01227%	284	0.01059%
55413	Richmond Redevelopment & Housing Authority	21,172	0.95157%	31,358	1.16878%
55415	Chesapeake Redevelopment & Housing Authority	4,699	0.21120%	6,361	0.23709%
55417	Norfolk Airport Authority	14,739	0.66244%	16,696	0.62229%
55419	Hampton Redevelopment & Housing Authority	1,174	0.05277%	2,181	0.08129%
55420	Loudoun County Sanitation Authority	57,348	2.57750%	68,832	2.56551%
55421	Danville Redevelopment & Housing Authority	1,968	0.08845%	2,753	0.10261%
55424	Hopewell Redevelopment and Housing Authority	2,375	0.10674%	2,764	0.10302%
55426	Blacksburg-VPI Sanitation Authority	146	0.00656%	55	0.00205%
55429	Alexandria Redevelopment & Housing Authority	13,515	0.60743%	15,905	0.59281%
55433	Norfolk Redevelopment & Housing Authority	23,202	1.04281%	26,174	0.97556%
55436	Riverside Regional Jail	4,941	0.22207%	6,122	0.22818%
55440	Shenandoah Valley Juvenile Detention Home	11,792	0.52999%	12,961	0.48308%
55445	Chesterfield County Health Center Commission	25,917	1.16484%	27,614	1.02923%
55447	Rappahannock Area Community Services Board	73,579	3.30700%	86,758	3.23365%
55449	Hampton Roads Planning District Commission	5,052	0.22706%	6,854	0.25546%
55458	Wytheville Redevelopment & Housing Authority	87	0.00391%	278	0.01036%
55459	Waynesboro Redevelopment and Housing Authority	1,184	0.05321%	1,338	0.04987%
55460	Region Ten Community Services Board	65,992	2.96600%	68,279	2.54490%
55462	LENOWISCO Planning District Commission	325	0.01461%	335	0.01249%
55469	Eastern Shore Community Services Board	15,273	0.68644%	19,262	0.71793%
55470	ANCHOR Commission	639	0.02872%	1,135	0.04230%
55473	Hampton Roads Transit	45,498	2.04490%	54,737	2.04016%
55476	Rockbridge Regional Library	1,798	0.08081%	1,556	0.05800%
55479	Cumberland Mountain Community Services	20,009	0.89930%	25,934	0.96661%
55482	Middle Peninsula/Northern Neck Public Service Authority	38,720	1.74027%	39,703	1.47981%
55486	Hampton Roads Workforce Council	3,503	0.15744%	4,294	0.16005%
55487	Capital Regional Airport Commission	12,008	0.53970%	14,050	0.52367%
55488	Northwestern Community Services Board	26,890	1.20857%	32,517	1.21198%
55491	Middle Peninsula Regional Security Center	1,520	0.06832%	2,172	0.08095%
55499	Eastern Shore Public Library	888	0.03991%	1,114	0.04152%
55504	Amherst County Public Schools	4,394	0.19749%	5,868	0.21871%
55507	Augusta County Public Schools	6,820	0.30652%	8,599	0.32050%
55508	Bath County Public Schools	2,121	0.09533%	2,416	0.09005%
55510	Bland County Public Schools	370	0.01663%	398	0.01483%
55512	Norfolk Public Schools	38,099	1.71236%	41,667	1.55301%
55515	Radford City Public Schools	1,176	0.05286%	1,217	0.04536%
55516	Caroline County Public Schools	3,162	0.14212%	3,150	0.11741%

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



Virginia Local Disability Program - Political Subdivisions Cost Sharing Plan

Employer Code	Employer	2019	2019	2020	2020
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
55528	Essex County Public Schools	1,851	0.08319%	1,781	0.06638%
55533	Chesapeake City Public Schools	40,687	1.82867%	47,941	1.78686%
55534	Virginia Beach City Public Schools	102,895	4.62460%	122,046	4.54891%
55537	Goochland County Public Schools	993	0.04463%	1,318	0.04912%
55546	Isle of Wight County Public Schools	4,785	0.21506%	2,863	0.10671%
55552	Lee County Public Schools	4,355	0.19573%	6,116	0.22796%
55553	Loudoun County Public Schools	133,933	6.01960%	169,623	6.32220%
55557	Mathews County Public Schools	1,883	0.08463%	2,475	0.09225%
55562	Nelson County Public Schools	3,186	0.14319%	3,918	0.14603%
55583	Russell County Public Schools	4,660	0.20944%	5,392	0.20097%
55587	Southampton County Public Schools	1,523	0.06845%	2,428	0.09050%
55595	Washington County Public Schools	5,498	0.24711%	6,494	0.24204%
55599	York County Public Schools	12,598	0.56622%	15,907	0.59289%
55601	Bristol VA Public Schools	5,171	0.23241%	5,798	0.21610%
55606	Franklin City Public Schools	1,404	0.06310%	1,765	0.06579%
55613	PD Pruden Vocational-Technical Center	0	0.00000%	0	0.00000%
55614	Portsmouth City Public Schools	20,765	0.93328%	23,354	0.87045%
55620	Suffolk City Public Schools	13,012	0.58482%	15,531	0.57887%
55638	Town of West Point Public Schools	0	0.00000%	71	0.00265%
55710	Valley Vocational-Technical Center	158	0.00710%	161	0.00600%
55711	New Horizons Regional Education Center	723	0.03250%	974	0.03630%
55713	Galax City Public Schools	845	0.03798%	1,290	0.04808%
55714	Norton City Public Schools	343	0.01542%	619	0.02307%
55802	Williamsburg-James City County Public Schools	15,203	0.68330%	17,450	0.65040%
55813	Buchanan County Public Schools	2,641	0.11870%	3,397	0.12661%
55857	Peanut Soil and Water Conservation District	0	0.00000%	70	0.00261%
55858	Peumansend Creek Regional Jail Authority	889	0.03996%	4,935	0.18394%
55859	Williamsburg Area Transit Authority	4,019	0.18063%	8,407	0.31335%
55860	Middle Peninsula Juvenile Detention Commission	3,627	0.16302%	6,955	0.25923%
55861	Breaks Interstate Park Commission	1,963	0.08823%	1,181	0.04402%
55862	Crater Criminal Justice Training Academy	1,540	0.06922%	1,249	0.04655%
55863	Central Shenandoah Criminal Justice Training Academy	623	0.02800%	377	0.01405%
55864	New River Valley Emergency Comm Regional Authority	5,391	0.24230%	7,246	0.27007%
55865	Maury Service Authority	1,784	0.08018%	3,125	0.11648%
55866	Hampton Roads Transportation Accountability Commission	0	0.00000%	576	0.02147%
55867	Pamunkey Regional Library	2,690	0.12090%	3,352	0.12494%
55868	Northern Virginia Transportation Authority	5,105	0.22944%	6,908	0.25748%
55869	RSW Regional Jail Authority	4,581	0.20589%	6,421	0.23932%
55871	Portsmouth Redevelopment and Housing Authority	8,276	0.37196%	9,059	0.33765%
55872	Southwest Regional Recreation Authority	2,502	0.11245%	2,985	0.11126%
55873	Roanoke Redevelopment and Housing Authority	9,884	0.44424%	9,967	0.37149%
55884	Halifax Service Authority	2,538	0.11407%	2,894	0.10787%
55886	Russell County Public Service Authority	532	0.02391%	969	0.03612%
55891	Tidewater Soil and Water Conservation District	158	0.00710%	483	0.01800%
55893	Eastern Shore Soil & Water Conservation District	220	0.00989%	0	0.00000%
55896	Virginia Resources Authority	682	0.03065%	877	0.03269%
55906	Suffolk Redevelopment and Housing Authority	3,861	0.17353%	4,669	0.17402%
55922	Piedmont Regional Jail	1,671	0.07510%	1,564	0.05829%
55923	Nelson County Services Authority	1,721	0.07735%	1,877	0.06996%
55924	Coeburn-Norton-Wise Regional Water	345	0.01551%	358	0.01334%
55925	Fauquier County Water & Sanitation Authority	6,266	0.28162%	7,751	0.28890%
55926	Scott County Soil & Water Conservation District	227	0.01020%	238	0.00887%
55927	New River Resource Authority	1,164	0.05232%	1,937	0.07220%
55930	Petersburg Redevelopment And Housing Authority	1,663	0.07474%	1,978	0.07372%
55931	Central Rappahannock Regional Library	8,779	0.39457%	11,995	0.44708%
55934	Thomas Jefferson Soil & Water Conservation District	1,465	0.06584%	2,154	0.08028%
55938	Colonial Soil & Water Conservation District	1,264	0.05681%	1,601	0.05967%
55941	Robert E. Lee Soil And Water Conservation District	23	0.00103%	437	0.01629%
55945	Lonesome Pine Regional Library	290	0.01303%	579	0.02158%
55951	Handley Regional Library	747	0.03357%	1,158	0.04316%

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



Virginia Local Disability Program - Political Subdivisions Cost Sharing Plan

Employer Code	Employer	2019	2019	2020	2020
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
55954	Potomac And Rappahannock Transportation Commission	28,350	1.27419%	29,761	1.10925%
55957	Wise County Redevelopment and Housing Authority	702	0.03155%	973	0.03627%
55958	Prince William Soil & Water Conservation District	647	0.02908%	694	0.02587%
55959	Hampton Roads Regional Jail Authority	4,552	0.20459%	5,091	0.18975%
55960	Castlewood Water And Sewage Authority	656	0.02948%	362	0.01349%
55964	Virginia Biotechnology Research Partnership Authority	1,512	0.06796%	1,898	0.07074%
55967	Massanutten Regional Library	2,452	0.11020%	2,596	0.09676%
55969	Culpeper Soil And Water Conservation District	333	0.01497%	334	0.01245%
55972	Big Walker Soil & Water Conservation District	230	0.01034%	282	0.01051%
55974	Peaks of Otter Soil & Water Conservation District	283	0.01272%	291	0.01085%
55975	New River Soil & Water Conservation District	167	0.00751%	230	0.00857%
55978	Evergreen Soil And Water Conservation District	540	0.02427%	551	0.02054%
55982	Daniel Boone Soil And Water Conservation District	455	0.02045%	495	0.01845%
55985	Tazewell Soil And Water Conservation District	197	0.00885%	197	0.00734%
55988	Henricopolis Soil And Water Conservation District	248	0.01115%	279	0.01040%
55990	Roanoke River Service Authority	318	0.01429%	1,181	0.04402%
55991	Lee County Public Service Authority	2,097	0.09425%	2,467	0.09195%
55994	Wise County Public Service Authority	1,500	0.06742%	1,737	0.06474%
55995	Holston River Soil And Water Conservation District	0	0.00000%	70	0.00261%
55996	New River Valley Community Services Board	79,449	3.57083%	95,078	3.54375%
55999	Clinch Valley Soil & Water Conservation District	335	0.01506%	932	0.03474%
Total for VRS VLDP - Political Subdivisions		\$ 2,224,947	100.00000%	\$ 2,682,975	100.00000%

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



Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
55108	Bath County	686	90	39	74	889	994	0	57	32	1,083	2,439	15	2,454
55146	Isle of Wight County	8,090	1,061	462	37	9,650	11,722	0	667	122	12,511	28,762	(28)	28,734
55150	King William County	3,849	505	220	1,404	5,978	5,578	0	317	0	5,895	13,685	319	14,004
55162	Nelson County	3,728	489	213	420	4,850	5,403	0	307	0	5,710	13,256	83	13,339
55167	Nottoway County	2,705	355	155	9	3,224	3,920	0	223	274	4,417	9,616	(69)	9,547
55183	Russell County	2,616	343	149	0	3,108	3,789	0	216	1,401	5,406	9,299	(273)	9,026
55201	City of Bristol	6,370	835	364	0	7,569	9,229	0	525	624	10,378	22,646	(150)	22,496
55203	Town of St. Paul	274	36	16	0	326	397	0	23	55	475	973	(11)	962
55212	City of Norfolk	8,426	1,105	481	0	10,012	12,208	0	695	862	13,765	29,959	(140)	29,819
55214	City of Portsmouth	36,681	4,809	2,096	1,007	44,593	53,150	0	3,023	41	56,214	130,414	102	130,516
55215	City of Radford	4,781	627	273	325	6,006	6,927	0	394	0	7,321	16,998	49	17,047
55216	City of Richmond	9,365	1,228	535	932	12,060	13,570	0	772	0	14,342	33,297	178	33,475
55218	Town of Craigs ville	226	30	13	93	362	327	0	19	0	346	804	14	818
55221	City of Williamsburg	3,499	459	200	0	4,158	5,070	0	288	647	6,005	12,440	(104)	12,336
55226	Town of Front Royal	4,019	527	230	0	4,776	5,824	0	331	939	7,094	14,289	(117)	14,172
55228	Town of Middletown	448	59	26	0	533	649	0	37	90	776	1,591	(11)	1,580
55229	Town of Chilhowie	285	37	16	85	423	412	0	24	6	442	1,015	7	1,022
55231	Town of Floyd	133	17	8	4	162	193	0	11	39	243	474	(9)	465
55232	City of Franklin	3,519	461	201	0	4,181	5,099	0	290	1,735	7,124	12,511	(286)	12,225
55233	City of Chesapeake	82,994	10,881	4,742	2,017	100,634	120,255	0	6,840	1,261	128,356	295,072	327	295,399
55234	City of Virginia Beach	161,683	21,194	9,237	5,074	197,188	234,259	0	13,327	0	247,586	574,829	849	575,678
55239	Town of Grottoes	563	74	32	328	997	817	0	46	0	863	2,003	55	2,058
55245	Town of Scottsville	87	11	5	79	182	126	0	7	22	155	309	19	328
55246	Town Of Burkeville	52	7	3	63	125	76	0	4	0	80	185	7	192
55247	Town of Madison	105	14	6	92	217	152	0	9	0	161	374	19	393
55248	Town of Pennington Gap	840	110	48	0	998	1,217	0	69	131	1,417	2,988	(16)	2,972
55249	Town of La Crosse	89	12	5	103	209	129	0	7	0	136	316	13	329
55250	Town of Rich Creek	178	23	10	90	301	257	0	15	0	272	632	17	649
55255	Town of Brodnax	89	12	5	0	106	129	0	7	40	176	316	(8)	308
55256	Town of Mineral	269	35	15	35	354	389	0	22	0	411	957	7	964
55257	Town of Lebanon	1,432	188	82	209	1,911	2,076	0	118	100	2,294	5,093	(2)	5,091
55259	Town of Richlands	1,656	217	95	411	2,379	2,400	0	136	0	2,536	5,888	50	5,938
55260	Town of Haymarket	461	61	26	2	550	669	0	38	76	783	1,641	(7)	1,634
55262	Town of Troutville	195	26	11	103	335	283	0	16	49	348	694	21	715
55263	Town of Buchanan	541	71	31	628	1,271	784	0	45	0	829	1,924	76	2,000
55265	Town of Occoquan	14	2	1	18	35	21	0	1	0	22	51	2	53
55301	Town of Dumfries	1,025	134	59	333	1,551	1,486	0	84	18	1,588	3,645	33	3,678
55302	Town of Iron Gate	54	7	3	0	64	79	0	4	22	105	192	(4)	188
55309	Town of Colonial Beach	1,782	234	102	557	2,675	2,583	0	147	106	2,836	6,335	35	6,370
55311	Town of Brookneal	159	21	9	49	238	231	0	13	0	244	564	7	571
55312	Town Of Hamilton	146	19	8	175	348	211	0	12	0	223	519	20	539
55314	Town of Jonesville	218	29	12	40	299	315	0	18	0	333	774	6	780
55315	Town of Wytheville	3,600	472	206	57	4,335	5,216	0	297	630	6,143	12,800	(56)	12,744
55322	Town of Glasgow	149	20	9	126	304	217	0	12	33	262	530	6	536
55323	Town of Marion	1,619	212	92	0	1,923	2,346	0	133	200	2,679	5,755	(27)	5,728
55328	Town Of Wakefield	269	35	15	325	644	389	0	22	0	411	956	36	992
55329	Town of Leesburg	13,246	1,737	757	372	16,112	19,193	0	1,092	0	20,285	47,094	52	47,146
55330	Town of Chatham	124	16	7	58	205	180	0	10	0	190	443	8	451
55334	Town of Boydton	188	25	11	102	326	273	0	16	0	289	670	22	692
55336	Town of McKenney	88	12	5	0	105	128	0	7	25	160	313	(6)	307
55338	Town of Quantico	80	11	5	93	189	117	0	7	0	124	285	12	297
55341	Town of Chincoteague	493	65	28	40	626	714	0	41	36	791	1,752	(4)	1,748
55344	Town of Stanley	234	31	13	0	278	340	0	19	47	406	833	(10)	823
55345	Town of Hillsville	1,114	146	64	43	1,367	1,614	0	92	21	1,727	3,962	(1)	3,961
55346	Town of Elkton	978	128	56	0	1,162	1,416	0	81	240	1,737	3,475	(44)	3,431
55347	Town of Bridgewater	1,858	244	106	0	2,208	2,692	0	153	581	3,426	6,606	(98)	6,508
55350	Town of Wise	677	89	39	68	873	982	0	56	9	1,047	2,407	6	2,413
55351	Town of New Market	311	41	18	0	370	451	0	26	246	723	1,105	(47)	1,058
55353	Town of Rocky Mount	1,317	173	75	138	1,703	1,908	0	109	0	2,017	4,681	23	4,704

