

Virginia Retirement System – OPEB Plans

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

Valuation Date: June 30, 2021

Measurement Date: June 30, 2022

Reporting Date: June 30, 2023





June 8, 2023

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

Dear Board Members:

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

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

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

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

This report complements the actuarial valuation report provided to the Board by the prior actuary and should be considered in conjunction with that report. Please see the actuarial valuation reports as of June 30, 2021 for additional discussion of the nature of actuarial calculations and more information related to participant data, economic, demographic, health care trend and morbidity assumptions, and benefit provisions.

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

Valuation results are developed through the use of multiple models.

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

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

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

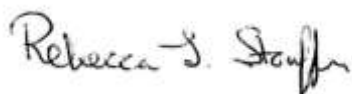
This report was prepared during the COVID-19 pandemic, which is likely to influence demographic experience, economic experience, and health care cost, at least in the short term. Results in this report are developed based on available data without adjustment. We will continue to monitor these developments and their impact on the VRS OPEB Plans. Actual experience will be reflected in each subsequent report, as experience emerges.

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



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

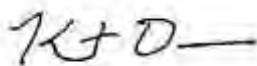
Respectfully submitted,
Gabriel, Roeder, Smith & Company



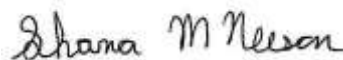
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SECTION A



EXECUTIVE SUMMARY

Executive Summary

Group Life Insurance Program	
Actuarial Valuation Date	June 30, 2021
Measurement Date of the Net OPEB Liability	June 30, 2022
Reporting Date	June 30, 2023
Single Discount Rate (SDR):	
Long-Term Expected Rate of Return	6.75%
Municipal Bond Index Rate at Prior Measurement Date ¹	2.16%
Municipal Bond Index Rate at Measurement Date ²	3.69%
Fiscal year in which Plan's Fiduciary Net Position is projected to be depleted from future benefit payments for current members	N/A
Single Discount Rate at Prior Measurement Date	6.75%
Single Discount Rate at Measurement Date	6.75%
Net OPEB Liability/(Asset)	
Total OPEB Liability (TOL)	\$ 3,672,085,295
Plan Fiduciary Net Position (PFNP)	2,467,988,880
Net OPEB Liability/(Asset) (NOL = TOL - PFNP)	\$ 1,204,096,415
PFNP as a percentage of TOL (=PFNP/TOL)	67.21%
Total OPEB Expense/(Income)	\$ 39,415,102
Deferred Outflows of Resources	\$ 140,260,172
Deferred Inflows of Resources	\$ 240,827,577

¹ Provided by the prior Actuary, as the Bond Buyers Obligation 20-Year Municipal Bond Index Rate published for the last week in June 2021.

² Source: Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-year Municipal GO AA Index" as of June 30, 2022. In describing this index, Fidelity notes that the Municipal Curves are constructed using option-adjusted analytics of a diverse population of over 10,000 tax-exempt securities. The municipal bond rate is used as the discount rate in years where assets are not projected to be sufficient to meet benefit payments.

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

Executive Summary

	Health Insurance Credit					
	State Employees	Teachers	Participating Local Subdivisions	Constitutional Officers	Social Service Employees	Registrars
Actuarial Valuation Date	June 30, 2021	June 30, 2021	June 30, 2021	June 30, 2021	June 30, 2021	June 30, 2021
Measurement Date of the Net OPEB Liability	June 30, 2022	June 30, 2022	June 30, 2022	June 30, 2022	June 30, 2022	June 30, 2022
Reporting Date	June 30, 2023	June 30, 2023	June 30, 2023	June 30, 2023	June 30, 2023	June 30, 2023
Single Discount Rate (SDR):						
Long-Term Expected Rate of Return	6.75%	6.75%	6.75%	6.75%	6.75%	6.75%
Municipal Bond Index Rate at Prior Measurement Date ¹	2.16%	2.16%	2.16%	2.16%	2.16%	2.16%
Municipal Bond Index Rate at Measurement Date ²	3.69%	3.69%	3.69%	3.69%	3.69%	3.69%
Fiscal year in which Plan's Fiduciary Net Position is projected to be depleted from future benefit payments for current members	N/A	N/A	N/A	N/A	N/A	N/A
Single Discount Rate at Prior Measurement Date	6.75%	6.75%	6.75%	6.75%	6.75%	6.75%
Single Discount Rate at Measurement Date ³	6.75%	6.75%	6.75%	6.75%	6.75%	6.75%
Net OPEB Liability/(Asset)						
Total OPEB Liability (TOL)	\$ 1,043,747,887	\$ 1,470,891,106	\$ 89,672,380	\$ 33,890,381	\$ 14,901,486	\$ 555,223
Plan Fiduciary Net Position (PFNP)	224,575,079	221,844,577	35,540,510	7,603,902	2,558,066	202,697
Net OPEB Liability/(Asset) (NOL = TOL - PFNP)	\$ 819,172,808	\$ 1,249,046,529	\$ 54,131,870	\$ 26,286,479	\$ 12,343,420	\$ 352,526
PFNP as a percentage of TOL (=PFNP/TOL)	21.52%	15.08%	39.63%	22.44%	17.17%	36.51%
Total OPEB Expense/(Income)	\$ 67,522,084	\$ 99,420,128	\$ 6,079,054	\$ 2,861,560	\$ 1,129,004	\$ 23,864
Deferred Outflows of Resources	\$ 27,544,891	\$ 36,491,025	\$ 9,208,827	\$ 1,619,035	\$ 565,323	\$ 11,822
Deferred Inflows of Resources	\$ 50,366,882	\$ 55,356,449	\$ 5,413,068	\$ 1,319,218	\$ 655,871	\$ 95,003

¹ Provided by the prior Actuary, as the Bond Buyers Obligation 20-Year Municipal Bond Index Rate published for the last week in June 2021.

² Source: Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-year Municipal GO AA Index" as of June 30, 2022. In describing this index, Fidelity notes that the Municipal Curves are constructed using option-adjusted analytics of a diverse population of over 10,000 tax-exempt securities. The municipal bond rate is used as the discount rate in years where assets are not projected to be sufficient to meet benefit payments.

³ For select Participating Local Subdivisions, the calculation of the actuarially determined employer contribution rate, for funding OPEB benefits, include an "Additional Funding Contribution" component determined under GASB crossover methodology. This allows the use of the long-term expected rate of return as the Single Discount Rate, unless otherwise noted. The Single Discount Rate for one Participating Local Subdivision – Lee County School Board (55552) – was the municipal bond index rate.

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



Executive Summary

	Virginia Sickness and Disability Program	Virginia Local Disability - Teachers	Virginia Local Disability - Political Subdivisions	Line of Duty Act
Actuarial Valuation Date	June 30, 2021	June 30, 2021	June 30, 2021	June 30, 2021
Measurement Date of the Net OPEB Liability	June 30, 2022	June 30, 2022	June 30, 2022	June 30, 2022
Reporting Date	June 30, 2023	June 30, 2023	June 30, 2023	June 30, 2023
Single Discount Rate (SDR):				
Long-Term Expected Rate of Return	6.75%	6.75%	6.75%	6.75%
Municipal Bond Index Rate at Prior Measurement Date ¹	2.16%	2.16%	2.16%	2.16%
Municipal Bond Index Rate at Measurement Date ²	3.69%	3.69%	3.69%	3.69%
Fiscal year in which Plan's Fiduciary Net Position is projected to be depleted from future benefit payments for current members	N/A	N/A	N/A	N/A
Single Discount Rate at Prior Measurement Date	6.75%	6.75%	6.75%	2.16%
Single Discount Rate at Measurement Date	6.75%	6.75%	6.75%	3.69%
Net OPEB Liability/(Asset)				
Total OPEB Liability (TOL)	\$ 307,763,406	\$ 7,207,696	\$ 7,359,799	\$ 385,669,152
Plan Fiduciary Net Position (PFNP)	602,915,902	7,320,131	7,947,748	7,213,739
Net OPEB Liability/(Asset) (NOL = TOL - PFNP)	\$ (295,152,496)	\$ (112,435)	\$ (587,949)	\$ 378,455,413
PFNP as a percentage of TOL (=PFNP/TOL)	195.90%	101.56%	107.99%	1.87%
Total OPEB Expense/(Income)	\$ 2,578,821	\$ 2,867,801	\$ 3,214,909	\$ 50,699,272
Deferred Outflows of Resources	\$ 31,414,525	\$ 1,661,400	\$ 849,152	\$ 134,616,355
Deferred Inflows of Resources	\$ 66,032,596	\$ 372,410	\$ 1,471,597	\$ 165,695,691

¹ Provided by the prior Actuary, as the Bond Buyers Obligation 20-Year Municipal Bond Index Rate published for the last week in June 2021.

² Source: Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-year Municipal GO AA Index" as of June 30, 2022. In describing this index, Fidelity notes that the Municipal Curves are constructed using option-adjusted analytics of a diverse population of over 10,000 tax-exempt securities. The municipal bond rate is used as the discount rate in years where assets are not projected to be sufficient to meet benefit payments.

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

Discussion

Accounting Standard

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

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

Financial Statements

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

Paragraph 105 of GASB Statement No. 75 states, "Contributions to the OPEB plan from the employer subsequent to the measurement date of the collective net OPEB liability and before the end of the employer's reporting period (excluding amounts associated with the employer from non-employer contributing entities that are not in a special funding situation) should be reported as a deferred outflow of resources related to OPEB." The information contained in this report does not incorporate any employer contributions made subsequent to the measurement date of June 30, 2022.

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

Limitation of Project Scope

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

Notes to Financial Statements

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

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

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

Required Supplementary Information

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

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

These tables may be built prospectively as the information becomes available

Timing and Frequency of the Actuarial Valuation

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

The total OPEB liability shown in this report is based on an actuarial valuation performed as of June 30, 2021 and a measurement date of June 30, 2022.

Single Discount Rate

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

For the purpose of this valuation, the expected rate of return on OPEB plan investments is 6.75%; the municipal bond rate is 3.69% (based on the daily rate closest to but not later than the measurement date of the Fidelity "20-Year Municipal GO AA Index"); and the resulting single discount rate is 6.75%, except as noted in the Executive Summary.

Future Uncertainty or Risk

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

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

SECTION B

REQUIRED SUPPLEMENTARY INFORMATION

Schedule of Changes in Net OPEB Liability/(Asset)

Group Life Insurance Program

	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) – (b)
Balances at June 30, 2021	\$3,577,345,268	\$2,413,073,915	\$1,164,271,353
Changes for the year:			
Service Cost	79,889,789		79,889,789
Interest	241,074,406		241,074,406
Change in Benefit Terms	0		0
Difference Between Expected and Actual Experience	(54,699,414)		(54,699,414)
Changes in Assumptions	0		0
Contributions - Employer		117,663,869	(117,663,869)
Contributions - Special Employer		9,154,677	(9,154,677)
Contributions - Employee ¹		86,845,507	(86,845,507)
Non-Employer Contributing Entities		21,283,701	(21,283,701)
Net Investment Income		(5,235,192)	5,235,192
Benefit Payments ¹ , Including Refunds of Contributions	(171,524,754)	(171,524,754)	0
Administrative Expense		(1,184,188)	1,184,188
Other Changes	0	(2,088,655)	2,088,655
Net changes	94,740,027	54,914,965	39,825,062
Balances at June 30, 2022	<u>\$3,672,085,295</u>	<u>\$2,467,988,880</u>	<u>\$1,204,096,415</u>

TOL Roll Forward	Actual	Actual Before Assumption Change	Expected
(a) TOL as of June 30, 2021	\$3,526,104,599	\$3,526,104,599	\$3,577,345,268
(b) Entry Age Normal Cost for June 30, 2021-June 30, 2022	\$79,889,789	\$79,889,789	\$79,889,789
(c) Actual Benefit Payments ¹	<u>\$171,524,754</u>	<u>\$171,524,754</u>	<u>\$171,524,754</u>
(d) TOL as of June 30, 2022	\$3,672,085,295	\$3,672,085,295	\$3,726,784,709
= [(a+b) * (1+i ²)] - [c * (1+i/2)]			
(e) Changes in Assumptions		\$0	
(f) Difference Between Actual and Expected Experience			(\$54,699,414)

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

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

Schedule of Changes in Net OPEB Liability/(Asset)

Health Insurance Credit – State Employees

	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) – (b)
Balances at June 30, 2021	\$1,052,399,839	\$207,859,171	\$844,540,668
Changes for the year:			
Service Cost	18,310,943		18,310,943
Interest	69,707,206		69,707,206
Change in Benefit Terms	0		0
Difference Between Expected and Actual Experience	(34,169,027)		(34,169,027)
Changes in Assumptions	13,521,805		13,521,805
Contributions - Employer		85,324,574	(85,324,574)
Contributions - Special Employer		8,522,746	(8,522,746)
Contributions - Employee		0	0
Net Investment Income		(358,208)	358,208
Benefit Payments, Including Refunds of Contributions	(76,022,879)	(76,022,879)	0
Administrative Expense		(357,233)	357,233
Other Changes	0	(393,092)	393,092
Net Changes	(8,651,952)	16,715,908	(25,367,860)
Balances at June 30, 2022	<u>\$1,043,747,887</u>	<u>\$224,575,079</u>	<u>\$819,172,808</u>

TOL Roll Forward	Actual	Actual Before Assumption Change	Expected
(a) TOL as of June 30, 2021	\$1,034,318,134	\$1,020,391,383	\$1,052,399,839
(b) Entry Age Normal Cost for June 30, 2021-June 30, 2022	17,050,988	18,310,943	18,310,943
(c) Actual Benefit Payments	<u>76,022,879</u>	<u>76,022,879</u>	<u>76,022,879</u>
(d) TOL as of June 30, 2022	\$1,043,747,887	\$1,030,226,082	\$1,064,395,109
= [(a+b) * (1+i ¹)] - [c * (1+i/2)]			
(e) Changes in Assumptions		\$13,521,805	
(f) Difference Between Actual and Expected Experience			(\$34,169,027)

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

Schedule of Changes in Net OPEB Liability/(Asset)

Health Insurance Credit – Teachers

	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) – (b)
Balances at June 30, 2021	\$1,477,873,333	\$194,304,167	\$1,283,569,166
Changes for the year:			
Service Cost	18,621,441		18,621,441
Interest	97,797,435		97,797,435
Change in Benefit Terms	0		0
Difference Between Expected and Actual Experience	(38,198,432)		(38,198,432)
Changes in Assumptions	10,085,086		10,085,086
Contributions - Employer		112,832,358	(112,832,358)
Contributions - Non-Employer		12,013,013	(12,013,013)
Contributions - Employee		0	0
Net Investment Income		(918,704)	918,704
Benefit Payments, Including Refunds of Contributions	(95,287,757)	(95,287,757)	0
Administrative Expense		(334,422)	334,422
Other Changes	0	(764,078)	764,078
Net Changes	(6,982,227)	27,540,410	(34,522,637)
Balances at June 30, 2022	<u>\$1,470,891,106</u>	<u>\$221,844,577</u>	<u>\$1,249,046,529</u>

TOL Roll Forward	Actual	Actual Before Assumption Change	Expected
(a) TOL as of June 30, 2021	\$1,452,118,783	\$1,442,090,258	\$1,477,873,333
(b) Entry Age Normal Cost for June 30, 2021-June 30, 2022	18,040,303	18,621,441	18,621,441
(c) Actual Benefit Payments	<u>95,287,757</u>	<u>95,287,757</u>	<u>95,287,757</u>
(d) TOL as of June 30, 2022	\$1,470,891,106	\$1,460,806,020	\$1,499,004,452
= [(a+b) * (1+i ¹)] - [c * (1+i/2)]			
(e) Changes in Assumptions		\$10,085,086	
(f) Difference Between Actual and Expected Experience			(\$38,198,432)

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

Schedule of Changes in Net OPEB Liability/(Asset)

Health Insurance Credit – Participating Local Subdivisions

	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) – (b)
Balances at June 30, 2021	\$82,023,698	\$33,234,841	\$48,788,857
Changes for the year:			
Service Cost	1,544,920		1,544,920
Interest	5,468,021		5,468,021
Change in Benefit Terms	1,512,889		1,512,889
Difference Between Expected and Actual Experience	(2,642,466)		(2,642,466)
Changes in Assumptions	6,225,479		6,225,479
Contributions - Employer		5,683,060	(5,683,060)
Contributions - Special Employer		0	0
Contributions - Employee		0	0
Net Investment Income		3,020	(3,020)
Benefit Payments, Including Refunds of Contributions	(4,460,161)	(4,460,161)	0
Administrative Expense		(61,808)	61,808
Other Changes	0	1,141,558	(1,141,558)
Net Changes	7,648,682	2,305,669	5,343,013
Balances at June 30, 2022	<u>\$89,672,380</u>	<u>\$35,540,510</u>	<u>\$54,131,870</u>

TOL Roll Forward	Actual	Actual Before Assumption Change	Expected
(a) TOL as of June 30, 2021	\$87,065,133	\$80,931,585	\$82,023,698
(b) Entry Age Normal Cost for June 30, 2021-June 30, 2022	1,272,438	1,582,005	1,544,920
(c) Actual Benefit Payments	4,460,161	4,460,161	4,460,161
(d) Change in Benefit Terms	0	0	1,512,889
(e) TOL as of June 30, 2022 = [(a+b) * (1+i ¹)] - [c * (1+i/2)] + (d)	\$89,672,380	\$83,446,901	\$86,089,367
(f) Changes in Assumptions		\$6,225,479	
(g) Difference Between Actual and Expected Experience			(\$2,642,466)

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

Schedule of Changes in Net OPEB Liability/(Asset)

Health Insurance Credit – Constitutional Officers

	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) – (b)
Balances at June 30, 2021	\$33,581,100	\$6,668,848	\$26,912,252
Changes for the year:			
Service Cost	920,344		920,344
Interest	2,257,263		2,257,263
Change in Benefit Terms	0		0
Difference Between Expected and Actual Experience	(1,239,739)		(1,239,739)
Changes in Assumptions	492,426		492,426
Contributions - Employer		2,835,548	(2,835,548)
Contributions - Special Employer		275,975	(275,975)
Contributions - Employee		0	0
Net Investment Income		(27,515)	27,515
Benefit Payments, Including Refunds of Contributions	(2,121,013)	(2,121,013)	0
Administrative Expense		(27,442)	27,442
Other Changes	0	(499)	499
Net Changes	309,281	935,054	(625,773)
Balances at June 30, 2022	<u>\$33,890,381</u>	<u>\$7,603,902</u>	<u>\$26,286,479</u>

TOL Roll Forward	Actual	Actual Before Assumption Change	Expected
(a) TOL as of June 30, 2021	\$33,125,778	\$32,419,752	\$33,581,100
(b) Entry Age Normal Cost for June 30, 2021-June 30, 2022	675,607	920,344	920,344
(c) Actual Benefit Payments	<u>2,121,013</u>	<u>2,121,013</u>	<u>2,121,013</u>
(d) TOL as of June 30, 2022	\$33,890,381	\$33,397,955	\$34,637,694
= [(a+b) * (1+i ¹)] - [c * (1+i/2)]			
(e) Changes in Assumptions		\$492,426	
(f) Difference Between Actual and Expected Experience			(\$1,239,739)

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

Schedule of Changes in Net OPEB Liability/(Asset)

Health Insurance Credit – Social Service Employees

	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) – (b)
Balances at June 30, 2021	\$14,979,580	\$2,345,067	\$12,634,513
Changes for the year:			
Service Cost	289,532		289,532
Interest	993,114		993,114
Change in Benefit Terms	0		0
Difference Between Expected and Actual Experience	(523,783)		(523,783)
Changes in Assumptions	275,667		275,667
Contributions - Employer		1,211,595	(1,211,595)
Contributions - Special Employer		121,754	(121,754)
Contributions - Employee		0	0
Net Investment Income		(3,811)	3,811
Benefit Payments, Including Refunds of Contributions	(1,112,624)	(1,112,624)	0
Administrative Expense		(3,801)	3,801
Other Changes	0	(114)	114
Net Changes	(78,094)	212,999	(291,093)
Balances at June 30, 2022	<u>\$14,901,486</u>	<u>\$2,558,066</u>	<u>\$12,343,420</u>

TOL Roll Forward	Actual	Actual Before Assumption Change	Expected
(a) TOL as of June 30, 2021	\$14,846,195	\$14,488,917	\$14,979,580
(b) Entry Age Normal Cost for June 30, 2021-June 30, 2022	190,490	289,532	289,532
(c) Actual Benefit Payments	<u>1,112,624</u>	<u>1,112,624</u>	<u>1,112,624</u>
(d) TOL as of June 30, 2022	\$14,901,486	\$14,625,819	\$15,149,602
= [(a+b) * (1+i ¹)] - [c * (1+i/2)]			
(e) Changes in Assumptions		\$275,667	
(f) Difference Between Actual and Expected Experience			(\$523,783)

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

Schedule of Changes in Net OPEB Liability/(Asset)

Health Insurance Credit – Registrars

	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) – (b)
Balances at June 30, 2021	\$602,253	\$168,807	\$433,446
Changes for the year:			
Service Cost	20,316		20,316
Interest	40,734		40,734
Change in Benefit Terms	0		0
Difference Between Expected and Actual Experience	(16,059)		(16,059)
Changes in Assumptions	(53,816)		(53,816)
Contributions - Employer		67,906	(67,906)
Contributions - Special Employer		6,494	(6,494)
Contributions - Employee		0	0
Net Investment Income		(1,143)	1,143
Benefit Payments, Including Refunds of Contributions	(38,205)	(38,205)	0
Administrative Expense		(1,141)	1,141
Other Changes	0	(21)	21
Net Changes	(47,030)	33,890	(80,920)
Balances at June 30, 2022	<u>\$555,223</u>	<u>\$202,697</u>	<u>\$352,526</u>

TOL Roll Forward	Actual	Actual Before Assumption Change	Expected
(a) TOL as of June 30, 2021	\$545,169	\$587,209	\$602,253
(b) Entry Age Normal Cost for June 30, 2021-June 30, 2022	11,943	20,316	20,316
(c) Actual Benefit Payments	<u>38,205</u>	<u>38,205</u>	<u>38,205</u>
(d) TOL as of June 30, 2022	\$555,223	\$609,039	\$625,098
= [(a+b) * (1+i ¹)] - [c * (1+i/2)]			
(e) Changes in Assumptions		(\$53,816)	
(f) Difference Between Actual and Expected Experience			(\$16,059)

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

Schedule of Changes in Net OPEB Liability/(Asset)

Virginia Sickness and Disability Program

	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) – (b)
Balances at June 30, 2021	\$267,198,000	\$611,918,384	(\$344,720,384)
Changes for the year:			
Service Cost	30,801,757		30,801,757
Interest	19,115,132		19,115,132
Change in Benefit Terms	0		0
Difference Between Expected and Actual Experience	20,273,746		20,273,746
Changes in Assumptions	0		0
Contributions - Employer		28,248,642	(28,248,642)
Contributions - Special Employer		0	0
Contributions - Employee		0	0
Net Investment Income		(505,674)	505,674
Benefit Payments, Including Refunds of Contributions	(29,625,229)	(29,625,229)	0
Third-Party Administrator Charges		(7,246,545)	7,246,545
Administrative Expense		(483,431)	483,431
Other Changes	0	609,755	(609,755)
Net Changes	40,565,406	(9,002,482)	49,567,888
Balances at June 30, 2022	<u>\$307,763,406</u>	<u>\$602,915,902</u>	<u>(\$295,152,496)</u>

TOL Roll Forward	Actual	Actual Before Assumption Change	Expected
(a) TOL as of June 30, 2021	\$286,189,799	\$286,189,799	\$267,198,000
(b) Entry Age Normal Cost for June 30, 2021-June 30, 2022	\$30,801,757	\$30,801,757	\$30,801,757
(c) Actual Benefit Payments	<u>\$29,625,229</u>	<u>\$29,625,229</u>	<u>\$29,625,229</u>
(d) TOL as of June 30, 2022 = [(a+b) * (1+i ¹)] - [c * (1+i/2)]	\$307,763,406	\$307,763,406	\$287,489,660
(e) Changes in Assumptions		\$0	
(f) Difference Between Actual and Expected Experience			\$20,273,746

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

Schedule of Changes in Net OPEB Liability/(Asset)

Virginia Local Disability Program – Teachers

	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) – (b)
Balances at June 30, 2021	\$4,884,442	\$5,588,445	(\$704,003)
Changes for the year:			
Service Cost	1,598,276		1,598,276
Interest	410,976		410,976
Change in Benefit Terms	0		0
Difference Between Expected and Actual Experience	1,102,381		1,102,381
Changes in Assumptions	0		0
Contributions - Employer		3,782,461	(3,782,461)
Contributions - Special Employer		0	0
Contributions - Employee		0	0
Net Investment Income		(55,259)	55,259
Benefit Payments, Including Refunds of Contributions	(788,379)	(788,379)	0
Third-Party Administrator Charges		(1,115,279)	1,115,279
Administrative Expense		(91,858)	91,858
Other Changes	0	0	0
Net Changes	2,323,254	1,731,686	591,568
Balances at June 30, 2022	<u>\$7,207,696</u>	<u>\$7,320,131</u>	<u>(\$112,435)</u>

TOL Roll Forward	Actual	Actual Before Assumption Change	Expected
(a) TOL as of June 30, 2021	\$5,917,118	\$5,917,118	\$4,884,442
(b) Entry Age Normal Cost for June 30, 2021-June 30, 2022	\$1,598,276	\$1,598,276	\$1,598,276
(c) Actual Benefit Payments	<u>\$788,379</u>	<u>\$788,379</u>	<u>\$788,379</u>
(d) TOL as of June 30, 2022	\$7,207,696	\$7,207,696	\$6,105,315
= [(a+b) * (1+i ¹)] - [c * (1+i/2)]			
(e) Changes in Assumptions		\$0	
(f) Difference Between Actual and Expected Experience			\$1,102,381

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

Schedule of Changes in Net OPEB Liability/(Asset)

Virginia Local Disability Program – Political Subdivisions

	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) – (b)
Balances at June 30, 2021	\$5,155,327	\$6,167,598	(\$1,012,271)
Changes for the year:			
Service Cost	2,039,164		2,039,164
Interest	458,276		458,276
Change in Benefit Terms	0		0
Difference Between Expected and Actual Experience	517,474		517,474
Changes in Assumptions	0		0
Contributions - Employer		3,888,318	(3,888,318)
Contributions - Special Employer		0	0
Contributions - Employee		0	0
Net Investment Income		(56,806)	56,806
Benefit Payments, Including Refunds of Contributions	(810,442)	(810,442)	0
Third-Party Administrator Charges		(1,146,491)	1,146,491
Administrative Expense		(94,429)	94,429
Other Changes	0	0	0
Net Changes	2,204,472	1,780,150	424,322
Balances at June 30, 2022	<u>\$7,359,799</u>	<u>\$7,947,748</u>	<u>(\$587,949)</u>

TOL Roll Forward	Actual	Actual Before Assumption Change	Expected
(a) TOL as of June 30, 2021	\$5,640,080	\$5,640,080	\$5,155,327
(b) Entry Age Normal Cost for June 30, 2021-June 30, 2022	\$2,039,164	\$2,039,164	\$2,039,164
(c) Actual Benefit Payments	<u>\$810,442</u>	<u>\$810,442</u>	<u>\$810,442</u>
(d) TOL as of June 30, 2022 = [(a+b) * (1+i ¹)] - [c * (1+i/2)]	\$7,359,799	\$7,359,799	\$6,842,325
(e) Changes in Assumptions		\$0	
(f) Difference Between Actual and Expected Experience			\$517,474

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

Schedule of Changes in Net OPEB Liability/(Asset)

Line of Duty Act

	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) – (b)
Balances at June 30, 2021	\$448,544,302	\$7,552,697	\$440,991,605
Changes for the year:			
Service Cost	40,356,947		40,356,947
Interest	10,412,981		10,412,981
Change in Benefit Terms	0		0
Difference Between Expected and Actual Experience	(14,082,976)		(14,082,976)
Changes in Assumptions	(85,924,528)		(85,924,528)
Contributions - Employer		13,770,559	(13,770,559)
Contributions - Special Employer		0	0
Contributions - Employee		0	0
Net Investment Income		261,657	(261,657)
Benefit Payments, Including Refunds of Contributions	(13,637,574)	(13,637,574)	0
Third-Party Administrator Charges		0	0
Administrative Expense		(910,600)	910,600
Other Changes	0	177,000	(177,000)
Net Changes	(62,875,150)	(338,958)	(62,536,192)
Balances at June 30, 2022	<u>\$385,669,152</u>	<u>\$7,213,739</u>	<u>\$378,455,413</u>

TOL Roll Forward	Actual	Actual Before Assumption Change	Expected
(a) TOL as of June 30, 2021	\$354,729,458	\$434,759,086	\$448,544,302
(b) Entry Age Normal Cost for June 30, 2021-June 30, 2022	\$30,609,860	\$40,356,947	\$40,356,947
(c) Actual Benefit Payments	<u>\$13,637,574</u>	<u>\$13,637,574</u>	<u>\$13,637,574</u>
(d) TOL as of June 30, 2022	\$385,669,152	\$471,593,680	\$485,676,656
= [(a+b) * (1+i ¹)] - [c * (1+i/2)]			
(e) Changes in Assumptions		(\$85,924,528)	
(f) Difference Between Actual and Expected Experience			(\$14,082,976)

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

Detail of Deferred (Inflows) and Outflows of Resources

Group Life Insurance Program

			Increase/(Decrease) in OPEB Expense Year Ending Measurement Date June 30							
Year		(Gain)/Loss	Recognition Period (Years)	2022	2023	2024	2025	2026	2027	Thereafter
2016-2017	Experience	(\$39,461,000)	6.45	(\$6,117,990)	(\$2,753,096)	\$0	\$0	\$0	\$0	\$0
2016-2017	Assumptions	(91,738,000)	6.45	(14,222,967)	(6,400,336)	0	0	0	0	0
2017-2018	Experience	88,052,000	6.38	13,801,232	13,801,232	5,244,470	0	0	0	0
2017-2018	Investment	(8,667,000)	5.00	(1,733,334)	0	0	0	0	0	0
2018-2019	Experience	56,736,661	6.33	8,963,138	8,963,138	8,963,138	2,957,833	0	0	0
2018-2019	Assumptions	122,011,161	6.33	19,275,065	19,275,065	19,275,065	6,360,771	0	0	0
2018-2019	Investment	110,843	5.00	22,169	22,167	0	0	0	0	0
2019-2020	Experience	25,708,476	6.23	4,126,561	4,126,561	4,126,561	4,126,561	949,110	0	0
2019-2020	Investment	84,609,417	5.00	16,921,883	16,921,883	16,921,885	0	0	0	0
2020-2021	Experience	63,188,745	5.99	10,549,039	10,549,039	10,549,039	10,549,039	10,443,550	0	0
2020-2021	Assumptions	(166,464,185)	5.99	(27,790,348)	(27,790,348)	(27,790,348)	(27,790,348)	(27,512,445)	0	0
2020-2021	Investment	(408,704,057)	5.00	(81,740,811)	(81,740,811)	(81,740,811)	(81,740,813)	0	0	0
2021-2022	Experience	(54,699,414)	5.98	(9,147,059)	(9,147,059)	(9,147,059)	(9,147,059)	(9,147,059)	(8,964,119)	0
2021-2022	Investment	170,147,749	5.00	34,029,550	34,029,550	34,029,550	34,029,550	34,029,549	0	0
				(\$33,063,872)	(\$20,143,015)	(\$19,568,510)	(\$60,654,466)	\$8,762,705	(\$8,964,119)	\$0

Detail of Deferred (Inflows) and Outflows of Resources

Group Life Insurance Program

Year		Losses (a)	(Gains) (b)	Amounts Recognized in OPEB Expense Through Reporting Date June 30, 2023 (c)	Deferred Outflows of Resources (a) or (a) – (c)	Deferred Inflows of Resources (b) or (b) – (c)
2016-2017	Experience	\$0	(\$39,461,000)	(\$36,707,904)	\$0	(\$2,753,096)
2016-2017	Assumptions	0	(91,738,000)	(85,337,664)	0	(6,400,336)
2017-2018	Experience	88,052,000	0	69,006,298	19,045,702	0
2017-2018	Investment	0	(8,667,000)	(8,667,000)	0	0
2018-2019	Experience	56,736,661	0	35,852,552	20,884,109	0
2018-2019	Assumptions	122,011,161	0	77,100,260	44,910,901	0
2018-2019	Investment	110,843	0	88,676	22,167	0
2019-2020	Experience	25,708,476	0	12,379,683	13,328,793	0
2019-2020	Investment	84,609,417	0	50,765,649	33,843,768	0
2020-2021	Experience	63,188,745	0	21,098,078	42,090,667	0
2020-2021	Assumptions	0	(166,464,185)	(55,580,696)	0	(110,883,489)
2020-2021	Investment	0	(408,704,057)	(163,481,622)	0	(245,222,435)
2021-2022	Experience	0	(54,699,414)	(9,147,059)	0	(45,552,355)
2021-2022	Investment	170,147,749	0	34,029,550	136,118,199	0

Detail of Deferred (Inflows) and Outflows of Resources

Health Insurance Credit – State Employees

Increase/(Decrease) in OPEB Expense Year Ending Measurement Date June 30										
Year		(Gain)/Loss	Recognition Period (Years)	2022	2023	2024	2025	2026	2027	Thereafter
2016-2017	Assumptions	(\$12,229,000)	6.21	(\$1,969,135)	(\$413,518)	\$0	\$0	\$0	\$0	\$0
2017-2018	Experience	745,000	6.16	120,947	120,947	19,352	0	0	0	0
2017-2018	Investment	234,000	5.00	46,834	0	0	0	0	0	0
2018-2019	Experience	(13,401,382)	6.13	(2,186,196)	(2,186,196)	(2,186,196)	(284,206)	0	0	0
2018-2019	Assumptions	22,699,292	6.13	3,702,984	3,702,984	3,702,984	481,388	0	0	0
2018-2019	Investment	766,049	5.00	153,210	153,209	0	0	0	0	0
2019-2020	Experience	(5,702,621)	5.97	(955,213)	(955,213)	(955,213)	(926,556)	0	0	0
2019-2020	Investment	5,652,148	5.00	1,130,430	1,130,430	1,130,428	0	0	0	0
2020-2021	Experience	(20,218,965)	6.03	(3,353,062)	(3,353,062)	(3,353,062)	(3,353,062)	(3,353,062)	(100,593)	0
2020-2021	Assumptions	12,326,117	6.03	2,044,132	2,044,132	2,044,132	2,044,132	2,044,132	61,325	0
2020-2021	Investment	(24,717,418)	5.00	(4,943,484)	(4,943,484)	(4,943,484)	(4,943,482)	0	0	0
2021-2022	Experience	(34,169,027)	6.03	(5,666,505)	(5,666,505)	(5,666,505)	(5,666,505)	(5,666,505)	(5,666,505)	(169,997)
2021-2022	Assumptions	13,521,805	6.03	2,242,422	2,242,422	2,242,422	2,242,422	2,242,422	2,242,422	67,273
2021-2022	Investment	14,964,953	5.00	2,992,991	2,992,991	2,992,991	2,992,991	2,992,989	0	0
				(\$6,639,645)	(\$5,130,863)	(\$4,972,151)	(\$7,412,878)	(\$1,740,024)	(\$3,463,351)	(\$102,724)