**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	Net Difference Between Projected and Actual			Total Deferred Outflows of Resources	Net Difference Between Projected and Actual			Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense		
		Difference Between Expected and Actual Experience	Earnings on Investment OPEB Plan	Change of Assumptions		Changes in Proportionate Share	Differences Between Expected and Actual Experience	Earnings on Investment OPEB Plan					Change of Assumptions	Changes in Proportionate Share
55355	Town of Luray	848	111	48	236	1,243	1,228	0	70	0	1,298	3,015	33	3,048
55357	Town of Strasburg	1,416	186	81	65	1,748	2,052	0	117	260	2,429	5,035	(13)	5,022
55360	Town of Dublin	265	35	15	99	414	384	0	22	0	406	943	13	956
55364	Town of Bedford	2,196	288	125	177	2,786	3,181	0	181	147	3,509	7,806	29	7,835
55367	Town of Broadway	183	24	10	0	217	265	0	15	45	325	652	(10)	642
55369	Town of Tazewell	2,149	282	123	0	2,554	3,114	0	177	132	3,423	7,641	(28)	7,613
55370	Town of Urbanna	72	9	4	0	85	104	0	6	48	158	257	(9)	248
55371	Town of Bluefield	1,076	141	61	220	1,498	1,558	0	89	88	1,735	3,825	1	3,826
55372	Town of Weber City	68	9	4	53	134	98	0	6	0	104	241	11	252
55374	Town of Hurt	78	10	4	0	92	113	0	6	31	150	279	(7)	272
55375	Town of Waverly	739	97	42	267	1,145	1,071	0	61	226	1,358	2,628	(28)	2,600
55380	Town of Independence	294	39	17	194	544	427	0	24	0	451	1,047	39	1,086
55382	Town of Grundy	723	95	41	3	862	1,047	0	60	22	1,129	2,571	(2)	2,569
55384	Town of Louisa	354	46	20	0	420	513	0	29	183	725	1,260	(26)	1,234
55386	Town of Mt. Jackson	332	43	19	123	517	481	0	27	0	508	1,179	22	1,201
55388	Town of Jarratt	0	0	0	0	0	0	0	0	77	77	0	(19)	(19)
55389	Town of Pembroke	128	17	7	0	152	185	0	11	36	232	457	(5)	452
55395	Town of Round Hill	405	53	23	264	745	587	0	33	22	642	1,441	24	1,465
55398	Town of Saltville	286	38	16	155	495	415	0	24	25	464	1,018	36	1,054
55399	Town of Blackstone	1,239	163	71	0	1,473	1,796	0	102	134	2,032	4,407	(28)	4,379
55401	Southeastern Virginia Public Service Authority	2,993	392	171	490	4,046	4,336	0	247	450	5,033	10,641	(61)	10,580
55404	Appomattox Regional Library	725	95	41	33	894	1,050	0	60	98	1,208	2,576	(2)	2,574
55405	Staunton Redevelopment & Housing Authority	262	34	15	149	460	379	0	22	0	401	931	25	956
55409	Southside Regional Juvenile Group Home Commission	86	11	5	0	102	124	0	7	34	165	304	(6)	298
55413	Richmond Redevelopment & Housing Authority	9,452	1,239	540	2,565	13,796	13,695	0	779	0	14,474	33,606	350	33,956
55415	Chesapeake Redevelopment & Housing Authority	1,917	251	110	451	2,729	2,778	0	158	0	2,936	6,817	79	6,896
55417	Norfolk Airport Authority	5,033	660	288	464	6,445	7,293	0	415	391	8,099	17,893	75	17,968
55419	Hampton Redevelopment & Housing Authority	657	86	38	414	1,195	953	0	54	0	1,007	2,337	66	2,403
55420	Loudoun County Sanitation Authority	20,748	2,720	1,185	0	24,653	30,062	0	1,710	215	31,987	73,767	(38)	73,729
55421	Danville Redevelopment & Housing Authority	830	109	47	242	1,228	1,203	0	68	0	1,271	2,950	41	2,991
55424	Hopewell Redevelopment and Housing Authority	834	109	48	0	990	1,207	0	69	74	1,350	2,962	(13)	2,949
55426	Blacksburg-VPI Sanitation Authority	17	2	1	41	61	24	0	1	43	68	59	5	64
55429	Alexandria Redevelopment & Housing Authority	4,794	629	274	112	5,809	6,947	0	395	142	7,484	17,045	13	17,058
55433	Norfolk Redevelopment & Housing Authority	7,890	1,034	451	0	9,375	11,432	0	650	1,251	13,333	28,050	(225)	27,825
55436	Riverside Regional Jail	1,845	242	105	60	2,252	2,673	0	152	22	2,847	6,561	1	6,562
55440	Shenandoah Valley Juvenile Detention Home	3,907	512	223	0	4,642	5,661	0	322	1,135	7,118	13,890	(224)	13,666
55445	Chesterfield County Health Center Commission	8,324	1,091	476	0	9,891	12,061	0	686	1,894	14,641	29,594	(293)	29,301
55447	Rappahannock Area Community Services Board	26,151	3,429	1,494	0	31,074	37,893	0	2,155	4,453	44,501	92,978	(1,152)	91,826
55449	Hampton Roads Planning District Commission	2,066	271	118	412	2,867	2,994	0	170	0	3,164	7,345	66	7,411
55458	Wytheville Redevelopment & Housing Authority	84	11	5	63	163	121	0	7	9	137	298	5	303
55459	Waynesboro Redevelopment and Housing Authority	403	53	23	14	493	585	0	33	33	651	1,434	0	1,434
55460	Region Ten Community Services Board	20,581	2,698	1,176	1,574	26,029	29,821	0	1,696	4,111	35,628	73,174	(54)	73,120
55462	LENOWISCO Planning District Commission	101	13	6	0	120	147	0	8	37	192	359	(6)	353
55469	Eastern Shore Community Services Board	5,806	761	332	308	7,207	8,412	0	479	772	9,663	20,643	(164)	20,479
55470	ANCHOR Commission	342	45	20	154	561	497	0	28	0	525	1,216	21	1,237
55473	Hampton Roads Transit	16,499	2,163	943	0	19,605	23,907	0	1,360	687	25,954	58,661	(169)	58,492
55476	Rockbridge Regional Library	469	61	27	0	557	679	0	39	274	992	1,668	(38)	1,630
55479	Cumberland Mountain Community Services	7,817	1,025	447	657	9,946	11,327	0	644	280	12,251	27,793	1	27,794
55482	Middle Peninsula/Northern Neck Public Service Authority	11,968	1,569	684	0	14,221	17,341	0	986	2,935	21,262	42,549	(383)	42,166
55486	Hampton Roads Workforce Council	1,294	170	74	79	1,617	1,875	0	107	0	1,982	4,602	16	4,618
55487	Capital Regional Airport Commission	4,235	555	242	0	5,032	6,137	0	349	522	7,008	15,057	(111)	14,946
55488	Northwestern Community Services Board	9,802	1,285	560	1,095	12,742	14,202	0	808	0	15,010	34,848	277	35,125
55491	Middle Peninsula Regional Security Center	655	86	37	123	901	949	0	54	131	1,134	2,328	(20)	2,308
55499	Eastern Shore Public Library	336	44	19	16	415	486	0	28	10	524	1,194	(1)	1,193
55504	Amherst County Public Schools	1,769	232	101	208	2,310	2,563	0	146	10	2,719	6,289	20	6,309
55507	Augusta County Public Schools	2,592	340	148	137	3,217	3,755	0	214	365	4,334	9,215	(78)	9,137
55508	Bath County Public Schools	728	95	42	14	879	1,055	0	60	51	1,166	2,589	(2)	2,587
55510	Bland County Public Schools	120	16	7	0	143	174	0	10	145	329	426	(34)	392
55512	Norfolk Public Schools	12,560	1,647	718	190	15,115	18,200	0	1,035	1,555	20,790	44,654	(125)	44,529

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



Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
55515	Radford City Public Schools	367	48	21	0	436	532	0	30	167	729	1,304	(32)	1,272
55516	Caroline County Public Schools	950	124	54	0	1,128	1,376	0	78	376	1,830	3,376	(62)	3,314
55528	Essex County Public Schools	537	70	31	0	638	778	0	44	274	1,096	1,909	(46)	1,863
55533	Chesapeake City Public Schools	14,451	1,895	826	448	17,620	20,940	0	1,191	408	22,539	51,378	70	51,448
55534	Virginia Beach City Public Schools	36,788	4,823	2,102	0	43,713	53,304	0	3,032	2,666	59,002	130,796	(576)	130,220
55537	Goochland County Public Schools	397	52	23	43	515	575	0	33	80	688	1,412	(16)	1,396
55546	Isle of Wight County Public Schools	863	113	49	548	1,573	1,251	0	71	1,057	2,379	3,068	22	3,090
55552	Lee County Public Schools	1,844	242	105	315	2,506	2,671	0	152	136	2,959	6,555	0	6,555
55553	Loudoun County Public Schools	51,129	6,704	2,921	9,059	69,813	74,085	0	4,214	0	78,299	181,784	2,120	183,904
55557	Mathews County Public Schools	746	98	43	75	962	1,082	0	61	23	1,166	2,652	2	2,654
55562	Nelson County Public Schools	1,181	155	67	28	1,431	1,712	0	97	150	1,959	4,199	(36)	4,163
55583	Russell County Public Schools	1,625	213	93	0	1,931	2,355	0	134	182	2,671	5,779	(35)	5,744
55587	Southampton County Public Schools	732	96	42	262	1,132	1,061	0	60	0	1,121	2,602	36	2,638
55595	Washington County Public Schools	1,957	257	112	80	2,406	2,837	0	161	49	3,047	6,959	15	6,974
55599	York County Public Schools	4,795	629	274	337	6,035	6,949	0	395	0	7,344	17,047	48	17,095
55601	Bristol VA Public Schools	1,748	229	100	0	2,077	2,532	0	144	263	2,939	6,214	(44)	6,170
55606	Franklin City Public Schools	532	70	30	26	658	771	0	44	0	815	1,892	3	1,895
55613	PD Pruden Vocational-Technical Center	0	0	0	0	0	0	0	0	0	0	0	0	0
55614	Portsmouth City Public Schools	7,040	923	402	197	8,562	10,200	0	580	614	11,394	25,028	(17)	25,011
55620	Suffolk City Public Schools	4,681	614	267	635	6,197	6,782	0	386	58	7,226	16,644	156	16,800
55638	Town of West Point Public Schools	21	3	1	26	51	31	0	2	0	33	76	3	79
55710	Valley Vocational-Technical Center	49	6	3	0	58	70	0	4	19	93	173	(3)	170
55711	New Horizons Regional Education Center	294	38	17	37	386	426	0	24	27	477	1,044	(3)	1,041
55713	Galax City Public Schools	389	51	22	99	561	563	0	32	48	643	1,382	(1)	1,381
55714	Norton City Public Schools	187	24	11	129	351	271	0	15	0	286	663	22	685
55802	Williamsburg-James City County Public Schools	5,260	690	301	29	6,280	7,622	0	434	320	8,376	18,701	(29)	18,672
55813	Buchanan County Public Schools	1,024	134	59	108	1,325	1,484	0	84	0	1,568	3,640	17	3,657
55857	Peanut Soil and Water Conservation District	21	3	1	26	51	30	0	2	0	32	75	3	78
55858	Peumansend Creek Regional Jail Authority	1,488	195	85	1,650	3,418	2,155	0	123	0	2,278	5,289	219	5,508
55859	Williamsburg Area Transit Authority	2,534	332	145	2,404	5,415	3,672	0	209	0	3,881	9,010	428	9,438
55860	Middle Peninsula Juvenile Detention Commission	2,096	275	120	1,941	4,432	3,037	0	173	0	3,210	7,454	360	7,814
55861	Breaks Interstate Park Commission	356	47	20	540	963	516	0	29	432	977	1,266	91	1,357
55862	Crater Criminal Justice Training Academy	376	49	22	0	447	546	0	31	269	846	1,338	(37)	1,301
55863	Central Shenandoah Criminal Justice Training Academy	114	15	6	15	150	165	0	9	137	311	404	(11)	393
55864	New River Valley Emergency Comm Regional Authority	2,184	286	125	272	2,867	3,165	0	180	98	3,443	7,765	5	7,770
55865	Maury Service Authority	942	124	54	627	1,747	1,366	0	78	0	1,444	3,349	108	3,457
55866	Hampton Roads Transportation Accountability Commission	174	23	10	210	417	253	0	14	0	267	617	23	640
55867	Pamunkey Regional Library	1,010	132	58	107	1,307	1,463	0	83	0	1,546	3,592	21	3,613
55868	Northern Virginia Transportation Authority	2,082	273	119	342	2,816	3,017	0	172	0	3,189	7,403	48	7,451
55869	RSW Regional Jail Authority	1,935	254	111	327	2,627	2,804	0	160	161	3,125	6,881	(5)	6,876
55871	Portsmouth Redevelopment and Housing Authority	2,731	358	156	0	3,245	3,957	0	225	754	4,936	9,709	(144)	9,565
55872	Southwest Regional Recreation Authority	900	118	51	36	1,105	1,304	0	74	12	1,390	3,199	8	3,207
55873	Roanoke Redevelopment and Housing Authority	3,004	394	172	0	3,570	4,353	0	248	1,210	5,811	10,682	(207)	10,475
55884	Halifax Service Authority	872	114	50	112	1,148	1,263	0	72	61	1,396	3,102	21	3,123
55886	Russell County Public Service Authority	292	38	17	167	514	423	0	24	0	447	1,039	26	1,065
55891	Tidewater Soil and Water Conservation District	146	19	8	106	279	211	0	12	29	252	518	4	522
55893	Eastern Shore Soil & Water Conservation District	0	0	0	0	0	0	0	0	131	131	0	(20)	(20)
55896	Virginia Resources Authority	264	35	15	93	407	383	0	22	0	405	940	21	961
55906	Suffolk Redevelopment and Housing Authority	1,407	185	80	5	1,677	2,039	0	116	92	2,247	5,004	(22)	4,982
55922	Piedmont Regional Jail	471	62	27	23	583	683	0	39	165	887	1,676	(12)	1,664
55923	Nelson County Services Authority	566	74	32	0	672	819	0	47	124	990	2,012	(21)	1,991
55924	Coeburn-Norton-Wise Regional Water	108	14	6	0	128	156	0	9	40	205	384	(7)	377
55925	Fauquier County Water & Sanitation Authority	2,336	306	133	70	2,845	3,384	0	193	65	3,642	8,307	(9)	8,298
55926	Scott County Soil & Water Conservation District	72	9	4	43	128	104	0	6	13	123	255	9	264
55927	New River Resource Authority	584	77	33	434	1,128	846	0	48	0	894	2,076	83	2,159
55930	Petersburg Redevelopment And Housing Authority	596	78	34	26	734	864	0	49	10	923	2,120	6	2,126
55931	Central Rappahannock Regional Library	3,616	474	207	595	4,892	5,240	0	298	0	5,538	12,855	78	12,933
55934	Thomas Jefferson Soil & Water Conservation District	649	85	37	141	912	940	0	54	166	1,160	2,308	(27)	2,281
55938	Colonial Soil & Water Conservation District	483	63	28	28	602	700	0	40	33	773	1,716	(6)	1,710