Detail of Deferred (Inflows) and Outflows of Resources

Health Insurance Credit – State Employees

Year		Losses (a)	(Gains) (b)	Amounts Recognized in	Deferred Outflows of Resources (a) or (a) – (c)	Deferred Inflows of Resources (b) or (b) – (c)
				OPEB Expense Through Reporting Date June 30, 2023 (c)		
2016-2017	Assumptions	\$0	(\$12,229,000)	(\$11,815,482)	\$0	(\$413,518)
2017-2018	Experience	745,000	0	604,701	140,299	0
2017-2018	Investment	234,000	0	234,000	0	0
2018-2019	Experience	0	(13,401,382)	(8,744,784)	0	(4,656,598)
2018-2019	Assumptions	22,699,292	0	14,811,936	7,887,356	0
2018-2019	Investment	766,049	0	612,840	153,209	0
2019-2020	Experience	0	(5,702,621)	(2,865,639)	0	(2,836,982)
2019-2020	Investment	5,652,148	0	3,391,290	2,260,858	0
2020-2021	Experience	0	(20,218,965)	(6,706,124)	0	(13,512,841)
2020-2021	Assumptions	12,326,117	0	4,088,264	8,237,853	0
2020-2021	Investment	0	(24,717,418)	(9,886,968)	0	(14,830,450)
2021-2022	Experience	0	(34,169,027)	(5,666,505)	0	(28,502,522)
2021-2022	Assumptions	13,521,805	0	2,242,422	11,279,383	0
2021-2022	Investment	14,964,953	0	2,992,991	11,971,962	0

Detail of Deferred (Inflows) and Outflows of Resources

Health Insurance Credit – Teachers

Increase/(Decrease) in OPEB Expense Year Ending Measurement Date June 30										
Year		(Gain)/Loss	Recognition Period (Years)	2022	2023	2024	2025	2026	2027	Thereafter
2016-2017	Assumptions	(\$15,003,000)	7.62	(\$1,968,921)	(\$1,968,921)	(\$1,220,733)	\$0	\$0	\$0	\$0
2016-2017	Investment	(2,863,000)	5.00	0	0	0	0	0	0	0
2017-2018	Experience	(7,255,000)	7.56	(959,675)	(959,675)	(959,675)	(537,417)	0	0	0
2017-2018	Investment	960,000	5.00	192,000	0	0	0	0	0	0
2018-2019	Experience	(2,398,442)	7.51	(319,367)	(319,367)	(319,367)	(319,367)	(162,874)	0	0
2018-2019	Assumptions	35,149,048	7.51	4,680,299	4,680,299	4,680,299	4,680,299	2,386,955	0	0
2018-2019	Investment	815,827	5.00	163,166	163,164	0	0	0	0	0
2019-2020	Experience	(13,054,307)	7.38	(1,768,876)	(1,768,876)	(1,768,876)	(1,768,876)	(1,768,876)	(672,175)	0
2019-2020	Investment	6,850,742	5.00	1,370,148	1,370,148	1,370,150	0	0	0	0
2020-2021	Experience	(9,325,473)	7.17	(1,300,624)	(1,300,624)	(1,300,624)	(1,300,624)	(1,300,624)	(1,300,624)	(221,105)
2020-2021	Assumptions	15,791,501	7.17	2,202,441	2,202,441	2,202,441	2,202,441	2,202,441	2,202,441	374,414
2020-2021	Investment	(26,921,568)	5.00	(5,384,314)	(5,384,314)	(5,384,314)	(5,384,312)	0	0	0
2021-2022	Experience	(38,198,432)	7.16	(5,334,977)	(5,334,977)	(5,334,977)	(5,334,977)	(5,334,977)	(5,334,977)	(6,188,570)
2021-2022	Assumptions	10,085,086	7.16	1,408,532	1,408,532	1,408,532	1,408,532	1,408,532	1,408,532	1,633,894
2021-2022	Investment	14,994,730	5.00	2,998,946	2,998,946	2,998,946	2,998,946	2,998,946	0	0
				(\$4,021,222)	(\$4,213,224)	(\$3,628,198)	(\$3,355,355)	\$429,523	(\$3,696,803)	(\$4,401,367)

Detail of Deferred (Inflows) and Outflows of Resources

Health Insurance Credit – Teachers

Year		Losses (a)	(Gains) (b)	Amounts Recognized in	Deferred Outflows of Resources (a) or (a) – (c)	Deferred Inflows of Resources (b) or (b) – (c)
				OPEB Expense Through Reporting Date June 30, 2023 (c)		
2016-2017	Assumptions	\$0	(\$15,003,000)	(\$11,813,346)	\$0	(\$3,189,654)
2016-2017	Investment	0	(2,863,000)	(2,863,000)	0	0
2017-2018	Experience	0	(7,255,000)	(4,798,233)	0	(2,456,767)
2017-2018	Investment	960,000	0	960,000	0	0
2018-2019	Experience	0	(2,398,442)	(1,277,467)	0	(1,120,975)
2018-2019	Assumptions	35,149,048	0	18,721,196	16,427,852	0
2018-2019	Investment	815,827	0	652,663	163,164	0
2019-2020	Experience	0	(13,054,307)	(5,306,628)	0	(7,747,679)
2019-2020	Investment	6,850,742	0	4,110,444	2,740,298	0
2020-2021	Experience	0	(9,325,473)	(2,601,248)	0	(6,724,225)
2020-2021	Assumptions	15,791,501	0	4,404,882	11,386,619	0
2020-2021	Investment	0	(26,921,568)	(10,768,628)	0	(16,152,940)
2021-2022	Experience	0	(38,198,432)	(5,334,977)	0	(32,863,455)
2021-2022	Assumptions	10,085,086	0	1,408,532	8,676,554	0
2021-2022	Investment	14,994,730	0	2,998,946	11,995,784	0

Detail of Deferred (Inflows) and Outflows of Resources

Health Insurance Credit – Constitutional Officers

Increase/(Decrease) in OPEB Expense Year Ending Measurement Date June 30										
Year		(Gain)/Loss	Recognition Period (Years)	2022	2023	2024	2025	2026	2027	Thereafter
2016-2017	Assumptions	(\$578,000)	6.86	(\$84,175)	(\$72,389)	\$0	\$0	\$0	\$0	\$0
2016-2017	Investment	(85,000)	5.00	0	0	0	0	0	0	0
2017-2018	Experience	569,000	6.82	83,400	83,400	68,390	0	0	0	0
2017-2018	Investment	10,000	5.00	2,000	0	0	0	0	0	0
2018-2019	Experience	97,193	6.77	14,356	14,356	14,356	11,057	0	0	0
2018-2019	Assumptions	758,619	6.77	112,056	112,056	112,056	86,283	0	0	0
2018-2019	Investment	24,461	5.00	4,892	4,893	0	0	0	0	0
2019-2020	Experience	223,354	6.77	32,992	32,992	32,992	32,992	25,402	0	0
2019-2020	Investment	233,116	5.00	46,623	46,623	46,624	0	0	0	0
2020-2021	Experience	(240,934)	7.42	(32,471)	(32,471)	(32,471)	(32,471)	(32,471)	(32,471)	(13,637)
2020-2021	Assumptions	566,721	7.42	76,377	76,377	76,377	76,377	76,377	76,377	32,082
2020-2021	Investment	(588,101)	5.00	(117,620)	(117,620)	(117,620)	(117,621)	0	0	0
2021-2022	Experience	(1,239,739)	7.34	(168,902)	(168,902)	(168,902)	(168,902)	(168,902)	(168,902)	(226,327)
2021-2022	Assumptions	492,426	7.34	67,088	67,088	67,088	67,088	67,088	67,088	89,898
2021-2022	Investment	510,149	5.00	102,030	102,030	102,030	102,030	102,029	0	0
				\$138,646	\$148,433	\$200,920	\$56,833	\$69,523	(\$57,908)	(\$117,984)

Detail of Deferred (Inflows) and Outflows of Resources

Health Insurance Credit – Constitutional Officers

Year		Losses (a)	(Gains) (b)	Amounts Recognized in OPEB Expense Through Reporting Date June 30, 2023 (c)	Deferred Outflows of Resources (a) or (a) – (c)	Deferred Inflows of Resources (b) or (b) – (c)
2016-2017	Assumptions	\$0	(\$578,000)	(\$505,611)	\$0	(\$72,389)
2016-2017	Investment	0	(85,000)	(85,000)	0	0
2017-2018	Experience	569,000	0	417,210	151,790	0
2017-2018	Investment	10,000	0	10,000	0	0
2018-2019	Experience	97,193	0	57,424	39,769	0
2018-2019	Assumptions	758,619	0	448,224	310,395	0
2018-2019	Investment	24,461	0	19,568	4,893	0
2019-2020	Experience	223,354	0	98,976	124,378	0
2019-2020	Investment	233,116	0	139,869	93,247	0
2020-2021	Experience	0	(240,934)	(64,942)	0	(175,992)
2020-2021	Assumptions	566,721	0	152,754	413,967	0
2020-2021	Investment	0	(588,101)	(235,240)	0	(352,861)
2021-2022	Experience	0	(1,239,739)	(168,902)	0	(1,070,837)
2021-2022	Assumptions	492,426	0	67,088	425,338	0
2021-2022	Investment	510,149	0	102,030	408,119	0

Detail of Deferred (Inflows) and Outflows of Resources

Health Insurance Credit – Social Service Employees

Increase/(Decrease) in OPEB Expense Year Ending Measurement Date June 30										
Year		(Gain)/Loss	Recognition Period (Years)	2022	2023	2024	2025	2026	2027	Thereafter
2016-2017	Assumptions	(\$162,000)	5.92	(\$24,999)	\$0	\$0	\$0	\$0	\$0	\$0
2017-2018	Experience	186,000	5.91	31,423	28,595	0	0	0	0	0
2017-2018	Investment	9,000	5.00	1,834	0	0	0	0	0	0
2018-2019	Experience	(26,017)	5.88	(4,425)	(4,425)	(3,892)	0	0	0	0
2018-2019	Assumptions	326,486	5.88	55,525	55,525	48,861	0	0	0	0
2018-2019	Investment	375	5.00	75	75	0	0	0	0	0
2019-2020	Experience	(106,162)	5.93	(17,903)	(17,903)	(17,903)	(16,647)	0	0	0
2019-2020	Investment	107,714	5.00	21,543	21,543	21,542	0	0	0	0
2020-2021	Experience	(254,162)	5.66	(44,905)	(44,905)	(44,905)	(44,905)	(29,637)	0	0
2020-2021	Assumptions	229,270	5.66	40,507	40,507	40,507	40,507	26,735	0	0
2020-2021	Investment	(202,187)	5.00	(40,437)	(40,437)	(40,437)	(40,439)	0	0	0
2021-2022	Experience	(523,783)	5.63	(93,034)	(93,034)	(93,034)	(93,034)	(93,034)	(58,613)	0
2021-2022	Assumptions	275,667	5.63	48,964	48,964	48,964	48,964	48,964	30,847	0
2021-2022	Investment	169,420	5.00	33,884	33,884	33,884	33,884	33,884	0	0
				\$8,052	\$28,389	(\$6,413)	(\$71,670)	(\$13,088)	(\$27,766)	\$0

Detail of Deferred (Inflows) and Outflows of Resources

Health Insurance Credit – Social Service Employees

Year		Losses (a)	(Gains) (b)	Amounts Recognized in	Deferred Outflows of Resources (a) or (a) – (c)	Deferred Inflows of Resources (b) or (b) – (c)
				OPEB Expense Through Reporting Date June 30, 2023 (c)		
2016-2017	Assumptions	\$0	(\$162,000)	(\$162,000)	\$0	\$0
2017-2018	Experience	186,000	0	157,405	28,595	0
2017-2018	Investment	9,000	0	9,000	0	0
2018-2019	Experience	0	(26,017)	(17,700)	0	(8,317)
2018-2019	Assumptions	326,486	0	222,100	104,386	0
2018-2019	Investment	375	0	300	75	0
2019-2020	Experience	0	(106,162)	(53,709)	0	(52,453)
2019-2020	Investment	107,714	0	64,629	43,085	0
2020-2021	Experience	0	(254,162)	(89,810)	0	(164,352)
2020-2021	Assumptions	229,270	0	81,014	148,256	0
2020-2021	Investment	0	(202,187)	(80,874)	0	(121,313)
2021-2022	Experience	0	(523,783)	(93,034)	0	(430,749)
2021-2022	Assumptions	275,667	0	48,964	226,703	0
2021-2022	Investment	169,420	0	33,884	135,536	0

Detail of Deferred (Inflows) and Outflows of Resources

Health Insurance Credit – Registrars

Increase/(Decrease) in OPEB Expense Year Ending Measurement Date June 30										
Year		(Gain)/Loss	Recognition Period (Years)	2022	2023	2024	2025	2026	2027	Thereafter
2016-2017	Assumptions	(\$10,000)	5.32	(\$631)	\$0	\$0	\$0	\$0	\$0	\$0
2017-2018	Experience	1,000	5.32	301	398	0	0	0	0	0
2017-2018	Investment	(1,000)	5.00	(667)	0	0	0	0	0	0
2018-2019	Experience	(21,616)	5.28	(4,094)	(4,094)	(1,146)	0	0	0	0
2018-2019	Assumptions	12,295	5.28	2,329	2,329	650	0	0	0	0
2018-2019	Investment	265	5.00	53	53	0	0	0	0	0
2019-2020	Experience	(44,053)	5.42	(8,128)	(8,128)	(8,128)	(3,413)	0	0	0
2019-2020	Investment	4,982	5.00	996	996	998	0	0	0	0
2020-2021	Experience	(21,114)	5.39	(3,917)	(3,917)	(3,917)	(3,917)	(1,529)	0	0
2020-2021	Assumptions	7,019	5.39	1,302	1,302	1,302	1,302	509	0	0
2020-2021	Investment	(14,989)	5.00	(2,998)	(2,998)	(2,998)	(2,997)	0	0	0
2021-2022	Experience	(16,059)	5.35	(3,002)	(3,002)	(3,002)	(3,002)	(3,002)	(1,049)	0
2021-2022	Assumptions	(53,816)	5.35	(10,059)	(10,059)	(10,059)	(10,059)	(10,059)	(3,521)	0
2021-2022	Investment	13,720	5.00	2,744	2,744	2,744	2,744	2,744	0	0
				(\$25,771)	(\$24,376)	(\$23,556)	(\$19,342)	(\$11,337)	(\$4,570)	\$0

Detail of Deferred (Inflows) and Outflows of Resources

Health Insurance Credit – Registrars

Year		Losses (a)	(Gains) (b)	Amounts Recognized in	Deferred Outflows of Resources (a) or (a) – (c)	Deferred Inflows of Resources (b) or (b) – (c)
				OPEB Expense Through Reporting Date June 30, 2023 (c)		
2016-2017	Assumptions	\$0	(\$10,000)	(\$10,000)	\$0	\$0
2017-2018	Experience	1,000	0	602	398	0
2017-2018	Investment	0	(1,000)	(1,000)	0	0
2018-2019	Experience	0	(21,616)	(16,376)	0	(5,240)
2018-2019	Assumptions	12,295	0	9,316	2,979	0
2018-2019	Investment	265	0	212	53	0
2019-2020	Experience	0	(44,053)	(24,384)	0	(19,669)
2019-2020	Investment	4,982	0	2,988	1,994	0
2020-2021	Experience	0	(21,114)	(7,834)	0	(13,280)
2020-2021	Assumptions	7,019	0	2,604	4,415	0
2020-2021	Investment	0	(14,989)	(5,996)	0	(8,993)
2021-2022	Experience	0	(16,059)	(3,002)	0	(13,057)
2021-2022	Assumptions	0	(53,816)	(10,059)	0	(43,757)
2021-2022	Investment	13,720	0	2,744	10,976	0

Detail of Deferred (Inflows) and Outflows of Resources

Virginia Sickness and Disability Program

Increase/(Decrease) in OPEB Expense Year Ending Measurement Date June 30										
Year		(Gain)/Loss	Recognition Period (Years)	2022	2023	2024	2025	2026	2027	Thereafter
2016-2017	Assumptions	(\$17,511,000)	8.29	(\$2,112,249)	(\$2,112,249)	(\$2,112,249)	(\$612,552)	\$0	\$0	\$0
2017-2018	Experience	(11,237,000)	6.73	(1,669,711)	(1,669,711)	(1,218,888)	0	0	0	0
2017-2018	Investment	(1,511,000)	5.00	(302,166)	0	0	0	0	0	0
2018-2019	Experience	29,488,518	6.75	4,368,669	4,368,669	4,368,669	3,276,504	0	0	0
2018-2019	Assumptions	4,180,133	6.75	619,279	619,279	619,279	464,459	0	0	0
2018-2019	Investment	1,729,965	5.00	345,993	345,993	0	0	0	0	0
2019-2020	Experience	(46,473,031)	6.73	(6,905,354)	(6,905,354)	(6,905,354)	(6,905,354)	(5,040,907)	0	0
2019-2020	Investment	23,259,120	5.00	4,651,824	4,651,824	4,651,824	0	0	0	0
2020-2021	Experience	(22,057,392)	6.52	(3,383,036)	(3,383,036)	(3,383,036)	(3,383,036)	(3,383,036)	(1,759,176)	0
2020-2021	Assumptions	(1,386,754)	6.52	(212,692)	(212,692)	(212,692)	(212,692)	(212,692)	(110,602)	0
2020-2021	Investment	(98,609,411)	5.00	(19,721,882)	(19,721,882)	(19,721,882)	(19,721,883)	0	0	0
2021-2022	Experience	20,273,746	7.87	2,576,080	2,576,080	2,576,080	2,576,080	2,576,080	2,576,080	4,817,266
2021-2022	Investment	41,523,398	5.00	8,304,680	8,304,680	8,304,680	8,304,680	8,304,678	0	0
				(\$13,440,565)	(\$13,138,399)	(\$13,033,569)	(\$16,213,794)	\$2,244,123	\$706,302	\$4,817,266



Detail of Deferred (Inflows) and Outflows of Resources

Virginia Sickness and Disability Program

Year		Losses (a)	(Gains) (b)	Amounts Recognized in		
				Reporting Date June 30, 2023 (c)	Deferred Outflows of Resources (a) or (a) – (c)	Deferred Inflows of Resources (b) or (b) – (c)
2016-2017	Assumptions	\$0	(\$17,511,000)	(\$12,673,950)	\$0	(\$4,837,050)
2017-2018	Experience	0	(11,237,000)	(8,348,401)	0	(2,888,599)
2017-2018	Investment	0	(1,511,000)	(1,511,000)	0	0
2018-2019	Experience	29,488,518	0	17,474,676	12,013,842	0
2018-2019	Assumptions	4,180,133	0	2,477,116	1,703,017	0
2018-2019	Investment	1,729,965	0	1,383,972	345,993	0
2019-2020	Experience	0	(46,473,031)	(20,716,062)	0	(25,756,969)
2019-2020	Investment	23,259,120	0	13,955,472	9,303,648	0
2020-2021	Experience	0	(22,057,392)	(6,766,072)	0	(15,291,320)
2020-2021	Assumptions	0	(1,386,754)	(425,384)	0	(961,370)
2020-2021	Investment	0	(98,609,411)	(39,443,764)	0	(59,165,647)
2021-2022	Experience	20,273,746	0	2,576,080	17,697,666	0
2021-2022	Investment	41,523,398	0	8,304,680	33,218,718	0

Detail of Deferred (Inflows) and Outflows of Resources

Virginal Local Disability Program – Teachers

Increase/(Decrease) in OPEB Expense Year Ending Measurement Date June 30										
Year		(Gain)/Loss	Recognition Period (Years)	2022	2023	2024	2025	2026	2027	Thereafter
2016-2017	Assumptions	\$53,000	15.90	\$3,322	\$3,322	\$3,322	\$3,322	\$3,322	\$3,322	\$16,281
2017-2018	Experience	(66,000)	10.37	(6,355)	(6,355)	(6,355)	(6,355)	(6,355)	(6,355)	(2,354)
2017-2018	Investment	3,000	5.00	666	0	0	0	0	0	0
2018-2019	Experience	(18,739)	10.53	(1,780)	(1,780)	(1,780)	(1,780)	(1,780)	(1,780)	(2,719)
2018-2019	Assumptions	62,309	10.53	5,917	5,917	5,917	5,917	5,917	5,917	9,056
2018-2019	Investment	(4,698)	5.00	(940)	(938)	0	0	0	0	0
2019-2020	Experience	406,500	14.92	27,245	27,245	27,245	27,245	27,245	27,245	188,540
2019-2020	Investment	107,600	5.00	21,520	21,520	21,520	0	0	0	0
2020-2021	Experience	(379,306)	9.04	(41,959)	(41,959)	(41,959)	(41,959)	(41,959)	(41,959)	(85,593)
2020-2021	Assumptions	338,818	9.04	37,480	37,480	37,480	37,480	37,480	37,480	76,458
2020-2021	Investment	(779,344)	5.00	(155,869)	(155,869)	(155,869)	(155,868)	0	0	0
2021-2022	Experience	1,102,381	10.90	101,136	101,136	101,136	101,136	101,136	101,136	495,565
2021-2022	Investment	492,788	5.00	98,558	98,558	98,558	98,558	98,556	0	0
				\$88,941	\$88,277	\$89,215	\$67,696	\$223,562	\$125,006	\$695,234

Detail of Deferred (Inflows) and Outflows of Resources

Virginal Local Disability Program – Teachers

Year		Losses (a)	(Gains) (b)	Amounts Recognized in	Deferred Outflows of Resources (a) or (a) – (c)	Deferred Inflows of Resources (b) or (b) – (c)
				OPEB Expense Through Reporting Date June 30, 2023 (c)		
2016-2017	Assumptions	\$53,000	\$0	\$20,109	\$32,891	\$0
2017-2018	Experience	0	(66,000)	(31,871)	0	(34,129)
2017-2018	Investment	3,000	0	3,000	0	0
2018-2019	Experience	0	(18,739)	(7,120)	0	(11,619)
2018-2019	Assumptions	62,309	0	23,668	38,641	0
2018-2019	Investment	0	(4,698)	(3,760)	0	(938)
2019-2020	Experience	406,500	0	81,735	324,765	0
2019-2020	Investment	107,600	0	64,560	43,040	0
2020-2021	Experience	0	(379,306)	(83,918)	0	(295,388)
2020-2021	Assumptions	338,818	0	74,960	263,858	0
2020-2021	Investment	0	(779,344)	(311,738)	0	(467,606)
2021-2022	Experience	1,102,381	0	101,136	1,001,245	0
2021-2022	Investment	492,788	0	98,558	394,230	0

Detail of Deferred (Inflows) and Outflows of Resources

Virginal Local Disability Program – Political Subdivisions

Increase/(Decrease) in OPEB Expense Year Ending Measurement Date June 30										
Year	(Gain)/Loss	Recognition Period (Years)	2022	2023	2024	2025	2026	2027	Thereafter	
2016-2017	Assumptions	(\$110,000)	10.13	(\$10,873)	(\$10,873)	(\$10,873)	(\$10,873)	(\$10,873)	(\$1,417)	\$0
2017-2018	Experience	(95,000)	5.83	(16,263)	(13,499)	0	0	0	0	0
2017-2018	Investment	4,000	5.00	834	0	0	0	0	0	0
2018-2019	Experience	1,223,461	5.90	207,366	207,366	186,631	0	0	0	0
2018-2019	Assumptions	69,905	5.90	11,848	11,848	10,665	0	0	0	0
2018-2019	Investment	548	5.00	110	108	0	0	0	0	0
2019-2020	Experience	(1,250,879)	10.00	(125,088)	(125,088)	(125,088)	(125,088)	(125,088)	(125,088)	(250,175)
2019-2020	Investment	127,547	5.00	25,509	25,509	25,511	0	0	0	0
2020-2021	Experience	(603,261)	5.15	(117,138)	(117,138)	(117,138)	(117,138)	(17,571)	0	0
2020-2021	Assumptions	(271,438)	5.15	(52,706)	(52,706)	(52,706)	(52,706)	(7,908)	0	0
2020-2021	Investment	(802,974)	5.00	(160,595)	(160,595)	(160,595)	(160,594)	0	0	0
2021-2022	Experience	517,474	6.10	84,832	84,832	84,832	84,832	84,832	84,832	8,482
2021-2022	Investment	535,116	5.00	107,023	107,023	107,023	107,023	107,024	0	0
				(\$45,141)	(\$43,213)	(\$51,738)	(\$274,544)	\$30,416	(\$41,673)	(\$241,693)

Detail of Deferred (Inflows) and Outflows of Resources

Virginal Local Disability Program – Political Subdivisions

Year		Losses (a)	(Gains) (b)	Amounts Recognized in OPEB Expense Through		
				Reporting Date June 30, 2023 (c)	Deferred Outflows of Resources (a) or (a) – (c)	Deferred Inflows of Resources (b) or (b) – (c)
2016-2017	Assumptions	\$0	(\$110,000)	(\$65,091)	\$0	(\$44,909)
2017-2018	Experience	0	(95,000)	(81,501)	0	(13,499)
2017-2018	Investment	4,000	0	4,000	0	0
2018-2019	Experience	1,223,461	0	829,464	393,997	0
2018-2019	Assumptions	69,905	0	47,392	22,513	0
2018-2019	Investment	548	0	440	108	0
2019-2020	Experience	0	(1,250,879)	(375,264)	0	(875,615)
2019-2020	Investment	127,547	0	76,527	51,020	0
2020-2021	Experience	0	(603,261)	(234,276)	0	(368,985)
2020-2021	Assumptions	0	(271,438)	(105,412)	0	(166,026)
2020-2021	Investment	0	(802,974)	(321,190)	0	(481,784)
2021-2022	Experience	517,474	0	84,832	432,642	0
2021-2022	Investment	535,116	0	107,023	428,093	0

Detail of Deferred (Inflows) and Outflows of Resources

Line of Duty Act

Increase/(Decrease) in OPEB Expense Year Ending Measurement Date June 30										
Year		(Gain)/Loss	Recognition Period (Years)	2022	2023	2024	2025	2026	2027	Thereafter
2016-2017	Assumptions	(\$30,500,000)	9.10	(\$3,351,697)	(\$3,351,697)	(\$3,351,697)	(\$3,351,697)	(\$335,171)	\$0	\$0
2017-2018	Experience	51,048,000	8.45	6,041,176	6,041,176	6,041,176	6,041,176	2,718,528	0	0
2017-2018	Assumptions	(13,962,000)	8.45	(1,652,295)	(1,652,295)	(1,652,295)	(1,652,295)	(743,532)	0	0
2017-2018	Investment	(587,000)	5.00	(117,334)	0	0	0	0	0	0
2018-2019	Experience	14,833,681	8.99	1,650,020	1,650,020	1,650,020	1,650,020	1,650,020	1,633,521	0
2018-2019	Assumptions	18,941,530	8.99	2,106,955	2,106,955	2,106,955	2,106,955	2,106,955	2,085,889	0
2018-2019	Investment	(172,855)	5.00	(34,571)	(34,571)	0	0	0	0	0
2019-2020	Experience	(64,121,505)	9.13	(7,023,166)	(7,023,166)	(7,023,166)	(7,023,166)	(7,023,166)	(7,023,166)	(7,936,177)
2019-2020	Assumptions	109,371,833	9.13	11,979,390	11,979,390	11,979,390	11,979,390	11,979,390	11,979,390	13,536,713
2019-2020	Investment	(183,856)	5.00	(36,771)	(36,771)	(36,772)	0	0	0	0
2020-2021	Experience	(18,370,991)	10.96	(1,676,185)	(1,676,185)	(1,676,185)	(1,676,185)	(1,676,185)	(1,676,185)	(6,637,696)
2020-2021	Assumptions	26,413,266	10.96	2,409,970	2,409,970	2,409,970	2,409,970	2,409,970	2,409,970	9,543,476
2020-2021	Investment	(2,821,071)	5.00	(564,214)	(564,214)	(564,214)	(564,215)	0	0	0
2021-2022	Experience	(14,082,976)	9.91	(1,421,087)	(1,421,087)	(1,421,087)	(1,421,087)	(1,421,087)	(1,421,087)	(5,556,454)
2021-2022	Assumptions	(85,924,528)	9.91	(8,670,487)	(8,670,487)	(8,670,487)	(8,670,487)	(8,670,487)	(8,670,487)	(33,901,606)
2021-2022	Investment	227,879	5.00	45,576	45,576	45,576	45,576	45,575	0	0
				(\$314,720)	(\$197,386)	(\$162,816)	(\$126,045)	\$1,040,810	(\$682,155)	(\$30,951,744)



Detail of Deferred (Inflows) and Outflows of Resources

Line of Duty Act

Year		Losses (a)	(Gains) (b)	Amounts Recognized in OPEB Expense Through		
				Reporting Date June 30, 2023 (c)	Deferred Outflows of Resources (a) or (a) – (c)	Deferred Inflows of Resources (b) or (b) – (c)
2016-2017	Assumptions	\$0	(\$30,500,000)	(\$20,109,738)	\$0	(\$10,390,262)
2017-2018	Experience	51,048,000	0	30,205,944	20,842,056	0
2017-2018	Assumptions	0	(13,962,000)	(8,261,583)	0	(5,700,417)
2017-2018	Investment	0	(587,000)	(587,000)	0	0
2018-2019	Experience	14,833,681	0	6,600,080	8,233,601	0
2018-2019	Assumptions	18,941,530	0	8,427,821	10,513,709	0
2018-2019	Investment	0	(172,855)	(138,284)	0	(34,571)
2019-2020	Experience	0	(64,121,505)	(21,069,498)	0	(43,052,007)
2019-2020	Assumptions	109,371,833	0	35,938,170	73,433,663	0
2019-2020	Investment	0	(183,856)	(110,313)	0	(73,543)
2020-2021	Experience	0	(18,370,991)	(3,352,370)	0	(15,018,621)
2020-2021	Assumptions	26,413,266	0	4,819,940	21,593,326	0
2020-2021	Investment	0	(2,821,071)	(1,128,428)	0	(1,692,643)
2021-2022	Experience	0	(14,082,976)	(1,421,087)	0	(12,661,889)
2021-2022	Assumptions	0	(85,924,528)	(8,670,487)	0	(77,254,041)
2021-2022	Investment	227,879	0	45,576	182,303	0

Summary of Deferred Inflows and Outflows of Resources

	Group Life Insurance Program		Health Insurance Credit - State Employees		Health Insurance Credit - Teachers		Health Insurance Credit - Participating Local Subdivisions	
	Deferred Outflow of Resources	Deferred Inflows of Resources	Deferred Outflow of Resources	Deferred Inflows of Resources	Deferred Outflow of Resources	Deferred Inflows of Resources	Deferred Outflow of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 95,349,271	\$ 48,305,451	\$ 140,299	\$ 49,508,943	\$ -	\$ 50,913,101	\$ 2,188,584	\$ 4,001,292
Assumption Changes	44,910,901	117,283,825	27,404,592	413,518	36,491,025	3,189,654	7,020,243	756,053
Net Difference between projected and actual earnings on OPEB plan investments	-	75,238,301	-	444,421	-	1,253,694	-	655,723
Employer contributions subsequent to the Measurement Date ¹	-	-	-	-	-	-	-	-
Total	<u>\$140,260,172</u>	<u>\$240,827,577</u>	<u>\$ 27,544,891</u>	<u>\$ 50,366,882</u>	<u>\$ 36,491,025</u>	<u>\$ 55,356,449</u>	<u>\$ 9,208,827</u>	<u>\$ 5,413,068</u>

	Health Insurance Credit - Constitutional Officers		Health Insurance Credit - Social Service Employees		Health Insurance Credit - Registrars		Virginia Sickness and Disability Program	
	Deferred Outflow of Resources	Deferred Inflows of Resources	Deferred Outflow of Resources	Deferred Inflows of Resources	Deferred Outflow of Resources	Deferred Inflows of Resources	Deferred Outflow of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 315,937	\$ 1,246,829	\$ 28,595	\$ 655,871	\$ 398	\$ 51,246	\$ 29,711,508	\$ 43,936,888
Assumption Changes	1,149,700	72,389	479,345	0	7,394	43,757	1,703,017	5,798,420
Net Difference between projected and actual earnings on OPEB plan investments	153,398	-	57,383	-	4,030	-	-	16,297,288
Employer contributions subsequent to the Measurement Date ¹	-	-	-	-	-	-	-	-
Total	<u>\$ 1,619,035</u>	<u>\$ 1,319,218</u>	<u>\$ 565,323</u>	<u>\$ 655,871</u>	<u>\$ 11,822</u>	<u>\$ 95,003</u>	<u>\$ 31,414,525</u>	<u>\$ 66,032,596</u>

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

Summary of Deferred Inflows and Outflows of Resources

	Virginia Local Disability - Teachers		Virginia Local Disability - Political Subdivisions		Line of Duty Act	
	Deferred Outflow of Resources	Deferred Inflows of Resources	Deferred Outflow of Resources	Deferred Inflows of Resources	Deferred Outflow of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 1,326,010	\$ 341,136	\$ 826,639	\$ 1,258,099	\$ 29,075,657	\$ 70,732,517
Assumption Changes	335,390	-	22,513	210,935	105,540,698	93,344,720
Net Difference between projected and actual earnings on OPEB plan investments	-	31,274	-	2,563	-	1,618,454
Employer contributions subsequent to the Measurement Date ¹	-	-	-	-	-	-
Total	<u>\$ 1,661,400</u>	<u>\$ 372,410</u>	<u>\$ 849,152</u>	<u>\$ 1,471,597</u>	<u>\$134,616,355</u>	<u>\$165,695,691</u>

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

Amortization of Deferred (Inflows) and Outflows of Resources

Reporting Date Ending June 30:	Group Life Insurance Program	Health Insurance Credit - State Employees	Health Insurance Credit - Teachers	Health Insurance Credit - Participating Local Subdivisions	Health Insurance Credit - Constitutional Officers	Health Insurance Credit - Social Service Employees	Health Insurance Credit - Registrars	Virginia Sickness and Disability Program	Virginia Local Disability - Teachers	Virginia Local Disability - Political Subdivisions	Line of Duty Act
2024	\$ (20,143,015)	\$ (5,130,863)	\$ (4,213,224)	\$ 965,162	\$ 148,433	\$ 28,389	\$ (24,376)	\$ (13,138,399)	\$ 88,277	\$ (43,213)	\$ (197,386)
2025	(19,568,510)	(4,972,151)	(3,628,198)	844,674	200,920	(6,413)	(23,556)	(13,033,569)	89,215	(51,738)	(162,816)
2026	(60,654,466)	(7,412,878)	(3,355,355)	418,353	56,833	(71,670)	(19,342)	(16,213,794)	67,696	(274,544)	(126,045)
2027	8,762,705	(1,740,024)	429,523	982,984	69,523	(13,088)	(11,337)	2,244,123	223,562	30,416	1,040,810
2028	(8,964,119)	(3,463,351)	(3,696,803)	328,217	(57,908)	(27,766)	(4,570)	706,302	125,006	(41,673)	(682,155)
Thereafter	0	(102,724)	(4,401,367)	256,369	(117,984)	0	0	4,817,266	695,234	(241,693)	(30,951,744)
Total	\$ (100,567,405)	\$ (22,821,991)	\$ (18,865,424)	\$ 3,795,759	\$ 299,817	\$ (90,548)	\$ (83,181)	\$ (34,618,071)	\$ 1,288,990	\$ (622,445)	\$ (31,079,336)



Notes to Schedule of Contributions

Valuation Date:

Notes Actuarially determined contribution amounts for fiscal year 2022 are calculated based upon the results of the June 30, 2019 actuarial valuations.