**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 Investment Earnings on OPEB Plan	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
55941	Robert E. Lee Soil And Water Conservation District	132	17	8	148	305	191	0	11	82	284	468	(4)	464
55945	Lonesome Pine Regional Library	175	23	10	100	308	254	0	14	0	268	620	13	633
55951	Handley Regional Library	349	46	20	137	552	506	0	29	0	535	1,241	21	1,262
55954	Potomac And Rappahannock Transportation Commission	8,971	1,176	513	0	10,660	12,999	0	739	2,099	15,837	31,894	(304)	31,590
55957	Wise County Redevelopment and Housing Authority	293	38	17	47	395	424	0	24	0	448	1,043	5	1,048
55958	Prince William Soil & Water Conservation District	209	27	12	63	311	302	0	17	31	350	744	13	757
55959	Hampton Roads Regional Jail Authority	1,535	201	88	412	2,236	2,225	0	126	146	2,497	5,456	89	5,545
55960	Castlewood Water And Sewage Authority	109	14	6	0	129	157	0	9	228	394	388	(36)	352
55964	Virginia Biotechnology Research Partnership Authority	572	75	33	240	920	829	0	47	0	876	2,034	57	2,091
55967	Massanutten Regional Library	783	103	45	121	1,052	1,135	0	64	131	1,330	2,782	16	2,798
55969	Culpeper Soil And Water Conservation District	101	13	6	0	120	146	0	8	144	298	358	(34)	324
55972	Big Walker Soil & Water Conservation District	85	11	5	0	101	123	0	7	13	143	302	(3)	299
55974	Peaks of Otter Soil & Water Conservation District	88	12	5	0	105	128	0	7	38	173	312	(7)	305
55975	New River Soil & Water Conservation District	69	9	4	56	138	100	0	6	0	106	246	13	259
55978	Evergreen Soil And Water Conservation District	166	22	9	0	197	240	0	14	75	329	591	(13)	578
55982	Daniel Boone Soil And Water Conservation District	149	20	9	0	178	217	0	12	50	279	530	(9)	521
55985	Tazewell Soil And Water Conservation District	59	8	3	0	70	85	0	5	30	120	211	(6)	205
55988	Henricopolis Soil And Water Conservation District	84	11	5	0	100	122	0	7	25	154	299	(6)	293
55990	Roanoke River Service Authority	356	47	20	300	723	516	0	29	0	545	1,266	34	1,300
55991	Lee County Public Service Authority	744	97	42	0	883	1,077	0	61	26	1,164	2,644	(4)	2,640
55994	Wise County Public Service Authority	524	69	30	0	623	760	0	43	59	862	1,861	(11)	1,850
55995	Holston River Soil And Water Conservation District	21	3	1	26	51	30	0	2	0	32	75	3	78
55996	New River Valley Community Services Board	28,659	3,758	1,638	0	34,055	41,527	0	2,362	4,332	48,221	101,894	(1,355)	100,539
55999	Clinch Valley Soil & Water Conservation District	281	37	16	193	527	407	0	23	10	440	999	18	1,017
	Total for VRS VLDP - Political Subdivisions	808,729	106,032	46,209	52,803	1,013,773	1,171,816	0	66,655	52,803	1,291,274	2,875,321	0	2,875,321

**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
55108	Bath County	96	94	96	87	(119)	(448)
55146	Isle of Wight County	927	907	926	847	(1,356)	(5,112)
55150	King William County	773	764	773	705	(616)	(2,316)
55162	Nelson County	523	514	523	478	(608)	(2,290)
55167	Nottoway County	250	244	250	227	(454)	(1,710)
55183	Russell County	36	29	35	26	(506)	(1,918)
55201	City of Bristol	602	586	601	547	(1,078)	(4,067)
55203	Town of St. Paul	21	21	21	16	(48)	(180)
55212	City of Norfolk	854	834	854	770	(1,479)	(5,586)
55214	City of Portsmouth	4,431	4,340	4,428	4,040	(6,055)	(22,805)
55215	City of Radford	613	601	613	560	(777)	(2,925)
55216	City of Richmond	1,283	1,260	1,282	1,171	(1,528)	(5,750)
55218	Town of Craigsville	41	40	41	36	(31)	(111)
55221	City of Williamsburg	309	300	309	279	(635)	(2,409)
55226	Town of Front Royal	357	347	357	315	(770)	(2,924)
55228	Town of Middletown	42	41	42	39	(84)	(323)
55229	Town of Chillhowie	41	40	41	40	(39)	(142)
55231	Town of Floyd	7	6	7	6	(22)	(85)
55232	City of Franklin	129	121	129	109	(714)	(2,717)
55233	City of Chesapeake	10,121	9,916	10,009	8,649	(13,924)	(52,493)
55234	City of Virginia Beach	19,929	19,529	19,913	18,142	(26,833)	(101,078)
55239	Town of Grottoes	121	120	121	112	(73)	(267)
55245	Town of Scottsville	29	29	29	23	(17)	(66)
55246	Town Of Burkeville	13	13	13	13	(2)	(5)
55247	Town of Madison	31	31	31	30	(14)	(53)
55248	Town of Pennington Gap	83	81	83	74	(155)	(585)
55249	Town of La Crosse	23	23	23	22	(4)	(14)
55250	Town of Rich Creek	38	38	38	36	(25)	(96)
55255	Town of Brodnax	2	2	2	5	(17)	(64)
55256	Town of Mineral	39	38	39	38	(43)	(168)
55257	Town of Lebanon	167	164	167	152	(218)	(815)
55259	Town of Richlands	245	241	245	229	(236)	(881)
55260	Town of Haymarket	47	46	46	42	(86)	(328)
55262	Town of Troutville	44	44	44	41	(38)	(148)
55263	Town of Buchanan	140	139	140	130	(26)	(81)
55265	Town of Occoquan	4	4	4	4	0	(3)
55301	Town of Dumfries	154	151	154	141	(135)	(502)
55302	Town of Iron Gate	2	2	2	5	(10)	(42)
55309	Town of Colonial Beach	245	241	245	228	(238)	(882)
55311	Town of Brookneal	26	25	26	23	(23)	(83)
55312	Town Of Hamilton	37	37	37	36	(5)	(17)
55314	Town of Jonesville	32	31	32	27	(34)	(122)
55315	Town of Wytheville	369	360	369	332	(675)	(2,563)
55322	Town of Glasgow	24	23	24	21	(11)	(39)
55323	Town of Marion	164	160	164	150	(291)	(1,103)
55328	Town Of Wakefield	68	67	68	65	(9)	(26)
55329	Town of Leesburg	1,615	1,582	1,614	1,472	(2,193)	(8,263)
55330	Town of Chatham	23	22	23	20	(16)	(57)
55334	Town of Boydton	44	44	44	39	(29)	(105)
55336	Town of McKenney	4	4	4	5	(16)	(56)
55338	Town of Quantico	21	21	21	19	(3)	(14)
55341	Town of Chincoteague	54	53	54	49	(78)	(297)
55344	Town of Stanley	18	17	18	18	(41)	(158)
55345	Town of Hillsville	131	128	130	122	(182)	(689)
55346	Town of Elkton	71	69	71	63	(177)	(672)
55347	Town of Bridgewater	121	117	121	110	(351)	(1,336)
55350	Town of Wise	86	84	86	78	(106)	(402)
55351	Town of New Market	(10)	(11)	(10)	(13)	(63)	(246)
55353	Town of Rocky Mount	178	175	178	165	(211)	(799)
55355	Town of Luray	133	131	133	123	(121)	(454)
55357	Town of Strasburg	154	151	154	140	(267)	(1,013)
55360	Town of Dublin	44	44	44	42	(35)	(131)
55364	Town of Bedford	288	283	288	262	(385)	(1,459)
55367	Town of Broadway	12	11	12	13	(32)	(124)
55369	Town of Tazewell	226	220	225	208	(367)	(1,381)
55370	Town of Urbanna	0	(1)	0	(3)	(15)	(54)
55371	Town of Bluefield	128	125	128	121	(157)	(582)
55372	Town of Weber City	22	22	22	18	(11)	(43)
55374	Town of Hurt	2	2	2	4	(15)	(53)

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



		Defered 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
55375	Town of Waverly	59	57	59	57	(94)	(351)
55380	Town of Independence	74	73	74	69	(41)	(156)
55382	Town of Grundy	83	82	83	75	(125)	(465)
55384	Town of Louisa	16	15	16	15	(76)	(291)
55386	Town of Mt. Jackson	61	60	61	56	(49)	(180)
55388	Town of Jarratt	(19)	(19)	(19)	(20)	0	0
55389	Town of Pembroke	10	10	10	9	(25)	(94)
55395	Town of Round Hill	72	71	72	66	(39)	(139)
55398	Town of Saltville	70	69	70	66	(51)	(193)
55399	Town of Blackstone	118	115	118	108	(214)	(804)
55401	Southeastern Virginia Public Service Authority	292	285	292	270	(449)	(1,677)
55404	Appomattox Regional Library	84	82	83	73	(133)	(503)
55405	Staunton Redevelopment & Housing Authority	56	55	56	52	(34)	(126)
55409	Southside Regional Juvenile Group Home Commission	4	4	4	1	(16)	(60)
55413	Richmond Redevelopment & Housing Authority	1,465	1,442	1,465	1,354	(1,353)	(5,051)
55415	Chesapeake Redevelopment & Housing Authority	305	301	305	280	(294)	(1,104)
55417	Norfolk Airport Authority	669	656	668	603	(890)	(3,360)
55419	Hampton Redevelopment & Housing Authority	144	142	144	132	(80)	(294)
55420	Loudoun County Sanitation Authority	2,411	2,359	2,409	2,192	(3,501)	(13,204)
55421	Danville Redevelopment & Housing Authority	139	137	139	129	(125)	(462)
55424	Hopewell Redevelopment and Housing Authority	85	83	85	74	(144)	(543)
55426	Blacksburg-VPI Sanitation Authority	7	7	7	8	(8)	(28)
55429	Alexandria Redevelopment & Housing Authority	579	567	578	524	(822)	(3,101)
55433	Norfolk Redevelopment & Housing Authority	706	687	705	635	(1,399)	(5,292)
55436	Riverside Regional Jail	219	214	219	201	(303)	(1,145)
55440	Shenandoah Valley Juvenile Detention Home	237	227	237	211	(708)	(2,680)
55445	Chesterfield County Health Center Commission	689	669	689	615	(1,546)	(5,866)
55447	Rappahannock Area Community Services Board	1,934	1,870	2,002	2,137	(4,477)	(16,893)
55449	Hampton Roads Planning District Commission	310	305	310	283	(316)	(1,189)
55458	Wytheville Redevelopment & Housing Authority	15	15	15	13	(7)	(25)
55459	Waynesboro Redevelopment and Housing Authority	48	47	48	41	(72)	(270)
55460	Region Ten Community Services Board	2,375	2,324	2,373	2,118	(3,917)	(14,872)
55462	LENOWISCO Planning District Commission	6	6	6	5	(19)	(76)
55469	Eastern Shore Community Services Board	521	507	521	479	(942)	(3,542)
55470	ANCHOR Commission	61	61	61	56	(43)	(160)
55473	Hampton Roads Transit	1,778	1,737	1,777	1,619	(2,779)	(10,481)
55476	Rockbridge Regional Library	17	16	17	12	(104)	(393)
55479	Cumberland Mountain Community Services	924	904	923	848	(1,241)	(4,663)
55482	Middle Peninsula/Northern Neck Public Service Authority	1,029	1,000	1,028	913	(2,294)	(8,717)
55486	Hampton Roads Workforce Council	169	166	169	156	(215)	(810)
55487	Capital Regional Airport Commission	389	378	388	355	(729)	(2,757)
55488	Northwestern Community Services Board	1,434	1,410	1,433	1,300	(1,644)	(6,201)
55491	Middle Peninsula Regional Security Center	57	56	57	55	(96)	(362)
55499	Eastern Shore Public Library	39	38	39	37	(54)	(208)
55504	Amherst County Public Schools	229	224	229	212	(274)	(1,029)
55507	Augusta County Public Schools	228	221	228	207	(421)	(1,580)
55508	Bath County Public Schools	84	82	84	74	(128)	(483)
55510	Bland County Public Schools	(20)	(20)	(20)	(20)	(22)	(84)
55512	Norfolk Public Schools	1,357	1,326	1,356	1,222	(2,284)	(8,652)
55515	Radford City Public Schools	11	10	11	9	(70)	(264)
55516	Caroline County Public Schools	50	48	50	46	(187)	(709)
55528	Essex County Public Schools	17	16	17	15	(108)	(415)
55533	Chesapeake City Public Schools	1,775	1,740	1,774	1,610	(2,474)	(9,344)
55534	Virginia Beach City Public Schools	3,766	3,675	3,762	3,424	(6,267)	(23,649)
55537	Goochland County Public Schools	31	30	31	31	(62)	(234)
55546	Isle of Wight County Public Schools	124	122	124	103	(263)	(1,016)
55552	Lee County Public Schools	218	213	217	202	(275)	(1,028)
55553	Loudoun County Public Schools	8,154	8,028	8,010	6,688	(8,268)	(31,098)
55557	Mathews County Public Schools	90	88	90	83	(117)	(438)
55562	Nelson County Public Schools	103	100	103	97	(196)	(735)
55583	Russell County Public Schools	157	153	157	145	(282)	(1,070)
55587	Southampton County Public Schools	122	121	122	113	(99)	(368)
55595	Washington County Public Schools	246	241	246	221	(335)	(1,260)
55599	York County Public Schools	614	602	613	564	(777)	(2,925)
55601	Bristol VA Public Schools	162	158	162	144	(312)	(1,176)
55606	Franklin City Public Schools	66	64	66	60	(86)	(327)
55613	PD Pruden Vocational-Technical Center	0	0	0	0	0	0
55614	Portsmouth City Public Schools	814	796	813	732	(1,251)	(4,736)
55620	Suffolk City Public Schools	708	697	708	642	(794)	(2,990)

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



		Defered 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
55638	Town of West Point Public Schools	6	5	6	5	(1)	(3)
55710	Valley Vocational-Technical Center	3	3	3	2	(9)	(37)
55711	New Horizons Regional Education Center	32	31	32	30	(45)	(171)
55713	Galax City Public Schools	45	44	45	41	(54)	(203)
55714	Norton City Public Schools	44	44	44	40	(23)	(84)
55802	Williamsburg-James City County Public Schools	592	579	591	537	(920)	(3,475)
55813	Buchanan County Public Schools	138	135	138	127	(163)	(618)
55857	Peanut Soil and Water Conservation District	5	5	5	5	(1)	0
55858	Peumansend Creek Regional Jail Authority	395	391	394	372	(94)	(318)
55859	Williamsburg Area Transit Authority	727	721	727	672	(282)	(1,031)
55860	Middle Peninsula Juvenile Detention Commission	607	602	607	562	(248)	(908)
55861	Breaks Interstate Park Commission	133	132	133	113	(108)	(417)
55862	Crater Criminal Justice Training Academy	7	6	7	3	(88)	(334)
55863	Central Shenandoah Criminal Justice Training Academy	2	2	2	0	(34)	(133)
55864	New River Valley Emergency Comm Regional Authority	263	257	263	242	(337)	(1,264)
55865	Maury Service Authority	219	217	219	205	(119)	(438)
55866	Hampton Roads Transportation Accountability Commission	43	43	43	42	(6)	(15)
55867	Pamunkey Regional Library	140	138	140	129	(166)	(620)
55868	Northern Virginia Transportation Authority	294	289	294	268	(320)	(1,198)
55869	RSW Regional Jail Authority	223	219	223	206	(289)	(1,080)
55871	Portsmouth Redevelopment and Housing Authority	178	172	178	158	(496)	(1,881)
55872	Southwest Regional Recreation Authority	114	112	114	105	(152)	(578)
55873	Roanoke Redevelopment and Housing Authority	148	140	147	129	(584)	(2,221)
55884	Halifax Service Authority	124	122	124	115	(154)	(579)
55886	Russell County Public Service Authority	60	60	60	53	(36)	(130)
55891	Tidewater Soil and Water Conservation District	21	21	21	23	(12)	(47)
55893	Eastern Shore Soil & Water Conservation District	(20)	(20)	(20)	(19)	(11)	(41)
55896	Virginia Resources Authority	52	52	52	46	(42)	(158)
55906	Suffolk Redevelopment and Housing Authority	144	141	144	129	(236)	(892)
55922	Piedmont Regional Jail	44	42	44	38	(97)	(375)
55923	Nelson County Services Authority	46	44	46	40	(103)	(391)
55924	Coeburn-Norton-Wise Regional Water	6	5	6	7	(20)	(81)
55925	Fauquier County Water & Sanitation Authority	267	261	267	245	(385)	(1,452)
55926	Scott County Soil & Water Conservation District	17	17	17	16	(14)	(48)
55927	New River Resource Authority	152	150	152	142	(76)	(286)
55930	Petersburg Redevelopment And Housing Authority	76	75	76	68	(101)	(383)
55931	Central Rappahannock Regional Library	505	496	504	465	(551)	(2,065)
55934	Thomas Jefferson Soil & Water Conservation District	50	48	50	49	(93)	(352)
55938	Colonial Soil & Water Conservation District	51	50	51	49	(78)	(294)
55941	Robert E. Lee Soil And Water Conservation District	12	11	12	12	(5)	(21)
55945	Lonesome Pine Regional Library	34	33	34	32	(20)	(73)
55951	Handley Regional Library	62	61	62	58	(49)	(177)
55954	Potomac And Rappahannock Transportation Commission	755	733	754	670	(1,687)	(6,402)
55957	Wise County Redevelopment and Housing Authority	40	39	40	36	(44)	(164)
55958	Prince William Soil & Water Conservation District	38	37	38	34	(38)	(148)
55959	Hampton Roads Regional Jail Authority	270	266	270	246	(274)	(1,039)
55960	Castlewood Water And Sewage Authority	(23)	(23)	(23)	(20)	(35)	(141)
55964	Virginia Biotechnology Research Partnership Authority	125	123	124	115	(93)	(350)
55967	Massanutten Regional Library	108	106	108	97	(147)	(550)
55969	Culpeper Soil And Water Conservation District	(22)	(22)	(22)	(18)	(20)	(74)
55972	Big Walker Soil & Water Conservation District	6	6	6	8	(14)	(54)
55974	Peaks of Otter Soil & Water Conservation District	3	3	3	3	(17)	(63)
55975	New River Soil & Water Conservation District	21	21	21	18	(11)	(38)
55978	Evergreen Soil And Water Conservation District	7	6	7	3	(32)	(123)
55982	Daniel Boone Soil And Water Conservation District	9	8	9	5	(27)	(105)
55985	Tazewell Soil And Water Conservation District	1	1	1	1	(12)	(42)
55988	Henricopolis Soil And Water Conservation District	4	4	4	5	(15)	(56)
55990	Roanoke River Service Authority	76	75	76	73	(28)	(94)
55991	Lee County Public Service Authority	84	82	84	76	(128)	(479)
55994	Wise County Public Service Authority	51	49	51	44	(91)	(343)
55995	Holston River Soil And Water Conservation District	5	5	5	5	(1)	0
55996	New River Valley Community Services Board	2,027	1,956	2,200	2,785	(4,847)	(18,287)
55999	Clinch Valley Soil & Water Conservation District	51	50	51	50	(26)	(89)
	Total for VRS VLDP - Political Subdivisions	95,441	93,443	95,371	86,846	(135,961)	(512,641)