Methods and Assumptions Used to Determine Contribution Amounts for the Fiscal Year Ending June 30, 2022:

Actuarial Cost Method	Entry-Age Normal
Amortization Method	All Other Plans: Level Percentage of Payroll, Closed Line of Duty Act: Level Percentage of Payroll, Open
Remaining Amortization Period	All Other Plans: 15-24 years Line of Duty Act: 30 years
Asset Valuation Method	Group Life, Health Insurance Credit for State and Teachers, VSDP, VLDP: 5-year moving average Line of Duty Act, Health Insurance Credit for Political Subdivisions, Social Service Employees, Constitutional Officers, and Registrars: Market Value
Inflation	2.50%
Payroll Growth	3.00%
Salary Increases	State Employees - 3.50% to 5.35% Teachers - 3.50% to 5.95% State Police - 3.50% to 4.75% Judicial - 4.00% Virginia Law Officers - 3.50% to 4.75% Political Subdivisions - Non-Hazardous Duty - 3.50% to 5.35% Hazardous Duty - 3.50% to 4.75%
Investment Rate of Return	6.75%, net of investment expenses
Retirement Age	Experience-based tables of rates that are specific to the type of eligibility condition.
Mortality	A version of the RP-2014 Mortality Tables with mortality improvements projected to 2020 with scale BB.
Healthcare Cost Trend Rate (Applies Only to Line of Duty Act)	
Medical Trend Assumption (Under Age 65)	7.00% - 4.75%
Medical Trend Assumption (Over Age 65)	5.25% - 4.75%
Year of Ultimate Trend Rate (Under Age 65)	Fiscal Year Ended 2028
Year of Ultimate Trend Rate (Over Age 65)	Fiscal Year Ended 2023
Other Information	An experience review was completed, by the prior actuary, covering the four-year period ending June 30, 2020. Changes in assumptions and methods resulting from this study were implemented in the June 30, 2021 funding valuations, first impacting contributions for fiscal years ending 2023 and 2024. The updated assumptions and methods were also reflected in the June 30, 2021 GASB Statement No. 75 report and development of the Total OPEB Liability.



SECTION C

NOTES TO FINANCIAL STATEMENTS

Summary of Membership Counts and AERSL

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

Category	Group Life Insurance Program
a. Active Members	358,905
b. Inactive Members	<u>213,194</u>
c. Total	572,099
d. Average Remaining Service Lives	9.54
Average Expected Remaining Service Lives = [(a. x d.) / c.]	5.98

Category	Health Insurance Credit				
	State Employees	Teachers	Constitutional Officers	Social Service Employees	Registrars
a. Active Members	108,528	149,793	13,435	6,147	265
b. Inactive Members	<u>54,536</u>	<u>75,049</u>	<u>4,290</u>	<u>2,252</u>	<u>77</u>
c. Total	163,064	224,842	17,725	8,399	342
d. Average Remaining Service Lives	9.06	10.75	9.69	7.69	6.90
Average Expected Remaining Service Lives = [(a. x d.) / c.]	6.03	7.16	7.34	5.63	5.35

Summary of Membership Counts and AERSL

Category	Virginia Sickness and Disability Program	Virginia Local Disability Program - Teachers	Virginia Local Disability Program - Political Subdivisions	Line of Duty Act
a. Active Members	76,529	14,312	11,017	19,087
b. Inactive Members	<u>5,757</u>	<u>24</u>	<u>62</u>	<u>1,189</u>
c. Total	82,286	14,336	11,079	20,276
d. Average Remaining Service Lives	8.47	10.92	6.13	10.53
Average Expected Remaining Service Lives = [(a. x d.) / c.]	7.87	10.90	6.10	9.91

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

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

Investment Earnings (Gain)/Loss as of June 30, 2022

	Group Life Insurance Program	Health Insurance Credit - State Employees	Health Insurance Credit - Teachers	Health Insurance Credit - Participating Political Subdivisions	Health Insurance Credit - Constitutional Officers
1. Long Term Expected Rate of Investment Return	6.75%	6.75%	6.75%	6.75%	6.75%
2. Beginning of Year (BOY) Plan Fiduciary Net Position (PFNP)	\$ 2,413,073,915	\$ 207,859,171	\$ 194,304,167	\$ 33,234,841	\$ 6,668,848
3. End of Year PFNP	2,467,988,880	224,575,079	221,844,577	35,540,510	7,603,902
4. Expected return on BOY for Plan Year (1. x 2.)	162,882,489	14,030,494	13,115,531	2,243,352	450,147
5. External cash flow					
Contributions - Employer	117,663,869	85,324,574	112,832,358	5,683,060	2,835,548
Contributions - Special Employer	9,154,677	8,522,746	0	0	275,975
Contributions - Non-Employer	21,283,701	0	12,013,013	0	0
Contributions - Employee	86,845,507	0	0	0	0
Benefit Payments, Including Refunds of Contributions	(171,524,754)	(76,022,879)	(95,287,757)	(4,460,161)	(2,121,013)
Administrative Expense	(1,184,188)	(357,233)	(334,422)	(61,808)	(27,442)
Other	(2,088,655)	(393,092)	(764,078)	1,141,558	(499)
Total External Cash Flow	60,150,157	17,074,116	28,459,114	2,302,649	962,569
6. Expected return on External Cash Flow (1. x 0.5 x 5.)	2,030,068	576,251	960,495	77,715	32,487
7. Projected Earnings for Plan Year (4. + 6.)	164,912,557	14,606,745	14,076,026	2,321,067	482,634
8. Net Investment Income (3. - 2. - 5.)	(5,235,192)	(358,208)	(918,704)	3,020	(27,515)
9. Investment Earnings (Gain)/Loss (7. - 8.)	<u>\$170,147,749</u>	<u>\$14,964,953</u>	<u>\$14,994,730</u>	<u>\$2,318,047</u>	<u>\$510,149</u>

Investment Earnings (Gain)/Loss as of June 30, 2022

	Health Insurance Credit - Social Service Employees	Health Insurance Credit - Registrars	Virginia Sickness and Disability Program	Virginia Local Disability Program - Teachers	Virginia Local Disability Program - Political Subdivisions	Line of Duty Act
1. Long Term Expected Rate of Investment Return	6.75%	6.75%	6.75%	6.75%	6.75%	6.75%
2. Beginning of Year (BOY) Plan Fiduciary Net Position (PFNP)	\$ 2,345,067	\$ 168,807	\$ 611,918,384	\$ 5,588,445	\$ 6,167,598	\$ 7,552,697
3. End of Year PFNP	2,558,066	202,697	602,915,902	7,320,131	7,947,748	7,213,739
4. Expected return on BOY for Plan Year (1. x 2.)	158,292	11,394	41,304,491	377,220	416,313	509,807
5. External cash flow						
Contributions - Employer	1,211,595	67,906	28,248,642	3,782,461	3,888,318	13,770,559
Contributions - Special Employer	121,754	6,494	0	0	0	0
Contributions - Non-Employer	0	0	0	0	0	0
Contributions - Employee	0	0	0	0	0	0
Benefit Payments, Including Refunds of Contributions	(1,112,624)	(38,205)	(29,625,229)	(788,379)	(810,442)	(13,637,574)
Administrative Expense	(3,801)	(1,141)	(7,729,976)	(1,207,137)	(1,240,920)	(910,600)
Other	(114)	(21)	609,755	0	0	177,000
Total External Cash Flow	216,810	35,033	(8,496,808)	1,786,945	1,836,956	(600,615)
6. Expected return on External Cash Flow (1. x 0.5 x 5.)	7,317	1,182	(286,767)	60,309	61,997	(20,271)
7. Projected Earnings for Plan Year (4. + 6.)	165,609	12,576	41,017,724	437,529	478,310	489,536
8. Net Investment Income (3. - 2. - 5.)	(3,811)	(1,143)	(505,674)	(55,259)	(56,806)	261,657
9. Investment Earnings (Gain)/Loss (7. - 8.)	<u>\$169,420</u>	<u>\$13,719</u>	<u>\$41,523,398</u>	<u>\$492,788</u>	<u>\$535,116</u>	<u>\$227,879</u>



OPEB Expense/(Income) for the year ending June 30, 2022

	Group Life Insurance Program	Health Insurance Credit - State Employees	Health Insurance Credit - Teachers	Health Insurance Credit - Participating Political Subdivisions	Health Insurance Credit - Constitutional Officers
1. Service Cost	\$79,889,789	\$18,310,943	\$18,621,441	\$1,544,920	\$920,344
2. Interest on the Total OPEB Liability	241,074,406	69,707,206	97,797,435	5,468,021	2,257,263
3. Current-Period Benefit Changes	0	0	0	1,512,889	0
4. Expensed Portion of Current-Period Difference Between Expected and Actual Experience in the Total OPEB Liability	(9,147,059)	(5,666,505)	(5,334,977)	(546,074)	(168,902)
5. Expensed Portion of Current-Period Change of Assumptions	0	2,242,422	1,408,532	1,262,820	67,088
6. Member Contributions (made negative for addition)	(86,845,507)	0	0	0	0
7. Projected Earnings on Plan Investments (made negative for addition)	(164,912,557)	(14,606,745)	(14,076,026)	(2,321,067)	(482,634)
8. Expensed Portion of Current-Period Differences Between Projected and Actual Earnings on Plan Investments	34,029,550	2,992,991	2,998,946	463,606	102,030
9. OPEB Plan Administrative Expense	1,184,188	357,233	334,422	61,808	27,442
10. Other	2,088,655	393,092	764,078	(1,141,558)	499
11. Scheduled Recognition of Prior Deferred Outflows of Resources	56,715,035	5,868,063	6,882,740	1,409,581	319,181
12. Scheduled Recognition of Prior Deferred (Inflows) of Resources	(114,661,398)	(12,076,616)	(9,976,463)	(1,635,892)	(180,751)
13. OPEB Expense/(Income)	<u>\$39,415,102</u>	<u>\$67,522,084</u>	<u>\$99,420,128</u>	<u>\$6,079,054</u>	<u>\$2,861,560</u>

OPEB Expense/(Income) for the Year Ending June 30, 2022

	Health Insurance Credit - Social Service Employees	Health Insurance Credit - Registrars	Virginia Sickness and Disability Program	Virginia Local Disability Program - Teachers	Virginia Local Disability Program - Political Subdivisions	Line of Duty Act
1. Service Cost	\$289,532	\$20,316	\$30,801,757	\$1,598,276	\$2,039,164	\$40,356,947
2. Interest on the Total OPEB Liability	993,114	40,734	19,115,132	410,976	458,276	10,412,981
3. Current-Period Benefit Changes	0	0	0	0	0	0
4. Expensed Portion of Current-Period Difference Between Expected and Actual Experience in the Total OPEB Liability	(93,034)	(3,002)	2,576,080	101,136	84,832	(1,421,087)
5. Expensed Portion of Current-Period Change of Assumptions	48,964	(10,059)	0	0	0	(8,670,487)
6. Member Contributions (made negative for addition)	0	0	0	0	0	0
7. Projected Earnings on Plan Investments (made negative for addition)	(165,609)	(12,577)	(41,017,724)	(437,529)	(478,310)	(489,536)
8. Expensed Portion of Current-Period Differences Between Projected and Actual Earnings on Plan Investments	33,884	2,744	8,304,680	98,558	107,023	45,576
9. OPEB Plan Administrative Expense	3,801	1,141	7,729,976	1,207,137	1,240,920	910,600
10. Other	114	21	(609,755)	0	0	(177,000)
11. Scheduled Recognition of Prior Deferred Outflows of Resources	127,455	3,932	4,987,948	73,964	219,214	24,187,511
12. Scheduled Recognition of Prior Deferred (Inflows) of Resources	(109,217)	(19,386)	(29,309,273)	(184,717)	(456,210)	(14,456,233)
13. OPEB Expense/(Income)	<u>\$1,129,004</u>	<u>\$23,864</u>	<u>\$2,578,821</u>	<u>\$2,867,801</u>	<u>\$3,214,909</u>	<u>\$50,699,272</u>



Long-Term Expected Return on Plan Assets

For each major asset class that is included in the OPEB plan's target asset allocation as of June 30, 2022, these best estimates of the 20-year forward looking geometric nominal rates of return were provided by the VRS Investment Staff, and are summarized in the following table:

Asset Allocation

Asset Class	Target Allocation	Long-Term Expected Rate of Return
Public Equity	34.0%	6.8%
Fixed Income	15.0%	4.4%
Credit Strategies	14.0%	7.1%
Real Assets	14.0%	6.0%
Private Equity	14.0%	8.8%
MAPS ¹	6.0%	5.9%
PIP ²	3.0%	7.3%
Cash	0.0%	0.0%
Total	100.0%	
Currency Return Addition		0.1%
Total Fund Expected Rate of Return		6.72%

¹ Multi-Asset Public Strategies

² Private Investment Partnership

Single Discount Rate

Aside from the Political Subdivision Plan(s) and Line of Duty Act denoted in the executive summary, a single discount rate of 6.75% was used to measure the total OPEB liability. This Single Discount Rate was based on the expected rate of return on OPEB plan investments of 6.75% and a long-term bond rate of 3.69%. The projection of cash flows (provided under separate cover) used to determine this single discount rate were based on the assumption that employer contributions will be made in amounts equal to the actuarially determined contribution. Based on these assumptions, the OPEB Plan's Fiduciary Net Position was projected to be available to make all projected future benefit payments of current Plan members. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

Sensitivity of Net OPEB Liability

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

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

To the Single Discount Rate Assumption

Results as of June 30, 2022

Net OPEB Liability	Current Single Discount Rate Assumption		
	1% Decrease 5.75%	6.75%	1% Increase 7.75%
Group Life Insurance Program	\$ 1,752,101,249	\$ 1,204,096,415	\$ 761,233,542
Health Insurance Credit - State Employees	919,860,475	819,172,808	732,728,972
Health Insurance Credit - Teachers	1,407,689,772	1,249,046,529	1,114,568,648
Health Insurance Credit - Participating Local Subdivisions ¹	63,140,732	54,131,870	46,441,289
Health Insurance Credit - Constitutional Officers	29,901,415	26,286,479	23,217,257
Health Insurance Credit - Social Service Employees	13,793,956	12,343,420	11,101,765
Health Insurance Credit - Registrars	406,794	352,526	305,871
Virginia Sickness and Disability Program	(271,661,260)	(295,152,496)	(315,792,789)
Virginia Local Disability Program - Teachers	814,565	(112,435)	(914,182)
Virginia Local Disability Program - Political Subdivisions	62,310	(587,949)	(1,152,557)
Line of Duty Act ¹	432,003,330	378,455,413	334,647,012

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

To the Health Care Cost Trend Rate Assumption

Results as of June 30, 2022

Net OPEB Liability	Current Health Care Cost Trend Rate Assumption		
	1% Decrease		1% Increase
Line of Duty Act	\$ 318,931,002	\$ 378,455,413	\$ 453,167,775

SECTION D

OTHER DISCLOSURES

Other Disclosures

This report complements the actuarial valuation reports prepared as of June 30, 2021 by the prior actuary, and information herein should be considered along with the information from this separate report, especially for additional discussions of the nature of actuarial calculations and for more information related to:

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

Assumption Rationale	Assumptions are based upon a four-year Experience Review for the period ending June 30, 2020, as adopted by the Board of Trustees at its April 20, 2021 meeting.
Asset Method	The market value of assets is used for GASB Statement No. 75 purposes.
Roll-Forward Disclosure	The total OPEB liabilities shown in this report are based on an actuarial valuation as of June 30, 2021 and a measurement date of June 30, 2022. The roll-forward procedure increases the June 30, 2021 actuarial accrued liability with normal cost and interest and decreases it with actual benefit payments and interest.
Changes of Benefit Terms	Some of the Political Subdivision Plans offering Health Insurance Credit benefits have elected to provide the \$1 optional benefit enhancement. In aggregate, the impact of these changes on the Political Subdivisions is not significant.
Changes in Methods	<p>The total OPEB liabilities, for the Health Insurance Credit (HIC) Plans, shown in this report reflect a change to the method of allocating HIC costs between employers.</p> <p>The previous allocation method charged the final employer providing HIC benefits, the full cost of the member's earned HIC benefit.</p> <p>The current method allocates the member's HIC benefit between all employers, for which the member worked and the employer provided HIC benefits. The allocation is based on a combination of service and benefit accrual level (i.e., \$4.00 vs. \$1.50 vs. \$2.50).</p>

SECTION E

GLOSSARY OF TERMS

Glossary of Terms

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

Glossary of Terms

Actuarially Determined Contribution (ADC) or Annual Required Contribution (ARC)

A calculated contribution into an OPEB plan for the reporting period, most often determined based on the funding policy of the plan. Typically, the Actuarially Determined Contribution has a normal cost payment and an amortization payment.

Amortization Method

The method used to determine the periodic amortization payment may be a level dollar amount, or a level percent of pay amount. The period will typically be expressed in years, and the method will either be “open” (meaning, reset each year) or “closed” (the number of years remaining will decline each year).

Amortization Payment

The amortization payment is the periodic payment required to pay off an interest-discounted amount with payments of interest and principal.

Cost-of-Living Adjustments

Postemployment benefit changes intended to adjust benefit payments for the effects of inflation.

Cost-Sharing Multiple-Employer Defined Benefit OPEB Plan (cost-sharing OPEB plan)

A multiple-employer defined benefit OPEB plan in which the OPEB obligations to the employees of more than one employer are pooled and OPEB plan assets can be used to pay the benefits of the employees of any employer that provides benefits through the OPEB plan.

Covered-Employee Payroll

The payroll of employees that are provided with benefits through the OPEB plan.

Deferred (Inflows) and Outflows

The deferred inflows and outflows of OPEB resources are amounts used under GASB Statement No. 75 in developing the annual OPEB expense. Deferred inflows and outflows arise with differences between expected and actual experiences; changes of assumptions. The portion of these amounts not included in the OPEB expense should be included in the deferred inflows or outflows of resources.

Discount Rate

For GASB purposes, the discount rate is the single rate of return that results in the present value of all projected benefit payments to be equal to the sum of the funded and unfunded projected benefit payments, specifically:

1. The benefit payments to be made while the OPEB Plans' Fiduciary Net Position is projected to be greater than the benefit payments that are projected to be made in the period; and
2. The present value of the benefit payments not in (1) above, discounted using the municipal bond rate.

Glossary of Terms

Entry Age Actuarial Cost Method (EAN)

The EAN is a cost method for allocating the costs of the plan between the normal cost and the accrued liability. The actuarial present value of the projected benefits of each individual included in an actuarial valuation is allocated on a level basis (either level dollar or level percent of pay) over the earnings or service of the individual between entry age and assumed exit age(s). The portion of the actuarial present value allocated to a valuation year is the normal cost. The portion of this actuarial present value not provided for at a valuation date by the actuarial present value of future normal costs is the actuarial accrued liability. The sum of the accrued liability plus the present value of all future normal costs is the present value of all benefits.

Fiduciary Net Position

The fiduciary net position is the market value of the assets of the trust dedicated to the defined benefit provisions.

GASB

The Governmental Accounting Standards Board is an organization that exists in order to promulgate accounting standards for governmental entities.

Long-Term Expected Rate of Return

The long-term rate of return is the expected return to be earned over the entire trust portfolio based on the asset allocation of the portfolio.

Money-Weighted Rate of Return

The money-weighted rate of return is a method of calculating the returns that adjusts for the changing amounts actually invested. For purposes of GASB Statement No. 75, the money-weighted rate of return is calculated as the internal rate of return on OPEB plan investments, net of OPEB plan investment expense.

Multiple-Employer Defined Benefit OPEB Plan

A multiple-employer plan is a defined benefit OPEB plan that is used to provide OPEB payments to the employees of more than one employer.

Municipal Bond Rate

The Municipal Bond Rate is the discount rate to be used for those benefit payments that occur after the assets of the trust have been depleted.

Net OPEB Liability (NOL)

The NOL is the liability of employers and non-employer contributing entities to plan members for benefits provided through a defined benefit OPEB plan.

Non-Employer Contributing Entities

Non-employer contributing entities are entities that make contributions to an OPEB plan that is used to provide OPEB payments to the employees of other entities. For purposes of the GASB accounting statements, plan members are not considered non-employer contributing entities.



Glossary of Terms

Normal Cost	The portion of the actuarial present value allocated to a valuation year is called the normal cost. For purposes of application to the requirements of this Statement, the term normal cost is the equivalent of service cost.
Other Postemployment Benefits (OPEB)	All postemployment benefits other than retirement income (such as death benefits, life insurance, disability, and long-term care) that are provided separately from a pension plan, as well as postemployment healthcare benefits regardless of the manner in which they are provided. Other postemployment benefits do not include termination benefits.
Real Rate of Return	The real rate of return is the rate of return on an investment after adjustment to eliminate inflation.
Service Cost	The service cost is the portion of the actuarial present value of projected benefit payments that is attributed to a valuation year.
Total OPEB Expense	The total OPEB expense is the sum of the following items that are recognized at the end of the employer's fiscal year: <ol style="list-style-type: none">1. Service Cost2. Interest on the Total OPEB Liability;3. Current-Period Benefit Changes;4. Expensed Portion of Current Period Liability Experience;5. Expensed Portion of Current Period Assumption Change;6. Employee Contributions (made negative for addition here);7. Projected Earnings on Plan Investments (made negative for addition here);8. Expensed Portion of Current Period Investment Experience;9. OPEB Plan Administrative Expense;10. Other Changes in Plan Fiduciary Net Position;11. Recognition of Prior Deferred Outflows of Resources; and12. Recognition of Prior Deferred (Inflows) of Resources.
Total OPEB Liability (TOL)	The TOL is the portion of the actuarial present value of projected benefit payments that is attributed to past periods of member service.
Unfunded Actuarial Accrued Liability (UAAL)	The UAAL is the difference between actuarial accrued liability and valuation assets.
Valuation Assets	The valuation assets are the assets used in determining the unfunded liability of the plan. For purposes of GASB Statement No. 75, the valuation assets are equal to the market value of assets.

SECTION F

APPENDIX

Group Life Insurance Program

Appendix 1 - Proportionate Share of Contributions

Employer Code	Employer	2021	2021	2022	2022	2022	2022	2022
		Employer Contributions	Employer Allocation Percentage	Regular Employer Contributions	Employer Allocation Percentage	Special Employer Contributions ⁽²⁾	Non-Employer Contributing Entities Contributions ⁽²⁾	Total Employer Contributions
11111	Supreme Court - Judges	\$ 7,737	0.00694%	\$ 7,334	0.00624%	\$ 1,899	\$ 0	\$ 9,233
11113	Circuit Courts - Judges	158,718	0.14236%	166,571	0.14181%	43,165	0	209,736
11114	General District Courts - Judges	107,247	0.09619%	113,203	0.09637%	29,333	0	142,536
11115	Juvenile and Domestic Relations District Courts - Judges	113,229	0.10156%	119,937	0.10211%	31,081	0	151,018
11125	Virginia Court of Appeals - Judges	10,083	0.00905%	16,725	0.01424%	4,334	0	21,059
11171	State Corporation Commission - Commissioners	2,846	0.00255%	2,647	0.00225%	685	0	3,332
11191	VA Worker's Compensation Comm. - Commissioners	2,948	0.00264%	3,095	0.00263%	801	0	3,896
21156	Department of State Police - Troopers	695,365	0.62370%	753,443	0.64143%	195,241	0	948,684
30100	Senate	37,832	0.03393%	37,884	0.03225%	9,816	0	47,700
30101	House of Delegates	64,549	0.05790%	67,572	0.05753%	17,511	0	85,083
30103	Magistrate System	106,242	0.09529%	105,435	0.08976%	27,321	0	132,756
30107	Division of Legislative Services	31,138	0.02793%	33,776	0.02875%	8,754	0	42,530
30109	Division of Legislative Automated Systems	9,459	0.00848%	9,815	0.00836%	2,545	0	12,360
30110	Joint Legislative Audit and Review Commission	15,575	0.01397%	16,397	0.01396%	4,249	0	20,646
30111	Supreme Court	107,738	0.09664%	109,950	0.09360%	28,490	0	138,440
30112	Judicial Inquiry and Review Commission	2,321	0.00208%	2,217	0.00189%	575	0	2,792
30114	General District Courts	179,707	0.16119%	187,650	0.15975%	48,625	0	236,275
30115	Juvenile and Domestic Relations District Courts	109,210	0.09796%	112,715	0.09596%	29,209	0	141,924
30116	Combined District Courts	31,692	0.02843%	34,079	0.02901%	8,830	0	42,909
30117	Virginia State Bar	35,768	0.03208%	36,531	0.03110%	9,466	0	45,997
30119	Office of the Lieutenant Governor	966	0.00087%	1,069	0.00091%	277	0	1,346
30121	Office of the Governor	21,918	0.01966%	26,986	0.02297%	6,995	0	33,981
30122	Department of Planning and Budget	21,309	0.01911%	23,097	0.01966%	5,984	0	29,081
30123	Department of Military Affairs	80,628	0.07232%	86,782	0.07388%	22,488	0	109,270
30125	Virginia Court of Appeals	21,596	0.01937%	33,907	0.02887%	8,788	0	42,695
30127	Department of Emergency Management	56,222	0.05043%	62,989	0.05362%	16,324	0	79,313
30128	Virginia Veterans Care Center	50,894	0.04565%	52,262	0.04449%	13,542	0	65,804
30129	Department of Human Resource Management	46,468	0.04168%	48,817	0.04156%	12,650	0	61,467
30132	Virginia Department of Elections	21,273	0.01908%	24,660	0.02099%	6,389	0	31,049
30133	Auditor of Public Accounts	45,951	0.04121%	50,964	0.04339%	13,207	0	64,171
30136	Virginia Information Technologies Agency (VITA)	114,036	0.10228%	127,744	0.10875%	33,102	0	160,846
30140	Department of Criminal Justice Services	45,710	0.04100%	55,881	0.04757%	14,480	0	70,361
30141	Office of the Attorney General and Department of Law	166,466	0.14931%	182,216	0.15513%	47,219	0	229,435
30143	Office of the Attorney General - Division of Debt Collection	6,484	0.00581%	7,165	0.00610%	1,857	0	9,022
30146	Science Museum of Virginia	17,941	0.01609%	18,588	0.01582%	4,815	0	23,403
30147	Office of the State Inspector General	16,741	0.01502%	18,376	0.01564%	4,761	0	23,137
30148	Virginia Commission for the Arts	1,746	0.00157%	1,643	0.00140%	426	0	2,069
30151	Department of Accounts	64,441	0.05780%	69,352	0.05904%	17,971	0	87,323
30152	Department of the Treasury	43,487	0.03901%	45,388	0.03864%	11,761	0	57,149
30154	Department of Motor Vehicles	505,886	0.45375%	532,480	0.45331%	137,980	0	670,460
30156	Department of State Police	212,536	0.19063%	240,522	0.20476%	62,326	0	302,848
30157	Compensation Board	5,418	0.00486%	5,408	0.00460%	1,400	0	6,808
30158	Virginia Retirement System	0	0.00000%	0	0.00000%	0	0	0
30160	Virginia Criminal Sentencing Commission	3,618	0.00325%	3,595	0.00306%	931	0	4,526
30161	Department of Taxation	252,648	0.22661%	269,679	0.22958%	69,883	0	339,562
30162	Department of Accounts - Transfer Payments (CHRF)	641	0.00058%	719	0.00061%	186	0	905
30164	Virginia Management Fellows Administration	2,268	0.00204%	3,696	0.00315%	959	0	4,655
30165	Department of Housing and Community Development	42,472	0.03810%	55,568	0.04731%	14,400	0	69,968
30166	Secretary of the Commonwealth	5,768	0.00517%	8,621	0.00734%	2,234	0	10,855
30171	State Corporation Commission	264,387	0.23714%	283,553	0.24140%	73,478	0	357,031
30172	Virginia State Lottery	126,167	0.11316%	144,510	0.12303%	37,448	0	181,958
30174	Virginia College Savings Plan	55,426	0.04971%	59,710	0.05083%	15,472	0	75,182
30180	Secretary of Administration	7,122	0.00639%	7,336	0.00625%	1,902	0	9,238
30181	Department of Labor and Industry	47,806	0.04288%	52,963	0.04509%	13,725	0	66,688
30182	Virginia Employment Commission	232,826	0.20883%	303,432	0.25832%	78,628	0	382,060
30183	Secretary of Natural and Historic Resources	2,568	0.00230%	2,801	0.00238%	727	0	3,528
30184	Secretary Of Technology	0	0.00000%	0	0.00000%	0	0	0
30185	Secretary of Education	2,561	0.00230%	2,248	0.00191%	581	0	2,829
30186	Secretary of Transportation	2,616	0.00235%	3,270	0.00278%	849	0	4,119
30187	Secretary of Public Safety	2,897	0.00260%	3,521	0.00300%	913	0	4,434
30188	Secretary of Health and Human Resources	1,984	0.00178%	2,118	0.00180%	548	0	2,666
30190	Secretary of Finance	2,777	0.00249%	3,292	0.00280%	852	0	4,144
30191	Virginia Workers' Compensation Commission	100,832	0.09044%	102,949	0.08764%	26,676	0	129,625
30192	Secretary of Commerce and Trade	2,582	0.00231%	3,699	0.00315%	959	0	4,658
30193	Secretary of Agriculture and Forestry	1,664	0.00149%	1,617	0.00138%	420	0	2,037
30194	Department of General Services	198,607	0.17814%	207,302	0.17648%	53,718	0	261,020
30195	Secretary of Labor	0	0.00000%	2,907	0.00247%	755	0	3,662
30199	Department of Conservation and Recreation	133,113	0.11939%	146,429	0.12466%	37,944	0	184,373
30200	Office of Children's Services	5,479	0.00491%	6,119	0.00521%	1,586	0	7,705
30201	Department of Education - Central Office Operations	137,884	0.12367%	197,931	0.16850%	51,289	0	249,220
30202	The Library of Virginia	38,657	0.03467%	41,661	0.03547%	10,796	0	52,457
30203	Woodrow Wilson Rehabilitation Center	53,823	0.04828%	48,909	0.04164%	12,675	0	61,584
30204	The College of William and Mary	872,740	0.78280%	907,146	0.77228%	235,070	0	1,142,216
30207	University of Virginia - Academic Division	1,806,552	1.62037%	1,846,545	1.57201%	478,494	0	2,325,039
30208	Virginia Polytechnic Institute and State University	3,363,951	3.01728%	3,577,100	3.04528%	926,923	0	4,504,023
30209	University of Virginia Medical Center	167,937	0.15063%	160,876	0.13696%	41,688	0	202,564
30211	Virginia Military Institute	183,311	0.16442%	195,827	0.16671%	50,744	0	246,571
30212	Virginia State University	218,359	0.19586%	230,490	0.19622%	59,726	0	290,216
30213	Norfolk State University	288,977	0.25920%	304,097	0.25889%	78,802	0	382,899
30214	Longwood University	234,516	0.21035%	250,666	0.21340%	64,955	0	315,621