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



Employer Code	Employer	6/30/2019 Net OPEB Liability	6/30/2020 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
55108	Bath County	1,785	847	1,136	595
55146	Isle of Wight County	20,188	9,985	13,393	7,017
55150	King William County	9,063	4,751	6,372	3,339
55162	Nelson County	8,987	4,602	6,173	3,234
55167	Nottoway County	6,755	3,339	4,478	2,347
55183	Russell County	7,778	3,229	4,331	2,269
55201	City of Bristol	16,092	7,862	10,545	5,525
55203	Town of St. Paul	720	338	453	237
55212	City of Norfolk	22,260	10,401	13,950	7,310
55214	City of Portsmouth	89,793	45,277	60,727	31,819
55215	City of Radford	11,481	5,901	7,915	4,147
55216	City of Richmond	22,595	11,560	15,505	8,124
55218	Town of Craigsville	427	279	374	196
55221	City of Williamsburg	9,648	4,319	5,792	3,035
55226	Town of Front Royal	11,827	4,961	6,654	3,487
55228	Town of Middletown	1,293	552	741	388
55229	Town of Chillhowie	539	353	473	248
55231	Town of Floyd	324	164	220	115
55232	City of Franklin	11,091	4,344	5,826	3,053
55233	City of Chesapeake	207,356	102,442	137,399	71,992
55234	City of Virginia Beach	398,444	199,566	267,667	140,245
55239	Town of Grottoes	998	695	932	488
55245	Town of Scottsville	262	107	144	75
55246	Town Of Burkeville	0	64	86	45
55247	Town of Madison	198	130	174	91
55248	Town of Pennington Gap	2,360	1,038	1,392	729
55249	Town of La Crosse	23	110	147	77
55250	Town of Rich Creek	358	219	294	154
55255	Town of Brodnax	262	110	147	77
55256	Town of Mineral	648	333	446	234
55257	Town of Lebanon	3,154	1,768	2,371	1,242
55259	Town of Richlands	3,364	2,044	2,742	1,437
55260	Town of Haymarket	1,313	569	764	400
55262	Town of Troutville	589	242	324	170
55263	Town of Buchanan	135	668	896	469
55265	Town of Occoquan	0	18	24	13
55301	Town of Dumfries	1,877	1,265	1,697	889
55302	Town of Iron Gate	160	67	90	47
55309	Town of Colonial Beach	3,309	2,200	2,950	1,546
55311	Town of Brookneal	318	196	262	137
55312	Town Of Hamilton	0	180	241	126
55314	Town of Jonesville	481	269	360	189
55315	Town of Wytheville	10,328	4,444	5,961	3,123
55322	Town of Glasgow	113	184	247	130
55323	Town of Marion	4,410	1,998	2,680	1,404
55328	Town Of Wakefield	0	332	446	234
55329	Town of Leesburg	32,551	16,350	21,929	11,490
55330	Town of Chatham	215	153	206	108
55334	Town of Boydton	412	233	312	164
55336	Town of McKenney	236	109	146	76
55338	Town of Quantico	20	99	133	69
55341	Town of Chincoteague	1,152	609	816	428
55344	Town of Stanley	624	289	388	203
55345	Town of Hillsville	2,702	1,375	1,844	966
55346	Town of Elkton	2,693	1,207	1,618	848
55347	Town of Bridgewater	5,386	2,293	3,076	1,612
55350	Town of Wise	1,554	836	1,121	587
55351	Town of New Market	990	384	515	270
55353	Town of Rocky Mount	3,121	1,625	2,179	1,142
55355	Town of Luray	1,722	1,047	1,404	736
55357	Town of Strasburg	4,088	1,748	2,344	1,228
55360	Town of Dublin	485	328	440	231
55364	Town of Bedford	5,803	2,711	3,635	1,905

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



Employer Code	Employer	6/30/2019	6/30/2020	Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
		Net OPEB Liability	Net OPEB Liability		
55367	Town of Broadway	485	226	303	159
55369	Town of Tazewell	5,487	2,653	3,558	1,864
55370	Town of Urbanna	230	89	120	63
55371	Town of Bluefield	2,239	1,328	1,781	933
55372	Town of Weber City	177	84	113	59
55374	Town of Hurt	225	96	129	68
55375	Town of Waverly	1,297	912	1,223	641
55380	Town of Independence	579	364	488	256
55382	Town of Grundy	1,860	893	1,198	628
55384	Town of Louisa	1,191	437	586	307
55386	Town of Mt. Jackson	695	409	549	287
55388	Town of Jarratt	0	0	0	0
55389	Town of Pembroke	379	159	213	111
55395	Town of Round Hill	467	500	671	351
55398	Town of Saltville	770	354	474	248
55399	Town of Blackstone	3,207	1,530	2,052	1,075
55401	Southeastern Virginia Public Service Authority	6,480	3,694	4,955	2,596
55404	Appomattox Regional Library	2,018	895	1,200	629
55405	Staunton Redevelopment & Housing Authority	472	323	434	227
55409	Southside Regional Juvenile Group Home Commission	248	106	142	75
55413	Richmond Redevelopment & Housing Authority	19,277	11,668	15,649	8,200
55415	Chesapeake Redevelopment & Housing Authority	4,279	2,367	3,174	1,663
55417	Norfolk Airport Authority	13,420	6,212	8,332	4,365
55419	Hampton Redevelopment & Housing Authority	1,069	811	1,088	570
55420	Loudoun County Sanitation Authority	52,215	25,610	34,349	17,998
55421	Danville Redevelopment & Housing Authority	1,792	1,024	1,374	720
55424	Hopewell Redevelopment and Housing Authority	2,162	1,028	1,379	722
55426	Blacksburg-VPI Sanitation Authority	133	20	27	14
55429	Alexandria Redevelopment & Housing Authority	12,306	5,917	7,937	4,158
55433	Norfolk Redevelopment & Housing Authority	21,125	9,739	13,062	6,844
55436	Riverside Regional Jail	4,498	2,278	3,055	1,601
55440	Shenandoah Valley Juvenile Detention Home	10,737	4,822	6,468	3,389
55445	Chesterfield County Health Center Commission	23,597	10,275	13,780	7,221
55447	Rappahannock Area Community Services Board	66,994	32,279	43,294	22,684
55449	Hampton Roads Planning District Commission	4,599	2,550	3,420	1,792
55458	Wytheville Redevelopment & Housing Authority	79	103	139	72
55459	Waynesboro Redevelopment and Housing Authority	1,078	498	668	350
55460	Region Ten Community Services Board	60,086	25,405	34,073	17,853
55462	LENOWISCO Planning District Commission	296	125	168	88
55469	Eastern Shore Community Services Board	13,906	7,166	9,612	5,036
55470	ANCHOR Commission	582	422	566	296
55473	Hampton Roads Transit	41,426	20,366	27,316	14,312
55476	Rockbridge Regional Library	1,637	579	776	407
55479	Cumberland Mountain Community Services	18,218	9,649	12,942	6,781
55482	Middle Peninsula/Northern Neck Public Service Authority	35,255	14,772	19,813	10,381
55486	Hampton Roads Workforce Council	3,190	1,598	2,143	1,123
55487	Capital Regional Airport Commission	10,933	5,228	7,011	3,674
55488	Northwestern Community Services Board	24,484	12,098	16,227	8,502
55491	Middle Peninsula Regional Security Center	1,384	808	1,084	568
55499	Eastern Shore Public Library	809	414	556	291
55504	Amherst County Public Schools	4,001	2,183	2,928	1,534
55507	Augusta County Public Schools	6,210	3,199	4,291	2,248
55508	Bath County Public Schools	1,931	899	1,206	632
55510	Bland County Public Schools	337	148	199	104
55512	Norfolk Public Schools	34,690	15,503	20,793	10,895
55515	Radford City Public Schools	1,070	453	608	318
55516	Caroline County Public Schools	2,880	1,172	1,572	824
55528	Essex County Public Schools	1,685	662	889	466
55533	Chesapeake City Public Schools	37,046	17,838	23,924	12,536
55534	Virginia Beach City Public Schools	93,686	45,409	60,904	31,911
55537	Goochland County Public Schools	904	490	658	345
55546	Isle of Wight County Public Schools	4,357	1,065	1,429	749
55552	Lee County Public Schools	3,965	2,276	3,052	1,599

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



Employer Code	Employer	6/30/2019 Net OPEB Liability	6/30/2020 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
55553	Loudoun County Public Schools	121,947	63,111	84,647	44,352
55557	Mathews County Public Schools	1,715	921	1,235	647
55562	Nelson County Public Schools	2,901	1,458	1,955	1,024
55583	Russell County Public Schools	4,243	2,006	2,691	1,410
55587	Southampton County Public Schools	1,387	904	1,212	635
55595	Washington County Public Schools	5,006	2,416	3,241	1,698
55599	York County Public Schools	11,471	5,919	7,938	4,159
55601	Bristol VA Public Schools	4,708	2,158	2,894	1,516
55606	Franklin City Public Schools	1,279	657	881	462
55613	PD Pruden Vocational-Technical Center	0	0	0	0
55614	Portsmouth City Public Schools	18,906	8,689	11,654	6,107
55620	Suffolk City Public Schools	11,847	5,779	7,750	4,061
55638	Town of West Point Public Schools	0	26	35	19
55710	Valley Vocational-Technical Center	144	60	80	42
55711	New Horizons Regional Education Center	658	362	486	254
55713	Galax City Public Schools	770	480	643	337
55714	Norton City Public Schools	312	230	308	161
55802	Williamsburg-James City County Public Schools	13,843	6,492	8,708	4,562
55813	Buchanan County Public Schools	2,404	1,263	1,695	888
55857	Peanut Soil and Water Conservation District	0	26	35	18
55858	Peumansend Creek Regional Jail Authority	810	1,836	2,463	1,290
55859	Williamsburg Area Transit Authority	3,660	3,128	4,195	2,198
55860	Middle Peninsula Juvenile Detention Commission	3,302	2,587	3,470	1,818
55861	Breaks Interstate Park Commission	1,787	439	589	309
55862	Crater Criminal Justice Training Academy	1,402	464	623	326
55863	Central Shenandoah Criminal Justice Training Academy	567	141	188	99
55864	New River Valley Emergency Comm Regional Authority	4,908	2,696	3,616	1,895
55865	Maury Service Authority	1,624	1,163	1,560	818
55866	Hampton Roads Transportation Accountability Commission	0	215	288	151
55867	Pamunkey Regional Library	2,449	1,247	1,673	877
55868	Northern Virginia Transportation Authority	4,648	2,570	3,447	1,806
55869	RSW Regional Jail Authority	4,171	2,389	3,204	1,679
55871	Portsmouth Redevelopment and Housing Authority	7,535	3,371	4,521	2,369
55872	Southwest Regional Recreation Authority	2,278	1,111	1,490	781
55873	Roanoke Redevelopment and Housing Authority	9,000	3,708	4,974	2,606
55884	Halifax Service Authority	2,311	1,077	1,444	756
55886	Russell County Public Service Authority	485	360	483	253
55891	Tidewater Soil and Water Conservation District	144	180	241	127
55893	Eastern Shore Soil & Water Conservation District	200	0	0	0
55896	Virginia Resources Authority	620	326	438	229
55906	Suffolk Redevelopment and Housing Authority	3,515	1,737	2,330	1,221
55922	Piedmont Regional Jail	1,521	582	781	409
55923	Nelson County Services Authority	1,567	698	936	490
55924	Coeburn-Norton-Wise Regional Water	315	133	178	93
55925	Fauquier County Water & Sanitation Authority	5,706	2,884	3,868	2,027
55926	Scott County Soil & Water Conservation District	207	89	119	63
55927	New River Resource Authority	1,060	721	967	506
55930	Petersburg Redevelopment And Housing Authority	1,514	736	987	518
55931	Central Rappahannock Regional Library	7,994	4,463	5,986	3,137
55934	Thomas Jefferson Soil & Water Conservation District	1,334	802	1,075	563
55938	Colonial Soil & Water Conservation District	1,151	596	799	419
55941	Robert E. Lee Soil And Water Conservation District	21	162	218	114
55945	Lonesome Pine Regional Library	264	216	289	152
55951	Handley Regional Library	680	431	578	303
55954	Potomac And Rappahannock Transportation Commission	25,813	11,073	14,851	7,781
55957	Wise County Redevelopment and Housing Authority	639	362	485	254
55958	Prince William Soil & Water Conservation District	589	258	346	181
55959	Hampton Roads Regional Jail Authority	4,144	1,894	2,540	1,331
55960	Castlewood Water And Sewage Authority	597	134	180	94
55964	Virginia Biotechnology Research Partnership Authority	1,377	706	947	496
55967	Massanutten Regional Library	2,232	966	1,296	679
55969	Culpeper Soil And Water Conservation District	303	124	167	87
55972	Big Walker Soil & Water Conservation District	209	105	140	74

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



Employer Code	Employer	6/30/2019 Net OPEB Liability	6/30/2020 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	257	108	145	76
55975	New River Soil & Water Conservation District	153	86	115	61
55978	Evergreen Soil And Water Conservation District	492	205	275	144
55982	Daniel Boone Soil And Water Conservation District	415	184	247	130
55985	Tazewell Soil And Water Conservation District	179	73	98	51
55988	Henricopolis Soil And Water Conservation District	226	104	139	73
55990	Roanoke River Service Authority	290	439	589	309
55991	Lee County Public Service Authority	1,909	918	1,231	645
55994	Wise County Public Service Authority	1,366	647	867	455
55995	Holston River Soil And Water Conservation District	0	26	35	18
55996	New River Valley Community Services Board	72,339	35,376	47,447	24,861
55999	Clinch Valley Soil & Water Conservation District	305	347	465	244
	Total for VRS VLDP - Political Subdivisions	2,025,819	998,248	1,338,882	701,522