Group Life Insurance Program

Appendix 1 - Proportionate Share of Contributions

Employer Code	Employer	2021	2021	2022	2022	2022	2022	2022
		Employer Contributions	Employer Allocation Percentage	Regular Employer Contributions	Employer Allocation Percentage	Special Employer Contributions ⁽²⁾	Non-Employer Contributing Entities Contributions ⁽²⁾	Total Employer Contributions
30215	University of Mary Washington	221,980	0.19910%	227,266	0.19348%	58,892	0	286,158
30216	James Madison University	1,069,771	0.95952%	1,110,967	0.94580%	287,886	0	1,398,853
30217	Radford University	449,670	0.40333%	448,569	0.38188%	116,238	0	564,807
30218	Virginia School for Deaf and Blind	33,458	0.03001%	33,721	0.02871%	8,739	0	42,460
30221	Old Dominion University	928,017	0.83238%	978,090	0.83267%	253,451	0	1,231,541
30222	Department of Professional and Occupational Regulation	54,351	0.04875%	57,377	0.04885%	14,869	0	72,246
30223	Department of Health Professions	91,695	0.08224%	99,502	0.08471%	25,784	0	125,286
30226	Board of Accountancy	4,440	0.00398%	4,604	0.00392%	1,193	0	5,797
30233	Board of Bar Examiners	2,881	0.00258%	2,978	0.00254%	773	0	3,751
30234	Cooperative Extension and Agricultural Research Service	27,358	0.02454%	28,151	0.02397%	7,293	0	35,444
30236	Virginia Commonwealth University	2,612,631	2.34338%	2,757,079	2.34718%	714,440	0	3,471,519
30238	Virginia Museum of Fine Arts	71,341	0.06399%	78,161	0.06654%	20,254	0	98,415
30239	Frontier Culture Museum of Virginia	6,924	0.00621%	7,331	0.00624%	1,899	0	9,230
30241	Richard Bland College	33,683	0.03021%	37,304	0.03176%	9,667	0	46,971
30242	Christopher Newport University	317,482	0.28476%	333,123	0.28360%	86,323	0	419,446
30245	State Council of Higher Education for Virginia	21,242	0.01905%	22,303	0.01899%	5,780	0	28,083
30246	University of Virginia's College at Wise	48,892	0.04385%	44,903	0.03823%	11,637	0	56,540
30247	George Mason University	2,023,634	1.81508%	2,211,222	1.88247%	572,993	0	2,784,215
30261	Virginia Community College System - Central Office Operations	101,947	0.09144%	110,028	0.09367%	28,512	0	138,540
30262	Department of Rehabilitative Services	268,833	0.24113%	292,531	0.24904%	75,804	0	368,335
30263	Virginia Rehabilitation Center for the Blind and Vision Impaired	5,858	0.00525%	6,396	0.00545%	1,656	0	8,052
30268	Virginia Institute of Marine Science	117,812	0.10567%	120,578	0.10265%	31,245	0	151,823
30270	Virginia Community College System - Shared Services	25,911	0.02324%	27,570	0.02347%	7,144	0	34,714
30275	New River Community College	41,705	0.03741%	44,921	0.03824%	11,640	0	56,561
30276	Southside Virginia Community College	42,972	0.03854%	45,422	0.03867%	11,771	0	57,193
30277	Paul D Camp Community College	18,936	0.01699%	20,084	0.01710%	5,205	0	25,289
30278	Rappahannock Community College	35,335	0.03169%	40,197	0.03422%	10,416	0	50,613
30279	Danville Community College	34,971	0.03137%	40,483	0.03446%	10,489	0	50,972
30280	Northern Virginia Community College	616,272	0.55276%	628,608	0.53515%	162,891	0	791,499
30282	Piedmont Virginia Community College	63,000	0.05651%	67,201	0.05721%	17,414	0	84,615
30283	J Sargeant Reynolds Community College	110,802	0.09938%	114,177	0.09720%	29,586	0	143,763
30284	Eastern Shore Community College	13,347	0.01197%	15,360	0.01308%	3,981	0	19,341
30285	Patrick Henry Community College	57,338	0.05143%	59,306	0.05049%	15,368	0	74,674
30286	Virginia Western Community College	72,857	0.06535%	78,207	0.06658%	20,266	0	98,473
30287	Dabney S. Lancaster Community College	17,589	0.01578%	19,116	0.01627%	4,952	0	24,068
30288	Wytheville Community College	26,000	0.02332%	28,919	0.02462%	7,494	0	36,413
30290	John Tyler Community College	86,949	0.07799%	91,164	0.07761%	23,623	0	114,787
30291	Blue Ridge Community College	54,803	0.04916%	58,746	0.05001%	15,222	0	73,968
30292	Central Virginia Community College	44,451	0.03987%	49,454	0.04210%	12,815	0	62,269
30293	Virginia Peninsula Community College	83,958	0.07531%	81,078	0.06902%	21,009	0	102,087
30294	Southwest Virginia Community College	39,391	0.03533%	45,038	0.03834%	11,670	0	56,708
30295	Tidewater Community College	242,240	0.21728%	246,861	0.21016%	63,969	0	310,830
30296	Virginia Highlands Community College	28,464	0.02553%	31,128	0.02650%	8,066	0	39,194
30297	Germanna Community College	78,175	0.07012%	85,863	0.07310%	22,250	0	108,113
30298	Lord Fairfax Community College	68,231	0.06120%	71,318	0.06071%	18,479	0	89,797
30299	Mountain Empire Community College	36,741	0.03295%	38,922	0.03314%	10,084	0	49,006
30301	Department of Agriculture and Consumer Services	134,929	0.12102%	141,376	0.12036%	36,636	0	178,012
30310	Virginia Economic Development Partnership	66,431	0.05958%	78,144	0.06653%	20,251	0	98,395
30320	Virginia Tourism Authority	29,769	0.02670%	31,569	0.02688%	8,182	0	39,751
30330	Virginia - Israel Advisory Board	544	0.00049%	585	0.00050%	152	0	737
30350	Department of Small Business and Supplier Diversity	14,954	0.01341%	18,752	0.01596%	4,858	0	23,610
30400	Jamestown-Yorktown Commemoration	0	0.00000%	324	0.00028%	85	0	409
30402	Marine Resources Commission	22,773	0.02043%	23,947	0.02039%	6,206	0	30,153
30403	Department of Wildlife Resources	86,884	0.07793%	91,985	0.07831%	23,836	0	115,821
30405	Virginia Racing Commission	2,066	0.00185%	2,228	0.00190%	578	0	2,806
30407	Virginia Port Authority	1,359	0.00122%	1,568	0.00133%	408	0	1,976
30409	Department of Energy	63,831	0.05725%	65,059	0.05539%	16,860	0	81,919
30411	Department of Forestry	61,661	0.05531%	65,678	0.05591%	17,018	0	82,696
30413	Commission on Virginia Alcohol Safety Action Program	3,104	0.00278%	3,191	0.00272%	828	0	4,019
30417	Gunston Hall	1,136	0.00102%	1,326	0.00113%	344	0	1,670
30423	Department of Historic Resources	15,270	0.01370%	17,334	0.01476%	4,493	0	21,827
30425	Jamestown - Yorktown Foundation	38,164	0.03423%	40,574	0.03454%	10,513	0	51,087
30440	Department of Environmental Quality	286,261	0.25676%	300,838	0.25611%	77,956	0	378,794
30454	Office of Commonwealth Preparedness	3,900	0.00350%	4,614	0.00393%	1,196	0	5,810
30501	Va Dept Of Transportation	0	0.00000%	2,608,928	2.22105%	676,052	0	3,284,980
30505	Department of Rail and Public Transportation	30,437	0.02730%	29,326	0.02497%	7,600	0	36,926
30506	Motor Vehicle Dealer Board	7,003	0.00628%	7,101	0.00605%	1,842	0	8,943
30510	Va Dept Of Transportation Central Office	615,733	0.55228%	0	0.00000%	0	0	0
30511	Va Dept Of Transportation Bristol	176,526	0.15833%	0	0.00000%	0	0	0
30512	Va Dept Of Transportation Salem	219,953	0.19728%	0	0.00000%	0	0	0
30513	Va Dept Of Transportation Lynchburg	160,884	0.14430%	0	0.00000%	0	0	0
30514	Va Dept Of Transportation Richmond	247,896	0.22235%	0	0.00000%	0	0	0
30515	Va Dept Of Transportation Hampton Roads	253,182	0.22709%	0	0.00000%	0	0	0
30516	Va Dept Of Transportation Fredericksburg	153,244	0.13745%	0	0.00000%	0	0	0
30517	Va Dept Of Transportation Culpeper	149,250	0.13387%	0	0.00000%	0	0	0
30518	Va Dept Of Transportation Staunton	182,550	0.16374%	0	0.00000%	0	0	0
30519	Va Dept Of Transportation Nova	315,104	0.28263%	0	0.00000%	0	0	0
30601	Department of Health	970,180	0.87020%	1,014,257	0.86346%	262,823	0	1,277,080
30602	Department of Medical Assistance Services	210,583	0.18888%	243,551	0.20734%	63,111	0	306,662
30606	Virginia Board for People With Disabilities	3,498	0.00314%	3,628	0.00309%	941	0	4,569



Group Life Insurance Program

Appendix 1 - Proportionate Share of Contributions

Employer Code	Employer	2021 Employer Contributions	2021 Employer Allocation Percentage	2022 Regular Employer Contributions	2022 Employer Allocation Percentage	2022 Special Employer Contributions ⁽²⁾	2022 Non-Employer Contributing Entities Contributions ⁽²⁾	2022 Total Employer Contributions
30701	Department of Corrections - Central Administration	133,199	0.11947%	146,548	0.12476%	37,975	0	184,523
30702	Department for the Blind and Vision Impaired	40,835	0.03663%	43,252	0.03682%	11,207	0	54,459
30703	Central State Hospital	196,419	0.17618%	200,770	0.17092%	52,025	0	252,795
30704	Eastern State Hospital	174,589	0.15660%	172,148	0.14655%	44,607	0	216,755
30705	Southwestern Virginia Mental Health Institute	129,246	0.11593%	134,089	0.11415%	34,745	0	168,834
30706	Western State Hospital	178,437	0.16005%	184,140	0.15676%	47,715	0	231,855
30707	Central Virginia Training Center	5,451	0.00489%	509	0.00043%	131	0	640
30708	Commonwealth Center for Children and Adolescents	37,530	0.03366%	34,595	0.02945%	8,964	0	43,559
30711	Virginia Correctional Enterprises	45,386	0.04071%	44,953	0.03827%	11,649	0	56,602
30716	Virginia Correctional Center for Women	32,313	0.02898%	30,050	0.02558%	7,786	0	37,836
30718	Bland Correctional Center	19,721	0.01769%	20,995	0.01787%	5,439	0	26,434
30720	Department of Behavioral Health & Developmental Services	201,985	0.18117%	223,508	0.19028%	57,918	0	281,426
30723	Southeastern Virginia Training Center	60,131	0.05393%	62,782	0.05345%	16,269	0	79,051
30724	Catawba Hospital	74,824	0.06711%	80,556	0.06858%	20,875	0	101,431
30725	Northern Va Training Center	0	0.00000%	0	0.00000%	0	0	0
30728	Northern Virginia Mental Health Institute	117,096	0.10503%	120,209	0.10234%	31,151	0	151,360
30729	Piedmont Geriatric Hospital	78,180	0.07012%	75,925	0.06464%	19,675	0	95,600
30733	Sussex I Correctional Center	15,565	0.01396%	0	0.00000%	0	0	0
30734	Sussex II Correctional Center	12,538	0.01125%	0	0.00000%	0	0	0
30735	Wallen Ridge Correctional Center	27,113	0.02432%	29,775	0.02535%	7,716	0	37,491
30737	St Brides Correctional Center	21,855	0.01960%	22,290	0.01898%	5,777	0	28,067
30738	Southwestern Va Training Ctr	194	0.00017%	0	0.00000%	0	0	0
30739	Southern Virginia Mental Health Institute	45,219	0.04056%	43,887	0.03736%	11,372	0	55,259
30741	Red Onion Correctional Center	27,466	0.02463%	29,466	0.02509%	7,637	0	37,103
30742	Department of Corrections - Academy For Staff Development	36,462	0.03270%	41,414	0.03526%	10,733	0	52,147
30743	Fluvanna Women's Correctional Center	44,139	0.03959%	48,209	0.04104%	12,492	0	60,701
30745	Nottoway Correctional Center	33,272	0.02984%	32,950	0.02805%	8,538	0	41,488
30747	Marion Correctional Treatment Center	24,971	0.02240%	26,216	0.02232%	6,794	0	33,010
30748	Hiram W Davis Medical Center	49,124	0.04406%	50,794	0.04324%	13,162	0	63,956
30749	Buckingham Correctional Center	22,193	0.01991%	23,576	0.02007%	6,109	0	29,685
30751	Department for the Deaf and Hard-of-Hearing	2,866	0.00257%	2,744	0.00234%	712	0	3,456
30752	State Farm Correctional Complex	28,127	0.02523%	26,759	0.02278%	6,934	0	33,693
30753	Deerfield Correctional Center	28,209	0.02530%	28,951	0.02465%	7,503	0	36,454
30754	Augusta Correctional Center	17,360	0.01557%	16,655	0.01418%	4,316	0	20,971
30756	Department of Corrections - Division of Institutions	158,602	0.14226%	169,095	0.14396%	43,819	0	212,914
30757	Western Region Correctional Field Units	7,086	0.00636%	7,694	0.00655%	1,994	0	9,688
30761	Eastern Reg Corr Field Unit	10,111	0.00907%	11,310	0.00963%	2,931	0	14,241
30765	Department of Social Services	540,130	0.48447%	529,541	0.45081%	137,219	0	666,760
30766	Virginia Parole Board	3,368	0.00302%	5,190	0.00442%	1,345	0	6,535
30767	Adult Community Service	63,884	0.05730%	66,295	0.05644%	17,179	0	83,474
30768	Keen Mountain Correctional Center	21,264	0.01907%	21,710	0.01848%	5,625	0	27,335
30769	Greensville Correctional Center	50,943	0.04569%	51,578	0.04391%	13,365	0	64,943
30770	Dillwyn Correctional Center	25,342	0.02273%	26,375	0.02245%	6,833	0	33,208
30771	Indian Creek Correctional Center	17,276	0.01550%	17,181	0.01463%	4,453	0	21,634
30772	Haynesville Correctional Center	28,332	0.02541%	28,955	0.02465%	7,503	0	36,458
30773	Coffeewood Correctional Center	20,180	0.01810%	20,867	0.01776%	5,409	0	26,276
30774	Lunenburg Correctional Center	19,128	0.01716%	19,426	0.01654%	5,035	0	24,461
30775	Pocahontas State Correctional Center	23,610	0.02118%	23,741	0.02021%	6,152	0	29,893
30776	Green Rock Correctional Center	25,448	0.02282%	25,920	0.02207%	6,718	0	32,638
30777	Department of Juvenile Justice	347,178	0.31140%	350,323	0.29824%	90,779	0	441,102
30778	Department of Forensic Science	132,042	0.11843%	139,298	0.11859%	36,097	0	175,395
30779	Sussex State Prison Complex	0	0.00000%	36,223	0.03084%	9,387	0	45,610
30785	River North Correctional Center	23,846	0.02139%	23,047	0.01962%	5,972	0	29,019
30786	Culpeper Correctional Facility For Women	0	0.00000%	0	0.00000%	0	0	0
30794	Virginia Center for Behavioral Rehabilitation	110,072	0.09873%	109,449	0.09318%	28,362	0	137,811
30841	Department of Aviation	14,358	0.01288%	15,267	0.01300%	3,957	0	19,224
30848	Indigent Defense Commission	184,170	0.16519%	206,115	0.17547%	53,410	0	259,525
30851	Tobacco Indemnification & Revitalization Commission	5,626	0.00505%	5,547	0.00472%	1,437	0	6,984
30852	Virginia Foundation For Healthy Youth	6,509	0.00584%	6,730	0.00573%	1,744	0	8,474
30882	Behavioral Health Commission	0	0.00000%	270	0.00023%	70	0	340
30912	Department of Veterans Services	65,604	0.05884%	71,299	0.06070%	18,476	0	89,775
30913	Veterans Services Foundation	556	0.00050%	694	0.00059%	180	0	874
30922	Sitter-Barfoot Veterans Care Center	70,234	0.06299%	72,163	0.06143%	18,698	0	90,861
30937	Southern Virginia Higher Education Center	10,811	0.00970%	12,951	0.01103%	3,357	0	16,308
30938	New College Institute	5,306	0.00476%	5,769	0.00491%	1,495	0	7,264
30942	Virginia Museum of Natural History	7,451	0.00668%	8,094	0.00689%	2,097	0	10,191
30948	Southwest Virginia Higher Education Center	5,491	0.00493%	6,137	0.00522%	1,589	0	7,726
30957	Commonwealth's Attorneys' Services Council	2,661	0.00239%	2,796	0.00238%	724	0	3,520
30960	Department of Fire Programs	23,049	0.02068%	24,104	0.02052%	6,246	0	30,350
30961	Division of Capitol Police	3,130	0.00281%	4,595	0.00391%	1,190	0	5,785
30977	Virginia Cannabis Control Authority	0	0.00000%	506	0.00043%	131	0	637
30999	Department of Alcoholic Beverage Control	301,956	0.27084%	384,528	0.32736%	99,643	0	484,171
33010	Virginia Outdoors Foundation	13,051	0.01170%	14,746	0.01255%	3,820	0	18,566
35106	Arlington County Health Department	380	0.00034%	392	0.00033%	100	0	492
35129	Fairfax County Health Department	10,673	0.00957%	8,115	0.00691%	2,103	0	10,218
35522	Virginia Passenger Rail Authority	689	0.00062%	13,309	0.01133%	3,449	0	16,758
35885	Fort Monroe Federal Area Development Authority	8,420	0.00755%	9,257	0.00788%	2,399	0	11,656
40100	Accomack County School Board	149,624	0.13420%	161,859	0.13779%	0	41,944	203,803
40101	Albemarle County Schools	542,300	0.48641%	606,509	0.51634%	0	157,166	763,675
40102	Alleghany County School Board	60,368	0.05414%	95,846	0.08160%	0	24,838	120,684



Group Life Insurance Program

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Employer Code	Employer	2021	2021	2022	2022	2022	2022	2022
		Employer Contributions	Employer Allocation Percentage	Regular Employer Contributions	Employer Allocation Percentage	Special Employer Contributions ⁽²⁾	Non-Employer Contributing Entities Contributions ⁽²⁾	Total Employer Contributions
40103	Amelia County School Board	48,959	0.04391%	51,646	0.04397%	0	13,384	65,030
40104	Amherst County School Board	136,549	0.12248%	143,973	0.12257%	0	37,308	181,281
40105	Appomattox County School Board	64,052	0.05745%	71,156	0.06058%	0	18,440	89,596
40106	Arlington Public Schools	1,741,562	1.56208%	1,788,516	1.52261%	0	463,458	2,251,974
40107	Augusta County School Board	328,780	0.29490%	345,544	0.29417%	0	89,541	435,085
40108	Bath County School Board	24,635	0.02210%	25,025	0.02130%	0	6,486	31,511
40109	Bedford County School Board	290,322	0.26040%	300,714	0.25601%	0	77,925	378,639
40110	Bland County School Board	20,376	0.01828%	21,735	0.01850%	0	5,631	27,366
40111	Botetourt County Schools	150,678	0.13515%	156,893	0.13357%	0	40,657	197,550
40112	Brunswick County Public Schools	47,633	0.04273%	46,497	0.03958%	0	12,048	58,545
40113	Buchanan County School Board	73,083	0.06555%	72,618	0.06182%	0	18,817	91,435
40114	Buckingham County School Board	62,400	0.05597%	66,581	0.05668%	0	17,252	83,833
40115	Campbell County School Board	227,836	0.20436%	243,013	0.20688%	0	62,971	305,984
40116	Caroline County School Board	122,696	0.11005%	127,179	0.10827%	0	32,956	160,135
40117	Carroll County School Board	115,182	0.10331%	121,923	0.10380%	0	31,592	153,515
40118	Charles City County School Board	22,438	0.02013%	21,721	0.01849%	0	5,628	27,349
40119	Charlotte County School Board	63,552	0.05700%	166,491	0.14174%	0	43,143	209,634
40120	Chesterfield County School Board	1,822,400	1.63459%	1,988,819	1.69313%	0	515,364	2,504,183
40121	Clarke County School Board	66,211	0.05939%	72,521	0.06174%	0	18,793	91,314
40122	Craig County School Board	19,875	0.01783%	20,507	0.01746%	0	5,315	25,822
40123	Culpeper County School Board	253,583	0.22745%	266,622	0.22698%	0	69,089	335,711
40124	Cumberland County School Board	46,073	0.04132%	49,383	0.04204%	0	12,796	62,179
40125	Dickenson County School Board	53,132	0.04766%	56,373	0.04799%	0	14,607	70,980
40126	Dinwiddie County School Board	131,096	0.11759%	144,618	0.12312%	0	37,476	182,094
40128	Essex County Public Schools	43,405	0.03893%	44,999	0.03831%	0	11,661	56,660
40129	Fairfax County School Board	8,855,883	7.94324%	9,003,779	7.66516%	0	2,333,143	11,336,922
40130	Fauquier County School Board	415,988	0.37312%	427,493	0.36394%	0	110,777	538,270
40131	Floyd County School Board	60,607	0.05436%	62,749	0.05342%	0	16,260	79,009
40132	Fluvanna County Public Schools	133,321	0.11958%	137,473	0.11703%	0	35,625	173,098
40133	Franklin County Public Schools	226,986	0.20359%	237,030	0.20179%	0	61,422	298,452
40134	Frederick County School Board	523,008	0.46911%	551,438	0.46945%	0	142,893	694,331
40135	Giles County Schools	70,026	0.06281%	72,766	0.06195%	0	18,857	91,623
40136	Gloucester County School Board	169,261	0.15182%	189,695	0.16149%	0	49,155	238,850
40137	Goochland County School Board	88,173	0.07909%	95,455	0.08126%	0	24,734	120,189
40138	Grayson County School Board	51,828	0.04649%	55,301	0.04708%	0	14,330	69,631
40139	Greene County Public Schools	94,543	0.08480%	104,479	0.08895%	0	27,072	131,551
40140	Greensville County School Board	73,266	0.06572%	74,631	0.06354%	0	19,338	93,969
40141	Halifax County School Board	149,061	0.13370%	164,349	0.13991%	0	42,589	206,938
40142	Hanover County School Board	571,882	0.51295%	613,524	0.52231%	0	158,983	772,507
40143	Henrico County School Board	1,600,504	1.43556%	1,708,592	1.45457%	0	442,748	2,151,340
40144	Henry County Public Schools	211,381	0.18960%	221,439	0.18852%	0	57,379	278,818
40145	Highland County Public Schools	10,232	0.00918%	10,687	0.00910%	0	2,770	13,457
40146	Isle of Wight County Schools	172,811	0.15500%	188,426	0.16041%	0	48,826	237,252
40148	King George County School Board	133,322	0.11958%	140,414	0.11954%	0	36,386	176,800
40149	King & Queen County School Board	27,012	0.02423%	29,523	0.02513%	0	7,649	37,172
40150	King William County School Board	66,001	0.05920%	69,604	0.05926%	0	18,038	87,642
40151	Lancaster County Public Schools	37,819	0.03392%	39,507	0.03363%	0	10,236	49,743
40152	Lee County School Board	100,925	0.09052%	106,557	0.09071%	0	27,614	134,171
40153	Loudoun County School Board	3,924,852	3.52037%	4,305,382	3.66529%	0	1,115,652	5,421,034
40154	Louisa County Public Schools	175,946	0.15781%	190,973	0.16258%	0	49,487	240,460
40155	Lunenburg County School Board	47,719	0.04280%	51,617	0.04394%	0	13,378	64,995
40156	Madison County School Board	54,476	0.04886%	58,227	0.04957%	0	15,088	73,315
40157	Mathews County School Board	41,070	0.03684%	42,638	0.03630%	0	11,049	53,687
40158	Mecklenburg County School Board	131,505	0.11795%	140,280	0.11942%	0	36,350	176,630
40159	Middlesex County School Board	49,110	0.04405%	51,121	0.04352%	0	13,247	64,368
40160	Montgomery County School Board	319,378	0.28647%	352,203	0.29984%	0	91,266	443,469
40162	Nelson County Public Schools	61,713	0.05535%	64,434	0.05485%	0	16,698	81,132
40163	New Kent County School Board	97,603	0.08754%	105,087	0.08946%	0	27,230	132,317
40165	Northampton County Schools	50,215	0.04504%	51,964	0.04424%	0	13,466	65,430
40166	Northumberland County School Board	46,715	0.04190%	50,340	0.04286%	0	13,046	63,386
40167	Nottoway County School Board	60,229	0.05402%	59,943	0.05103%	0	15,533	75,476
40168	Orange County Public Schools	147,132	0.13197%	159,165	0.13550%	0	41,244	200,409
40169	Page County Public Schools	101,512	0.09105%	106,288	0.09049%	0	27,544	133,832
40170	Patrick County School Board	68,696	0.06162%	72,459	0.06169%	0	18,777	91,236
40171	Pittsylvania County School Board	243,785	0.21866%	254,660	0.21680%	0	65,990	320,650
40172	Powhatan County School Board	135,834	0.12183%	144,951	0.12340%	0	37,561	182,512
40173	Prince Edward County School Board	61,537	0.05519%	61,457	0.05232%	0	15,925	77,382
40174	Prince George County School Board	184,629	0.16560%	191,313	0.16287%	0	49,575	240,888
40176	Prince William County School Board	3,308,748	2.96776%	3,480,991	2.96346%	0	902,029	4,383,020
40177	Pulaski County School Board	118,570	0.10635%	127,044	0.10816%	0	32,922	159,966
40178	Rappahannock County School Board	33,575	0.03011%	35,309	0.03006%	0	9,150	44,459
40179	Richmond County School Board	39,634	0.03555%	43,255	0.03682%	0	11,207	54,462
40180	Roanoke County School Board	443,453	0.39775%	471,153	0.40111%	0	122,091	593,244
40181	Rockbridge County School Board	94,478	0.08474%	97,020	0.08260%	0	25,142	122,162
40182	Rockingham County School Board	384,686	0.34504%	413,350	0.35190%	0	107,113	520,463
40183	Russell County School Board	104,764	0.09397%	106,394	0.09058%	0	27,571	133,965
40184	Scott County School Board	117,002	0.10494%	120,895	0.10292%	0	31,327	152,222
40185	Shenandoah County School Board	207,268	0.18591%	215,652	0.18359%	0	55,882	271,534
40186	Smyth County School Board	124,796	0.11194%	134,884	0.11483%	0	34,952	169,836
40187	Southampton County School Board	71,744	0.06435%	73,797	0.06283%	0	19,124	92,921



Group Life Insurance Program

Appendix 1 - Proportionate Share of Contributions

Employer Code	Employer	2021	2021	2022	2022	2022	2022	2022
		Employer Contributions	Employer Allocation Percentage	Regular Employer Contributions	Employer Allocation Percentage	Special Employer Contributions ⁽²⁾	Non-Employer Contributing Entities Contributions ⁽²⁾	Total Employer Contributions
40188	Spotsylvania County School Board	738,355	0.66226%	778,038	0.66236%	0	201,612	979,650
40189	Stafford County School Board	950,915	0.85292%	1,040,619	0.88591%	0	269,657	1,310,276
40190	Surry County Schools	39,328	0.03527%	41,118	0.03500%	0	10,653	51,771
40191	Sussex County School Board	43,735	0.03923%	44,722	0.03807%	0	11,588	56,310
40192	Tazewell County Schools	136,169	0.12213%	142,818	0.12158%	0	37,010	179,828
40193	Warren County School Board	174,710	0.15670%	191,799	0.16328%	0	49,700	241,499
40195	Washington County School Board	198,887	0.17839%	208,185	0.17723%	0	53,946	262,131
40196	Westmoreland County School Board	54,769	0.04912%	55,572	0.04731%	0	14,400	69,972
40197	Wise County School Board	165,593	0.14853%	178,693	0.15213%	0	46,306	224,999
40198	Wythe County School Board	115,939	0.10399%	122,643	0.10441%	0	31,781	154,424
40199	York County School Board	398,328	0.35728%	409,496	0.34861%	0	106,111	515,607
40200	Alexandria City School Board	883,521	0.79247%	917,084	0.78074%	0	237,645	1,154,729
40201	Bristol City School Board	73,999	0.06637%	74,887	0.06375%	0	19,404	94,291
40202	Buena Vista City Schools	25,715	0.02306%	28,175	0.02399%	0	7,302	35,477
40203	Charlottesville Public Schools	223,076	0.20009%	233,877	0.19911%	0	60,606	294,483
40205	Danville City Schools	199,951	0.17935%	214,246	0.18239%	0	55,517	269,763
40206	Fredericksburg City Schools	130,100	0.11669%	143,592	0.12224%	0	37,208	180,800
40207	Hampton City Schools	619,896	0.55601%	662,822	0.56428%	0	171,758	834,580
40208	Harrisonburg City School Board	241,970	0.21703%	264,647	0.22530%	0	68,578	333,225
40209	Hopewell City School Board	141,453	0.12688%	156,348	0.13310%	0	40,513	196,861
40210	Lynchburg Public Schools	294,597	0.26424%	313,729	0.26709%	0	81,298	395,027
40211	Newport News Public Schools	912,324	0.81830%	946,931	0.80615%	0	245,379	1,192,310
40212	Norfolk Public Schools	1,167,556	1.04723%	1,184,305	1.00823%	0	306,889	1,491,194
40213	Petersburg City Schools	137,935	0.12372%	151,183	0.12871%	0	39,174	190,357
40214	Portsmouth School Board	472,040	0.42339%	469,589	0.39977%	0	121,684	591,273
40215	Radford City School Board	48,354	0.04337%	54,391	0.04630%	0	14,096	68,487
40216	Richmond Public Schools	1,049,466	0.94131%	1,106,759	0.94221%	0	286,793	1,393,552
40217	Roanoke City School Board	469,605	0.42121%	491,060	0.41805%	0	127,248	618,308
40219	Staunton City Schools	96,622	0.08666%	105,779	0.09005%	0	27,410	133,189
40220	Suffolk City School Board	452,708	0.40605%	460,485	0.39202%	0	119,325	579,810
40222	Winchester Public Schools	168,835	0.15144%	179,651	0.15294%	0	46,552	226,203
40223	Martinsville City Schools	63,039	0.05654%	64,561	0.05496%	0	16,729	81,290
40224	Falls Church Public Schools	150,400	0.13490%	156,797	0.13349%	0	40,632	197,429
40225	Colonial Heights City Schools	108,632	0.09744%	112,850	0.09607%	0	29,242	142,092
40230	Covington City School Board	29,148	0.02615%	0	0.00000%	0	0	0
40231	Fairfax City School Board	527	0.00047%	527	0.00045%	0	137	664
40232	Franklin City Public Schools	37,337	0.03349%	37,564	0.03198%	0	9,734	47,298
40233	Chesapeake Public Schools	1,376,761	1.23488%	1,463,804	1.24618%	0	379,317	1,843,121
40234	Virginia Beach City School Board	2,302,599	2.06530%	2,389,690	2.03441%	0	619,241	3,008,931
40236	Manassas Park City Schools	130,152	0.11674%	132,597	0.11288%	0	34,359	166,956
40306	Town of West Point School Board	30,059	0.02696%	29,875	0.02543%	0	7,740	37,615
40307	Lexington City School Board	17,935	0.01608%	19,267	0.01640%	0	4,992	24,259
40308	Waynesboro Public Schools	101,758	0.09127%	109,687	0.09338%	0	28,423	138,110
40309	Town of Colonial Beach Schools	20,691	0.01856%	20,790	0.01770%	0	5,388	26,178
40313	Galax City Schools	40,675	0.03648%	44,865	0.03819%	0	11,624	56,489
40314	Norton City Schools	21,332	0.01913%	24,641	0.02098%	0	6,386	31,027
40332	Manassas City Schools	333,381	0.29902%	346,369	0.29487%	0	89,754	436,123
40335	City of Salem Schools	128,492	0.11525%	141,459	0.12043%	0	36,657	178,116
40402	Williamsburg-James City County School Board	400,188	0.35894%	433,056	0.36867%	0	112,217	545,273
40403	Poquoson City Public Schools	64,976	0.05828%	66,516	0.05663%	0	17,237	83,753
40410	Valley Vocational Technical Center	10,837	0.00972%	11,112	0.00946%	0	2,879	13,991
40412	Charlottesville/Albemarle Vo-Tech Center	6,962	0.00624%	8,792	0.00748%	0	2,277	11,069
40413	The Pruden Center For Industry And Technology	0	0.00000%	0	0.00000%	0	0	0
40414	Jackson River Technical Ctr	3,304	0.00296%	0	0.00000%	0	0	0
40415	New Horizons Technical Center	50,665	0.04544%	52,973	0.04510%	0	13,728	66,701
40416	Northern Neck Regional Vocational Center	6,580	0.00590%	6,719	0.00572%	0	1,741	8,460
40417	Rowanty Vocational Technical Center	4,682	0.00420%	5,224	0.00445%	0	1,355	6,579
40418	Amelia-Nottoway Vocational Center	1,220	0.00110%	1,829	0.00156%	0	475	2,304
40421	Northern Neck Regional Special Education Program	3,324	0.00298%	3,206	0.00273%	0	831	4,037
40423	Maggie Walker Governor's School for Govt & Intl Studies	24,906	0.02234%	26,039	0.02217%	0	6,748	32,787
40424	Appomattox Region Governor's School	11,797	0.01058%	12,478	0.01062%	0	3,233	15,711
40425	Bridging Communities Regional Career and Tech Center	2,429	0.00218%	3,250	0.00277%	0	843	4,093
55100	Accomack County	67,604	0.06064%	70,410	0.05994%	0	18,245	88,655
55101	Albemarle County	261,736	0.23476%	282,629	0.24061%	0	73,238	355,867
55102	Alleghany County	43,457	0.03898%	45,081	0.03838%	0	11,682	56,763
55103	Amelia County	26,391	0.02367%	28,301	0.02409%	0	7,333	35,634
55104	Amherst County	56,063	0.05029%	60,003	0.05108%	0	15,548	75,551
55105	Appomattox County	22,856	0.02050%	25,072	0.02134%	0	6,496	31,568
55107	Augusta County	128,588	0.11534%	134,311	0.11434%	0	34,803	169,114
55108	Bath County	15,706	0.01409%	16,802	0.01430%	0	4,353	21,155
55109	Bedford County	117,136	0.10506%	122,574	0.10435%	0	31,762	154,336
55110	Bland County	15,274	0.01370%	15,998	0.01362%	0	4,146	20,144
55111	Botetourt County	74,238	0.06659%	80,903	0.06887%	0	20,963	101,866
55112	Brunswick County	34,197	0.03067%	36,545	0.03111%	0	9,469	46,014
55113	Buchanan County	57,508	0.05158%	60,359	0.05139%	0	15,642	76,001
55114	Buckingham County	26,312	0.02360%	31,141	0.02651%	0	8,069	39,210
55115	Campbell County	82,357	0.07387%	87,964	0.07489%	0	22,795	110,759
55116	Caroline County	69,703	0.06252%	74,295	0.06325%	0	19,252	93,547
55117	Carroll County	39,079	0.03505%	43,169	0.03675%	0	11,186	54,355
55118	Charles City County	23,090	0.02071%	25,298	0.02154%	0	6,556	31,854