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



Line of Duty Act Cost Sharing Plan

Employer Code	Employer	2019	2019	2020	2020
		Pay-as-you-go Rate (705.77 per FTE)	Employer Allocation Percentage	Pay-as-you-go Rate (705.77 per FTE)	Employer Allocation Percentage
21156	State Police Troopers - SPORS	\$ 1,306,380	9.73369%	\$ 1,362,842	10.02822%
30123	Department of Military Affairs - Ft. Pickett Fire & Rescue	16,233	0.12095%	16,233	0.11945%
30123	Department of Military Affairs -Army National Guard	962,760	7.17340%	871,081	6.40970%
30123	Department of Military Affairs -Air National Guard	140,663	1.04807%	171,435	1.26148%
30127	Virginia Department of Emergency Management	6,352	0.04733%	7,058	0.05193%
30154	Virginia Department of Motor Vehicles	52,227	0.38914%	50,110	0.36872%
30172	Virginia State Lottery	4,235	0.03155%	5,646	0.04155%
30199	Conservation & Recreation	70,577	0.52586%	64,931	0.47778%
30407	Virginia Port Authority	26,113	0.19457%	26,113	0.19215%
30411	Department of Forestry	93,162	0.69414%	96,690	0.71148%
50001	Arlington County	595,670	4.43826%	614,726	4.52335%
50005	Appalachia, Town	2,823	0.02103%	3,529	0.02597%
50025	Boones Mill, Town	1,764	0.01315%	2,117	0.01558%
50026	Pocahontas, Town	706	0.00526%	1,412	0.01039%
55113	Buchanan County	56,814	0.42332%	58,931	0.43364%
55136	Gloucester County	103,924	0.77433%	108,688	0.79976%
55139	Greene County	49,756	0.37073%	41,287	0.30380%
55152	Lee County	61,754	0.46012%	61,049	0.44922%
55167	Nottoway County	27,349	0.20377%	25,761	0.18955%
55183	Russell County	72,164	0.53769%	68,106	0.50115%
55197	Wise County	66,342	0.49430%	68,989	0.50764%
55201	Bristol, City	121,039	0.90185%	120,334	0.88546%
55213	Petersburg, City	175,031	1.30413%	165,503	1.21782%
55214	Portsmouth, City	406,171	3.02633%	430,343	3.16661%
55215	Radford, City	57,344	0.42726%	60,520	0.44532%
55220	Suffolk, City	352,885	2.62930%	373,881	2.75114%
55221	Williamsburg, City	56,814	0.42332%	56,638	0.41676%
55222	Winchester, City	124,039	0.92420%	130,391	0.95946%
55224	Falls Church, City	40,405	0.30105%	36,700	0.27005%
55226	Front Royal, Town	26,819	0.19983%	26,819	0.19735%
55232	Franklin, City	45,169	0.33655%	41,111	0.30251%
55233	Chesapeake, City	876,919	6.53382%	849,747	6.25272%
55234	Virginia Beach, City	1,378,367	10.27005%	1,347,490	9.91526%
55235	Norton, City	22,232	0.16565%	25,584	0.18826%
55236	Manassas Park, City	39,523	0.29448%	40,229	0.29602%
55238	Pound, Town	4,588	0.03418%	4,588	0.03376%
55245	Scottsville, Town	1,412	0.01052%	3,000	0.02207%
55249	LaCrosse, Town	706	0.00526%	706	0.00519%
55255	Brodnax, Town	706	0.00526%	706	0.00519%
55259	Richlands, Town	38,817	0.28923%	37,406	0.27524%
55300	Abingdon, Town	17,644	0.13147%	16,938	0.12464%
55301	Dumfries, Town	9,881	0.07362%	7,763	0.05713%
55304	South Boston, Town	26,113	0.19457%	26,113	0.19215%
55306	Remington, Town	2,117	0.01578%	2,117	0.01558%
55310	Smithfield, Town	12,704	0.09466%	12,704	0.09348%
55314	Jonesville, Town	2,823	0.02103%	2,117	0.01558%
55315	Wytheville, Town	24,349	0.18142%	28,937	0.21292%
55317	Vienna, Town	28,231	0.21035%	28,937	0.21292%
55321	Woodstock, Town	11,292	0.08414%	11,998	0.08829%
55327	Christiansburg, Town	73,223	0.54558%	69,871	0.51413%
55330	Chatham, Town	2,117	0.01578%	2,117	0.01558%
55332	Manassas, City	115,040	0.85715%	111,512	0.82054%
55334	Boydton, Town	706	0.00526%	706	0.00519%
55338	Quantico, Town	1,235	0.00920%	1,235	0.00909%
55354	Big Stone Gap, Town	8,469	0.06310%	8,469	0.06232%
55355	Luray, Town	16,233	0.12095%	14,115	0.10387%
55369	Tazewell, Town	21,526	0.16039%	22,937	0.16878%
55372	Weber City, Town	2,823	0.02103%	2,823	0.02077%
55374	Hurt, Town	2,117	0.01578%	1,412	0.01039%
55375	Waverly, Town	4,411	0.03287%	4,235	0.03116%
55378	Courtland, Town	1,412	0.01052%	1,412	0.01039%
55380	Independence, Town	4,235	0.03155%	4,235	0.03116%
55382	Grundy, Town	4,940	0.03681%	6,352	0.04674%

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



Line of Duty Act Cost Sharing Plan

Employer Code	Employer	2019	2019	2020	2020
		Pay-as-you-go Rate (705.77 per FTE)	Employer Allocation Percentage	Pay-as-you-go Rate (705.77 per FTE)	Employer Allocation Percentage
55389	Pembroke, Town	2,823	0.02103%	2,823	0.02077%
55397	Orange, Town	11,645	0.08677%	11,292	0.08309%
55417	Norfolk Airport Authority	42,346	0.31552%	42,346	0.31160%
55487	Capital Region Airport Commission	33,877	0.25241%	32,465	0.23889%
55858	Peumansend Creek Regional Jail Authority	0	0.00000%	59,285	0.43624%
55861	Breaks Interstate Park	0	0.00000%	1,412	0.01039%
55869	RSW Regional Jail	0	0.00000%	0	0.00000%
55899	Shenandoah Valley Regional Airport	8,646	0.06442%	8,646	0.06362%
55922	Piedmont Regional Jail	78,340	0.58371%	72,694	0.53491%
70156	Department Of State Police	7,763	0.05785%	8,469	0.06232%
70203	Woodrow Wilson Rehabilitation Center	5,646	0.04207%	4,940	0.03636%
70204	College Of William and Mary	12,704	0.09465%	14,821	0.10906%
70207	University Of Virginia - Academic	32,465	0.24190%	35,994	0.26486%
70208	Virginia Polytechnic Institute & State University- Academic	32,465	0.24190%	31,054	0.22851%
70211	Virginia Military Institute	8,469	0.06310%	7,763	0.05713%
70212	Virginia State University	9,175	0.06836%	9,175	0.06751%
70213	Norfolk State University	15,527	0.11569%	16,233	0.11945%
70214	Longwood University	13,410	0.09991%	12,704	0.09348%
70215	University Of Mary Washington	12,704	0.09465%	11,998	0.08829%
70216	James Madison University	22,585	0.16828%	37,406	0.27524%
70217	Radford University	15,527	0.11569%	15,527	0.11425%
70221	Old Dominion University	29,642	0.22086%	30,348	0.22331%
70236	Virginia Commonwealth University - Academic	57,873	0.43121%	64,931	0.47778%
70241	Richard Bland College	2,823	0.02103%	13,410	0.09867%
70242	Christopher Newport University	12,704	0.09465%	11,998	0.08829%
70246	University of Virginia College At Wise	6,352	0.04733%	6,352	0.04674%
70247	George Mason University	33,171	0.24715%	28,937	0.21292%
70280	Northern Virginia Community College	32,465	0.24190%	32,465	0.23889%
70282	Piedmont Virginia Community College	2,117	0.01578%	2,117	0.01558%
70283	J. Sargeant Reynolds Community College	9,175	0.06836%	9,881	0.07270%
70286	Virginia Western Community College	5,646	0.04207%	5,646	0.04155%
70291	Blur Ridge Community College	706	0.00526%	706	0.00520%
70292	Central Virginia Community College	3,529	0.02629%	3,529	0.02597%
70293	Thomas Nelson Community College	6,352	0.04733%	6,352	0.04674%
70294	Southwest Virginia Community College	2,823	0.02103%	2,823	0.02077%
70296	Virginia Highlands Community College	706	0.00526%	4,235	0.03116%
70297	Germanna Community College	2,117	0.01578%	2,117	0.01558%
70298	Lord Fairfax Community College	2,117	0.01578%	10,587	0.07790%
70299	Mountain Empire Community College	1,412	0.01052%	1,412	0.01039%
70402	Marine Resources Commission	47,287	0.35233%	49,404	0.36353%
70403	Department of Game & Inland Fisheries	123,510	0.92026%	119,275	0.87767%
70716	Correctional Center For Women	116,452	0.86767%	130,567	0.96076%
70718	Bland Correctional Center	131,979	0.98336%	133,391	0.98153%
70733	Sussex I Correctional Center	189,146	1.40931%	196,910	1.44893%
70734	Sussex II Correctional Center	150,329	1.12008%	184,206	1.35545%
70735	Wallen Ridge Correctional Center	237,139	1.76689%	232,904	1.71378%
70737	St. Brides Correctional Center	139,742	1.04120%	125,627	0.92440%
70741	Red Onion State Prison	245,608	1.83000%	241,373	1.77610%
70743	Fluvanna Women's' Correctional Center	172,208	1.28310%	149,623	1.10098%
70745	Nottoway Correctional Center	220,906	1.64595%	211,025	1.55279%
70747	Marion Correctional Treatment Center	112,217	0.83612%	111,512	0.82054%
70749	Buckingham Correctional Center	193,381	1.44086%	199,027	1.46451%
70752	Deep Meadow Correctional Center	324,654	2.41896%	332,418	2.44604%
70753	Deerfield Correctional Center	223,023	1.66172%	232,904	1.71378%
70754	Augusta Correctional Center	158,092	1.17793%	163,033	1.19965%
70756	Adult Regional Office	7,058	0.05258%	7,058	0.05193%
70757	Department of Corrections	76,223	0.56793%	76,223	0.56088%
70761	Eastern Reg Corr Field Unit	75,517	0.56267%	71,989	0.52972%
70767	Adult Community Service	95,279	0.70991%	198,321	1.45932%
70768	Keen Mountain Correctional Center	160,210	1.19370%	155,975	1.14772%
70769	Greensville Correctional Center	413,581	3.08155%	434,049	3.19387%
70770	Dillwyn Correctional Center	177,854	1.32517%	159,504	1.17368%
70771	Indian Creek Correctional Center	117,158	0.87293%	120,687	0.88805%

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



		Line of Duty Act Cost Sharing Plan			
Employer Code	Employer	2019	2019	2020	2020
		Pay-as-you-go Rate (705.77 per FTE)	Employer Allocation Percentage	Pay-as-you-go Rate (705.77 per FTE)	Employer Allocation Percentage
70772	Haynesville Correctional Center	199,733	1.48819%	186,323	1.37103%
70773	Coffeewood Correctional Center	127,744	0.95181%	122,098	0.89844%
70774	Lunenburg Correctional Center	138,331	1.03069%	139,742	1.02827%
70775	Pocahontas State Correctional Center	146,094	1.08853%	133,391	0.98153%
70776	Green Rock Correctional Center	138,331	1.03069%	138,331	1.01789%
70785	Grayson County Correctional Center	181,383	1.35146%	170,091	1.25158%
70961	Division of Capitol Police	49,404	0.36811%	50,815	0.37391%
70999	Alcoholic Beverage Control Board	73,400	0.54690%	69,871	0.51413%
Total for VRS Line of Duty Act		\$ 13,421,220	100.00000%	\$ 13,590,041	100.00000%

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



Employer Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense				
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
21156	State Police Troopers - SPORS	4,458,352	0	11,243,650	843,505	16,545,507	5,725,955	59,709	2,617,228	1,482,470	9,885,362	3,808,866	(150,114)	3,658,752
30123	Department of Military Affairs - Ft. Pickett Fire & Rescue	53,105	0	133,927	6,464	193,496	68,203	711	31,175	8,001	108,090	45,369	210	45,579
30123	Department of Military Affairs - Army National Guard	2,849,628	0	7,186,560	1,626,652	11,662,840	3,659,834	38,167	1,672,846	2,610,955	7,981,802	2,434,502	(82,741)	2,351,761
30123	Department of Military Affairs -Air National Guard	560,829	0	1,414,372	710,908	2,686,109	720,283	7,512	329,229	58,902	1,115,926	479,129	80,259	559,388
30127	Virginia Department of Emergency Management	23,087	0	58,224	21,076	102,387	29,651	309	13,553	9,494	53,007	19,724	1,485	21,209
30154	Virginia Department of Motor Vehicles	163,926	0	413,409	63,740	641,075	210,533	2,196	96,231	133,661	442,621	140,045	(5,819)	134,226
30172	Virginia State Lottery	18,472	0	46,586	28,639	93,697	23,725	247	10,844	973	35,789	15,781	3,384	19,165
30199	Conservation & Recreation	212,412	0	535,687	73,268	821,367	272,805	2,845	124,694	283,777	684,121	181,468	(24,120)	157,348
30407	Virginia Port Authority	85,426	0	215,439	87,055	387,920	109,714	1,144	50,149	6,931	167,938	72,981	13,797	86,778
30411	Department of Forestry	316,310	0	797,712	77,674	1,191,696	406,243	4,237	185,687	228,837	825,004	270,231	(30,039)	240,192
50001	Arlington County	2,010,993	0	5,071,583	1,025,655	8,108,231	2,582,758	26,935	1,180,534	295,226	4,085,453	1,718,037	87,327	1,805,364
50005	Appalachia, Town	11,546	0	29,118	14,148	54,812	14,829	155	6,778	8,567	30,329	9,864	96	9,960
50025	Boones Mill, Town	6,927	0	17,468	32,367	56,762	8,896	93	4,066	0	13,055	5,918	5,408	11,326
50026	Pocahontas, Town	4,619	0	11,649	24,202	40,470	5,932	62	2,712	191	8,897	3,946	3,525	7,471
55113	Buchanan County	192,788	0	486,197	76,374	755,359	247,602	2,582	113,174	71,174	434,532	164,703	(1,040)	163,663
55136	Gloucester County	355,558	0	896,691	72,828	1,325,077	456,650	4,762	208,727	83,099	753,238	303,761	(6,139)	297,622
55139	Greene County	135,064	0	340,621	85,442	561,127	173,466	1,809	79,288	203,892	458,455	115,388	(13,156)	102,232
55152	Lee County	199,714	0	503,666	31,262	734,642	256,498	2,675	117,240	65,599	442,012	170,621	(5,448)	165,173
55167	Nottoway County	84,270	0	212,524	127,382	424,176	108,230	1,129	49,470	40,725	199,554	71,994	14,398	86,392
55183	Russell County	222,802	0	561,890	100,254	884,946	286,150	2,984	130,793	104,645	524,572	190,344	2,409	192,753
55197	Wise County	225,687	0	569,166	133,057	927,910	289,854	3,023	132,487	3,658	429,022	192,809	22,092	214,901
55201	Bristol, City	393,658	0	992,778	0	1,386,436	505,582	5,273	231,093	73,730	815,678	336,311	(10,483)	325,828
55213	Petersburg, City	541,419	0	1,365,421	320,433	2,227,273	695,354	7,252	317,835	554,858	1,575,299	462,547	(41,224)	421,323
55214	Portsmouth, City	1,407,813	0	3,550,405	427,606	5,385,824	1,808,082	18,856	826,443	1,370,671	4,024,052	1,202,727	(145,834)	1,056,893
55215	Radford, City	197,981	0	499,293	313,515	1,010,789	254,270	2,652	116,223	0	373,145	169,139	46,387	215,526
55220	Suffolk, City	1,223,103	0	3,084,580	533,284	4,840,967	1,570,855	16,382	718,011	564,076	2,869,324	1,044,925	(4,599)	1,040,326
55221	Williamsburg, City	185,283	0	467,272	52,964	705,519	237,976	2,482	108,769	368,000	18,292	6,272	164,564	164,564
55222	Winchester, City	426,557	0	1,075,747	173,530	1,675,834	547,836	5,713	250,406	133,708	937,663	364,418	3,644	368,062
55224	Falls Church, City	120,059	0	302,780	69,086	491,925	154,195	1,608	70,479	123,356	349,638	102,569	(2,909)	99,660
55226	Front Royal, Town	87,738	0	221,269	44,624	353,631	112,683	1,175	51,506	70,592	235,956	74,957	(2,798)	72,159
55232	Franklin, City	134,490	0	339,174	38,040	511,704	172,729	1,801	78,951	147,052	400,533	114,898	(13,510)	101,388
55233	Chesapeake, City	2,779,837	0	7,010,554	1,167,396	10,957,787	3,570,199	37,233	1,631,876	805,039	6,044,347	2,374,878	83,739	2,458,617
55234	Virginia Beach, City	4,408,131	0	11,116,996	1,553,056	17,078,183	5,661,449	59,042	2,587,750	1,776,369	10,084,610	3,765,967	14,464	3,780,431
55235	Norton, City	83,697	0	211,077	127,665	422,439	107,494	1,121	49,133	66,336	224,084	71,504	9,791	81,295
55236	Manassas Park, City	131,605	0	331,898	24,123	487,626	169,022	1,763	77,257	59,650	307,692	112,433	(4,348)	108,085
55238	Pound, Town	15,009	0	37,852	33,866	86,727	19,276	201	8,811	21,245	49,533	12,823	3,552	16,375
55245	Scottsville, Town	9,812	0	24,745	33,077	67,634	12,602	131	5,760	12,990	31,483	8,383	2,211	10,594
55249	LaCrosse, Town	2,307	0	5,819	0	8,126	2,963	31	1,355	27,141	31,490	1,971	(5,177)	(3,206)
55255	Brodnax, Town	2,307	0	5,819	0	8,126	2,963	31	1,355	8,293	12,642	1,971	(1,601)	370
55259	Richlands, Town	122,366	0	308,599	52,255	483,220	157,156	1,639	71,834	68,798	299,427	104,540	(1,638)	102,902
55300	Abingdon, Town	55,413	0	139,746	6,464	201,623	71,168	742	32,529	30,180	134,619	47,340	(2,924)	44,416
55301	Dumfries, Town	25,399	0	64,054	63,173	152,626	32,621	340	14,910	47,226	95,097	21,699	4,541	26,240
55304	South Boston, Town	85,426	0	215,439	24,334	325,199	109,714	1,144	50,149	22,293	183,300	72,981	76	73,057
55306	Remington, Town	6,927	0	17,468	12,160	36,555	8,896	93	4,066	573	13,628	5,918	1,668	7,586
55310	Smithfield, Town	41,559	0	104,810	0	146,369	53,375	557	24,397	37,035	115,364	35,505	(6,090)	29,415
55314	Jonesville, Town	6,927	0	17,468	10,974	35,369	8,896	93	4,066	16,273	29,328	5,918	(2)	5,916
55315	Wytheville, Town	94,660	0	238,726	118,227	451,613	121,574	1,268	55,569	101,447	279,858	80,870	1,781	82,651
55317	Vienna, Town	94,660	0	238,726	14,677	348,063	121,574	1,268	55,569	18,671	197,082	80,870	(1,071)	79,799
55321	Woodstock, Town	39,252	0	98,991	21,929	160,172	50,411	526	23,043	8,046	82,026	33,534	1,422	34,956
55327	Christiansburg, Town	228,572	0	576,443	93,778	898,793	293,560	3,061	134,181	96,533	527,335	195,274	2,725	197,999
55330	Chatham, Town	6,927	0	17,468	0	24,395	8,896	93	4,066	1,072	14,127	5,918	(142)	5,776
55332	Manassas, City	364,796	0	919,990	14,201	1,298,987	468,515	4,886	214,150	195,560	883,111	311,654	(27,204)	284,450
55334	Boydton, Town	2,307	0	5,819	9,510	17,636	2,963	31	1,355	391	4,740	1,971	1,693	3,664
55338	Quantico, Town	4,041	0	10,192	0	14,233	5,191	54	2,372	18,876	26,493	3,453	(3,050)	403
55354	Big Stone Gap, Town	27,706	0	69,873	11,704	109,283	35,583	371	16,265	51,488	103,707	23,670	(5,669)	18,001
55355	Luray, Town	46,179	0	116,459	41,118	203,756	59,307	619	27,109	48,916	135,951	39,451	1,166	40,617
55369	Tazewell, Town	75,036	0	189,236	220,126	484,398	96,370	1,005	44,049	73,842	215,266	64,105	29,718	93,823
55372	Weber City, Town	9,234	0	23,287	0	32,521	11,859	124	5,421	14,067	31,471	7,889	(1,998)	5,891
55374	Hurt, Town	4,619	0	11,649	0	16,268	5,932	62	2,712	15,936	24,642	3,946	(1,970)	1,976