Group Life Insurance Program

Appendix 1 - Proportionate Share of Contributions

Employer Code	Employer	2021 Employer Contributions	2021 Employer Allocation Percentage	2022 Regular Employer Contributions	2022 Employer Allocation Percentage	2022 Special Employer Contributions ⁽²⁾	2022 Non-Employer Contributing Entities Contributions ⁽²⁾	2022 Total Employer Contributions
55119	Charlotte County	24,059	0.02158%	25,736	0.02191%	0	6,669	32,405
55120	Chesterfield County	1,121,723	1.00612%	1,211,032	1.03098%	0	313,814	1,524,846
55121	Clarke County	29,514	0.02647%	31,252	0.02661%	0	8,100	39,352
55122	Craig County	10,251	0.00919%	11,804	0.01005%	0	3,059	14,863
55123	Culpeper County	112,771	0.10115%	116,018	0.09877%	0	30,064	146,082
55124	Cumberland County	19,178	0.01720%	20,309	0.01729%	0	5,263	25,572
55126	Dinwiddie County	58,783	0.05273%	65,235	0.05554%	0	16,905	82,140
55128	Essex County	24,186	0.02169%	26,344	0.02243%	0	6,827	33,171
55130	Fauquier County	227,537	0.20409%	240,350	0.20462%	0	62,283	302,633
55131	Floyd County	27,456	0.02463%	29,545	0.02515%	0	7,655	37,200
55132	Fluvanna County	42,486	0.03811%	46,558	0.03964%	0	12,066	58,624
55133	Franklin County	87,816	0.07877%	96,629	0.08226%	0	25,039	121,668
55134	Frederick County	249,767	0.22403%	260,300	0.22160%	0	67,451	327,751
55135	Giles County	35,246	0.03161%	36,444	0.03103%	0	9,445	45,889
55136	Gloucester County	91,480	0.08205%	95,278	0.08111%	0	24,689	119,967
55137	Goochland County	75,742	0.06794%	85,395	0.07270%	0	22,129	107,524
55138	Grayson County	25,664	0.02302%	29,155	0.02482%	0	7,555	36,710
55139	Greene County	32,325	0.02899%	34,344	0.02924%	0	8,900	43,244
55140	Greensville County	27,845	0.02498%	29,899	0.02545%	0	7,747	37,646
55141	Halifax County	48,312	0.04333%	51,671	0.04399%	0	13,390	65,061
55142	Hanover County	374,994	0.33635%	396,580	0.33762%	0	102,766	499,346
55143	Henrico County	1,442,162	1.29354%	1,584,253	1.34872%	0	410,528	1,994,781
55144	Henry County	97,480	0.08743%	110,611	0.09417%	0	28,664	139,275
55145	Highland County	8,756	0.00785%	9,755	0.00830%	0	2,526	12,281
55146	Isle of Wight County	80,160	0.07190%	86,107	0.07331%	0	22,311	108,418
55147	James City County	221,278	0.19847%	233,277	0.19859%	0	60,448	293,725
55148	King George County	67,969	0.06096%	79,147	0.06738%	0	20,509	99,656
55149	King and Queen County	17,025	0.01527%	19,208	0.01635%	0	4,977	24,185
55150	King William County	28,249	0.02534%	31,948	0.02720%	0	8,279	40,227
55151	Lancaster County	28,183	0.02528%	30,300	0.02580%	0	7,850	38,150
55152	Lee County	28,623	0.02567%	32,396	0.02758%	0	8,395	40,791
55153	Loudoun County	1,563,715	1.40256%	1,643,323	1.39900%	0	425,833	2,069,156
55154	Louisa County	77,789	0.06977%	85,820	0.07306%	0	22,238	108,058
55155	Lunenburg County	12,333	0.01106%	13,852	0.01179%	0	3,589	17,441
55156	Madison County	30,373	0.02724%	32,562	0.02772%	0	8,438	41,000
55157	Mathews County	17,780	0.01595%	19,811	0.01687%	0	5,135	24,946
55158	Mecklenburg County	53,652	0.04812%	57,966	0.04935%	0	15,021	72,987
55159	Middlesex County	18,884	0.01694%	20,447	0.01741%	0	5,299	25,746
55160	Montgomery County	108,927	0.09770%	112,846	0.09607%	0	29,242	142,088
55162	Nelson County	26,012	0.02333%	27,035	0.02302%	0	7,007	34,042
55163	New Kent County	59,898	0.05372%	66,871	0.05693%	0	17,329	84,200
55165	Northampton County	53,672	0.04814%	56,622	0.04820%	0	14,671	71,293
55166	Northumberland County	26,590	0.02385%	29,161	0.02483%	0	7,555	36,716
55167	Nottoway County	20,024	0.01796%	21,638	0.01842%	0	5,607	27,245
55168	Orange County	66,058	0.05925%	69,802	0.05942%	0	18,086	87,888
55169	Page County	43,786	0.03927%	47,907	0.04078%	0	12,413	60,320
55170	Patrick County	35,012	0.03140%	37,087	0.03157%	0	9,609	46,696
55171	Pittsylvania County	90,440	0.08112%	98,752	0.08407%	0	25,590	124,342
55172	Powhatan County	49,116	0.04405%	56,512	0.04811%	0	14,644	71,156
55173	Prince Edward County	30,101	0.02700%	32,949	0.02805%	0	8,538	41,487
55174	Prince George County	76,585	0.06869%	82,045	0.06985%	0	21,261	103,306
55176	Prince William County	1,724,604	1.54687%	1,762,060	1.50009%	0	456,603	2,218,663
55177	Pulaski County	75,054	0.06732%	85,724	0.07298%	0	22,214	107,938
55178	Rappahannock County	18,005	0.01615%	19,588	0.01668%	0	5,074	24,662
55179	Richmond County	17,304	0.01552%	19,519	0.01662%	0	5,059	24,578
55180	Roanoke County	268,602	0.24092%	289,641	0.24658%	0	75,055	364,696
55181	Rockbridge County	41,324	0.03706%	45,837	0.03902%	0	11,877	57,714
55182	Rockingham County	162,008	0.14531%	175,169	0.14913%	0	45,390	220,559
55183	Russell County	33,944	0.03045%	36,041	0.03068%	0	9,338	45,379
55184	Scott County	34,253	0.03072%	38,235	0.03255%	0	9,908	48,143
55185	Shenandoah County	79,550	0.07135%	87,526	0.07451%	0	22,680	110,206
55186	Smyth County	44,343	0.03977%	48,734	0.04149%	0	12,629	61,363
55187	Southampton County	46,993	0.04215%	48,677	0.04144%	0	12,614	61,291
55188	Spotsylvania County	337,936	0.30311%	368,679	0.31387%	0	95,537	464,216
55189	Stafford County	353,195	0.31680%	381,502	0.32478%	0	98,858	480,360
55190	Surry County	24,640	0.02210%	27,047	0.02303%	0	7,010	34,057
55191	Sussex County	28,114	0.02522%	29,563	0.02517%	0	7,661	37,224
55192	Tazewell County	64,872	0.05819%	70,262	0.05982%	0	18,208	88,470
55193	Warren County	68,939	0.06184%	77,744	0.06619%	0	20,144	97,888
55195	Washington County	63,065	0.05657%	68,583	0.05839%	0	17,773	86,356
55196	Westmoreland County	39,968	0.03585%	44,874	0.03820%	0	11,627	56,501
55197	Wise County	63,367	0.05684%	71,422	0.06080%	0	18,507	89,929
55198	Wythe County	41,414	0.03715%	44,807	0.03815%	0	11,612	56,419
55199	York County	234,716	0.21053%	242,869	0.20676%	0	62,934	305,803
55201	City of Bristol	78,669	0.07056%	77,584	0.06605%	0	20,105	97,689
55202	City of Buena Vista	19,126	0.01716%	20,167	0.01717%	0	5,226	25,393
55203	Town of St. Paul	4,376	0.00393%	4,721	0.00402%	0	1,224	5,945
55204	Town of Clifton Forge	6,312	0.00566%	7,110	0.00605%	0	1,842	8,952
55206	City of Fredericksburg	143,541	0.12875%	156,107	0.13290%	0	40,453	196,560
55207	City of Hampton	492,656	0.44188%	508,013	0.43249%	0	131,640	639,653



Group Life Insurance Program

Appendix 1 - Proportionate Share of Contributions

Employer Code	Employer	2021	2021	2022	2022	2022	2022	2022
		Employer Contributions	Employer Allocation Percentage	Regular Employer Contributions	Employer Allocation Percentage	Special Employer Contributions ⁽²⁾	Non-Employer Contributing Entities Contributions ⁽²⁾	Total Employer Contributions
55208	City of Harrisonburg	179,158	0.16070%	184,907	0.15742%	0	47,916	232,823
55209	City of Hopewell	104,737	0.09394%	106,686	0.09082%	0	27,644	134,330
55210	City of Lynchburg	305,987	0.27445%	319,548	0.27204%	0	82,805	402,353
55211	Town of Crewe	6,222	0.00558%	5,437	0.00463%	0	1,409	6,846
55212	City of Norfolk	152,380	0.13668%	199,769	0.17007%	0	51,767	251,536
55213	City of Petersburg	140,013	0.12558%	140,743	0.11982%	0	36,471	177,214
55214	City of Portsmouth	398,054	0.35703%	414,555	0.35292%	0	107,423	521,978
55215	City of Radford	64,320	0.05769%	68,520	0.05833%	0	17,755	86,275
55216	City of Richmond	138,121	0.12389%	135,019	0.11495%	0	34,989	170,008
55217	City of Roanoke	50,863	0.04562%	50,067	0.04262%	0	12,973	63,040
55218	Town of Craigsville	1,177	0.00106%	1,239	0.00105%	0	323	1,562
55219	City of Staunton	81,008	0.07266%	85,865	0.07310%	0	22,250	108,115
55220	City of Suffolk	375,217	0.33655%	391,848	0.33359%	0	101,539	493,387
55221	City of Williamsburg	62,535	0.05609%	64,681	0.05506%	0	16,762	81,443
55222	City of Winchester	149,377	0.13398%	159,488	0.13578%	0	41,329	200,817
55223	City of Martinsville	78,660	0.07055%	83,155	0.07079%	0	21,547	104,702
55224	City of Falls Church	6,477	0.00581%	7,332	0.00624%	0	1,899	9,231
55225	City of Colonial Heights	75,484	0.06770%	77,148	0.06568%	0	19,992	97,140
55226	Town of Front Royal	42,880	0.03846%	42,606	0.03627%	0	11,040	53,646
55229	Town of Chilhowie	5,381	0.00483%	6,066	0.00516%	0	1,574	7,640
55230	City of Covington	20,766	0.01863%	19,599	0.01669%	0	5,080	24,679
55231	Town of Floyd	1,123	0.00101%	1,361	0.00116%	0	353	1,714
55232	City of Franklin	38,038	0.03412%	41,919	0.03569%	0	10,863	52,782
55233	City of Chesapeake	929,417	0.83363%	975,759	0.83069%	0	252,849	1,228,608
55234	City of Virginia Beach	1,816,271	1.62909%	1,889,213	1.60834%	0	489,552	2,378,765
55235	City of Norton	19,691	0.01766%	21,484	0.01829%	0	5,567	27,051
55236	City of Manassas Park	55,547	0.04982%	61,759	0.05258%	0	16,004	77,763
55239	Town of Grottoes	3,656	0.00328%	5,185	0.00441%	0	1,342	6,527
55240	Town of Onley	1,381	0.00124%	808	0.00069%	0	210	1,018
55241	Town of West Point	8,999	0.00807%	10,198	0.00868%	0	2,642	12,840
55242	Town of South Hill	17,052	0.01529%	18,954	0.01614%	0	4,913	23,867
55245	Town of Scottsville	947	0.00085%	1,228	0.00105%	0	317	1,545
55246	Town of Burkeville	513	0.00046%	405	0.00034%	0	103	508
55247	Town of Madison	430	0.00039%	536	0.00046%	0	140	676
55250	Town of Rich Creek	1,284	0.00115%	1,300	0.00111%	0	338	1,638
55252	Town of Windsor	3,472	0.00311%	3,906	0.00333%	0	1,011	4,917
55254	Town of Stephens City	2,219	0.00199%	2,710	0.00231%	0	703	3,413
55257	Town of Lebanon	11,927	0.01070%	11,661	0.00993%	0	3,023	14,684
55258	City of Newport News	469,205	0.42085%	517,554	0.44061%	0	134,115	651,669
55260	Town of Haymarket	3,396	0.00305%	3,830	0.00326%	0	992	4,822
55261	Town of Lovettsville	2,597	0.00233%	2,859	0.00243%	0	740	3,599
55264	Town of Eastville	1,506	0.00135%	1,735	0.00148%	0	450	2,185
55300	Town of Abingdon	25,691	0.02304%	22,937	0.01953%	0	5,945	28,882
55301	Town of Dumfries	8,959	0.00804%	10,850	0.00924%	0	2,813	13,663
55302	Town of Iron Gate	283	0.00025%	283	0.00024%	0	73	356
55303	Town of Montross	509	0.00046%	515	0.00044%	0	134	649
55304	Town of South Boston	18,810	0.01687%	19,202	0.01635%	0	4,977	24,179
55305	Town of Gretna	2,704	0.00243%	2,899	0.00247%	0	752	3,651
55306	Town of Remington	1,113	0.00100%	1,130	0.00096%	0	292	1,422
55307	City of Lexington	27,039	0.02425%	28,719	0.02445%	0	7,442	36,161
55308	City of Waynesboro	77,509	0.06952%	77,043	0.06559%	0	19,965	97,008
55309	Town of Colonial Beach	11,890	0.01066%	13,844	0.01179%	0	3,589	17,433
55310	Town of Smithfield	17,501	0.01570%	17,869	0.01521%	0	4,630	22,499
55311	Town of Brookneal	1,646	0.00148%	1,473	0.00125%	0	380	1,853
55312	Town of Hamilton	741	0.00066%	708	0.00060%	0	183	891
55313	City of Galax	37,348	0.03350%	39,000	0.03320%	0	10,106	49,106
55314	Town of Jonesville	1,802	0.00162%	1,639	0.00140%	0	423	2,062
55315	Town of Wytheville	43,649	0.03915%	44,290	0.03771%	0	11,475	55,765
55317	Town of Vienna	71,194	0.06386%	73,095	0.06223%	0	18,942	92,037
55318	Town of Vinton	15,875	0.01424%	17,622	0.01500%	0	4,566	22,188
55319	City of Emporia	27,680	0.02483%	29,066	0.02474%	0	7,530	36,596
55320	Town of Culpeper	55,777	0.05003%	61,646	0.05248%	0	15,974	77,620
55321	Town of Woodstock	16,248	0.01457%	16,411	0.01397%	0	4,252	20,663
55322	Town of Glasgow	1,059	0.00095%	1,155	0.00098%	0	298	1,453
55323	Town of Marion	18,064	0.01620%	19,905	0.01695%	0	5,159	25,064
55324	Town of Altavista	13,912	0.01248%	12,980	0.01105%	0	3,363	16,343
55325	Town of Herndon	96,210	0.08630%	99,539	0.08474%	0	25,793	125,332
55326	Town of Pearisburg	7,567	0.00679%	8,205	0.00699%	0	2,125	10,330
55329	Town of Leesburg	146,959	0.13181%	155,566	0.13244%	0	40,313	195,879
55330	Town of Chatham	1,493	0.00134%	1,750	0.00149%	0	454	2,204
55331	Town of Bowling Green	3,032	0.00272%	2,975	0.00253%	0	770	3,745
55332	City of Manassas	178,624	0.16022%	182,482	0.15535%	0	47,286	229,768
55334	Town of Boydton	1,358	0.00122%	1,355	0.00115%	0	350	1,705
55335	City of Salem	129,966	0.11657%	138,344	0.11778%	0	35,850	174,194
55336	Town of McKenney	246	0.00022%	272	0.00023%	0	70	342
55338	Town of Quantico	486	0.00044%	535	0.00046%	0	137	672
55339	Town of Halifax	2,042	0.00183%	2,258	0.00192%	0	584	2,842
55340	Town of Blacksburg	86,404	0.07750%	82,421	0.07017%	0	21,359	103,780
55341	Town of Chincoteague	12,060	0.01082%	12,437	0.01059%	0	3,223	15,660
55342	Town of Lawrenceville	5,554	0.00498%	6,064	0.00516%	0	1,571	7,635



Group Life Insurance Program

Appendix 1 - Proportionate Share of Contributions

Employer Code	Employer	2021	2021	2022	2022	2022	2022	2022
		Employer Contributions	Employer Allocation Percentage	Regular Employer Contributions	Employer Allocation Percentage	Special Employer Contributions ⁽²⁾	Non-Employer Contributing Entities Contributions ⁽²⁾	Total Employer Contributions
55343	Town of Amherst	5,486	0.00492%	5,698	0.00485%	0	1,476	7,174
55344	Town of Stanley	3,900	0.00350%	4,008	0.00341%	0	1,038	5,046
55345	Town of Hillsville	8,922	0.00800%	9,051	0.00771%	0	2,347	11,398
55346	Town of Elkton	6,455	0.00579%	7,026	0.00598%	0	1,820	8,846
55347	Town of Bridgewater	13,044	0.01170%	12,929	0.01101%	0	3,351	16,280
55348	Town of Purcellville	29,917	0.02684%	32,196	0.02741%	0	8,343	40,539
55349	Town of Timberville	3,818	0.00342%	4,127	0.00351%	0	1,068	5,195
55350	Town of Wise	10,746	0.00964%	12,112	0.01031%	0	3,138	15,250
55351	Town of New Market	5,036	0.00452%	5,771	0.00491%	0	1,495	7,266
55353	Town of Rocky Mount	16,315	0.01463%	16,607	0.01414%	0	4,304	20,911
55355	Town of Luray	11,414	0.01024%	11,937	0.01016%	0	3,093	15,030
55357	Town of Strasburg	16,866	0.01513%	15,972	0.01360%	0	4,140	20,112
55358	Town Of Appomattox	4,456	0.00400%	4,716	0.00401%	0	1,224	5,940
55359	Town of Clarksville	5,353	0.00480%	5,841	0.00497%	0	1,513	7,354
55360	Town of Dublin	5,833	0.00523%	6,601	0.00562%	0	1,711	8,312
55361	Town of Middleburg	5,880	0.00528%	6,036	0.00514%	0	1,565	7,601
55363	Town of Chase City	6,482	0.00581%	6,602	0.00562%	0	1,711	8,313
55364	Town of Bedford	23,182	0.02079%	23,863	0.02032%	0	6,185	30,048
55365	City of Poquoson	35,726	0.03204%	37,790	0.03217%	0	9,792	47,582
55366	Town of Ashland	18,125	0.01626%	19,714	0.01678%	0	5,108	24,822
55367	Town of Broadway	6,018	0.00540%	6,447	0.00549%	0	1,671	8,118
55368	Town of Berryville	9,256	0.00830%	9,623	0.00819%	0	2,493	12,116
55370	Town of Urbanna	462	0.00042%	360	0.00031%	0	94	454
55371	Town of Bluefield	13,845	0.01242%	14,246	0.01213%	0	3,692	17,938
55372	Town of Weber City	764	0.00069%	1,017	0.00087%	0	265	1,282
55374	Town of Hurt	606	0.00054%	1,122	0.00096%	0	292	1,414
55376	Town of Coeburn	4,085	0.00366%	4,204	0.00358%	0	1,090	5,294
55377	Town of Dayton	4,207	0.00377%	4,592	0.00391%	0	1,190	5,782
55378	Town of Courtland	579	0.00052%	614	0.00052%	0	158	772
55379	Town of Cape Charles	7,823	0.00702%	8,124	0.00692%	0	2,106	10,230
55381	Town of Warsaw	3,840	0.00344%	3,960	0.00337%	0	1,026	4,986
55382	Town of Grundy	3,299	0.00296%	2,887	0.00246%	0	749	3,636
55383	Town of Warrenton	35,624	0.03195%	37,932	0.03229%	0	9,829	47,761
55384	Town of Louisa	2,889	0.00259%	3,197	0.00272%	0	828	4,025
55385	Town of Kenbridge	2,526	0.00227%	2,961	0.00252%	0	767	3,728
55386	Town of Mt. Jackson	5,124	0.00460%	5,227	0.00445%	0	1,355	6,582
55387	Town of Pulaski	22,444	0.02013%	22,365	0.01904%	0	5,795	28,160
55389	Town of Pembroke	1,653	0.00148%	1,574	0.00134%	0	408	1,982
55390	Town of Parksley	857	0.00077%	1,114	0.00095%	0	289	1,403
55391	Town of Onancock	3,491	0.00313%	3,036	0.00258%	0	785	3,821
55392	Town of Victoria	2,879	0.00258%	2,895	0.00246%	0	752	3,647
55393	Town of Shenandoah	4,682	0.00420%	4,935	0.00420%	0	1,278	6,213
55395	Town of Round Hill	5,052	0.00453%	5,076	0.00432%	0	1,315	6,391
55396	Town of Kilmarnock	4,728	0.00424%	5,262	0.00448%	0	1,364	6,626
55397	Town of Orange	13,066	0.01172%	13,052	0.01111%	0	3,382	16,434
55399	Town of Blackstone	13,027	0.01168%	14,986	0.01276%	0	3,884	18,870
55401	Southeastern Virginia Public Service Authority	31,965	0.02867%	32,121	0.02735%	0	8,322	40,443
55402	Pittsylvania Co Svc Auth	0	0.00000%	0	0.00000%	0	0	0
55403	Rappahannock Area Youth Services & Group Home Commission	2,668	0.00239%	2,951	0.00251%	0	764	3,715
55404	Appomattox Regional Library	4,058	0.00364%	4,333	0.00369%	0	1,123	5,456
55405	Staunton Redevelopment & Housing Authority	2,564	0.00230%	2,619	0.00223%	0	679	3,298
55408	Alleghany Highlands Regional Library, Inc.	545	0.00049%	562	0.00048%	0	146	708
55409	Southside Regional Juvenile Group Home Commission	712	0.00064%	742	0.00063%	0	192	934
55411	Hampton Roads Sanitation District	292,797	0.26262%	296,110	0.25209%	0	76,732	372,842
55412	Peninsula Airport Commission	12,300	0.01103%	13,526	0.01152%	0	3,503	17,029
55413	Richmond Redevelopment & Housing Authority	49,725	0.04460%	48,173	0.04101%	0	12,483	60,656
55415	Chesapeake Redevelopment & Housing Authority	11,537	0.01035%	12,276	0.01045%	0	3,181	15,457
55417	Norfolk Airport Authority	66,655	0.05978%	69,518	0.05918%	0	18,013	87,531
55418	Charlottesville Redevelopment & Housing Authority	3,634	0.00326%	3,238	0.00276%	0	840	4,078
55419	Hampton Redevelopment & Housing Authority	15,076	0.01352%	15,798	0.01345%	0	4,094	19,892
55420	Loudoun County Sanitation Authority	137,256	0.12311%	143,577	0.12223%	0	37,205	180,782
55421	Danville Redevelopment & Housing Authority	8,011	0.00719%	7,760	0.00661%	0	2,012	9,772
55422	NRV Regional Water Authority	7,646	0.00686%	7,602	0.00647%	0	1,969	9,571
55423	Northern Virginia Juvenile Detention Center	17,189	0.01542%	15,397	0.01311%	0	3,990	19,387
55425	Colonial Behavioral Health	50,116	0.04495%	50,952	0.04338%	0	13,204	64,156
55426	Blacksburg-VPI Sanitation Authority	5,308	0.00476%	4,991	0.00425%	0	1,294	6,285
55427	Potomac River Fisheries Commission	1,592	0.00143%	1,628	0.00139%	0	423	2,051
55428	Chesapeake Bay Bridge & Tunnel District	45,139	0.04049%	45,470	0.03871%	0	11,783	57,253
55429	Alexandria Redevelopment & Housing Authority	25,000	0.02242%	25,312	0.02155%	0	6,559	31,871
55430	Albemarle County Service Authority	25,130	0.02254%	27,102	0.02307%	0	7,022	34,124
55431	Franklin Redevelopment & Housing Authority	294	0.00026%	674	0.00057%	0	173	847
55432	Bristol Redevelopment & Housing Authority	6,042	0.00542%	6,113	0.00520%	0	1,583	7,696
55433	Norfolk Redevelopment & Housing Authority	71,302	0.06395%	65,762	0.05598%	0	17,042	82,804
55435	Richmond Metropolitan Authority	18,178	0.01630%	16,763	0.01427%	0	4,344	21,107
55436	Riverside Regional Jail	61,643	0.05529%	62,768	0.05344%	0	16,266	79,034
55439	Rappahannock-Rapidan Planning District Commission	1,940	0.00174%	2,171	0.00185%	0	563	2,734
55440	Shenandoah Valley Juvenile Detention Center	15,651	0.01404%	14,331	0.01220%	0	3,713	18,044
55443	Bedford Public Library	3,592	0.00322%	3,773	0.00321%	0	977	4,750
55445	Chesterfield County Health Center Commission	36,636	0.03286%	35,789	0.03047%	0	9,275	45,064
55446	Washington County Service Authority	20,147	0.01807%	21,650	0.01843%	0	5,610	27,260



Group Life Insurance Program

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55447	Rappahannock Area Community Services Board	121,238	0.10874%	125,462	0.10681%	0	32,511	157,973
55449	Hampton Roads Planning District Commission	18,334	0.01644%	18,567	0.01581%	0	4,812	23,379
55450	Meherrin Regional Library	1,507	0.00135%	1,422	0.00121%	0	368	1,790
55453	Rockbridge Area Community Services Board	19,998	0.01794%	19,489	0.01659%	0	5,050	24,539
55454	Greensville/Emporia Department of Social Services	6,157	0.00552%	6,745	0.00574%	0	1,747	8,492
55455	James City Service Authority	25,250	0.02265%	28,072	0.02390%	0	7,275	35,347
55456	Accomack-Northampton Planning District Commission	3,924	0.00352%	4,072	0.00347%	0	1,056	5,128
55457	Harrisonburg/Rockingham Sewer Authority	9,364	0.00840%	9,944	0.00847%	0	2,578	12,522
55458	Wytheville Redevelopment & Housing Authority	2,702	0.00242%	2,932	0.00250%	0	761	3,693
55459	Waynesboro Redevelopment and Housing Authority	3,920	0.00352%	4,263	0.00363%	0	1,105	5,368
55460	Region Ten Community Services Board	101,783	0.09129%	108,459	0.09233%	0	28,104	136,563
55462	LENOWISCO Planning District Commission	1,460	0.00131%	1,629	0.00139%	0	423	2,052
55465	Rivanna Water & Sewer Authority	31,150	0.02794%	33,921	0.02888%	0	8,791	42,712
55466	Appomattox River Water Authority	7,801	0.00700%	8,175	0.00696%	0	2,119	10,294
55467	Campbell County Utilities and Service Authority	7,419	0.00665%	7,813	0.00665%	0	2,024	9,837
55469	Eastern Shore Community Services Board	26,919	0.02414%	25,462	0.02168%	0	6,599	32,061
55470	ANCHOR Commission	1,301	0.00117%	1,083	0.00092%	0	280	1,363
55471	Horizon Behavioral Health	127,994	0.11480%	116,868	0.09949%	0	30,283	147,151
55472	District 19 Community Services Board	48,999	0.04395%	48,613	0.04139%	0	12,598	61,211
55473	Hampton Roads Transit	98,239	0.08811%	103,277	0.08792%	0	26,761	130,038
55474	Upper Occoquan Sewage Authority	78,321	0.07025%	77,921	0.06634%	0	20,193	98,114
55475	New River Valley Juvenile Detention Home	3,743	0.00336%	3,987	0.00339%	0	1,032	5,019
55477	Frederick County Sanitation Authority	23,005	0.02063%	25,474	0.02169%	0	6,602	32,076
55479	Cumberland Mountain Community Services	61,267	0.05495%	60,643	0.05163%	0	15,715	76,358
55482	Middle Peninsula/Northern Neck Public Service Authority	64,693	0.05803%	62,468	0.05318%	0	16,187	78,655
55483	Rockbridge County Public Service Authority	2,271	0.00204%	2,150	0.00183%	0	557	2,707
55484	Danville-Pittsylvania Community Services	56,336	0.05053%	58,829	0.05008%	0	15,244	74,073
55485	Crater Youth Care Commission	7,251	0.00650%	6,676	0.00568%	0	1,729	8,405
55486	Hampton Roads Workforce Council	11,765	0.01055%	20,087	0.01710%	0	5,205	25,292
55487	Capital Regional Airport Commission	40,772	0.03657%	39,950	0.03401%	0	10,352	50,302
55488	Northwestern Community Services Board	53,810	0.04827%	54,905	0.04674%	0	14,227	69,132
55489	Harrisonburg-Rockingham Community Services Board	41,393	0.03713%	45,008	0.03832%	0	11,664	56,672
55491	Middle Peninsula Regional Security Center	17,274	0.01549%	19,505	0.01661%	0	5,053	24,558
55492	Northern Neck Planning District Commission	1,952	0.00175%	2,057	0.00175%	0	533	2,590
55493	Planning District One Community Services Board	1,628	0.00146%	1,810	0.00154%	0	469	2,279
55494	Rockbridge Area Social Services Board	5,741	0.00515%	6,429	0.00547%	0	1,665	8,094
55495	Dinwiddie County Water Authority	2,740	0.00246%	2,995	0.00255%	0	776	3,771
55496	Rappahannock Rapidan Community Services	62,364	0.05594%	67,747	0.05767%	0	17,554	85,301
55498	Valley Community Services Board	45,981	0.04124%	47,353	0.04031%	0	12,270	59,623
55499	Eastern Shore Public Library	1,430	0.00128%	1,727	0.00147%	0	447	2,174
55500	Alexandria City Public Schools	41,514	0.03723%	44,522	0.03790%	0	11,536	56,058
55501	Albemarle County Public Schools	51,357	0.04606%	59,835	0.05094%	0	15,505	75,340
55502	Alleghany Highlands Public Schools	10,099	0.00906%	10,423	0.00887%	0	2,700	13,123
55503	Charlottesville City Public Schools	11,385	0.01021%	11,645	0.00991%	0	3,016	14,661
55504	Amherst County Public Schools	14,961	0.01342%	14,893	0.01268%	0	3,860	18,753
55505	Appomattox County Public Schools	4,033	0.00362%	4,313	0.00367%	0	1,117	5,430
55506	Arlington County Public Schools	133,456	0.11970%	140,151	0.11931%	0	36,316	176,467
55507	Augusta County Public Schools	15,259	0.01369%	16,637	0.01416%	0	4,310	20,947
55508	Bath County Public Schools	3,415	0.00306%	3,505	0.00298%	0	910	4,415
55509	Bedford County Public Schools	27,968	0.02509%	30,118	0.02564%	0	7,804	37,922
55510	Bland County Public Schools	1,217	0.00109%	1,287	0.00110%	0	335	1,622
55511	Botetourt County Public Schools	15,080	0.01353%	15,216	0.01295%	0	3,942	19,158
55512	Norfolk Public Schools	94,300	0.08458%	93,133	0.07929%	0	24,135	117,268
55513	Petersburg City Public Schools	14,329	0.01285%	16,548	0.01409%	0	4,289	20,837
55514	Buckingham County Public Schools	4,729	0.00424%	5,046	0.00430%	0	1,309	6,355
55515	Radford City Public Schools	1,910	0.00171%	1,835	0.00156%	0	475	2,310
55516	Caroline County Public Schools	8,138	0.00730%	8,404	0.00715%	0	2,176	10,580
55517	Carroll County Public Schools	10,918	0.00979%	11,177	0.00952%	0	2,895	14,072
55518	Charles City County Public Schools	1,668	0.00149%	1,639	0.00140%	0	423	2,062
55519	Charlotte County Public Schools	3,149	0.00283%	3,271	0.00278%	0	849	4,120
55520	Chesterfield County Public Schools	111,423	0.09994%	131,651	0.11208%	0	34,115	165,766
55521	Clarke County Public Schools	3,365	0.00302%	2,660	0.00226%	0	688	3,348
55522	Winchester City Public Schools	13,303	0.01193%	15,133	0.01288%	0	3,920	19,053
55523	Culpeper County Public Schools	24,916	0.02235%	25,960	0.02210%	0	6,727	32,687
55524	Cumberland County Public Schools	3,501	0.00314%	3,578	0.00305%	0	928	4,506
55525	Dickenson County Public Schools	7,114	0.00638%	7,230	0.00616%	0	1,875	9,105
55526	Dinwiddie County Public Schools	10,586	0.00950%	11,290	0.00961%	0	2,925	14,215
55528	Essex County Public Schools	3,203	0.00287%	3,233	0.00275%	0	837	4,070
55530	Covington City Public Schools	2,130	0.00191%	2,442	0.00208%	0	633	3,075
55531	Floyd County Public Schools	9,063	0.00813%	9,377	0.00798%	0	2,429	11,806
55532	Flyvanna County Public Schools	11,015	0.00988%	11,979	0.01020%	0	3,105	15,084
55533	Chesapeake City Public Schools	115,793	0.10386%	118,111	0.10055%	0	30,606	148,717
55534	Virginia Beach City Public Schools	251,119	0.22524%	268,901	0.22892%	0	69,680	338,581
55535	Giles County Public Schools	3,334	0.00299%	3,514	0.00299%	0	910	4,424
55536	Gloucester County Public Schools	19,563	0.01755%	20,084	0.01710%	0	5,205	25,289
55537	Goochland County Public Schools	4,815	0.00432%	6,828	0.00581%	0	1,768	8,596
55538	Grayson County Public Schools	4,877	0.00437%	5,184	0.00441%	0	1,342	6,526
55539	Greene County Public Schools	8,836	0.00793%	10,006	0.00852%	0	2,593	12,599
55540	Greensville County Public Schools	5,285	0.00474%	5,142	0.00438%	0	1,333	6,475
55541	Halifax County Public Schools	8,016	0.00719%	9,607	0.00818%	0	2,490	12,097