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



Employer Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense				
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
55375	Waverly, Town	13,853	0	34,937	0	48,790	17,792	186	8,132	13,102	39,212	11,835	(2,156)	9,679
55378	Courtland, Town	4,619	0	11,649	0	16,268	5,932	62	2,712	703	9,409	3,946	(94)	3,852
55380	Independence, Town	13,853	0	34,937	15,802	64,592	17,792	186	8,132	14,772	40,882	11,835	1,009	12,844
55382	Grundy, Town	20,780	0	52,405	28,438	101,623	26,688	278	12,199	13,796	52,961	17,753	1,524	19,277
55389	Pembroke, Town	9,234	0	23,287	0	32,521	11,859	124	5,421	1,410	18,814	7,889	(187)	7,702
55397	Orange, Town	36,940	0	93,161	12,253	142,354	47,443	495	21,685	10,539	80,162	31,559	914	32,473
55417	Norfolk Airport Authority	138,531	0	349,366	17,558	505,455	177,919	1,855	81,323	39,317	300,414	118,350	(2,484)	115,866
55487	Capital Region Airport Commission	106,206	0	267,844	97,681	471,731	136,403	1,423	62,347	92,593	292,766	90,734	866	91,600
55858	Peumansend Creek Regional Jail Authority	193,944	0	489,113	1,249,344	1,932,401	249,086	2,598	113,853	0	365,537	165,691	153,671	319,362
55861	Breaks Interstate Park	4,619	0	11,649	29,756	46,204	5,932	62	2,712	0	8,706	3,946	3,660	7,606
55869	RSW Regional Jail	0	0	0	0	0	0	0	0	946,014	946,014	0	(185,493)	(185,493)
55899	Shenandoah Valley Regional Airport	28,284	0	71,331	0	99,615	36,326	379	16,604	51,825	105,134	24,164	(8,906)	15,258
55922	Piedmont Regional Jail	237,811	0	599,741	204,618	1,042,170	305,425	3,185	139,604	208,266	656,480	203,167	12,200	215,367
70156	Department Of State Police	27,706	0	69,873	12,801	110,380	35,583	371	16,265	33,434	85,653	23,670	(3,977)	19,693
70203	Woodrow Wilson Rehabilitation Center	16,165	0	40,767	11,375	68,307	20,761	217	9,489	16,353	46,820	13,810	(385)	13,425
70204	College Of William and Mary	48,486	0	122,278	88,950	259,714	62,272	649	28,463	18,288	109,672	41,423	8,542	49,965
70207	University Of Virginia - Academic	117,752	0	296,961	92,450	507,163	151,231	1,577	69,125	70,644	292,577	100,598	3,133	103,731
70208	Virginia Polytechnic Institute & State University- Academic	101,591	0	256,206	38,711	396,508	130,475	1,361	59,638	72,729	264,203	86,792	(4,383)	82,409
70211	Virginia Military Institute	25,399	0	64,054	64,457	153,910	32,621	340	14,910	36,118	83,989	21,699	4,467	26,166
70212	Virginia State University	30,014	0	75,692	19,620	125,326	38,547	402	17,619	67,785	124,353	25,641	(5,958)	19,683
70213	Norfolk State University	53,105	0	133,927	59,662	246,694	68,203	711	31,175	41,484	141,573	45,369	4,442	49,811
70214	Longwood University	41,559	0	104,810	61,584	207,953	53,375	557	24,397	18,415	96,744	35,505	8,236	43,741
70215	University Of Mary Washington	39,252	0	98,991	40,966	179,209	50,411	526	23,043	21,135	95,115	33,534	4,859	38,393
70216	James Madison University	122,366	0	308,599	327,725	758,690	157,156	1,639	71,834	11,492	242,121	104,540	39,048	143,588
70217	Radford University	50,793	0	128,097	19,632	198,522	65,235	680	29,818	20,320	116,053	43,394	860	44,254
70221	Old Dominion University	99,279	0	250,375	68,350	418,004	127,505	1,330	58,281	57,370	244,486	84,817	4,488	89,305
70236	Virginia Commonwealth University - Academic	212,412	0	535,687	243,103	991,202	272,805	2,845	124,694	225,303	625,647	181,468	(2,243)	179,225
70241	Richard Bland College	43,867	0	110,629	263,319	417,815	56,338	588	25,752	89,191	171,869	37,476	22,107	59,583
70242	Christopher Newport University	39,252	0	98,991	0	138,243	50,411	526	23,043	39,423	113,403	33,534	(6,014)	27,520
70246	University of Virginia College At Wise	20,780	0	52,405	15,802	88,987	26,688	278	12,199	3,138	42,303	17,753	2,684	20,437
70247	George Mason University	94,660	0	238,726	68,295	401,681	121,574	1,268	55,569	157,025	335,436	80,870	(13,791)	67,079
70280	Northern Virginia Community College	106,206	0	267,844	15,362	389,412	136,403	1,423	62,347	66,906	267,079	90,734	(7,265)	83,469
70282	Piedmont Virginia Community College	6,927	0	17,468	0	24,395	8,896	93	4,066	1,048	14,103	5,918	(139)	5,779
70283	J. Sargeant Reynolds Community College	32,321	0	81,511	35,630	149,462	41,510	433	18,974	28,530	89,447	27,613	(387)	27,226
70286	Virginia Western Community College	18,472	0	46,586	0	65,058	23,725	247	10,844	15,428	50,244	15,781	(2,177)	13,604
70291	Blair Ridge Community College	2,312	0	5,830	0	8,142	2,969	31	1,357	315	4,672	1,975	(41)	1,934
70292	Central Virginia Community College	11,546	0	29,118	7,184	47,848	14,829	155	6,778	1,724	23,486	9,864	1,180	11,044
70293	Thomas Nelson Community College	20,780	0	52,405	40,226	113,411	26,688	278	12,199	31,668	70,833	17,753	2,237	19,990
70294	Southwest Virginia Community College	9,234	0	23,287	0	32,521	11,859	124	5,421	1,410	18,814	7,889	(187)	7,702
70296	Virginia Highlands Community College	13,853	0	34,937	74,175	122,965	17,792	186	8,132	143	26,253	11,835	9,104	20,939
70297	Germanna Community College	6,927	0	17,468	0	24,395	8,896	93	4,066	1,048	14,103	5,918	(139)	5,779
70298	Lord Fairfax Community College	34,633	0	87,342	194,427	316,402	44,480	464	20,331	13,131	78,406	29,588	23,242	52,830
70299	Mountain Empire Community College	4,619	0	11,649	12,347	28,615	5,932	62	2,712	371	9,077	3,946	1,721	5,667
70402	Marine Resources Commission	161,618	0	407,590	32,076	601,284	207,570	2,165	94,876	62,164	366,775	138,074	(6,184)	131,890
70403	Department of Game & Inland Fisheries	390,195	0	984,044	392,981	1,767,220	501,135	5,226	229,060	241,213	976,634	333,352	28,217	361,569
70716	Correctional Center For Women	427,135	0	1,077,205	441,876	1,946,216	548,577	5,721	250,746	207,758	1,012,802	364,911	23,745	388,656
70718	Bland Correctional Center	436,369	0	1,100,492	88,775	1,625,636	560,437	5,845	256,166	5,241	827,689	372,800	14,724	387,524
70733	Sussex I Correctional Center	644,166	0	1,624,541	113,467	2,382,174	827,315	8,628	378,151	266,467	1,480,561	550,326	(25,627)	524,699
70734	Sussex II Correctional Center	602,607	0	1,519,731	765,300	2,887,638	773,940	8,071	353,754	712,297	1,857,062	514,821	(14,308)	500,513
70735	Wallen Ridge Correctional Center	761,913	0	1,921,491	178,496	2,861,900	978,540	10,205	447,274	358,445	1,794,464	650,920	(24,884)	626,036
70737	St. Brides Correctional Center	410,970	0	1,036,438	190,244	1,637,652	527,818	5,504	241,256	401,073	1,175,651	351,101	(25,762)	325,339
70741	Red Onion State Prison	789,619	0	1,991,364	75,128	2,856,111	1,014,123	10,576	463,538	223,156	1,711,393	674,590	(14,393)	660,197
70743	Fluvanna Women's Correctional Center	489,474	0	1,234,419	480,090	2,203,983	628,640	6,556	287,341	927,578	1,850,115	418,169	(55,839)	362,330
70745	Nottoway Correctional Center	690,340	0	1,740,989	493,773	2,925,102	886,618	9,246	405,257	508,940	1,810,061	589,773	(552)	589,221
70747	Marion Correctional Treatment Center	364,796	0	919,990	97,061	1,381,847	468,515	4,886	214,150	94,363	781,914	311,654	3,764	315,418
70749	Buckingham Correctional Center	651,093	0	1,642,010	226,424	2,519,527	836,211	8,721	382,218	312,370	1,539,520	556,243	(21,558)	534,685
70752	Deep Meadow Correctional Center	1,087,462	0	2,742,502	672,314	4,502,278	1,396,649	14,565	638,384	330,910	2,380,508	929,043	99,977	999,020
70753	Deerfield Correctional Center	761,913	0	1,921,491	202,510	2,885,914	978,540	10,205	447,274	77,578	1,513,597	650,920	11,923	662,843
70754	Augusta Correctional Center	533,341	0	1,345,048	219,610	2,097,999	684,980	7,143	313,093	327,732	1,332,948	455,645	(22,386)	433,259

**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	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan			Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan			Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense		
		Difference Between Expected and Actual Experience	Change of Assumptions	Changes in Proportionate Share		Differences Between Expected and Actual Experience	Change of Assumptions	Changes in Proportionate Share						
70756	Adult Regional Office	23,087	0	58,224	0	81,311	29,651	309	13,553	21,459	64,972	19,724	(3,984)	15,740
70757	Department of Corrections	249,356	0	628,859	15,045	893,260	320,253	3,340	146,382	36,285	506,260	213,031	(2,904)	210,127
70761	Eastern Reg Corr Field Unit	235,503	0	593,922	157,905	987,330	302,460	3,154	138,250	141,183	585,047	201,196	6,315	207,511
70767	Adult Community Service	648,785	0	1,636,190	2,149,819	4,434,794	833,246	8,690	380,863	103,708	1,326,507	554,272	246,544	800,816
70768	Keen Mountain Correctional Center	510,254	0	1,286,824	94,816	1,891,894	655,329	6,834	299,540	234,578	1,196,281	435,922	(13,982)	421,940
70769	Greensville Correctional Center	1,419,932	0	3,580,969	626,954	5,627,855	1,823,647	19,018	833,557	928,791	3,605,013	1,213,080	(55,924)	1,157,156
70770	Dillwyn Correctional Center	521,795	0	1,315,931	125,597	1,963,323	670,151	6,989	306,315	522,366	1,505,821	445,782	(48,857)	396,925
70771	Indian Creek Correctional Center	394,810	0	995,682	193,145	1,583,637	507,062	5,288	231,769	177,034	921,153	337,295	(1,721)	335,574
70772	Haynesville Correctional Center	609,533	0	1,537,200	300,858	2,447,591	782,836	8,164	357,820	353,092	1,501,912	520,738	2,167	522,905
70773	Coffeewood Correctional Center	399,429	0	1,007,331	157,310	1,564,070	512,994	5,350	234,481	224,169	976,994	341,241	1,161	342,402
70774	Lunenburg Correctional Center	457,149	0	1,152,897	48,126	1,658,172	587,125	6,123	268,365	61,019	922,632	390,553	(573)	389,980
70775	Pocahontas State Correctional Center	436,369	0	1,100,492	239,830	1,776,691	560,437	5,845	256,166	339,847	1,162,295	372,800	3,613	376,413
70776	Green Rock Correctional Center	452,534	0	1,141,259	128,120	1,721,913	581,198	6,061	265,656	144,157	997,072	386,610	4,552	391,162
70785	Grayson County Correctional Center	556,428	0	1,403,272	455,012	2,414,712	714,631	7,453	326,646	286,046	1,334,776	475,369	43,545	518,914
70961	Division of Capitol Police	166,233	0	419,228	68,567	654,028	213,496	2,226	97,586	47,408	360,716	142,017	180	142,197
70999	Alcoholic Beverage Control Board	228,572	0	576,443	60,464	865,479	293,560	3,061	134,181	269,117	699,919	195,274	(35,160)	160,114
Total for VRS Line of Duty Act		44,458,049	0	112,120,062	23,912,143	180,490,254	57,098,339	595,464	26,098,663	23,912,143	107,704,609	37,981,522	0	37,981,522