Group Life Insurance Program

Appendix 1 - Proportionate Share of Contributions

Employer Code	Employer	2021	2021	2022	2022	2022	2022	2022
		Employer Contributions	Employer Allocation Percentage	Regular Employer Contributions	Employer Allocation Percentage	Special Employer Contributions ⁽²⁾	Non-Employer Contributing Entities Contributions ⁽²⁾	Total Employer Contributions
55542	Hanover County Public Schools	27,477	0.02464%	27,398	0.02332%	0	7,101	34,499
55543	Henrico County Public Schools	3,286	0.00295%	3,350	0.00285%	0	867	4,217
55544	Henry County Public Schools	20,248	0.01816%	19,165	0.01632%	0	4,968	24,133
55545	Highland County Public Schools	1,245	0.00112%	1,198	0.00102%	0	310	1,508
55546	Isle of Wight County Public Schools	8,127	0.00729%	10,299	0.00877%	0	2,669	12,968
55548	King George County Public Schools	14,605	0.01310%	15,585	0.01327%	0	4,039	19,624
55549	King and Queen County Public Schools	3,903	0.00350%	4,590	0.00391%	0	1,190	5,780
55550	King William County Public Schools	6,998	0.00628%	7,634	0.00650%	0	1,978	9,612
55551	Lancaster County Public Schools	4,390	0.00394%	4,336	0.00369%	0	1,123	5,459
55552	Lee County Public Schools	11,086	0.00994%	12,758	0.01086%	0	3,306	16,064
55553	Loudoun County Public Schools	375,749	0.33703%	418,697	0.35645%	0	108,498	527,195
55554	Louisa County Public Schools	20,007	0.01794%	21,838	0.01859%	0	5,658	27,496
55555	Lunenburg County Public Schools	3,657	0.00328%	3,660	0.00312%	0	950	4,610
55556	Madison County Public Schools	4,413	0.00396%	4,777	0.00407%	0	1,239	6,016
55557	Mathews County Public Schools	4,709	0.00422%	5,147	0.00438%	0	1,333	6,480
55558	Mecklenburg County Public Schools	7,032	0.00631%	8,811	0.00750%	0	2,283	11,094
55559	Middlesex County Public Schools	2,524	0.00226%	2,658	0.00226%	0	688	3,346
55560	Montgomery County Public Schools	26,644	0.02390%	26,045	0.02217%	0	6,748	32,793
55562	Nelson County Public Schools	7,825	0.00702%	7,710	0.00656%	0	1,997	9,707
55563	New Kent County Public Schools	7,632	0.00685%	8,069	0.00687%	0	2,091	10,160
55565	Northampton County Public Schools	4,939	0.00443%	5,383	0.00458%	0	1,394	6,777
55566	Northumberland County Public Schools	2,493	0.00224%	2,744	0.00234%	0	712	3,456
55567	Nottoway County Public Schools	4,929	0.00442%	4,938	0.00420%	0	1,278	6,216
55568	Orange County Public Schools	16,178	0.01451%	19,176	0.01633%	0	4,968	24,144
55569	Page County Public Schools	9,334	0.00837%	10,149	0.00864%	0	2,630	12,779
55570	Patrick County Public Schools	9,441	0.00847%	10,484	0.00893%	0	2,718	13,202
55571	Pittsylvania County Public Schools	14,841	0.01331%	17,159	0.01461%	0	4,447	21,606
55572	Powhatan County Public Schools	9,799	0.00879%	12,044	0.01025%	0	3,120	15,164
55573	Prince Edward County Public Schools	3,471	0.00311%	3,465	0.00295%	0	898	4,363
55574	Prince George County Public Schools	25,983	0.02331%	28,024	0.02386%	0	7,263	35,287
55576	Prince William County Public Schools	327,285	0.29356%	335,861	0.28593%	0	87,032	422,893
55577	Pulaski County Public Schools	12,437	0.01116%	13,512	0.01150%	0	3,500	17,012
55578	Rappahannock County Public Schools	3,923	0.00352%	4,173	0.00355%	0	1,081	5,254
55579	Richmond County Public Schools	462	0.00042%	483	0.00041%	0	125	608
55580	Roanoke County Public Schools	15,850	0.01422%	17,199	0.01464%	0	4,456	21,655
55581	Rockbridge County Public Schools	6,567	0.00589%	6,775	0.00577%	0	1,756	8,531
55582	Rockingham County Public Schools	44,136	0.03959%	46,838	0.03987%	0	12,136	58,974
55583	Russell County Public Schools	13,631	0.01223%	13,463	0.01146%	0	3,488	16,951
55584	Scott County Public Schools	13,384	0.01200%	13,913	0.01184%	0	3,604	17,517
55585	Shenandoah County Public Schools	19,425	0.01742%	20,380	0.01735%	0	5,281	25,661
55586	Smyth County Public Schools	11,256	0.01010%	12,313	0.01048%	0	3,190	15,503
55587	Southampton County Public Schools	4,243	0.00380%	4,571	0.00389%	0	1,184	5,755
55588	Spotsylvania County Public Schools	53,291	0.04780%	54,832	0.04668%	0	14,209	69,041
55589	Stafford County Public Schools	51,472	0.04617%	68,010	0.05790%	0	17,624	85,634
55590	Surry County Public Schools	5,274	0.00473%	5,619	0.00478%	0	1,455	7,074
55591	Sussex County School Board	4,852	0.00435%	5,132	0.00437%	0	1,330	6,462
55592	Tazewell County Public Schools	18,620	0.01670%	20,662	0.01759%	0	5,354	26,016
55593	Warren County Public Schools	8,000	0.00717%	8,287	0.00705%	0	2,146	10,433
55595	Washington County Public Schools	15,255	0.01368%	14,959	0.01273%	0	3,875	18,834
55596	Westmoreland County Public Schools	3,908	0.00351%	3,831	0.00326%	0	992	4,823
55597	Wise County Public Schools	8,807	0.00790%	9,613	0.00818%	0	2,490	12,103
55598	Wythe County Public Schools	7,864	0.00705%	8,030	0.00684%	0	2,082	10,112
55599	York County Public Schools	34,603	0.03104%	35,511	0.03023%	0	9,202	44,713
55600	Accomack County Public Schools	14,876	0.01334%	17,053	0.01452%	0	4,420	21,473
55601	Bristol VA Public Schools	6,435	0.00577%	6,915	0.00589%	0	1,793	8,708
55602	Buena Vista City Public Schools	1,963	0.00176%	2,156	0.00184%	0	560	2,716
55603	Amelia County Public Schools	3,766	0.00338%	3,829	0.00326%	0	992	4,821
55605	Danville City Public Schools	13,519	0.01213%	14,261	0.01214%	0	3,695	17,956
55606	Franklin City Public Schools	2,928	0.00263%	3,803	0.00324%	0	986	4,789
55608	Harrisonburg City Public Schools	13,221	0.01186%	13,740	0.01170%	0	3,561	17,301
55609	Hopewell City Public Schools	12,593	0.01130%	13,319	0.01134%	0	3,452	16,771
55610	Lynchburg City Public Schools	22,112	0.01983%	23,759	0.02023%	0	6,158	29,917
55611	Fauquier County Public Schools	42,108	0.03777%	45,916	0.03909%	0	11,898	57,814
55612	Brunswick County Public Schools	5,952	0.00534%	6,174	0.00526%	0	1,601	7,775
55613	The Pruden Center For Industry And Technology	0	0.00000%	0	0.00000%	0	0	0
55614	Portsmouth City Public Schools	40,131	0.03600%	39,465	0.03360%	0	10,227	49,692
55615	Campbell County Public Schools	19,197	0.01722%	20,775	0.01769%	0	5,385	26,160
55616	Richmond Public Schools	61,101	0.05480%	65,280	0.05557%	0	16,915	82,195
55617	Roanoke City Schools	24,137	0.02165%	25,766	0.02194%	0	6,675	32,441
55619	Staunton City Public Schools	6,388	0.00573%	7,575	0.00645%	0	1,963	9,538
55620	Suffolk City Public Schools	40,890	0.03668%	48,920	0.04165%	0	12,678	61,598
55622	Craig County Public Schools	1,544	0.00138%	1,622	0.00138%	0	420	2,042
55623	Martinsville City Public Schools	2,057	0.00185%	2,592	0.00221%	0	673	3,265
55624	Appomattox Regional Governor's School	579	0.00052%	611	0.00052%	0	158	769
55625	Colonial Heights City Public Schools	7,191	0.00645%	7,356	0.00626%	0	1,905	9,261
55632	Manassas City Public Schools	20,239	0.01815%	21,504	0.01831%	0	5,573	27,077
55633	Franklin County Public Schools	30,234	0.02712%	31,852	0.02712%	0	8,255	40,107
55634	Frederick County Public Schools	53,152	0.04767%	56,148	0.04780%	0	14,550	70,698
55635	Salem City Public Schools	6,844	0.00614%	7,832	0.00667%	0	2,030	9,862
55636	Manassas Park City Public Schools	7,672	0.00688%	8,108	0.00690%	0	2,100	10,208



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55637	Newport News Public Schools	64,951	0.05826%	69,387	0.05907%	0	17,980	87,367
55638	Town of West Point Public Schools	1,834	0.00165%	2,142	0.00182%	0	554	2,696
55708	Waynesboro City Public Schools	5,023	0.00451%	5,802	0.00494%	0	1,504	7,306
55710	Valley Vocational-Technical Center	437	0.00039%	468	0.00040%	0	122	590
55711	New Horizons Technical Center	1,933	0.00174%	2,043	0.00174%	0	530	2,573
55713	Galax City Public Schools	3,224	0.00289%	4,146	0.00353%	0	1,074	5,220
55714	Norton City Public Schools	1,707	0.00153%	2,195	0.00187%	0	569	2,764
55802	Williamsburg-James City County Public Schools	30,487	0.02735%	31,902	0.02716%	0	8,267	40,169
55803	Poquoson City Public Schools	2,788	0.00250%	2,817	0.00240%	0	731	3,548
55806	Fredericksburg City Public Schools	8,159	0.00732%	8,718	0.00742%	0	2,259	10,977
55807	Hampton City Public Schools	21,446	0.01924%	23,461	0.01997%	0	6,079	29,540
55813	Buchanan County Public Schools	10,840	0.00972%	11,616	0.00989%	0	3,010	14,626
55814	Jackson River Technical Center	335	0.00030%	374	0.00032%	0	97	471
55815	Northern Neck Regional Vocational Center	204	0.00018%	214	0.00018%	0	55	269
55854	Orange County Broadband Authority (New Employer 7/1/2021)	0	0.00000%	3,716	0.00316%	0	962	4,678
55856	Blue Ridge Resource Authority	2,161	0.00194%	1,913	0.00163%	0	496	2,409
55858	Peumansend Creek Regional Jail Authority	24,557	0.02203%	23,746	0.02022%	0	6,155	29,901
55859	Williamsburg Area Transit Authority	11,192	0.01004%	10,811	0.00920%	0	2,800	13,611
55860	Middle Peninsula Juvenile Detention Commission	12,435	0.01115%	12,432	0.01058%	0	3,220	15,652
55862	Crater Criminal Justice Training Academy	1,582	0.00142%	1,602	0.00136%	0	414	2,016
55863	Central Shenandoah Criminal Justice Training Academy	2,258	0.00203%	2,310	0.00197%	0	600	2,910
55864	New River Valley Emergency Comm Regional Authority	10,441	0.00937%	9,581	0.00816%	0	2,484	12,065
55865	Mauy Service Authority	5,136	0.00461%	5,853	0.00498%	0	1,516	7,369
55866	Hampton Roads Transportation Accountability Commission	1,880	0.00169%	2,171	0.00185%	0	563	2,734
55867	Pamunkey Regional Library	7,732	0.00693%	8,292	0.00706%	0	2,149	10,441
55868	Northern Virginia Transportation Authority	7,366	0.00661%	7,998	0.00681%	0	2,073	10,071
55869	RSW Regional Jail Authority	25,999	0.02332%	28,331	0.02412%	0	7,342	35,673
55870	Bedford Regional Water Authority	19,713	0.01768%	21,886	0.01863%	0	5,671	27,557
55871	Portsmouth Redevelopment and Housing Authority	15,945	0.01430%	15,349	0.01307%	0	3,978	19,327
55872	Southwest Regional Recreation Authority	3,274	0.00294%	3,216	0.00274%	0	834	4,050
55874	Meherrin River Regional Jail Authority	25,149	0.02256%	24,845	0.02115%	0	6,438	31,283
55875	Woodway Water Authority	1,252	0.00112%	1,292	0.00110%	0	335	1,627
55876	Bristol Virginia Utilities Authority (BVU)	19,953	0.01790%	20,252	0.01724%	0	5,248	25,500
55878	Mount Rogers Community Services Board	133,000	0.11929%	142,138	0.12101%	0	36,833	178,971
55879	Lonesome Pine Soil & Water Conservation District	273	0.00025%	281	0.00024%	0	73	354
55880	Big Sandy Soil & Water & Conservation District	0	0.00000%	68	0.00006%	0	18	86
55881	Central Virginia Planning District Commission	8,946	0.00802%	8,963	0.00763%	0	2,322	11,285
55882	Middle Peninsula Planning District Commission	1,452	0.00130%	1,517	0.00129%	0	393	1,910
55883	Western Virginia Regional Jail Authority	46,645	0.04184%	44,292	0.03771%	0	11,478	55,770
55884	Halifax Service Authority	6,876	0.00617%	7,174	0.00611%	0	1,860	9,034
55886	Russell County Public Service Authority	4,176	0.00375%	4,312	0.00367%	0	1,117	5,429
55887	Piedmont Community Services Board	71,201	0.06386%	75,559	0.06433%	0	19,578	95,137
55888	Blue Ridge Behavioral Health Care	78,716	0.07060%	80,817	0.06880%	0	20,942	101,759
55890	Middle River Regional Jail Authority	40,636	0.03645%	40,181	0.03421%	0	10,413	50,594
55892	Big Stone Gap Redevelopment and Housing Authority	1,638	0.00147%	1,687	0.00144%	0	438	2,125
55893	Eastern Shore Soil and Water Conservation District	929	0.00083%	975	0.00083%	0	253	1,228
55895	Town of Gordonsville	3,795	0.00340%	4,159	0.00354%	0	1,078	5,237
55896	Virginia Resources Authority	8,100	0.00726%	7,913	0.00674%	0	2,052	9,965
55897	Prince William County Services Authority	138,786	0.12448%	147,756	0.12579%	0	38,288	186,044
55898	Western Virginia Water Authority	61,595	0.05525%	64,776	0.05515%	0	16,787	81,563
55899	Shenandoah Valley Regional Airport Commission	3,859	0.00346%	4,268	0.00363%	0	1,105	5,373
55900	Alleghany Highlands Community Services Board	16,706	0.01498%	18,806	0.01601%	0	4,873	23,679
55901	Brunswick Industrial Development Authority	859	0.00077%	1,047	0.00089%	0	271	1,318
55904	Appalachian Juvenile Commission	10,012	0.00898%	10,521	0.00896%	0	2,727	13,248
55905	Goochland-Powhatan Community Services Board	14,151	0.01269%	16,717	0.01423%	0	4,331	21,048
55906	Suffolk Redevelopment and Housing Authority	5,847	0.00525%	5,466	0.00465%	0	1,415	6,881
55908	Lee County Redevelopment and Housing Authority	1,797	0.00161%	2,013	0.00171%	0	520	2,533
55909	Henry County Public Service Authority	13,427	0.01204%	14,642	0.01247%	0	3,793	18,435
55910	Southside Planning District Commission	2,628	0.00236%	2,849	0.00243%	0	740	3,589
55911	Economic Development Authority Of Henrico Co, Va	4,395	0.00394%	4,751	0.00404%	0	1,233	5,984
55912	Augusta County Public Service Authority	30,672	0.02751%	32,328	0.02752%	0	8,377	40,705
55914	Rappahannock Juvenile Center	19,839	0.01780%	22,302	0.01899%	0	5,780	28,082
55915	Cumberland Plateau Regional Housing Authority	2,870	0.00257%	3,068	0.00261%	0	794	3,862
55918	Amherst County Service Authority	6,281	0.00563%	6,936	0.00590%	0	1,799	8,735
55919	Pepper's Ferry Regional Wastewater Treatment Authority	6,888	0.00618%	6,980	0.00594%	0	1,808	8,788
55920	Rappahannock Regional Jail Authority	79,085	0.07093%	78,438	0.06678%	0	20,327	98,765
55921	Thomas Jefferson Planning District Commission	3,805	0.00341%	2,999	0.00255%	0	776	3,775
55922	Piedmont Regional Jail	21,122	0.01895%	20,351	0.01733%	0	5,275	25,626
55923	Nelson County Services Authority	4,990	0.00448%	5,163	0.00440%	0	1,339	6,502
55924	Coeburn-Norton-Wise Regional Water	2,894	0.00260%	3,001	0.00255%	0	776	3,777
55925	Fauquier County Water & Sanitation Authority	19,245	0.01726%	19,533	0.01663%	0	5,062	24,595
55926	Scott County Soil & Water Conservation District	614	0.00055%	798	0.00068%	0	207	1,005
55927	New River Resource Authority	6,534	0.00586%	6,749	0.00575%	0	1,750	8,499
55928	Scott County Water & Sewage Authority	6,596	0.00592%	6,751	0.00575%	0	1,750	8,501
55929	Greensville County Water & Sewer Authority	6,859	0.00615%	7,097	0.00604%	0	1,838	8,935
55930	Petersburg Redevelopment & Housing Authority	6,739	0.00604%	6,681	0.00569%	0	1,732	8,413
55931	Central Rappahannock Regional Library	24,831	0.02227%	27,011	0.02300%	0	6,998	34,009
55932	Virginia Coalfield Economic Development Authority	1,830	0.00164%	1,870	0.00159%	0	484	2,354
55933	Central Virginia Regional Jail	36,489	0.03273%	34,599	0.02946%	0	8,964	43,563
55934	Thomas Jefferson Soil & Water Conservation District	2,355	0.00211%	2,292	0.00195%	0	594	2,886



Group Life Insurance Program

Appendix 1 - Proportionate Share of Contributions

Employer Code	Employer	2021	2021	2022	2022	2022	2022	2022
		Employer Contributions	Employer Allocation Percentage	Regular Employer Contributions	Employer Allocation Percentage	Special Employer Contributions ⁽²⁾	Non-Employer Contributing Entities Contributions ⁽²⁾	Total Employer Contributions
55937	Wythe-Grayson Regional Library	1,536	0.00138%	1,648	0.00140%	0	426	2,074
55938	Colonial Soil & Water Conservation District	1,521	0.00137%	1,586	0.00135%	0	411	1,997
55939	Rivanna Solid Waste Authority	4,839	0.00434%	5,563	0.00474%	0	1,440	7,003
55940	Monacan Soil & Water Conservation District	1,131	0.00101%	1,250	0.00106%	0	323	1,573
55942	Tri-county/city Soil And Water Conservation Dist.	984	0.00088%	867	0.00074%	0	225	1,092
55944	Central Virginia Waste Management Authority	3,140	0.00282%	3,115	0.00265%	0	807	3,922
55945	Lonesome Pine Regional Library	3,969	0.00356%	3,884	0.00331%	0	1,008	4,892
55946	Virginia Peninsulas Public Service Authority	8,051	0.00722%	9,066	0.00772%	0	2,350	11,416
55947	Tidewater Youth Services Commission	11,321	0.01015%	9,870	0.00840%	0	2,557	12,427
55948	Virginia Highlands Airport Commission	1,359	0.00122%	1,455	0.00124%	0	377	1,832
55949	Western Tidewater Regional Jail	37,587	0.03371%	32,941	0.02804%	0	8,535	41,476
55950	Scott County Redevelopment & Housing Authority	1,577	0.00141%	1,651	0.00141%	0	429	2,080
55951	Handley Regional Library	4,115	0.00369%	4,496	0.00383%	0	1,166	5,662
55952	Northern Neck Regional Jail	21,671	0.01944%	22,890	0.01949%	0	5,932	28,822
55953	Montgomery Regional Solid Waste Authority	3,131	0.00281%	3,316	0.00282%	0	858	4,174
55954	Potomac & Rappahannock Transportation Commission	47,880	0.04294%	52,410	0.04462%	0	13,582	65,992
55955	Giles County Public Service Authority	2,909	0.00261%	3,720	0.00317%	0	965	4,685
55956	South Central Wastewater Authority	9,459	0.00848%	9,787	0.00833%	0	2,536	12,323
55957	Wise County Redevelopment and Housing Authority	3,408	0.00306%	3,613	0.00308%	0	938	4,551
55958	Prince William Soil & Water Conservation District	1,180	0.00106%	992	0.00084%	0	259	1,251
55959	Hampton Roads Regional Jail Authority	54,511	0.04889%	45,748	0.03895%	0	11,856	57,604
55960	Castlewood Water And Sewage Authority	0	0.00000%	0	0.00000%	0	0	0
55961	Pamunkey Regional Jail	31,041	0.02784%	32,158	0.02738%	0	8,334	40,492
55962	Charlottesville - Albemarle Airport Authority	13,294	0.01192%	14,763	0.01257%	0	3,826	18,589
55963	Virginia Peninsula Regional Jail	23,364	0.02096%	21,853	0.01860%	0	5,662	27,515
55964	Virginia Biotechnology Research Partnership Authority	4,241	0.00380%	3,845	0.00327%	0	995	4,840
55965	Peumansend Creek Regional Jail	0	0.00000%	0	0.00000%	0	0	0
55966	Blue Ridge Regional Jail Authority	77,927	0.06990%	75,011	0.06386%	0	19,438	94,449
55967	Massanutten Regional Library	4,440	0.00398%	4,288	0.00365%	0	1,111	5,399
55968	Albemarle-Charlottesville Regional Jail	41,204	0.03696%	40,252	0.03427%	0	10,431	50,683
55969	Culpeper Soil & Water Conservation District	2,938	0.00264%	3,172	0.00270%	0	822	3,994
55970	New River Valley Regional Jail	45,385	0.04071%	42,432	0.03612%	0	10,994	53,426
55971	Sussex Service Authority	5,132	0.00460%	5,045	0.00429%	0	1,309	6,354
55974	Peaks of Otter Soil & Water Conservation District	234	0.00021%	250	0.00021%	0	64	314
55975	New River Soil & Water Conservation District	672	0.00060%	705	0.00060%	0	183	888
55977	Southside Regional Jail	10,749	0.00964%	10,323	0.00879%	0	2,676	12,999
55978	Evergreen Soil & Water Conservation District	568	0.00051%	549	0.00047%	0	143	692
55979	Roanoke Higher Education Authority	5,175	0.00464%	6,138	0.00523%	0	1,589	7,727
55981	John Marshall Soil & Water Conservation District	1,458	0.00131%	1,676	0.00143%	0	435	2,111
55982	Daniel Boone Soil & Water Conservation District	667	0.00060%	848	0.00072%	0	219	1,067
55983	Southside Community Services Board	40,695	0.03650%	39,534	0.03366%	0	10,246	49,780
55984	Northern Shenandoah Valley Regional Commission	3,502	0.00314%	3,921	0.00334%	0	1,017	4,938
55985	Tazewell Soil & Water Conservation District	623	0.00056%	769	0.00065%	0	198	967
55988	Henricopolis Soil & Water Conservation District	739	0.00066%	779	0.00066%	0	201	980
55989	Piedmont Regional Juvenile Detention Center	3,356	0.00301%	3,009	0.00256%	0	779	3,788
55990	Roanoke River Service Authority	2,069	0.00186%	2,105	0.00179%	0	545	2,650
55991	Lee County Public Service Authority	4,023	0.00361%	4,086	0.00348%	0	1,059	5,145
55992	Blue Ridge Juvenile Detention Center	10,168	0.00912%	9,745	0.00830%	0	2,526	12,271
55994	Wise County Public Service Authority	5,450	0.00489%	7,830	0.00667%	0	2,030	9,860
55995	Holston River Soil and Water Conservation District	1,026	0.00092%	974	0.00083%	0	253	1,227
55998	Southwest Virginia Regional Jail Authority	85,328	0.07653%	88,509	0.07535%	0	22,935	111,444
55999	Clinch Valley Soil & Water Conservation District	743	0.00067%	839	0.00071%	0	216	1,055
59212	City of Norfolk - Insurance Only Employees	1,047,169	0.93925%	1,027,214	0.87449%	0	266,181	1,293,395
59214	City of Portsmouth - Insurance Only Employees	8,173	0.00733%	5,934	0.00505%	0	1,537	7,471
59216	City of Richmond - Insurance Only Employees	1,043,626	0.93607%	1,044,078	0.88885%	0	270,552	1,314,630
59217	City of Roanoke - Insurance Only Employees	397,711	0.35672%	404,046	0.34398%	0	104,702	508,748
59617	Roanoke City Schools - Insurance Only Employees	7,458	0.00669%	7,252	0.00617%	0	1,878	9,130
70156	Department of State Police	2,248	0.00202%	2,415	0.00206%	627	0	3,042
70203	Woodrow Wilson Rehabilitation Center	1,647	0.00148%	1,431	0.00122%	371	0	1,802
70204	The College of William and Mary	6,566	0.00589%	6,669	0.00568%	1,729	0	8,398
70207	University of Virginia - Academic Division	19,561	0.01754%	20,433	0.01740%	5,296	0	25,729
70208	Virginia Polytechnic Institute and State University	12,542	0.01125%	13,785	0.01174%	3,573	0	17,358
70211	Virginia Military Institute	3,081	0.00276%	3,056	0.00260%	791	0	3,847
70212	Virginia State University	5,810	0.00521%	5,940	0.00506%	1,540	0	7,480
70213	Norfolk State University	3,729	0.00334%	5,241	0.00446%	1,358	0	6,599
70214	Longwood University	3,908	0.00351%	3,891	0.00331%	1,008	0	4,899
70215	University of Mary Washington	4,947	0.00444%	5,139	0.00437%	1,333	0	6,472
70216	James Madison University	8,605	0.00772%	8,717	0.00742%	2,259	0	10,976
70217	Radford University	5,554	0.00498%	5,301	0.00451%	1,373	0	6,674
70221	Old Dominion University	12,449	0.01116%	12,846	0.01094%	3,330	0	16,176
70236	Virginia Commonwealth University	23,571	0.02114%	31,116	0.02649%	8,063	0	39,179
70241	Richard Bland College	1,145	0.00103%	1,429	0.00122%	371	0	1,800
70242	Christopher Newport University	5,165	0.00463%	6,407	0.00545%	1,662	0	8,069
70246	University of Virginia's College at Wise	2,103	0.00189%	1,969	0.00168%	511	0	2,480
70247	George Mason University	16,007	0.01436%	15,025	0.01279%	3,893	0	18,918
70280	Northern Virginia Community College	14,823	0.01330%	17,241	0.01468%	4,468	0	21,709
70282	Piedmont Virginia Community College	772	0.00069%	890	0.00076%	231	0	1,121
70283	J Sargeant Reynolds Community College	3,183	0.00285%	2,688	0.00229%	697	0	3,385
70286	Virginia Western Community College	2,103	0.00189%	2,219	0.00189%	575	0	2,794
70291	Blue Ridge Community College	234	0.00021%	135	0.00011%	33	0	168



Group Life Insurance Program

Appendix 1 - Proportionate Share of Contributions

Employer Code	Employer	2021 Employer Contributions	2021 Employer Allocation Percentage	2022 Regular Employer Contributions	2022 Employer Allocation Percentage	2022 Special Employer Contributions ⁽²⁾	2022 Non-Employer Contributing Entities Contributions ⁽²⁾	2022 Total Employer Contributions
70292	Central Virginia Community College	1,079	0.00097%	1,431	0.00122%	371	0	1,802
70293	Virginia Peninsula Community College	1,899	0.00170%	1,874	0.00160%	484	0	2,358
70294	Southwest Virginia Community College	744	0.00067%	1,049	0.00089%	271	0	1,320
70296	Virginia Highlands Community College	335	0.00030%	490	0.00042%	128	0	618
70297	Germanna Community College	721	0.00065%	837	0.00071%	216	0	1,053
70298	Lord Fairfax Community College	1,031	0.00092%	948	0.00081%	247	0	1,195
70299	Mountain Empire Community College	459	0.00041%	584	0.00050%	152	0	736
70402	Marine Resources Commission	20,549	0.01843%	20,393	0.01736%	5,284	0	25,677
70403	Department of Wildlife Resources	44,592	0.04000%	50,245	0.04277%	13,018	0	63,263
70701	Department Of Corrections	0	0.00000%	0	0.00000%	0	0	0
70716	Virginia Correctional Center for Women	44,256	0.03970%	40,622	0.03458%	10,526	0	51,148
70718	Bland Correctional Center	38,174	0.03424%	40,772	0.03471%	10,565	0	51,337
70733	Sussex I Correctional Center	47,095	0.04224%	0	0.00000%	0	0	0
70734	Sussex II Correctional Center	48,411	0.04342%	0	0.00000%	0	0	0
70735	Wallen Ridge Correctional Center	70,064	0.06284%	76,515	0.06514%	19,828	0	96,343
70737	St Brides Correctional Center	36,314	0.03257%	34,283	0.02919%	8,885	0	43,168
70741	Red Onion Correctional Center	71,200	0.06386%	72,815	0.06199%	18,869	0	91,684
70743	Fluvanna Women's Correctional Center	43,203	0.03875%	37,556	0.03197%	9,731	0	47,287
70745	Nottoway Correctional Center	59,955	0.05378%	51,083	0.04349%	13,238	0	64,321
70747	Marion Correctional Treatment Center	33,552	0.03010%	35,145	0.02992%	9,107	0	44,252
70749	Buckingham Correctional Center	51,037	0.04578%	47,405	0.04036%	12,285	0	59,690
70752	State Farm Correctional Complex	86,822	0.07788%	80,575	0.06860%	20,878	0	101,453
70753	Deerfield Correctional Center	53,158	0.04768%	51,317	0.04369%	13,299	0	64,616
70754	Augusta Correctional Center	51,254	0.04597%	34,771	0.02960%	9,010	0	43,781
70756	Department of Corrections - Division of Institutions	12,466	0.01118%	12,733	0.01084%	3,300	0	16,033
70757	Western Region Correctional Field Units	23,335	0.02093%	24,547	0.02090%	6,362	0	30,909
70761	Eastern Reg Corr Field Unit	20,625	0.01850%	19,608	0.01669%	5,080	0	24,688
70767	Adult Community Service	274,112	0.24586%	278,192	0.23683%	72,087	0	350,279
70768	Keen Mountain Correctional Center	43,984	0.03945%	45,957	0.03912%	11,907	0	57,864
70769	Greensville Correctional Center	109,795	0.09848%	95,725	0.08149%	24,804	0	120,529
70770	Dillwyn Correctional Center	45,544	0.04085%	42,731	0.03638%	11,073	0	53,804
70771	Indian Creek Correctional Center	35,112	0.03149%	33,841	0.02881%	8,769	0	42,610
70772	Haynesville Correctional Center	52,737	0.04730%	44,560	0.03794%	11,545	0	56,105
70773	Coffeewood Correctional Center	39,315	0.03526%	34,404	0.02929%	8,915	0	43,319
70774	Lunenburg Correctional Center	39,323	0.03527%	36,462	0.03104%	9,448	0	45,910
70775	Pocahontas State Correctional Center	38,942	0.03493%	42,933	0.03655%	11,125	0	54,058
70776	Green Rock Correctional Center	37,575	0.03370%	35,950	0.03061%	9,317	0	45,267
70777	Department of Juvenile Justice	56,575	0.05074%	49,612	0.04224%	12,857	0	62,469
70779	Sussex State Prison Complex	0	0.00000%	83,303	0.07092%	21,587	0	104,890
70785	River North Correctional Center	48,565	0.04356%	46,875	0.03991%	12,145	0	59,020
70786	Culpeper Correctional Facility For Women	0	0.00000%	0	0.00000%	0	0	0
70961	Division of Capitol Police	20,299	0.01821%	22,462	0.01912%	5,820	0	28,282
70999	Department of Alcoholic Beverage Control	29,228	0.02622%	35,214	0.02998%	9,125	0	44,339
Total for VRS Group Life Insurance Program ⁽¹⁾		\$ 111,489,832	100.00000%	\$ 117,463,714	100.00015%	\$ 9,154,677	\$ 21,283,701	\$ 147,902,092

⁽¹⁾ Employer-level results may not add to Group Life Insurance Program systemwide results due to rounding.

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



Group Life Insurance Program

Appendix 2 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	OPEB Expense Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
VRS Group Life Insurance Program Total⁽¹⁾		95,349,417	0	44,910,986	80,732,621	220,993,024	48,305,533	75,238,412	117,283,998	80,897,667	321,725,610	39,415,148	(33,204)	39,381,944
Employer Allocation														
11111	Supreme Court - Judges	5,950	0	2,802	1	8,753	3,014	4,695	7,319	10,951	25,979	2,460	(2,620)	(160)
11113	Circuit Courts - Judges	135,215	0	63,688	30,575	229,478	68,502	106,695	166,320	38,584	380,101	55,895	(9,225)	46,670
11114	General District Courts - Judges	91,888	0	43,281	29,698	164,867	46,552	72,507	113,026	31,761	263,846	37,984	(6,148)	31,836
11115	Juvenile and Domestic Relations District Courts - Judges	97,361	0	45,859	73,138	216,358	49,325	76,826	119,759	38,227	284,137	40,247	(4,345)	35,902
11125	Virginia Court of Appeals - Judges	13,578	0	6,395	61,087	81,060	6,879	10,714	16,701	10,899	45,193	5,613	8,705	14,318
11171	State Corporation Commission - Commissioners	2,145	0	1,010	4,727	7,882	1,693	2,639	7,382	12,801	887	887	(1,438)	(551)
11191	VA Worker's Compensation Comm. - Commissioners	2,508	0	1,181	1,360	5,049	1,270	1,979	3,085	1,403	7,737	1,037	(538)	499
21156	Department of State Police - Troopers	611,599	0	288,072	381,311	1,280,982	309,846	482,601	752,294	295,555	1,840,296	252,820	5,308	258,128
30100	Senate	30,750	0	14,484	15,244	60,478	15,579	24,264	37,824	25,832	103,499	12,711	(2,363)	10,348
30101	House of Delegates	54,854	0	25,837	18,737	99,428	27,790	43,285	67,473	8,709	147,257	22,676	4,311	26,987
30103	Magistrate System	85,586	0	40,312	17,254	143,152	43,359	67,534	105,274	105,777	321,944	35,379	(29,349)	6,030
30107	Division of Legislative Services	27,413	0	12,912	9,651	49,976	13,888	21,631	33,719	16,594	85,832	11,332	(6,707)	4,625
30109	Division of Legislative Automated Systems	7,971	0	3,755	4,887	16,613	4,038	6,290	9,805	4,237	24,370	3,295	(602)	2,693
30110	Joint Legislative Audit and Review Commission	13,311	0	6,270	13,695	33,276	6,743	10,503	16,373	5,361	38,980	5,502	2,635	8,137
30111	Supreme Court	89,247	0	42,037	17,454	148,738	45,214	70,423	109,778	53,272	278,687	36,893	(10,962)	25,931
30112	Judicial Inquiry and Review Commission	1,802	0	849	2,166	4,817	913	1,422	2,217	2,710	7,262	745	(107)	638
30114	General District Courts	152,320	0	71,745	17,700	241,765	77,168	120,193	187,361	71,005	455,727	62,966	(22,846)	40,120
30115	Juvenile and Domestic Relations District Courts	91,497	0	43,097	15,132	149,726	46,354	72,199	112,546	49,009	280,108	37,823	(8,750)	29,073
30116	Combined District Courts	27,661	0	13,029	8,878	49,568	14,013	21,827	34,024	47,794	117,658	11,434	(15,232)	(3,798)
30117	Virginia State Bar	29,654	0	13,967	2,601	46,222	15,023	23,399	36,475	30,126	105,023	12,258	(12,232)	26
30119	Office of the Lieutenant Governor	868	0	409	821	2,098	440	685	1,067	2,347	4,539	359	(394)	(35)
30121	Office of the Governor	21,902	0	10,316	68,158	100,376	11,096	17,282	26,940	11,594	66,912	9,054	17,631	26,685
30122	Department of Planning and Budget	18,746	0	8,829	7,891	35,466	9,497	14,792	23,058	12,171	59,518	7,749	(4,937)	2,812
30123	Department of Military Affairs	70,444	0	33,180	44,719	148,343	35,688	55,586	86,649	7,145	185,068	29,120	4,433	33,553
30125	Virginia Court of Appeals	27,527	0	12,966	121,561	162,054	13,946	21,721	33,860	12,436	81,963	11,379	20,501	31,880
30127	Department of Emergency Management	51,126	0	24,081	158,299	233,506	25,901	40,343	62,888	36,695	165,827	21,134	53,516	74,650
30128	Virginia Veterans Care Center	42,421	0	19,981	34,537	96,939	21,491	33,474	52,180	25,811	132,956	17,536	3,109	20,645
30129	Department of Human Resource Management	39,627	0	18,665	15,473	73,765	20,076	31,269	48,743	3,331	103,419	16,381	6,660	23,041
30132	Virginia Department of Elections	20,014	0	9,427	66,294	95,735	10,139	15,793	24,618	32	50,582	8,273	30,600	38,873
30133	Auditor of Public Accounts	41,372	0	19,487	89,526	28,667	20,960	32,646	50,889	30,515	135,010	17,102	(1,141)	15,961
30136	Virginia Information Technologies Agency (VITA)	103,692	0	48,841	98,906	251,439	52,532	81,822	127,546	18,150	280,050	42,864	14,288	57,152
30140	Department of Criminal Justice Services	45,358	0	21,364	133,979	200,701	22,979	35,791	55,792	1,183	115,745	18,750	32,310	51,060
30141	Office of the Attorney General and Department of Law	147,915	0	69,670	95,563	313,148	74,936	116,717	181,942	48,758	422,353	61,145	(9,752)	51,393
30143	Office of the Attorney General - Division of Debt Collection	5,816	0	2,740	5,722	14,278	2,947	4,590	7,154	16,834	31,525	2,404	(3,839)	(1,435)
30146	Science Museum of Virginia	15,084	0	7,105	0	22,189	7,642	11,903	18,554	24,242	62,341	6,235	(6,284)	(49)
30147	Office of the State Inspector General	14,913	0	7,024	15,872	37,809	7,555	11,767	18,343	9,095	46,760	6,165	1,465	7,630
30148	Virginia Commission for the Arts	1,335	0	629	2,218	4,182	676	1,053	1,642	4,843	8,214	552	(330)	222
30151	Department of Accounts	56,294	0	26,515	29,249	112,058	28,520	44,421	69,244	9,419	151,604	23,271	4,977	28,248
30152	Department of the Treasury	36,843	0	17,354	19,362	73,559	18,665	29,072	45,318	5,736	98,791	15,230	2,577	17,807
30154	Department of Motor Vehicles	432,228	0	203,586	41,923	677,737	218,973	341,063	531,659	158,565	1,250,260	178,673	(84,615)	94,058
30156	Department of State Police	195,237	0	91,960	290,267	577,464	98,910	154,058	240,150	20,188	513,306	80,706	53,630	134,336
30157	Compensation Board	4,386	0	2,066	4,659	11,111	2,222	3,461	5,395	6,493	17,571	1,813	(2,039)	(226)
30158	Virginia Retirement System	0	0	0	0	0	0	0	0	0	0	0	0	0
30160	Virginia Criminal Sentencing Commission	2,918	0	1,374	1,452	5,744	1,478	2,302	3,589	3,207	10,576	1,206	(565)	641
30161	Department of Taxation	218,903	0	103,106	34,957	356,966	110,900	172,732	269,260	142,511	695,403	90,489	(40,943)	49,546
30162	Department of Accounts - Transfer Payments (CHRF)	582	0	274	355	1,211	295	459	715	0	1,469	240	71	311
30164	Virginia Management Fellows Administration	3,004	0	1,415	32,998	37,417	1,522	2,370	3,694	12,611	20,197	1,242	7,719	8,961
30165	Department of Housing and Community Development	45,110	0	21,247	167,046	233,403	22,853	35,595	55,487	1,017	114,952	18,647	37,278	55,925



Group Life Insurance Program

Appendix 2 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
30166	Secretary of the Commonwealth	6,999	0	3,296	34,146	44,441	3,546	5,522	8,609	2,413	20,090	2,893	6,294	9,187
30171	State Corporation Commission	230,173	0	108,415	64,869	403,457	116,609	181,625	283,123	80,119	661,476	95,148	1,077	96,225
30172	Virginia State Lottery	117,308	0	55,254	237,811	410,373	59,430	92,566	144,294	11,218	307,508	48,492	47,688	96,180
30174	Virginia College Savings Plan	48,466	0	22,828	92,380	163,674	24,554	38,244	59,615	82	122,495	20,035	29,363	49,398
30180	Secretary of Administration	5,959	0	2,807	16,430	25,196	1,603	4,702	7,330	1,663	16,714	2,463	5,163	7,626
30181	Department of Labor and Industry	42,993	0	20,250	55,295	118,538	21,781	33,925	52,883	13,161	121,750	17,772	6,057	23,829
30182	Virginia Employment Commission	246,306	0	116,014	1,000,814	1,363,134	124,783	194,356	302,968	67,140	689,247	101,817	173,351	275,168
30183	Secretary of Natural and Historic Resources	2,269	0	1,069	1,355	4,693	1,150	1,791	2,791	1,243	6,975	938	(339)	599
30184	Secretary of Technology	0	0	0	0	0	0	0	0	10,489	10,489	0	(3,701)	(3,701)
30185	Secretary of Education	1,821	0	858	1,796	4,475	923	1,437	2,240	8,213	12,813	753	(1,093)	(340)
30186	Secretary of Transportation	2,651	0	1,249	9,003	12,903	1,343	2,092	3,260	8,212	14,907	1,096	(1,888)	(792)
30187	Secretary of Public Safety	2,860	0	1,347	4,709	8,916	1,449	2,257	3,519	8,160	15,385	1,182	(3,052)	(1,870)
30188	Secretary of Health and Human Resources	1,716	0	808	1,518	4,042	869	1,354	2,111	7,033	11,367	709	(1,856)	(1,147)
30190	Secretary of Finance	2,670	0	1,258	7,002	10,930	1,353	2,107	3,284	508	7,252	1,104	1,559	2,663
30191	Virginia Workers' Compensation Commission	83,564	0	39,360	17,281	140,205	42,335	65,939	102,788	70,338	281,400	34,543	(14,174)	20,369
30192	Secretary of Commerce and Trade	3,004	0	1,415	20,465	24,884	1,522	2,370	3,694	15,564	23,150	1,242	2,544	3,786
30193	Secretary of Agriculture and Forestry	1,316	0	620	3,482	5,418	667	1,038	1,619	7,210	10,534	544	(236)	308
30194	Department of General Services	168,272	0	79,259	43,025	290,556	85,249	132,781	206,982	82,678	507,690	69,560	(19,429)	50,131
30195	Secretary of Labor	2,355	0	1,109	29,076	32,540	1,193	1,858	2,897	1	5,949	974	5,839	6,813
30199	Department of Conservation and Recreation	118,862	0	55,986	78,688	253,536	60,218	93,792	146,206	30,386	330,602	49,135	15,933	65,068
30200	Office of Children's Services	4,968	0	2,340	6,193	13,501	2,517	3,920	6,110	3,181	15,728	2,054	2,673	4,727
30201	Department of Education - Central Office Operations	160,664	0	75,675	658,451	894,790	81,395	126,777	197,623	12,408	418,203	66,414	146,395	212,809
30202	The Library of Virginia	33,820	0	15,930	15,718	65,468	17,134	26,687	41,601	2,186	87,608	13,981	1,528	15,509
30203	Woodrow Wilson Rehabilitation Center	39,703	0	18,701	1,540	59,944	20,114	31,329	48,837	221,492	321,772	16,412	(61,308)	(44,896)
30204	The College of William and Mary	736,363	0	346,838	75,556	1,158,757	373,053	581,050	905,760	456,251	2,316,114	304,395	(62,507)	241,888
30207	University of Virginia - Academic Division	1,498,900	0	706,004	506,732	2,711,636	759,367	1,182,754	1,843,713	1,078,460	4,864,294	619,609	117,206	736,815
30208	Virginia Polytechnic Institute and State University	2,903,652	0	1,367,663	1,184,036	5,455,351	1,471,036	2,291,217	3,571,621	5,084	7,338,958	1,200,300	503,164	1,703,464
30209	University of Virginia Medical Center	130,590	0	61,510	0	192,100	66,159	103,046	160,632	415,407	745,244	53,983	(118,988)	(65,005)
30211	Virginia Military Institute	158,957	0	74,871	72,045	305,873	80,530	125,430	195,524	12,859	414,343	65,709	14,209	79,918
30212	Virginia State University	187,094	0	88,124	15,009	290,227	94,785	147,633	230,134	202,073	674,625	77,340	(65,272)	12,068
30213	Norfolk State University	246,850	0	116,270	45,086	408,206	125,058	194,784	303,636	66,704	690,182	102,042	(20,567)	81,475
30214	Longwood University	203,475	0	95,840	57,958	357,273	103,084	160,559	250,284	281,230	795,157	84,112	(59,754)	24,358
30215	University of Mary Washington	184,482	0	86,894	10,004	281,380	93,461	145,571	226,921	328,234	794,187	76,260	(92,719)	(16,459)
30216	James Madison University	901,813	0	424,767	181,974	1,508,554	456,873	711,604	1,109,270	347,766	2,625,513	372,788	30,036	402,824
30217	Radford University	364,120	0	171,506	274,339	809,965	184,469	287,320	447,883	480,337	1,400,009	150,518	(33,510)	117,008
30218	Virginia School for Deaf and Blind	27,375	0	12,894	2,284	42,553	13,868	21,601	33,672	20,476	89,617	11,316	(8,107)	3,209
30221	Old Dominion University	793,945	0	373,960	30,915	1,198,820	402,225	626,487	976,587	275,989	2,281,288	328,198	(84,673)	243,525
30222	Department of Professional and Occupational Regulation	46,578	0	21,939	7,333	75,850	23,597	36,754	57,293	54,911	172,555	19,254	(17,516)	1,738
30223	Department of Health Professions	80,770	0	38,044	99,724	218,538	40,920	63,734	99,351	750	204,755	33,389	29,345	62,734
30226	Board of Accountancy	3,738	0	1,761	3,152	8,651	1,894	2,949	4,598	5,080	14,521	1,545	(355)	1,190
30233	Board of Bar Examiners	2,422	0	1,141	0	3,563	1,227	1,911	2,979	4,828	10,945	1,001	(1,420)	(419)
30234	Cooperative Extension and Agricultural Research Service	22,855	0	10,765	18,020	51,640	11,579	18,035	28,113	8,040	65,767	9,448	3,141	12,589
30236	Virginia Commonwealth University	2,238,019	0	1,054,140	739,090	4,031,249	1,133,816	1,765,978	2,752,862	504,516	6,157,172	925,143	180,043	1,105,186
30238	Virginia Museum of Fine Arts	63,445	0	29,884	77,101	170,430	32,142	50,064	78,041	110	160,357	26,227	29,267	55,494
30239	Frontier Culture Museum of Virginia	5,950	0	2,802	2,120	10,872	3,014	4,695	7,319	7,260	22,288	2,460	(1,861)	599
30241	Richard Bland College	30,283	0	14,264	33,023	77,570	15,342	23,896	37,249	58,867	135,354	12,518	1,738	14,256
30242	Christopher Newport University	270,411	0	127,367	65,552	463,330	136,994	213,376	332,617	46,900	729,887	111,781	17,182	128,963
30245	State Council of Higher Education for Virginia	18,107	0	8,529	10,984	37,620	9,173	14,288	22,272	11,669	57,402	7,485	3,932	11,417
30246	University of Virginia's College at Wise	36,452	0	17,169	6,303	59,924	18,467	28,764	44,838	93,578	185,647	15,068	(25,299)	(10,231)
30247	George Mason University	1,794,921	0	845,434	2,019,305	4,659,660	909,336	1,416,338	2,207,833	18,607	4,552,114	741,977	539,376	1,281,353



Group Life Insurance Program

Appendix 2 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
30261	Virginia Community College System - Central Office Operations	89,314	0	42,068	77,354	208,736	45,248	70,476	109,860	86,587	312,171	36,920	5,441	42,361
30262	Department of Rehabilitative Services	237,458	0	111,846	193,818	543,122	120,300	187,373	292,084	206,076	805,833	98,159	(56,460)	41,699
30263	Virginia Rehabilitation Center for the Blind and Vision Impaired	5,197	0	2,448	4,958	12,603	2,633	4,100	6,392	9,767	22,892	2,148	289	2,437
30268	Virginia Institute of Marine Science	97,876	0	46,101	1,970	145,947	49,586	77,232	120,392	76,790	324,000	40,460	(31,018)	9,442
30270	Virginia Community College System - Shared Services	22,378	0	10,541	113,810	146,729	11,337	17,658	27,527	10,179	66,701	9,251	60,434	69,685
30275	New River Community College	36,462	0	17,174	9,769	63,405	18,472	28,771	44,849	28,571	120,663	15,072	(14,717)	355
30276	Southside Virginia Community College	36,872	0	17,367	1,530	55,769	18,680	29,095	45,354	87,763	180,892	15,242	(48,450)	(33,208)
30277	Paul D Camp Community College	16,305	0	7,680	1,295	25,280	8,260	12,866	20,056	10,198	51,380	6,740	(5,808)	932
30278	Rappahannock Community College	32,629	0	15,369	41,365	89,363	16,530	25,747	40,135	12,301	94,713	13,488	3,012	16,500
30279	Danville Community College	32,857	0	15,476	36,370	84,703	16,646	25,927	40,416	65,304	148,293	13,582	(26,710)	(13,128)
30280	Northern Virginia Community College	510,262	0	240,341	33,489	784,092	258,507	402,638	627,644	664,953	1,953,742	210,930	(337,327)	(126,397)
30282	Piedmont Virginia Community College	54,549	0	25,694	25,305	105,548	27,636	43,044	67,098	33,063	170,841	22,549	(2,765)	19,784
30283	J Sargeant Reynolds Community College	92,679	0	43,653	0	136,332	46,953	73,132	114,000	236,167	470,252	38,311	(117,506)	(79,195)
30284	Eastern Shore Community College	12,472	0	5,874	13,673	32,019	6,318	9,841	15,341	22,177	53,677	5,155	(4,754)	401
30285	Patrick Henry Community College	48,142	0	22,676	27,948	98,766	24,389	37,988	59,217	22,459	144,053	19,901	5,886	25,787
30286	Virginia Western Community College	63,484	0	29,902	14,477	107,863	32,162	50,094	78,088	61,790	222,134	26,243	(30,760)	(4,517)
30287	Dabney S. Lancaster Community College	15,513	0	7,307	8,326	31,146	7,859	12,241	19,082	24,579	63,761	6,413	(10,251)	(3,838)
30288	Wytheville Community College	23,475	0	11,057	15,301	49,833	11,893	18,524	28,875	72,621	131,913	9,704	(19,424)	(9,720)
30290	John Tyler Community College	74,001	0	34,855	4,570	113,426	37,490	58,392	91,024	58,727	245,633	30,590	(33,591)	(3,001)
30291	Blue Ridge Community College	47,684	0	22,460	10,530	80,674	24,158	37,627	58,654	25,559	145,998	19,711	(17,218)	2,493
30292	Central Virginia Community College	40,142	0	18,907	33,071	82,120	20,337	31,675	49,376	20,303	121,691	16,594	(3,295)	13,299
30293	Virginia Peninsula Community College	65,810	0	30,998	0	96,808	33,340	51,929	80,949	388,080	554,298	27,204	(129,348)	(102,144)
30294	Southwest Virginia Community College	36,557	0	17,219	85,235	139,011	18,520	28,846	44,967	23,451	115,784	15,112	7,715	22,827
30295	Tidewater Community College	200,386	0	94,385	0	294,771	101,519	158,121	246,484	620,175	1,126,299	82,835	(270,319)	(187,484)
30296	Virginia Highlands Community College	25,268	0	11,901	11,417	48,586	12,801	19,938	31,080	52,536	116,355	10,445	(15,545)	(5,100)
30297	Germanna Community College	69,700	0	32,830	68,363	170,893	35,311	54,999	85,734	17,270	28,812	4,336	33,148	33,148
30298	Lord Fairfax Community College	57,887	0	27,265	13,883	99,035	29,326	45,677	71,203	42,975	189,181	23,929	(19,257)	4,672
30299	Mountain Empire Community College	31,599	0	14,883	15,527	62,009	16,008	24,934	38,868	8,357	88,167	13,062	(4,008)	9,054
30301	Department of Agriculture and Consumer Services	114,762	0	54,055	0	168,817	58,140	90,557	141,163	57,667	347,527	47,440	(22,611)	24,829
30310	Virginia Economic Development Partnership	63,436	0	29,879	199,238	292,553	32,138	50,056	78,029	3,905	164,128	26,223	58,358	84,581
30320	Virginia Tourism Authority	25,630	0	12,072	14,309	52,011	12,985	20,224	31,526	3,911	68,646	10,595	6,302	16,897
30330	Virginia - Israel Advisory Board	477	0	225	2,276	2,978	242	376	586	1,624	2,828	197	(190)	7
30350	Department of Small Business and Supplier Diversity	15,218	0	7,168	41,556	63,942	7,710	12,008	18,718	6,421	44,857	6,291	10,713	17,004
30400	Jamestown-Yorktown Commemoration	267	0	126	12,492	12,885	135	211	328	36,438	37,112	110	1,268	1,378
30402	Marine Resources Commission	19,442	0	9,157	2,148	30,747	9,849	15,341	23,914	6,277	55,381	8,037	747	8,784
30403	Department of Wildlife Resources	74,668	0	35,170	14,449	124,287	37,828	58,919	91,845	55,886	244,478	30,866	(3,909)	26,957
30405	Virginia Racing Commission	1,812	0	853	6,849	9,514	918	1,430	2,228	732	5,308	749	368	1,117
30407	Virginia Port Authority	1,268	0	597	1,300	3,165	642	1,001	1,560	3,726	6,929	524	(2,445)	(1,921)
30409	Department of Energy	52,814	0	24,876	0	77,690	26,756	41,674	64,964	93,739	227,133	21,832	(36,610)	(14,778)
30411	Department of Forestry	53,310	0	25,110	7,062	85,482	27,008	42,066	65,573	44,275	178,922	22,037	(15,253)	6,784
30413	Commission on Virginia Alcohol Safety Action Program	2,594	0	1,222	1	3,817	1,314	2,046	3,190	4,030	10,580	1,072	(1,183)	(111)
30417	Gunston Hall	1,077	0	507	1,376	2,960	546	850	1,325	3,215	5,936	445	(1,234)	(789)
30423	Department of Historic Resources	14,074	0	6,629	21,751	42,454	7,130	11,105	17,311	3,115	38,661	5,818	2,839	8,657
30425	Jamestown - Yorktown Foundation	32,934	0	15,512	9,804	58,250	16,685	25,987	40,510	15,708	98,890	13,614	697	14,311
30440	Department of Environmental Quality	244,199	0	115,021	12,292	371,512	123,715	192,693	300,376	87,049	703,833	100,946	(46,564)	54,382
30454	Office of Commonwealth Preparedness	3,747	0	1,765	8,449	13,961	1,898	2,957	4,609	1,936	11,400	1,549	1,288	2,837
30501	Va Dept Of Transportation	2,117,755	0	997,494	26,141,862	29,257,111	1,072,888	1,671,080	2,604,932	3,702	5,352,602	875,429	5,248,627	6,124,056
30505	Department of Rail and Public Transportation	23,809	0	11,214	36,746	71,769	12,062	18,787	29,286	34,935	95,070	9,842	8,225	18,067
30506	Motor Vehicle Dealer Board	5,769	0	2,717	0	8,486	2,922	4,552	7,096	7,122	21,692	2,385	(2,066)	319
30510	Va Dept Of Transportation Central Office	0	0	0	133,281	133,281	0	0	0	6,736,822	6,736,822	0	(1,310,321)	(1,310,321)



Group Life Insurance Program

Appendix 2 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
30511	Va Dept Of Transportation Bristol	0	0	0	31,704	31,704	0	0	0	1,949,119	1,949,119	0	(366,321)	(366,321)
30512	Va Dept Of Transportation Salem	0	0	0	10,086	10,086	0	0	0	2,410,228	2,410,228	0	(511,373)	(511,373)
30513	Va Dept Of Transportation Lynchburg	0	0	0	44,262	44,262	0	0	0	1,770,576	1,770,576	0	(328,230)	(328,230)
30514	Va Dept Of Transportation Richmond	0	0	0	4,014	4,014	0	0	0	2,691,710	2,691,710	0	(551,990)	(551,990)
30515	Va Dept Of Transportation Hampton Roads	0	0	0	16,524	16,524	0	0	0	2,753,190	2,753,190	0	(536,971)	(536,971)
30516	Va Dept Of Transportation Fredericksburg	0	0	0	53,068	53,068	0	0	0	1,707,493	1,707,493	0	(297,459)	(297,459)
30517	Va Dept Of Transportation Culpeper	0	0	0	35,887	35,887	0	0	0	1,595,937	1,595,937	0	(284,494)	(284,494)
30518	Va Dept Of Transportation Staunton	0	0	0	1,112	1,112	0	0	0	1,987,277	1,987,277	0	(408,972)	(408,972)
30519	Va Dept Of Transportation Nova	0	0	0	7,949	7,949	0	0	0	3,385,550	3,385,550	0	(686,938)	(686,938)
30601	Department of Health	823,303	0	387,788	28,697	1,239,788	417,098	649,653	1,012,699	341,778	2,421,228	340,334	(153,812)	186,522
30602	Department of Medical Assistance Services	197,697	0	93,118	473,417	764,232	100,157	155,999	243,176	3,200	502,532	81,723	132,416	214,139
30606	Virginia Board for People With Disabilities	2,946	0	1,388	2,304	6,638	1,493	2,325	3,624	1,149	8,591	1,218	234	1,452
30701	Department of Corrections - Central Administration	118,958	0	56,031	153,011	328,000	60,266	93,867	146,323	207	300,663	49,174	44,694	93,868
30702	Department for the Blind and Vision Impaired	35,108	0	16,536	5,904	57,548	17,786	27,703	43,184	28,706	117,379	14,513	(5,313)	9,200
30703	Central State Hospital	162,971	0	76,762	97,089	336,822	82,564	128,597	200,462	192,173	603,796	67,368	(34,699)	32,669
30704	Eastern State Hospital	139,734	0	65,817	120,683	326,234	70,792	110,262	171,879	251,887	604,820	57,763	(95,156)	(37,393)
30705	Southwestern Virginia Mental Health Institute	108,841	0	51,266	62,341	222,448	55,141	85,885	133,879	34,445	309,350	44,992	11,910	56,902
30706	Western State Hospital	149,470	0	70,402	40,154	260,026	75,724	117,944	183,854	84,425	461,947	61,787	6,795	68,582
30707	Central Virginia Training Center	410	0	193	4	607	208	324	504	973,023	974,059	169	(447,310)	(447,141)
30708	Commonwealth Center for Children and Adolescents	28,080	0	13,226	50,040	91,346	14,226	22,158	34,540	88,790	159,714	11,608	(3,415)	8,193
30711	Virginia Correctional Enterprises	36,490	0	17,187	14,120	67,797	18,486	28,794	44,885	114,596	206,761	15,084	(17,263)	(2,179)
30716	Virginia Correctional Center for Women	24,390	0	11,488	35,968	71,846	12,357	19,246	30,001	52,761	114,365	10,082	(9,126)	956
30718	Bland Correctional Center	17,039	0	8,026	4,585	29,650	8,632	13,445	20,959	4,218	47,254	7,043	(4,391)	2,652
30720	Department of Behavioral Health & Developmental Services	181,431	0	85,456	329,306	596,193	91,916	143,163	223,168	319	458,566	74,999	152,131	227,130
30723	Southeastern Virginia Training Center	50,964	0	24,005	25,302	100,271	25,819	40,215	62,688	46,850	175,572	21,067	(17,405)	3,662
30724	Catawba Hospital	65,391	0	30,800	77,191	173,382	33,128	51,598	80,433	6,415	171,574	27,031	15,151	42,182
30725	Northern Va Training Center	0	0	0	0	0	0	0	0	108,727	108,727	0	(161,952)	(161,952)
30728	Northern Virginia Mental Health Institute	97,580	0	45,962	135,771	279,313	49,436	76,999	120,028	47,898	294,361	40,337	36,217	76,554
30729	Piedmont Geriatric Hospital	61,634	0	29,030	26,570	117,234	31,225	48,634	75,812	113,888	269,559	25,478	(28,757)	(3,279)
30733	Sussex I Correctional Center	0	0	0	8,589	8,589	0	0	0	181,919	181,919	0	(38,292)	(38,292)
30734	Sussex II Correctional Center	0	0	0	8,431	8,431	0	0	0	168,397	168,397	0	(41,541)	(41,541)
30735	Wallen Ridge Correctional Center	24,171	0	11,385	24,795	60,351	12,245	19,073	29,731	2,674	63,723	9,992	3,595	13,587
30737	St Brides Correctional Center	18,097	0	8,524	10,027	36,648	9,168	14,280	22,260	26,004	71,712	7,481	(5,405)	2,076
30738	Southwestern Va Training Ctr	0	0	0	0	0	0	0	0	344,463	344,463	0	(158,381)	(158,381)
30739	Southern Virginia Mental Health Institute	35,622	0	16,779	34,276	86,677	18,047	28,109	43,817	101,245	191,218	14,725	(11,176)	3,549
30741	Red Onion Correctional Center	23,923	0	11,268	25,374	60,565	12,120	18,877	29,427	1,867	62,291	9,889	4,798	14,687
30742	Department of Corrections - Academy For Staff Development	33,620	0	15,836	64,428	113,884	17,033	26,529	41,354	8,392	93,308	13,898	9,364	23,262
30743	Fluvanna Women's Correctional Center	39,131	0	18,431	142,473	200,035	19,825	30,878	48,133	3,807	102,643	16,176	43,142	59,318
30745	Nottoway Correctional Center	26,745	0	12,598	25,861	65,204	13,550	21,104	32,898	38,750	106,302	11,056	3,200	14,256
30747	Marion Correctional Treatment Center	21,282	0	10,024	31,182	62,488	10,782	16,793	26,178	2,092	55,845	8,797	8,037	16,834
30748	Hiram W Davis Medical Center	41,229	0	19,419	45,046	105,694	20,887	32,533	50,714	16,191	120,325	17,043	4,180	21,223
30749	Buckingham Correctional Center	19,137	0	9,014	5,197	33,348	9,695	15,100	23,539	20,664	68,998	7,911	(4,450)	3,461
30751	Department for the Deaf and Hard-of-Hearing	2,231	0	1,051	1,496	4,778	1,130	1,761	2,744	7,094	12,729	922	(1,848)	(926)
30752	State Farm Correctional Complex	21,721	0	10,231	12,450	44,402	11,004	17,139	26,717	87,899	142,759	8,979	(26,347)	(17,368)
30753	Deerfield Correctional Center	23,504	0	11,071	2,793	37,368	11,907	18,546	28,910	45,795	105,158	9,716	(9,829)	(113)
30754	Augusta Correctional Center	13,521	0	6,368	1,477	21,366	6,850	10,669	16,631	23,994	58,144	5,589	(8,827)	(3,238)
30756	Department of Corrections - Division of Institutions	137,265	0	64,654	83,921	285,840	69,541	108,313	168,842	12,490	359,186	56,742	20,221	76,963
30757	Western Region Correctional Field Units	6,245	0	2,942	9,408	18,595	3,164	4,928	7,682	2,103	17,877	2,582	(16)	2,566
30761	Eastern Reg Corr Field Unit	9,182	0	4,325	8,387	21,894	4,652	7,245	11,294	14,105	37,296	3,796	(2,632)	1,164
30765	Department of Social Services	429,844	0	202,463	71,945	704,252	217,766	339,182	528,727	620,610	1,706,285	177,687	(172,002)	5,685



Group Life Insurance Program

Appendix 2 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
30766	Virginia Parole Board	4,214	0	1,985	16,478	22,677	2,135	3,326	5,184	6,826	17,471	1,742	(148)	1,594
30767	Adult Community Service	53,815	0	25,348	41,216	120,379	27,264	42,464	66,195	28,997	164,920	22,246	4,272	26,518
30768	Keen Mountain Correctional Center	17,621	0	8,300	14,276	40,197	8,927	13,904	21,674	14,659	59,164	7,284	(2,554)	4,730
30769	Greensville Correctional Center	41,868	0	19,720	0	61,588	21,211	33,037	51,499	55,707	161,454	17,307	(20,328)	(3,021)
30770	Dillwyn Correctional Center	21,406	0	10,082	0	31,488	10,845	16,891	26,330	14,190	68,256	8,849	(5,339)	3,510
30771	Indian Creek Correctional Center	13,950	0	6,570	2,282	22,802	7,067	11,007	17,159	15,791	51,024	5,766	(4,174)	1,592
30772	Haynesville Correctional Center	23,504	0	11,071	6,383	40,958	11,907	18,546	28,910	29,129	88,992	9,716	(8,092)	1,624
30773	Coffeewood Correctional Center	16,934	0	7,976	7,408	32,318	8,579	13,362	20,830	18,144	60,915	7,000	(7,993)	(993)
30774	Lunenburg Correctional Center	15,771	0	7,428	5,752	28,951	7,990	12,444	19,399	18,133	57,966	6,519	(3,599)	2,920
30775	Poahontas State Correctional Center	19,270	0	9,076	30,116	58,462	9,763	15,206	23,703	19,207	67,879	7,966	(44)	7,922
30776	Green Rock Correctional Center	21,044	0	9,912	13,063	44,019	10,661	16,605	25,885	13,242	66,393	8,699	1,889	10,588
30777	Department of Juvenile Justice	284,370	0	133,942	21,827	440,139	144,066	224,391	349,787	326,181	1,044,425	117,552	(107,809)	9,743
30778	Department of Forensic Science	113,075	0	53,260	41,212	207,547	57,285	89,225	139,087	199	285,796	46,742	20,862	67,604
30779	Sussex State Prison Complex	29,406	0	13,851	362,988	406,245	14,897	23,203	36,170	54	74,324	12,156	72,878	85,034
30785	River North Correctional Center	18,708	0	8,812	10,487	38,007	9,478	14,762	23,011	29,038	76,289	7,733	(2,642)	5,091
30786	Culpeper Correctional Facility For Women	0	0	0	0	0	0	0	0	404	404	0	(899)	(899)
30794	Virginia Center for Behavioral Rehabilitation	88,846	0	41,848	141,850	272,544	45,011	70,107	109,285	95,167	319,570	36,727	12,085	48,812
30841	Department of Aviation	12,395	0	5,838	2,372	20,605	6,280	9,781	15,247	4,455	35,763	5,124	(485)	4,639
30848	Indigent Defense Commission	167,309	0	78,805	175,307	421,421	84,762	132,021	205,798	31,634	454,215	69,162	17,226	86,388
30851	Tobacco Indemnification & Revitalization Commission	4,500	0	2,120	404	7,024	2,280	3,551	5,536	6,426	17,793	1,860	(643)	1,217
30852	Virginia Foundation For Healthy Youth	5,464	0	2,573	689	8,726	2,768	4,311	6,720	3,181	16,980	2,258	(809)	1,449
30882	Behavioral Health Commission	219	0	103	2,707	3,029	111	173	270	1	555	91	544	635
30912	Department of Veterans Services	57,877	0	27,261	117,102	202,240	29,321	45,670	71,191	4,926	151,108	23,925	59,908	83,833
30913	Veterans Services Foundation	563	0	265	3,446	4,274	285	444	692	59	1,480	233	1,637	1,870
30922	Sitter-Barfoot Veterans Care Center	58,573	0	27,589	13,936	100,098	29,674	46,219	72,047	53,164	201,104	24,213	5,998	30,211
30937	Southern Virginia Higher Education Center	10,517	0	4,954	15,888	31,359	5,328	8,299	12,936	11,625	38,188	4,347	141	4,488
30938	New College Institute	4,682	0	2,205	13,820	20,707	2,372	3,694	5,759	1,345	13,170	1,935	3,838	5,773
30942	Virginia Museum of Natural History	6,570	0	3,094	2,472	12,136	3,328	5,184	8,081	12,060	28,653	2,716	(5,731)	(3,015)
30948	Southwest Virginia Higher Education Center	4,977	0	2,344	3,414	10,735	2,522	3,927	6,122	10,039	22,610	2,057	(2,741)	(684)
30957	Commonwealth's Attorneys' Services Council	2,269	0	1,069	2,106	5,444	1,150	1,791	2,791	1,038	6,770	938	(300)	638
30960	Department of Fire Programs	19,566	0	9,216	9,255	38,037	9,912	15,439	24,067	4,869	54,287	8,088	(2,357)	5,731
30961	Division of Capitol Police	3,728	0	1,756	17,044	22,528	1,889	2,942	4,586	1,793	11,210	1,541	3,348	4,889
30977	Virginia Cannabis Control Authority	410	0	193	5,061	5,664	208	324	504	0	1,036	169	1,016	1,185
30999	Department of Alcoholic Beverage Control	312,135	0	147,020	938,779	1,397,934	158,133	246,300	383,940	547	788,920	129,029	230,818	359,847
33010	Virginia Outdoors Foundation	11,966	0	5,636	27,942	45,544	6,062	9,442	14,719	825	31,048	4,947	6,225	11,172
35106	Arlington County Health Department	315	0	148	102	565	159	248	387	119	913	130	2	132
35129	Fairfax County Health Department	6,589	0	3,103	0	9,692	3,338	5,199	8,104	90,046	106,687	2,724	(37,537)	(34,813)
35522	Virginia Passenger Rail Authority	10,803	0	5,088	132,161	148,052	5,473	8,524	13,288	18	27,303	4,466	26,839	31,305
35885	Fort Monroe Federal Area Development Authority	7,514	0	3,539	10,233	21,286	3,806	5,929	9,242	5,540	24,517	3,106	1,887	4,993
40100	Accomack County School Board	131,382	0	61,883	46,054	239,319	66,560	103,671	161,605	109,630	441,466	54,310	(17,121)	37,189
40101	Albemarle County Schools	492,326	0	231,893	440,464	1,164,683	249,420	388,485	605,583	93,982	1,337,470	203,516	94,536	298,052
40102	Alleghany County School Board	77,805	0	36,647	323,205	437,657	39,417	61,394	95,704	61,588	258,103	32,163	34,735	66,898
40103	Amelia County School Board	41,925	0	19,747	21,056	82,728	21,240	33,082	51,570	23,761	129,653	17,331	(5,209)	12,122
40104	Amherst County School Board	116,870	0	55,047	21,859	193,776	59,208	92,220	143,755	27,279	322,462	48,311	(23,485)	24,826
40105	Appomattox County School Board	57,763	0	27,207	42,723	127,693	29,263	45,579	71,051	16,966	162,859	23,878	8,127	32,005
40106	Arlington Public Schools	1,451,798	0	683,818	172,730	2,308,346	735,504	1,145,586	1,785,775	788,139	4,455,004	600,138	15,979	616,117
40107	Augusta County School Board	280,489	0	132,114	7,384	419,987	142,100	221,329	345,014	118,851	827,294	115,947	(34,205)	81,742
40108	Bath County School Board	20,309	0	9,566	0	29,875	10,289	16,026	24,981	28,660	79,956	8,395	(10,198)	(1,803)
40109	Bedford County School Board	244,104	0	114,976	22,613	381,693	123,667	192,618	300,258	110,129	726,672	100,907	(29,416)	71,491
40110	Bland County School Board	17,640	0	8,309	9,295	35,244	8,937	13,919	21,698	16,027	60,581	7,292	(5,409)	1,883