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



		Defered 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	797,723	808,760	820,517	823,987	827,673	2,581,485
30123	Department of Military Affairs - Ft. Pickett Fire & Rescue	11,500	11,631	11,772	11,813	11,857	26,833
30123	Department of Military Affairs -Army National Guard	523,085	530,136	537,656	539,872	542,229	1,008,060
30123	Department of Military Affairs -Air National Guard	199,490	200,878	202,358	202,794	203,258	561,405
30127	Virginia Department of Emergency Management	6,393	6,450	6,511	6,529	6,548	16,949
30154	Virginia Department of Motor Vehicles	29,031	29,437	29,870	29,997	30,133	49,986
30172	Virginia State Lottery	7,311	7,357	7,406	7,420	7,435	20,979
30199	Conservation & Recreation	21,038	21,564	22,125	22,290	22,465	27,764
30407	Virginia Port Authority	31,958	32,170	32,395	32,462	32,532	58,465
30411	Department of Forestry	37,208	37,991	38,825	39,071	39,333	174,264
50001	Arlington County	514,861	519,836	525,144	526,708	528,371	1,407,858
50005	Appalachia, Town	2,551	2,579	2,610	2,619	2,628	11,496
50025	Boones Mill, Town	6,881	6,898	6,916	6,921	6,927	9,164
50026	Pocahontas, Town	4,507	4,518	4,531	4,534	4,538	8,945
55113	Buchanan County	39,946	40,423	40,932	41,082	41,242	117,202
55136	Gloucester County	69,452	70,332	71,270	71,547	71,841	217,397
55139	Greene County	15,558	15,892	16,249	16,354	16,466	22,153
55152	Lee County	37,011	37,505	38,032	38,187	38,353	103,542
55167	Nottoway County	32,314	32,522	32,745	32,810	32,880	61,351
55183	Russell County	49,776	50,327	50,916	51,089	51,273	106,993
55197	Wise County	70,073	70,631	71,227	71,402	71,589	143,966
55201	Bristol, City	73,208	74,182	75,221	75,527	75,853	196,767
55213	Petersburg, City	73,881	75,220	76,649	77,070	77,518	271,636
55214	Portsmouth, City	153,465	156,948	160,663	161,758	162,923	566,015
55215	Radford, City	88,477	88,967	89,490	89,644	89,807	191,259
55220	Suffolk, City	255,431	258,457	261,685	262,636	263,648	669,786
55221	Williamsburg, City	45,663	46,121	46,610	46,754	46,908	105,463
55222	Winchester, City	94,329	95,385	96,511	96,842	97,195	257,909
55224	Falls Church, City	22,615	22,912	23,229	23,323	23,422	26,786
55226	Front Royal, Town	15,855	16,072	16,304	16,372	16,444	36,628
55232	Franklin, City	15,082	15,415	15,770	15,875	15,986	33,043
55233	Chesapeake, City	674,728	681,606	688,942	691,104	693,403	1,483,657
55234	Virginia Beach, City	951,626	962,532	974,166	977,594	981,240	2,146,415
55235	Norton, City	27,585	27,792	28,013	28,078	28,147	58,740
55236	Manassas Park, City	23,631	23,957	24,304	24,406	24,515	59,121
55238	Pound, Town	6,743	6,780	6,820	6,831	6,844	3,176
55245	Scottsville, Town	4,297	4,321	4,347	4,355	4,363	14,468
55249	LaCrosse, Town	(4,686)	(4,681)	(4,675)	(4,673)	(4,671)	22
55255	Brodnax, Town	(1,110)	(1,105)	(1,099)	(1,097)	(1,095)	990
55259	Richlands, Town	24,377	24,680	25,003	25,098	25,199	59,436
55300	Abingdon, Town	8,857	8,994	9,140	9,183	9,229	21,601
55301	Dumfries, Town	9,941	10,004	10,071	10,090	10,111	7,312
55304	South Boston, Town	18,237	18,449	18,674	18,741	18,811	48,987
55306	Remington, Town	3,141	3,158	3,176	3,181	3,187	7,084
55310	Smithfield, Town	2,745	2,848	2,958	2,990	3,025	16,439
55314	Jonesville, Town	1,471	1,488	1,506	1,511	1,517	(1,452)
55315	Wytheville, Town	21,906	22,140	22,390	22,463	22,542	60,314
55317	Vienna, Town	19,054	19,288	19,538	19,611	19,690	53,800
55321	Woodstock, Town	9,767	9,864	9,968	9,998	10,031	28,518
55327	Christiansburg, Town	51,319	51,885	52,488	52,666	52,855	110,245
55330	Chatham, Town	1,331	1,348	1,366	1,371	1,377	3,475
55332	Manassas, City	50,351	51,254	52,216	52,500	52,802	156,753
55334	Boydton, Town	2,184	2,189	2,195	2,197	2,199	1,932
55338	Quantico, Town	(2,191)	(2,181)	(2,170)	(2,167)	(2,164)	(1,387)
55354	Big Stone Gap, Town	221	290	363	385	407	3,910
55355	Luray, Town	10,983	11,098	11,220	11,256	11,294	11,954
55369	Tazewell, Town	45,671	45,856	46,054	46,113	46,175	39,263
55372	Weber City, Town	(35)	(12)	12	20	27	1,038
55374	Hurt, Town	(988)	(977)	(964)	(961)	(957)	(3,527)
55375	Waverly, Town	789	823	860	871	882	5,353
55378	Courtland, Town	888	899	912	915	919	2,326
55380	Independence, Town	3,954	3,988	4,025	4,036	4,047	3,660
55382	Grundy, Town	5,942	5,993	6,048	6,064	6,081	18,534
55389	Pembroke, Town	1,776	1,799	1,823	1,831	1,838	4,640
55397	Orange, Town	8,767	8,859	8,956	8,985	9,016	17,609
55417	Norfolk Airport Authority	26,968	27,310	27,676	27,784	27,898	67,405
55487	Capital Region Airport Commission	23,445	23,708	23,988	24,071	24,159	59,594
55858	Peumansend Creek Regional Jail Authority	194,903	195,383	195,895	196,046	196,206	588,431
55861	Breaks Interstate Park	4,642	4,653	4,666	4,669	4,673	14,015

**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
55869	RSW Regional Jail	(185,493)	(185,493)	(185,493)	(185,493)	(185,493)	(18,549)
55899	Shenandoah Valley Regional Airport	(2,893)	(2,823)	(2,748)	(2,726)	(2,703)	8,374
55922	Piedmont Regional Jail	62,758	63,347	63,974	64,159	64,356	67,096
70156	Department Of State Police	1,913	1,982	2,055	2,077	2,099	14,601
70203	Woodrow Wilson Rehabilitation Center	3,052	3,092	3,134	3,147	3,160	5,902
70204	College Of William and Mary	18,850	18,970	19,098	19,136	19,176	54,812
70207	University Of Virginia - Academic	28,167	28,458	28,769	28,860	28,958	71,374
70208	Virginia Polytechnic Institute & State University- Academic	17,215	17,466	17,735	17,814	17,898	44,177
70211	Virginia Military Institute	9,867	9,930	9,997	10,016	10,037	20,074
70212	Virginia State University	423	497	576	600	624	(1,747)
70213	Norfolk State University	15,732	15,863	16,004	16,045	16,089	25,388
70214	Longwood University	17,071	17,174	17,284	17,316	17,351	25,013
70215	University Of Mary Washington	13,204	13,301	13,405	13,435	13,468	17,281
70216	James Madison University	65,063	65,366	65,689	65,784	65,885	188,782
70217	Radford University	11,659	11,784	11,918	11,958	12,000	23,150
70221	Old Dominion University	25,595	25,840	26,102	26,179	26,262	43,540
70236	Virginia Commonwealth University - Academic	42,915	43,441	44,002	44,167	44,342	146,688
70241	Richard Bland College	31,433	31,542	31,657	31,691	31,728	87,895
70242	Christopher Newport University	2,331	2,428	2,532	2,562	2,595	12,392
70246	University of Virginia College At Wise	7,102	7,153	7,208	7,224	7,241	10,756
70247	George Mason University	6,334	6,568	6,818	6,891	6,970	32,664
70280	Northern Virginia Community College	15,314	15,577	15,857	15,940	16,028	43,617
70282	Piedmont Virginia Community College	1,334	1,351	1,369	1,374	1,380	3,484
70283	J. Sargeant Reynolds Community College	6,484	6,564	6,650	6,675	6,702	26,940
70286	Virginia Western Community College	1,750	1,796	1,845	1,859	1,874	5,690
70291	Blur Ridge Community College	450	456	462	464	466	1,172
70292	Central Virginia Community College	3,635	3,663	3,694	3,703	3,712	5,955
70293	Thomas Nelson Community College	6,655	6,706	6,761	6,777	6,794	8,885
70294	Southwest Virginia Community College	1,776	1,799	1,823	1,831	1,838	4,640
70296	Virginia Highlands Community College	12,049	12,083	12,120	12,131	12,142	36,187
70297	Germanna Community College	1,334	1,351	1,369	1,374	1,380	3,484
70298	Lord Fairfax Community College	30,605	30,691	30,782	30,809	30,838	84,271
70299	Mountain Empire Community College	2,703	2,714	2,727	2,730	2,734	5,930
70402	Marine Resources Commission	28,176	28,576	29,002	29,128	29,262	90,365
70403	Department of Game & Inland Fisheries	111,172	112,137	113,167	113,470	113,793	226,847
70716	Correctional Center For Women	114,553	115,610	116,737	117,069	117,423	352,022
70718	Bland Correctional Center	107,495	108,575	109,727	110,066	110,427	251,657
70733	Sussex I Correctional Center	111,322	112,915	114,616	115,116	115,649	331,995
70734	Sussex II Correctional Center	113,805	115,296	116,887	117,355	117,854	449,379
70735	Wallen Ridge Correctional Center	137,097	138,983	140,993	141,586	142,216	366,561
70737	St. Brides Correctional Center	61,610	62,626	63,711	64,031	64,371	145,652
70741	Red Onion State Prison	153,479	155,432	157,516	158,130	158,784	361,377
70743	Fluvanna Women's' Correctional Center	48,222	49,433	50,725	51,106	51,511	102,871
70745	Nottoway Correctional Center	146,213	147,921	149,743	150,280	150,851	370,033
70747	Marion Correctional Treatment Center	81,319	82,222	83,184	83,468	83,770	185,970
70749	Buckingham Correctional Center	116,863	118,474	120,193	120,699	121,237	382,541
70752	Deep Meadow Correctional Center	301,170	303,860	306,730	307,576	308,475	593,959
70753	Deerfield Correctional Center	173,904	175,790	177,800	178,393	179,023	487,407
70754	Augusta Correctional Center	91,001	92,321	93,729	94,143	94,584	299,273
70756	Adult Regional Office	924	981	1,042	1,060	1,079	11,253
70757	Department of Corrections	50,109	50,726	51,384	51,578	51,784	131,419
70761	Eastern Reg Corr Field Unit	56,383	56,965	57,587	57,770	57,965	115,613
70767	Adult Community Service	384,475	386,080	387,792	388,297	388,833	1,172,810
70768	Keen Mountain Correctional Center	94,497	95,760	97,106	97,503	97,925	212,822
70769	Greenville Correctional Center	245,951	249,464	253,212	254,316	255,491	764,408
70770	Dillwyn Correctional Center	62,076	63,367	64,744	65,150	65,581	136,584
70771	Indian Creek Correctional Center	82,215	83,192	84,234	84,541	84,867	243,435
70772	Haynesville Correctional Center	131,753	133,261	134,870	135,344	135,848	274,603
70773	Coffeewood Correctional Center	86,079	87,067	88,121	88,432	88,762	148,615
70774	Lunenburg Correctional Center	96,616	97,747	98,954	99,309	99,687	243,227
70775	Pocahontas State Correctional Center	96,384	97,464	98,616	98,955	99,316	123,661
70776	Green Rock Correctional Center	100,760	101,880	103,074	103,426	103,800	211,901
70785	Grayson County Correctional Center	161,841	163,217	164,686	165,119	165,579	259,494
70961	Division of Capitol Police	35,521	35,932	36,371	36,500	36,638	112,350
70999	Alcoholic Beverage Control Board	13,434	14,000	14,603	14,781	14,970	93,772
Total for VRS Line of Duty Act		9,451,709	9,561,707	9,679,041	9,713,611	9,750,383	24,629,194

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



Employer Code	Employer	6/30/2019 Net OPEB Liability	6/30/2020 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (1.21%)	Net OPEB Liability 1% Increase Discount Rate (3.21%)	Net OPEB Liability 1% Decrease Health Trend Rate	Net OPEB Liability 1% Increase Health Trend Rate
21156	State Police Troopers - SPORS	34,923,131	41,999,732	49,853,106	36,080,022	34,714,147	51,529,183
30123	Department of Military Affairs - Ft. Pickett Fire & Rescue	433,952	500,275	593,820	429,763	413,494	613,784
30123	Department of Military Affairs -Army National Guard	25,737,165	26,844,813	31,864,429	23,061,134	22,188,115	32,935,712
30123	Department of Military Affairs -Air National Guard	3,760,330	5,283,273	6,271,173	4,538,615	4,366,798	6,482,010
30127	Virginia Department of Emergency Management	169,814	217,491	258,159	186,837	179,764	266,838
30154	Virginia Department of Motor Vehicles	1,396,180	1,544,256	1,833,011	1,326,599	1,276,378	1,894,637
30172	Virginia State Lottery	113,197	174,018	206,557	149,491	143,832	213,502
30199	Conservation & Recreation	1,886,713	2,001,016	2,375,179	1,718,980	1,653,905	2,455,033
30407	Virginia Port Authority	698,090	804,754	955,232	691,327	665,156	987,347
30411	Department of Forestry	2,490,478	2,979,788	3,536,968	2,559,798	2,462,892	3,655,881
50001	Arlington County	15,923,862	18,944,488	22,486,850	16,274,332	15,658,239	23,242,859
50005	Appalachia, Town	75,453	108,767	129,105	93,437	89,899	133,445
50025	Boones Mill, Town	47,181	65,252	77,453	56,055	53,933	80,057
50026	Pocahontas, Town	18,873	43,515	51,652	37,382	35,967	53,388
55113	Buchanan County	1,518,814	1,816,151	2,155,747	1,560,171	1,501,108	2,228,223
55136	Gloucester County	2,778,189	3,349,518	3,975,833	2,877,416	2,768,487	4,109,501
55139	Greene County	1,330,128	1,272,361	1,510,275	1,093,026	1,051,648	1,561,051
55152	Lee County	1,650,846	1,881,403	2,233,200	1,616,226	1,555,041	2,308,280
55167	Nottoway County	731,098	793,864	942,306	681,972	656,155	973,987
55183	Russell County	1,929,157	2,098,894	2,491,359	1,803,063	1,734,805	2,575,118
55197	Wise County	1,773,480	2,126,074	2,523,621	1,826,412	1,757,270	2,608,466
55201	Bristol, City	3,235,713	3,708,443	4,401,872	3,185,751	3,065,149	4,549,863
55213	Petersburg, City	4,679,038	5,100,418	6,054,127	4,381,533	4,215,662	6,257,667
55214	Portsmouth, City	10,858,053	13,262,252	15,742,113	11,392,986	10,961,685	16,271,363
55215	Radford, City	1,532,950	1,865,069	2,213,812	1,602,194	1,541,541	2,288,240
55220	Suffolk, City	9,433,564	11,522,199	13,676,694	9,898,187	9,523,474	14,136,505
55221	Williamsburg, City	1,518,814	1,745,455	2,071,831	1,499,439	1,442,675	2,141,486
55222	Winchester, City	3,315,901	4,018,366	4,769,746	3,451,992	3,321,311	4,930,105
55224	Falls Church, City	1,080,125	1,131,011	1,342,495	971,599	934,818	1,387,630
55226	Front Royal, Town	716,962	826,532	981,082	710,035	683,156	1,014,066
55232	Franklin, City	1,207,495	1,266,958	1,503,862	1,088,385	1,047,182	1,554,422
55233	Chesapeake, City	23,442,441	26,187,356	31,084,036	22,496,344	21,644,706	32,129,083
55234	Virginia Beach, City	36,847,507	41,526,639	49,291,557	35,673,611	34,323,125	50,948,742
55235	Norton, City	594,329	788,462	935,894	677,331	651,689	967,358
55236	Manassas Park, City	1,056,553	1,239,777	1,471,599	1,065,035	1,024,716	1,521,074
55238	Pound, Town	122,633	141,392	167,830	121,463	116,865	173,473
55245	Scottsville, Town	37,744	92,433	109,717	79,405	76,399	113,405
55249	LaCrosse, Town	18,873	21,736	25,801	18,673	17,966	26,668
55255	Brodnax, Town	18,873	21,736	25,801	18,673	17,966	26,668
55259	Richlands, Town	1,037,717	1,152,748	1,368,296	990,272	952,784	1,414,298
55300	Abingdon, Town	471,696	522,012	619,621	448,436	431,460	640,452
55301	Dumfries, Town	264,138	239,269	284,009	205,545	197,763	293,557
55304	South Boston, Town	698,090	804,754	955,232	691,327	665,156	987,347
55306	Remington, Town	56,617	65,252	77,453	56,055	53,933	80,057
55310	Smithfield, Town	339,627	391,508	464,715	336,327	323,595	480,339
55314	Jonesville, Town	75,453	65,252	77,453	56,055	53,933	80,057
55315	Wytheville, Town	650,910	891,741	1,058,485	766,054	737,053	1,094,071
55317	Vienna, Town	754,707	891,741	1,058,485	766,054	737,053	1,094,071
55321	Woodstock, Town	301,882	369,772	438,914	317,654	305,629	453,671
55327	Christiansburg, Town	1,957,465	2,153,256	2,555,885	1,849,762	1,779,736	2,641,814
55330	Chatham, Town	56,617	65,252	77,453	56,055	53,933	80,057
55332	Manassas, City	3,075,336	3,436,548	4,079,136	2,952,179	2,840,419	4,216,276
55334	Boydton, Town	18,873	21,736	25,801	18,673	17,966	26,668
55338	Quantico, Town	33,009	38,070	45,189	32,704	31,466	46,708
55354	Big Stone Gap, Town	226,394	261,005	309,810	224,217	215,729	320,226
55355	Luray, Town	433,952	435,024	516,367	373,709	359,561	533,727
55369	Tazewell, Town	575,458	706,876	839,053	607,245	584,256	867,262
55372	Weber City, Town	75,453	86,988	103,254	74,727	71,898	106,725
55374	Hurt, Town	56,617	43,515	51,652	37,382	35,967	53,388
55375	Waverly, Town	117,933	130,503	154,905	112,109	107,865	160,113
55378	Courtland, Town	37,744	43,515	51,652	37,382	35,967	53,388
55380	Independence, Town	113,197	130,503	154,905	112,109	107,865	160,113
55382	Grundy, Town	132,070	195,755	232,358	168,164	161,798	240,170
55389	Pembroke, Town	75,453	86,988	103,254	74,727	71,898	106,725
55397	Orange, Town	311,319	347,993	413,063	298,945	287,628	426,951
55417	Norfolk Airport Authority	1,132,042	1,305,029	1,549,051	1,121,089	1,078,649	1,601,130
55487	Capital Region Airport Commission	905,612	1,000,508	1,187,590	859,490	826,953	1,227,516
55858	Peumansend Creek Regional Jail Authority	0	1,827,040	2,168,672	1,569,525	1,510,108	2,241,583
55861	Breaks Interstate Park	0	43,515	51,652	37,382	35,967	53,388
55869	RSW Regional Jail	0	0	0	0	0	0
55899	Shenandoah Valley Regional Airport	231,130	266,450	316,273	228,895	220,230	326,906
55922	Piedmont Regional Jail	2,094,270	2,240,286	2,659,189	1,924,526	1,851,670	2,748,591
70156	Department Of State Police	207,558	261,005	309,810	224,217	215,729	320,226
70203	Woodrow Wilson Rehabilitation Center	150,941	152,281	180,755	130,817	125,865	186,832
70204	College Of William and Mary	339,591	456,760	542,168	392,381	377,527	560,396
70207	University Of Virginia - Academic	867,903	1,109,275	1,316,694	952,927	916,852	1,360,961
70208	Virginia Polytechnic Institute & State University- Academic	867,903	957,035	1,135,988	822,145	791,021	1,174,180
70211	Virginia Military Institute	226,394	239,269	284,009	205,545	197,763	293,557
70212	Virginia State University	245,266	282,743	335,612	242,891	233,696	346,895
70213	Norfolk State University	415,080	500,275	593,820	429,763	413,494	613,784
70214	Longwood University	358,463	391,508	464,715	336,327	323,595	480,339
70215	University Of Mary Washington	339,591	369,772	438,914	317,654	305,629	453,671

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



Employer Code	Employer	6/30/2019 Net OPEB Liability	6/30/2020 Net OPEB Liability	Net OPEB Liability 1% Decrease Discount Rate (1.21%)	Net OPEB Liability 1% Increase Discount Rate (3.21%)	Net OPEB Liability 1% Decrease Health Trend Rate	Net OPEB Liability 1% Increase Health Trend Rate
70216	James Madison University	603,765	1,152,748	1,368,296	990,272	952,784	1,414,298
70217	Radford University	415,080	478,496	567,969	411,054	395,493	587,064
70221	Old Dominion University	792,415	935,256	1,110,137	803,435	773,020	1,147,460
70236	Virginia Commonwealth University - Academic	1,547,122	2,001,016	2,375,179	1,718,980	1,653,905	2,455,033
70241	Richard Bland College	75,453	413,245	490,516	354,999	341,560	507,007
70242	Christopher Newport University	339,591	369,772	438,914	317,654	305,629	453,671
70246	University of Virginia College At Wise	169,814	195,755	232,358	168,164	161,798	240,170
70247	George Mason University	886,740	891,741	1,058,485	766,054	737,053	1,094,071
70280	Northern Virginia Community College	867,903	1,000,508	1,187,590	859,490	826,953	1,227,516
70282	Piedmont Virginia Community College	56,617	65,252	77,453	56,055	53,933	80,057
70283	J. Sargeant Reynolds Community College	245,266	304,479	361,413	261,564	251,662	373,563
70286	Virginia Western Community College	150,941	174,018	206,557	149,491	143,832	213,502
70291	Blur Ridge Community College	18,873	21,779	25,851	18,709	18,001	26,720
70292	Central Virginia Community College	94,325	108,767	129,105	93,437	89,899	133,445
70293	Thomas Nelson Community College	169,814	195,755	232,358	168,164	161,798	240,170
70294	Southwest Virginia Community College	75,453	86,988	103,254	74,727	71,898	106,725
70296	Virginia Highlands Community College	18,873	130,503	154,905	112,109	107,865	160,113
70297	Germanna Community College	56,617	65,252	77,453	56,055	53,933	80,057
70298	Lord Fairfax Community College	56,617	326,257	387,263	280,272	269,662	400,282
70299	Mountain Empire Community College	37,744	43,515	51,652	37,382	35,967	53,388
70402	Marine Resources Commission	1,264,111	1,522,520	1,807,210	1,307,926	1,258,412	1,867,969
70403	Department of Game & Inland Fisheries	3,301,765	3,675,818	4,363,146	3,157,725	3,038,184	4,509,835
70716	Correctional Center For Women	3,113,080	4,023,811	4,776,209	3,456,669	3,325,811	4,936,785
70718	Bland Correctional Center	3,528,159	4,110,799	4,879,463	3,531,397	3,397,710	5,043,510
70733	Sussex I Correctional Center	5,056,409	6,068,342	7,203,040	5,213,032	5,015,683	7,445,206
70734	Sussex II Correctional Center	4,018,692	5,676,834	6,738,325	4,876,705	4,692,089	6,964,867
70735	Wallen Ridge Correctional Center	6,339,357	7,177,575	8,519,684	6,165,922	5,932,500	8,806,116
70737	St. Brides Correctional Center	3,735,681	3,871,530	4,595,454	3,325,852	3,199,946	4,749,953
70741	Red Onion State Prison	6,565,787	7,438,581	8,829,495	6,390,140	6,148,230	9,126,343
70743	Fluvanna Women's Correctional Center	4,603,585	4,611,074	5,473,282	3,961,160	3,811,204	5,657,294
70745	Nottoway Correctional Center	5,905,441	6,503,325	7,719,358	5,586,705	5,375,210	7,978,883
70747	Marion Correctional Treatment Center	2,999,883	3,436,548	4,079,136	2,952,179	2,840,419	4,216,276
70749	Buckingham Correctional Center	5,169,606	6,133,594	7,280,493	5,269,086	5,069,616	7,525,263
70752	Deep Meadow Correctional Center	8,678,894	10,244,393	12,159,955	8,800,483	8,467,326	12,568,774
70753	Deerfield Correctional Center	5,962,021	7,177,575	8,519,684	6,165,922	5,932,500	8,806,116
70754	Augusta Correctional Center	4,226,250	5,024,319	5,963,799	4,316,160	4,152,764	6,164,302
70756	Adult Regional Office	188,650	217,491	258,159	186,837	179,764	266,838
70757	Department of Corrections	2,037,654	2,349,052	2,788,293	2,017,961	1,941,568	2,882,035
70761	Eastern Reg Corr Field Unit	2,018,782	2,218,550	2,633,388	1,905,853	1,833,704	2,721,923
70767	Adult Community Service	2,547,059	6,111,857	7,254,692	5,250,413	5,051,650	7,498,595
70768	Keen Mountain Correctional Center	4,282,830	4,806,829	5,705,641	4,129,324	3,973,001	5,897,464
70769	Greensville Correctional Center	11,056,174	13,376,420	15,877,629	11,491,063	11,056,049	16,411,436
70770	Dillwyn Correctional Center	4,754,526	4,915,553	5,834,695	4,222,724	4,062,866	6,030,858
70771	Indian Creek Correctional Center	3,131,952	3,719,291	4,414,747	3,195,070	3,074,115	4,563,171
70772	Haynesville Correctional Center	5,339,420	5,742,085	6,815,777	4,932,759	4,746,021	7,044,924
70773	Coffeewood Correctional Center	3,414,962	3,762,806	4,466,399	3,232,452	3,110,082	4,616,560
70774	Lunenburg Correctional Center	3,697,973	4,306,554	5,111,821	3,699,561	3,559,507	5,283,680
70775	Pocahontas State Correctional Center	3,905,495	4,110,799	4,879,463	3,531,397	3,397,710	5,043,510
70776	Green Rock Correctional Center	3,697,973	4,263,081	5,060,219	3,662,215	3,523,576	5,230,344
70785	Grayson County Correctional Center	4,848,851	5,241,810	6,221,958	4,502,996	4,332,528	6,431,140
70961	Division of Capitol Police	1,320,728	1,565,993	1,858,812	1,345,272	1,294,344	1,921,305
70999	Alcoholic Beverage Control Board	1,962,202	2,153,256	2,555,885	1,849,762	1,779,736	2,641,814
Total for VRS Line of Duty Act		358,786,145	418,815,431	497,128,235	359,784,925	346,164,647	513,841,707



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, effective as of 2015 (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. A maximum monthly benefit of \$45 applies to non-school division retirees. However, such credit shall not exceed the health insurance premium for retiree.

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

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



Schedule F – Summary of Main Plan Provisions (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 LODA members, 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. Review of the information currently available did not identify any specific provisions of the ACA that are anticipated to significantly impact results other than plan design features and fees currently mandated by the ACA and incorporated in the plan designs, which are included in the current baseline claims costs. Continued monitoring of the ACA's impact on the Plan's liability will be required.

COVID-19

The impact of the COVID-19 pandemic was considered in this valuation; however, no changes were incorporated at this time due to the level of uncertainty regarding the effect of the pandemic on both health care costs and decremental experience such as mortality, retirement and disability. We have considered available information but do not believe that there is yet sufficient data to warrant the further modification of any of the assumptions other than to retain margin in certain assumptions such as disability incidence and presumptive approval for LODA benefits. We will continue to monitor the situation as data emerges and make any adjustments in the future that we believe would be appropriate.

Presumptions

"Deceased person" or "Disabled person" means any individual whose death or incapacity occurs in the line of duty as the direct or proximate result of the performance of his duty, including the presumptions under §§ 27-40.1, 27-40.2, 51.1-813, 65.2-402, and 65.2-402.1, as summarized below. Complete descriptions of the presumptions can be found at <https://law.lis.virginia.gov/vacodepopularnames/line-of-duty-act>:

27-40.1. and 27-40.2. Presumption as to death or disability from respiratory diseases, hypertension or heart disease for of salaried or volunteer fire fighters, or death of all fire fighters employed by the City of Portsmouth when death occurs subsequent to July 1, 1972, shall be presumed to be occupational diseases, suffered in the line of government duty, that are covered by this title unless such presumption is overcome by a preponderance of competent evidence to the contrary.

§ 51.1-813. Disability resulting from activities in discharge of official duties.



Schedule F – State’s Plan Provisions

Any member of a county, city, or town police department or any sheriff or deputy sheriff who dies or is totally or partially disabled as a result of hypertension or heart disease shall be presumed to have died or become disabled in the line of duty, unless the contrary is shown by a preponderance of competent evidence.

§ 65.2-402. Presumption as to death or disability from respiratory disease, hypertension or heart disease, cancer.

A. Respiratory diseases for certain firefighters or Department of Emergency Management hazardous materials officers.

B. Hypertension or heart disease causing the death of, or any health condition or impairment resulting in total or partial disability for certain job titles who have completed five years of service in their position.

C. Leukemia or pancreatic, prostate, rectal, throat, ovarian, breast, colon, brain, or testicular cancer causing the death of, or any health condition or impairment resulting in total or partial disability of, any volunteer or salaried firefighter, Department of Emergency Management hazardous materials officer, commercial vehicle enforcement officer or motor carrier safety trooper employed by the Department of State Police, or full-time sworn member of the enforcement division of the Department of Motor Vehicles having completed five years of service. For colon, brain, or testicular cancer, the presumption shall not apply for any individual who was diagnosed with such a condition before July 1, 2020.

§ 65.2-402.1. Presumption as to death or disability from infectious disease.

Hepatitis, meningococcal meningitis, tuberculosis or HIV causing the death of, or any health condition or impairment resulting in total or partial disability of certain job titles shall be presumed to be occupational diseases, suffered in the line of government duty, that are covered by this title unless such presumption is overcome by a preponderance of competent evidence to the contrary.

In addition, § 65.2-107 covers post-traumatic stress disorder incurred by law-enforcement officers and firefighters for an incident or exposure occurring in the line of duty on or after July 1, 2020.



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 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 basis for the assumptions is the Virginia Retirement System Experience Study for the Four-Year Period July 1, 2012 to June 30, 2016 issued February 21, 2018 and presented and adopted by the Board at its April 2017 meeting 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 2.21% 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 \$310,000 for fiscal year 2020 and \$520,000 for fiscal year 2021 with 3% increases in the future. Administrative expenses for the fund assume an offset of administrative fees collected from opt-out employers to process claims.



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%

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 Deferred Vested Participants:

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



Schedule G – Statement of Actuarial Assumptions and Methods (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. The Top 10 group consists of: City of Virginia Beach, Henrico County, Prince William County, Chesterfield County, City of Chesapeake, City of Alexandria, City of Hampton, Loudoun County, City of Lynchburg, and the City of Portsmouth. The Non-Top 10 group is all other political subdivisions not included in the Top 10 group.

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

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



Schedule G – Statement of Actuarial Assumptions and Methods (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 maintained rates based on a review 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. 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.

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



Schedule G – Statement of Actuarial Assumptions and Methods (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 maintained rates based on a review 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. 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.

Monthly Porting Premium Rates Per \$1 of Daily Benefit Amount

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



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

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
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%

Additionally, the following chart details the trend assumption for the Medicare Part B premium. The trend rate assumption is based on the 2019 Medicare Trustees Report.

Fiscal Year Ended	
2019	6.4945%
2020	3.9501%
2021	4.4000%
2022	5.6833%
2023	6.2236%
2024	5.9727%
2025	5.9045%
2026	5.9000%
2027	5.9000%
2028	5.5000%
2029	5.2500%
2030 and Beyond	5.0000%



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

**Eligibility for Medicare
Due to Age:**

For Plan beneficiaries who become eligible for health care benefits as the result of a death or disability occurring after June 30, 2017, 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:**

Health care premium amounts were provided by DHRM. CMC accepted this information without audit and has relied upon the sources for the accuracy of the data.

Assumed adult per capita costs are based on actual premiums and tier elections trended forward to the valuation period. As some beneficiaries elect to cover dependents, the assumed adult costs include the additional costs for the coverage of dependent children.



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
June 30, 2019	\$1,137.63	\$406.60

*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:

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; 1.5% 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)

TEACHERS

Plan Specific Assumptions and Methods

MORTALITY RATES:

Pre-Retirement:

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



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	0.120	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	0.100	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

1. 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.
2. 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.
3. 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.
4. 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.
5. 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.