Group Life Insurance Program

Appendix 2 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
40111	Botetourt County Schools	127,358	0	59,987	2,973	190,318	64,522	100,496	156,656	91,595	413,269	52,647	(31,627)	21,020
40112	Brunswick County Public Schools	37,739	0	17,776	0	55,515	19,119	29,779	46,421	98,524	193,843	15,600	(33,114)	(17,514)
40113	Buchanan County School Board	58,945	0	27,764	0	86,709	29,862	46,512	72,505	118,025	266,904	24,366	(50,800)	(26,434)
40114	Buckingham County School Board	54,044	0	25,455	18,419	97,918	27,380	42,645	66,476	15,854	152,355	22,340	(7,799)	14,541
40115	Campbell County School Board	197,259	0	92,912	48,485	338,656	99,934	155,653	242,637	12,457	510,681	81,542	(6,094)	75,448
40116	Caroline County School Board	103,235	0	48,625	50,878	202,738	52,300	81,461	126,983	68,601	329,345	42,675	(2,641)	40,034
40117	Carroll County School Board	98,973	0	46,618	10,319	155,910	50,141	78,097	121,741	84,250	334,229	40,913	(23,247)	17,666
40118	Charles City County School Board	17,630	0	8,304	204	26,138	8,932	13,912	21,686	48,656	93,186	7,288	(16,409)	(9,121)
40119	Charlotte County School Board	135,148	0	63,657	1,016,592	1,215,397	68,468	106,643	166,238	33,953	375,302	55,867	189,105	244,972
40120	Chesterfield County School Board	1,614,387	0	760,400	1,402,607	3,777,394	817,874	1,273,882	1,985,768	192,649	4,270,173	667,349	366,058	1,033,407
40121	Clarke County School Board	58,869	0	27,728	27,660	114,257	29,824	46,452	72,411	50,181	198,868	24,335	(8,239)	16,096
40122	Craig County School Board	16,648	0	7,841	0	24,489	8,434	13,137	20,478	11,694	53,743	6,882	(5,124)	1,758
40123	Culpeper County School Board	216,424	0	101,939	4,990	323,353	109,644	170,776	266,211	72,943	619,574	89,464	(18,482)	70,982
40124	Cumberland County School Board	40,085	0	18,881	14,624	73,590	20,308	31,630	49,306	11,864	113,108	16,570	(3,494)	13,076
40125	Dickenson County School Board	45,758	0	21,553	9,873	77,184	23,182	36,107	56,285	42,090	157,664	18,915	(30,049)	(11,134)
40126	Dinwiddie County School Board	117,394	0	55,294	69,710	242,398	59,474	92,633	144,400	54,435	350,942	48,528	(2,178)	46,350
40128	Essex County Public Schools	36,528	0	17,205	7,679	61,412	18,506	28,824	44,931	40,583	132,844	15,100	(18,358)	(3,258)
40129	Fairfax County School Board	7,308,674	0	3,442,492	1,202,957	11,954,123	3,702,690	5,767,136	8,989,993	3,510,907	21,970,726	3,021,231	87,086	3,108,317
40130	Fauquier County School Board	347,014	0	163,449	9,097	519,560	175,803	273,822	426,843	280,435	1,156,903	143,447	(95,592)	47,855
40131	Floyd County School Board	50,936	0	23,991	7,720	82,647	25,805	40,192	62,653	33,499	162,149	21,056	(8,473)	12,583
40132	Fluvanna County Public Schools	111,587	0	52,559	0	164,146	56,532	88,051	137,257	98,414	380,254	46,127	(32,570)	13,557
40133	Franklin County Public Schools	192,405	0	90,626	18,944	301,975	97,476	151,823	236,667	207,242	693,208	79,536	(39,197)	40,339
40134	Frederick County School Board	447,617	0	210,834	86,918	745,369	226,750	353,206	550,589	68,540	1,199,105	185,034	1,386	186,420
40135	Giles County Schools	59,069	0	27,822	708	87,599	29,925	46,610	72,657	37,284	186,476	24,418	(11,604)	12,814
40136	Gloucester County School Board	153,980	0	72,527	135,445	361,952	78,008	121,502	189,402	102,545	491,457	63,651	9,053	72,704
40137	Goochland County School Board	77,481	0	36,495	28,201	142,177	39,253	61,139	95,305	18,196	213,893	32,029	2,822	34,851
40138	Grayson County School Board	44,890	0	21,144	26,530	92,564	22,742	35,422	55,217	20,201	133,582	18,557	569	19,126
40139	Greene County Public Schools	84,813	0	39,948	49,454	174,215	42,968	66,924	104,324	62,460	276,676	35,060	(9,730)	25,330
40140	Greensville County School Board	60,585	0	28,536	4,536	93,657	30,693	47,806	74,522	52,714	205,735	25,044	(11,032)	14,012
40141	Halifax County School Board	133,403	0	62,835	73,092	269,330	67,584	105,266	164,092	108,101	445,043	55,146	(46,205)	8,941
40142	Hanover County School Board	498,019	0	234,574	115,628	848,221	252,304	392,977	612,585	202,439	1,460,305	205,869	(40,082)	165,787
40143	Henrico County School Board	1,386,922	0	653,260	404,714	2,444,896	702,637	1,094,394	1,705,975	21,660	3,524,666	573,320	96,899	670,219
40144	Henry County Public Schools	179,752	0	84,666	1,616	266,034	91,065	141,839	221,103	51,004	505,011	74,305	(17,565)	56,740
40145	Highland County Public Schools	8,677	0	4,087	702	13,466	4,396	6,847	10,673	8,500	30,416	3,587	(1,738)	1,849
40146	Isle of Wight County Schools	152,950	0	72,042	80,237	305,229	77,487	120,690	188,135	41,725	428,037	63,226	5,747	68,973
40148	King George County School Board	113,981	0	53,686	21,504	189,171	57,744	89,940	140,201	34,463	322,348	47,117	18,469	65,586
40149	King & Queen County School Board	23,961	0	11,286	18,684	53,931	12,139	18,907	29,473	5,349	65,868	9,905	3,279	13,184
40150	King William County School Board	56,504	0	26,614	706	83,824	28,626	44,586	69,502	36,812	179,526	23,357	(14,037)	9,320
40151	Lancaster County Public Schools	32,066	0	15,104	608	47,778	16,245	25,303	39,443	64,626	145,617	13,255	(19,068)	(5,813)
40152	Lee County School Board	86,491	0	40,739	11,691	138,921	43,818	68,249	106,388	81,289	299,744	35,753	(21,268)	14,485
40153	Loudoun County School Board	3,494,827	0	1,646,115	5,861,649	11,002,591	1,770,535	2,757,702	4,298,792	6,115	8,833,144	1,444,678	2,113,329	3,558,007
40154	Louisa County Public Schools	155,019	0	73,016	152,165	380,200	78,535	122,322	190,680	7,736	399,273	64,081	38,913	102,994
40155	Lunenburg County School Board	41,896	0	19,734	33,308	94,938	21,225	33,060	51,535	15,868	121,688	17,319	(6,078)	11,241
40156	Madison County School Board	47,265	0	22,262	10,077	79,604	23,945	37,296	58,138	38,866	158,245	19,538	(8,421)	11,117
40157	Mathews County School Board	34,612	0	16,303	27,343	78,258	17,535	27,312	42,574	16,928	104,349	14,308	1,376	15,684
40158	Mecklenburg County School Board	113,866	0	53,633	52,331	219,830	57,686	89,850	140,060	61,228	348,824	47,070	(11,350)	35,720
40159	Middlesex County School Board	41,496	0	19,545	31,829	92,870	21,023	32,744	51,042	20,944	125,753	17,153	9,494	26,647
40160	Montgomery County School Board	285,895	0	134,661	301,213	721,769	144,839	225,595	351,664	500	722,598	118,182	88,963	207,145
40162	Nelson County Public Schools	52,299	0	24,634	0	76,933	26,496	41,268	64,330	57,398	189,492	21,619	(19,841)	1,778
40163	New Kent County School Board	85,299	0	40,177	36,164	161,640	43,214	67,308	104,922	1,032	219,476	35,261	15,019	50,280



Group Life Insurance Program

Appendix 2 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
40165	Northampton County Schools	42,183	0	19,869	1,282	63,334	21,370	33,285	51,886	48,966	155,507	17,437	(15,070)	2,367
40166	Northumberland County School Board	40,867	0	19,249	21,389	81,505	20,704	32,247	50,268	15,486	118,705	16,893	2,443	19,336
40167	Nottoway County School Board	48,657	0	22,918	0	71,575	24,650	38,394	59,850	80,415	203,309	20,114	(25,884)	(5,770)
40168	Orange County Public Schools	129,198	0	60,854	41,548	231,600	65,454	101,948	158,920	80,028	406,350	53,407	(25,709)	27,698
40169	Page County Public Schools	86,282	0	40,640	5,612	132,534	43,712	68,083	106,130	65,502	283,427	35,667	(28,252)	7,415
40170	Patrick County School Board	58,821	0	27,706	1,028	87,555	29,800	46,415	72,352	64,774	213,341	24,315	(26,730)	(2,415)
40171	Pittsylvania County School Board	206,717	0	97,367	29,756	333,840	104,726	163,117	254,271	128,368	650,482	85,452	(16,830)	68,622
40172	Powhatan County School Board	117,661	0	55,420	25,795	198,876	59,609	92,844	144,728	48,553	345,734	48,638	(14,194)	34,444
40173	Prince Edward County School Board	49,887	0	23,497	1,284	74,668	25,273	39,365	61,363	99,892	225,893	20,622	(34,123)	(13,501)
40174	Prince George County School Board	155,295	0	73,146	788	229,229	78,675	122,541	191,020	93,526	485,762	64,195	(40,543)	23,652
40176	Prince William County School Board	2,825,638	0	1,330,917	1,232,839	5,389,394	1,431,513	2,229,657	3,475,659	142,155	7,278,984	1,168,051	488,838	1,656,889
40177	Pulaski County School Board	103,130	0	48,576	27,310	179,016	52,247	81,378	126,854	75,290	335,769	42,631	(28,529)	14,102
40178	Rappahannock County School Board	28,662	0	13,500	8,370	50,532	14,521	22,617	35,256	9,189	81,583	11,848	(3,916)	7,932
40179	Richmond County School Board	35,108	0	16,536	25,603	77,247	17,786	27,703	43,184	8,396	97,069	14,513	4,149	18,662
40180	Roanoke County School Board	382,455	0	180,142	139,639	702,236	193,758	301,788	470,437	150,934	1,116,917	158,098	(3,855)	154,243
40181	Rockbridge County School Board	78,758	0	37,096	10,382	126,236	39,900	62,147	96,876	62,592	261,515	32,557	(12,730)	19,827
40182	Rockingham County School Board	335,534	0	158,041	144,426	638,001	169,987	264,764	412,722	82,461	929,934	138,702	1,311	140,013
40183	Russell County School Board	86,367	0	40,680	6,225	133,272	43,755	68,151	106,236	71,943	290,085	35,702	(23,098)	12,604
40184	Scott County School Board	98,133	0	46,222	16,088	160,443	49,716	77,435	120,709	45,382	293,242	40,566	(8,986)	31,580
40185	Shenandoah County School Board	175,052	0	82,452	45,780	303,284	88,684	138,130	215,321	86,403	528,538	72,362	(11,210)	61,152
40186	Smyth County School Board	109,490	0	51,571	35,493	196,554	55,469	86,396	134,677	62,533	339,075	45,260	(29,660)	15,600
40187	Southampton County School Board	59,908	0	28,218	1,925	90,051	30,350	47,272	73,689	65,440	216,751	24,765	(17,296)	7,469
40188	Spotsylvania County School Board	631,555	0	297,472	61,363	990,390	319,956	498,348	776,841	196,204	1,791,349	261,070	(75,762)	185,308
40189	Stafford County School Board	844,709	0	397,870	781,306	2,023,885	427,943	666,544	1,039,029	65,864	2,199,380	349,182	211,463	560,645
40190	Surry County Schools	33,372	0	15,719	0	49,091	16,907	26,333	41,049	56,012	140,301	13,795	(19,447)	(5,652)
40191	Sussex County School Board	36,299	0	17,098	53,397	18,390	34,836	126,519	44,650	34,836	126,519	15,005	(13,114)	1,891
40192	Tazewell County Schools	115,926	0	54,603	0	170,529	58,730	91,475	142,594	130,210	423,009	47,921	(66,523)	(18,602)
40193	Warren County School Board	155,686	0	73,331	103,379	332,396	78,873	122,849	191,501	16,868	410,091	64,357	18,565	82,922
40195	Washington County School Board	168,988	0	79,596	1,182	249,766	85,612	133,345	207,862	87,933	514,752	69,855	(41,189)	28,666
40196	Westmoreland County School Board	45,110	0	21,247	15,222	81,579	22,853	35,595	55,487	51,281	165,216	18,647	(2,444)	16,203
40197	Wise County School Board	145,055	0	68,323	163,652	377,030	73,487	114,460	178,424	72,427	438,798	59,962	(14,586)	45,376
40198	Wythe County School Board	99,554	0	46,891	4,943	151,388	50,436	78,556	122,456	52,102	303,550	41,153	(23,496)	17,657
40199	York County School Board	332,397	0	156,564	34,408	523,369	168,398	262,288	408,863	192,804	1,032,353	137,405	(54,890)	82,515
40200	Alexandria City School Board	744,430	0	350,637	107,254	1,202,321	377,140	587,416	915,682	334,564	2,214,802	307,729	(34,087)	273,642
40201	Bristol City School Board	60,785	0	28,631	32,080	121,496	30,795	47,964	74,768	47,873	201,400	25,127	(11,316)	13,811
40202	Buena Vista City Schools	22,874	0	10,774	10,946	44,594	11,588	18,050	28,136	44,012	101,786	9,456	(13,241)	(3,785)
40203	Charlottesville Public Schools	189,850	0	89,422	12,682	291,954	96,181	149,807	233,524	79,622	559,134	78,479	(12,917)	65,562
40205	Danville City Schools	173,908	0	81,913	136,442	392,263	88,104	137,227	213,914	57,882	497,127	71,889	13,762	85,651
40206	Fredericksburg City Schools	116,555	0	54,899	66,236	237,690	59,049	91,971	143,368	52,064	346,452	48,181	(2,829)	45,352
40207	Hampton City Schools	538,037	0	253,423	128,662	920,122	272,578	424,555	661,809	228,304	1,587,246	222,412	(73,188)	149,224
40208	Harrisonburg City School Board	214,822	0	101,184	192,994	509,000	108,832	169,512	264,240	374	542,958	88,802	79,200	168,002
40209	Hopewell City School Board	126,910	0	59,776	96,949	283,635	64,295	100,142	156,105	77,832	398,374	52,462	10,698	63,160
40210	Lynchburg Public Schools	254,668	0	119,953	33,545	408,166	129,019	200,954	313,253	280,105	923,331	105,274	(109,488)	(4,214)
40211	Newport News Public Schools	768,658	0	362,049	17,132	1,147,839	389,414	606,534	945,484	479,628	2,421,060	317,745	(164,672)	153,073
40212	Norfolk Public Schools	961,340	0	452,805	6,202	1,420,347	487,030	758,575	1,182,491	1,147,214	3,575,310	397,395	(500,118)	(102,723)
40213	Petersburg City Schools	122,724	0	57,805	80,262	260,791	62,174	96,839	150,956	20,053	330,022	50,731	(12,918)	37,813
40214	Portsmouth School Board	381,178	0	179,540	56,807	617,525	193,111	300,780	468,866	386,668	1,349,425	157,570	(114,982)	42,588
40215	Radford City School Board	44,147	0	20,794	36,510	101,451	22,365	34,835	54,302	28,851	140,353	18,249	1,084	19,333
40216	Richmond Public Schools	898,390	0	423,155	1,375,491	2,697,036	455,139	708,903	1,105,060	607,792	2,876,894	371,373	147,261	518,634
40217	Roanoke City School Board	398,608	0	187,750	81,551	667,909	201,941	314,534	490,305	143,675	1,150,455	164,775	(24,341)	140,434



Group Life Insurance Program

Appendix 2 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense				
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
40219	Staunton City Schools	85,862	0	40,442	39,901	166,205	43,499	67,752	105,614	39,397	256,262	35,493	(9,809)	25,684
40220	Suffolk City School Board	373,788	0	176,060	117,555	667,403	189,367	294,949	459,776	294,248	1,238,340	154,515	(27,067)	127,448
40222	Winchester Public Schools	145,827	0	68,687	17,655	232,169	73,878	115,069	179,374	38,933	407,254	60,281	(20,442)	39,839
40223	Martinsville City Schools	52,404	0	24,683	0	77,087	26,549	41,351	64,459	65,172	197,531	21,663	(24,373)	(2,710)
40224	Falls Church Public Schools	127,282	0	59,952	34,583	221,817	64,483	100,436	156,562	90,674	412,155	52,615	(12,768)	39,847
40225	Colonial Heights City Schools	91,602	0	43,146	2,659	137,407	46,407	72,281	112,675	43,270	274,633	37,866	(15,091)	22,775
40230	Covington City School Board	0	0	0	2,024	2,024	0	0	0	335,561	335,561	0	(68,414)	(68,414)
40231	Fairfax City School Board	429	0	202	0	631	217	339	528	454	1,538	177	(121)	56
40232	Franklin City Public Schools	30,493	0	14,363	25,894	70,750	15,448	24,061	37,507	79,776	156,792	12,605	(27,397)	(14,792)
40233	Chesapeake Public Schools	1,188,224	0	559,671	253,057	2,000,952	601,973	937,605	1,461,568	12,342	3,013,488	491,183	70,874	562,057
40234	Virginia Beach City School Board	1,939,795	0	913,672	0	2,853,467	982,731	1,530,656	2,386,034	1,159,820	6,059,241	801,865	(369,289)	432,576
40236	Manassas Park City Schools	107,630	0	50,695	25,015	183,340	54,527	84,929	132,390	53,999	325,845	44,492	(14,506)	29,986
40306	Town of West Point School Board	24,247	0	11,421	2,832	38,500	12,284	19,133	29,825	35,265	96,507	10,023	(2,678)	7,345
40307	Lexington City School Board	15,637	0	7,365	11,567	34,569	7,922	12,339	19,235	25	39,521	6,464	4,456	10,920
40308	Waynesboro Public Schools	89,037	0	41,938	41,295	172,270	45,108	70,258	109,520	48,266	273,152	36,806	(9,884)	26,922
40309	Town of Colonial Beach Schools	16,877	0	7,949	3,467	28,293	8,550	13,317	20,759	17,330	59,956	6,976	(3,131)	3,845
40313	Galax City Schools	36,414	0	17,151	25,606	79,171	18,448	28,734	44,791	17,597	109,570	15,053	(2,684)	12,369
40314	Norton City Schools	20,004	0	9,422	33,787	63,213	10,134	15,785	24,606	12,353	62,878	8,269	(1,292)	6,977
40332	Manassas City Schools	281,156	0	132,429	226,529	640,114	142,438	221,855	345,835	209,849	919,977	116,223	(35,985)	80,238
40335	City of Salem Schools	114,829	0	54,086	61,737	230,652	58,174	90,609	141,245	24,723	314,751	47,468	2,679	50,147
40402	Williamsburg-James City County School Board	351,524	0	165,573	162,403	679,500	178,088	277,381	432,390	148,105	1,035,964	145,312	(9,586)	135,726
40403	Poquoson City Public Schools	53,996	0	25,433	304	79,733	27,355	42,607	66,418	45,363	181,743	22,321	(13,421)	8,900
40410	Valley Vocational Technical Center	9,020	0	4,249	701	13,970	4,570	7,118	11,095	10,640	33,423	3,729	(3,009)	720
40412	Charlottesville/Albemarle Vo-Tech Center	7,132	0	3,359	20,831	31,322	3,613	5,628	8,773	3,680	21,694	2,948	3,926	6,874
40413	The Pruden Center For Industry And Technology	0	0	0	0	0	0	0	0	27,376	27,376	0	(21,656)	(21,656)
40414	Jackson River Technical Ctr	0	0	0	0	0	0	0	0	38,491	38,491	0	(12,058)	(12,058)
40415	New Horizons Technical Center	43,003	0	20,255	15,720	78,978	21,786	33,932	52,895	16,395	125,008	17,776	3,851	21,627
40416	Northern Neck Regional Vocational Center	5,454	0	2,569	701	8,724	2,763	4,304	6,709	3,911	17,687	2,255	(1,572)	683
40417	Rowanty Vocational Technical Center	4,243	0	1,999	7,169	13,411	2,150	3,348	5,219	2,299	13,016	1,754	725	2,479
40418	Amelia-Nottoway Vocational Center	1,487	0	701	6,754	8,942	754	1,174	1,830	2,466	6,224	615	998	1,613
40421	Northern Neck Regional Special Education Program	2,603	0	1,226	304	4,133	1,319	2,054	3,202	17,456	24,031	1,076	(3,924)	(2,848)
40423	Maggie Walker Governor's School for Govt & Intl Studies	21,139	0	9,957	9,155	40,251	10,709	16,680	26,002	17,149	70,540	8,738	(3,659)	5,079
40424	Appomattox Region Governor's School	10,126	0	4,770	13,321	28,217	5,130	7,990	12,456	2,262	27,838	4,186	1,511	5,697
40425	Bridging Communities Regional Career and Tech Center	2,641	0	1,244	8,230	12,115	1,338	2,084	3,249	5,065	11,736	1,092	685	1,777
55100	Accomack County	57,152	0	26,920	8,774	92,846	28,954	45,098	70,300	30,094	174,446	23,625	(3,614)	20,011
55101	Albemarle County	229,420	0	108,060	207,118	544,598	116,228	181,031	282,197	1,313	580,769	94,837	65,349	160,186
55102	Alleghany County	36,595	0	17,237	7,012	60,844	18,540	28,876	45,014	22,210	114,640	15,128	(52)	15,076
55103	Amelia County	22,970	0	10,819	23,295	57,084	11,637	18,125	28,254	1,623	59,639	9,495	5,355	14,850
55104	Amherst County	48,704	0	22,940	62,647	134,291	24,674	38,432	59,909	83	123,098	20,133	23,503	43,636
55105	Appomattox County	20,348	0	9,584	12,720	42,652	10,308	16,056	25,028	9,563	60,955	8,411	(2,747)	5,664
55107	Augusta County	109,022	0	51,351	43,535	203,908	55,232	86,027	134,102	11,958	287,319	45,067	22,237	67,304
55108	Bath County	13,635	0	6,422	4,806	24,863	6,908	10,759	16,772	3,457	37,896	5,636	(1,954)	3,682
55109	Bedford County	99,497	0	46,865	43,780	190,142	50,407	78,511	122,386	21,439	272,743	41,130	26,869	67,999
55110	Bland County	12,987	0	6,117	9,636	28,740	6,579	10,247	15,974	1,202	34,002	5,368	5,154	10,522
55111	Botetourt County	65,667	0	30,930	76,768	173,365	33,268	51,817	80,773	9,602	175,460	27,145	15,004	42,149
55112	Brunswick County	29,663	0	13,972	32,479	76,114	15,028	23,407	36,487	2,495	77,417	12,262	15,251	27,513
55113	Buchanan County	49,000	0	23,080	0	72,080	24,824	38,665	60,272	44,986	168,747	20,255	(22,606)	(2,351)
55114	Buckingham County	25,277	0	11,906	47,795	84,978	12,806	19,946	31,092	651	64,495	10,449	9,211	19,660
55115	Campbell County	71,407	0	33,634	28,627	133,668	36,176	56,346	87,834	7,160	187,516	29,518	3,689	33,207
55116	Caroline County	60,308	0	28,406	128,681	217,395	30,553	47,588	74,182	144,049	296,372	24,930	19,443	44,373



Group Life Insurance Program

Appendix 2 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
55117	Carroll County	35,041	0	16,505	20,009	71,555	17,752	27,650	43,102	56,520	145,024	14,485	(14,350)	135
55118	Charles City County	20,538	0	9,674	42,774	72,986	10,405	16,206	25,263	39	51,913	8,490	12,706	21,196
55119	Charlotte County	20,891	0	9,840	4,652	35,383	10,584	16,485	25,697	13,844	66,610	8,636	(2,847)	5,789
55120	Chesterfield County	983,032	0	463,022	420,515	1,866,569	498,020	775,692	1,209,173	38,523	2,521,408	406,362	59,681	466,043
55121	Clarke County	25,372	0	11,951	11,985	49,308	12,854	20,021	31,209	48	64,132	10,488	5,457	15,945
55122	Craig County	9,583	0	4,514	16,698	30,795	4,855	7,561	11,787	17	24,220	3,961	5,681	9,642
55123	Culpeper County	94,176	0	44,358	33,812	172,346	47,711	74,313	115,841	28,179	266,044	38,930	13,827	52,757
55124	Cumberland County	16,486	0	7,765	7,361	31,612	8,352	13,009	20,278	9,000	50,639	6,815	(1,291)	5,524
55126	Dinwiddie County	52,957	0	24,944	46,047	123,948	26,829	41,787	65,139	2,840	136,595	21,891	17,581	39,472
55128	Essex County	21,387	0	10,074	27,317	58,778	10,835	16,876	26,307	6,394	60,412	8,841	2,292	11,133
55130	Fauquier County	195,104	0	91,897	108,962	395,963	98,843	153,953	239,986	1,290	494,072	80,651	50,892	131,543
55131	Floyd County	23,980	0	11,295	26,008	61,283	12,149	18,922	29,497	40	60,608	9,913	12,380	22,293
55132	Fluvanna County	37,796	0	17,803	33,627	89,226	19,148	29,824	46,491	70	95,533	15,624	12,890	28,514
55133	Franklin County	78,434	0	36,944	80,030	195,408	39,736	61,891	96,478	16,647	214,752	32,423	24,558	56,981
55134	Frederick County	211,294	0	99,523	82,966	393,783	107,045	166,728	259,901	43,149	576,823	87,344	46,065	133,409
55135	Giles County	29,587	0	13,936	13,326	56,849	14,989	23,346	36,393	12,948	87,676	12,231	947	13,178
55136	Gloucester County	77,338	0	36,427	60,209	173,974	39,181	61,026	95,129	35,697	231,033	31,970	11,036	43,006
55137	Goochland County	69,319	0	32,650	136,168	238,137	54,698	85,265	122	175,203	28,655	46,045	74,700	
55138	Grayson County	23,666	0	11,147	26,802	61,615	11,989	18,674	29,110	8,368	68,141	9,783	5,830	15,613
55139	Greene County	27,880	0	13,132	10,635	51,647	14,125	22,000	34,294	6,831	77,250	11,525	1,317	12,842
55140	Greensville County	24,266	0	11,430	17,526	53,222	12,294	19,148	29,849	5,999	67,290	10,031	4,299	14,330
55141	Halifax County	41,944	0	19,756	24,788	86,488	21,250	33,097	51,593	9,407	115,347	17,339	2,327	19,666
55142	Hanover County	321,918	0	151,628	64,920	538,466	163,089	254,020	395,974	10,901	823,984	133,073	34,066	167,139
55143	Henrico County	1,285,995	0	605,722	714,660	2,606,377	651,505	1,014,754	1,581,830	322,152	3,570,241	531,599	82,842	614,441
55144	Henry County	89,790	0	42,293	85,990	218,073	45,489	70,852	110,446	3,805	230,592	37,117	18,263	55,380
55145	Highland County	7,914	0	3,728	10,812	22,454	4,009	6,245	9,735	710	20,699	3,271	2,400	5,671
55146	Isle of Wight County	69,901	0	32,924	29,994	132,819	35,413	55,157	85,981	3,912	180,463	28,895	8,985	37,880
55147	James City County	189,354	0	89,189	27,279	305,822	95,930	149,416	232,914	121,532	599,792	78,274	(28,142)	50,132
55148	King George County	64,246	0	30,261	109,618	204,125	32,548	50,696	79,026	112	162,382	26,558	31,173	57,731
55149	King and Queen County	15,590	0	7,343	31,039	53,972	7,898	12,301	19,176	25	39,400	6,444	8,720	15,164
55150	King William County	25,935	0	12,216	57,102	95,253	13,139	20,465	31,901	47	65,552	10,721	17,306	28,027
55151	Lancaster County	24,600	0	11,587	13,094	49,281	12,463	19,411	30,259	6,672	68,805	10,169	725	10,894
55152	Lee County	26,297	0	12,386	22,481	61,164	13,323	20,751	32,347	6,895	73,316	10,871	978	11,849
55153	Loudoun County	1,333,936	0	628,304	2,587,045	4,549,285	675,793	1,052,584	1,640,801	44,228	3,413,406	551,417	791,848	1,343,265
55154	Louisa County	69,662	0	32,812	91,258	193,732	35,292	54,969	85,688	122	176,071	28,797	25,379	54,176
55155	Lunenburg County	11,242	0	5,295	12,452	28,989	5,695	8,871	13,828	7,728	36,122	4,647	(826)	3,821
55156	Madison County	26,431	0	12,449	30,743	69,623	13,390	20,856	32,511	45	66,802	10,926	10,881	21,807
55157	Mathews County	16,085	0	7,576	29,384	53,045	8,149	12,693	19,786	640	41,268	6,649	6,926	13,575
55158	Mecklenburg County	47,055	0	22,164	37,972	107,191	23,839	37,130	57,880	84	118,933	19,451	10,978	30,429
55159	Middlesex County	16,600	0	7,819	18,201	42,620	8,410	13,099	20,419	32	41,960	6,862	5,640	12,502
55160	Montgomery County	91,602	0	43,146	29,897	164,645	46,407	72,281	112,675	32,343	263,706	37,866	(2,037)	35,829
55162	Nelson County	21,949	0	10,338	44,975	11,120	17,320	26,999	37,320	3,690	59,129	9,073	3,558	12,631
55163	New Kent County	54,282	0	25,568	91,845	171,695	27,500	42,833	66,770	96	137,199	22,439	26,578	49,017
55165	Northampton County	45,958	0	21,647	28,806	96,411	23,283	36,265	56,531	785	116,864	18,998	8,832	27,830
55166	Northumberland County	23,675	0	11,151	23,707	58,533	11,994	18,682	29,122	48	59,846	9,787	9,345	19,132
55167	Nottoway County	17,563	0	8,273	8,959	34,795	8,898	13,859	21,604	6,468	50,829	7,260	(220)	7,040
55168	Orange County	56,657	0	26,686	42,054	125,397	28,703	44,707	69,690	6,701	149,801	23,420	12,668	36,088
55169	Page County	38,883	0	18,315	36,092	93,290	19,699	30,682	47,828	1,763	99,972	16,073	7,973	24,046
55170	Patrick County	30,102	0	14,178	16,042	60,322	15,250	23,753	37,027	13,681	89,711	12,443	5,797	18,240
55171	Pittsylvania County	80,160	0	37,757	104,937	222,854	40,610	63,253	98,601	23,573	226,037	33,136	16,614	49,750



Group Life Insurance Program

Appendix 2 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
55172	Powhatan County	45,873	0	21,607	63,021	130,501	23,240	36,197	56,425	1,876	117,738	18,963	17,108	36,071
55173	Prince Edward County	26,745	0	12,598	12,358	51,701	13,550	21,104	32,898	3,623	71,175	11,056	(59)	10,997
55174	Prince George County	66,601	0	31,370	42,070	140,041	33,741	52,554	81,923	19,944	188,162	27,531	2,596	30,127
55176	Prince William County	1,430,325	0	673,704	1,386,728	3,490,757	724,625	1,128,642	1,759,363	553,105	4,165,735	591,262	377,788	969,050
55177	Pulaski County	69,586	0	32,776	100,749	203,111	35,253	54,909	85,594	122	175,878	28,765	26,919	55,684
55178	Rappahannock County	15,904	0	7,491	14,114	37,509	8,057	12,550	19,563	2,748	42,918	6,574	1,713	8,287
55179	Richmond County	15,847	0	7,464	23,781	47,092	8,028	12,505	19,493	4,498	44,524	6,551	4,920	11,471
55180	Roanoke County	235,112	0	110,741	71,811	417,664	119,112	185,523	289,198	85,665	679,498	97,190	(5,509)	91,681
55181	Rockbridge County	37,205	0	17,524	41,367	96,096	18,849	29,358	45,764	10,695	104,666	15,380	10,193	25,573
55182	Rockingham County	142,194	0	66,976	122,426	331,596	72,038	112,203	174,905	255	359,401	58,780	42,032	100,812
55183	Russell County	29,253	0	13,779	9,709	52,741	14,820	23,083	35,983	14,705	88,591	12,093	(365)	11,728
55184	Scott County	31,036	0	14,618	34,536	80,190	15,723	24,490	38,176	5,386	83,775	12,830	3,888	16,718
55185	Shenandoah County	71,045	0	33,463	62,604	167,112	35,992	56,060	87,388	1,537	180,977	29,368	12,918	42,286
55186	Smyth County	39,560	0	18,634	31,371	89,565	20,042	31,216	48,661	10,542	110,461	16,353	(234)	16,119
55187	Southampton County	39,513	0	18,611	20,201	78,325	20,018	31,179	48,602	20,342	120,141	16,334	359	16,693
55188	Spotsylvania County	299,273	0	140,962	473,893	914,128	151,616	236,150	368,119	527	756,412	123,712	151,821	275,533
55189	Stafford County	309,675	0	145,862	450,884	906,421	156,886	244,359	380,914	538	782,697	128,012	151,202	279,214
55190	Surry County	21,959	0	10,343	16,965	49,267	11,125	17,327	27,010	4,368	59,830	9,077	3,833	12,910
55191	Sussex County	23,999	0	11,304	935	36,238	12,158	18,937	29,520	9,723	70,338	9,921	(7,999)	1,922
55192	Tazewell County	57,038	0	26,866	27,259	111,163	28,896	45,008	70,159	24,747	168,810	23,578	(10,597)	12,981
55193	Warren County	63,112	0	29,727	101,399	194,238	31,973	49,800	77,630	2,403	161,806	26,089	28,735	54,824
55195	Washington County	55,674	0	26,223	30,034	111,931	28,206	43,932	68,482	8,413	149,033	23,014	762	23,776
55196	Westmoreland County	36,423	0	17,156	60,139	113,718	18,453	28,741	44,802	62	92,058	15,057	24,343	39,400
55197	Wise County	57,972	0	27,306	57,999	143,277	29,370	45,745	71,309	14,843	161,267	23,964	2,738	26,702
55198	Wythe County	36,376	0	17,134	37,328	90,838	18,429	28,703	44,744	14,053	105,929	15,037	5,204	20,241
55199	York County	197,144	0	92,858	54,345	344,347	99,876	155,563	242,496	148,974	646,909	81,495	(10,978)	70,517
55201	City of Bristol	62,978	0	29,664	9,141	101,783	31,906	49,695	77,466	95,270	254,337	26,034	(35,445)	(9,411)
55202	City of Buena Vista	16,371	0	7,711	4,102	28,184	8,294	12,918	20,138	8,093	49,443	6,768	(222)	6,546
55203	Town of St. Paul	3,833	0	1,805	2,931	8,569	1,942	3,025	4,715	1,224	10,906	1,584	235	1,819
55204	Town of Clifton Forge	5,769	0	2,717	4,590	13,076	2,922	4,552	7,096	15,077	29,647	2,385	(5,104)	(2,719)
55206	City of Fredericksburg	126,719	0	59,687	72,863	259,269	64,198	99,992	155,870	7,419	327,479	52,383	11,844	64,227
55207	City of Hampton	412,376	0	194,235	7,679	614,290	208,916	325,398	507,241	400,387	1,441,942	170,466	(153,327)	17,139
55208	City of Harrisonburg	150,099	0	70,699	21,520	242,318	76,042	118,440	184,628	61,108	440,218	62,047	(3,841)	58,206
55209	City of Hopewell	86,596	0	40,788	9,735	137,119	43,871	68,331	106,517	118,337	300,056	35,797	(6,165)	29,632
55210	City of Lynchburg	259,388	0	122,176	0	381,564	131,410	204,678	319,059	150,871	806,018	107,225	(55,082)	52,143
55211	Town of Crewe	4,415	0	2,079	4,199	10,693	2,237	3,484	5,430	12,529	23,680	1,825	(920)	905
55212	City of Norfolk	162,161	0	76,380	397,961	636,502	82,153	127,958	199,465	63,673	473,249	67,033	42,746	109,779
55213	City of Petersburg	114,247	0	53,812	97,466	265,525	57,880	90,151	140,529	150,181	438,741	47,227	(48,148)	(921)
55214	City of Portsmouth	336,507	0	158,500	63,258	558,265	170,480	265,531	413,918	138,027	987,956	139,104	(46,180)	92,924
55215	City of Radford	55,617	0	26,197	45,377	127,191	28,177	43,887	68,412	4,490	144,966	22,991	6,920	29,911
55216	City of Richmond	109,604	0	51,625	0	161,229	55,527	86,486	134,818	208,648	485,479	45,308	(71,625)	(26,317)
55217	City of Roanoke	40,638	0	19,141	4,965	64,744	20,588	32,067	49,986	53,657	156,298	16,799	(13,211)	3,588
55218	Town of Craigsville	1,001	0	472	1,344	2,817	507	790	1,231	1,451	3,979	414	(5)	409
55219	City of Staunton	69,700	0	32,830	20,110	122,640	35,311	54,999	85,734	27,590	203,634	28,812	(1,018)	27,794
55220	City of Suffolk	318,076	0	149,818	28,808	496,702	161,142	250,987	391,247	123,284	926,660	131,485	15,518	147,003
55221	City of Williamsburg	52,499	0	24,728	29,136	106,363	26,597	41,426	64,576	27,721	160,320	21,702	1,420	23,122
55222	City of Winchester	129,465	0	60,980	52,329	242,774	65,589	102,159	159,248	33,871	360,867	53,518	771	54,289
55223	City of Martinsville	67,498	0	31,792	2,825	102,115	34,195	53,261	83,025	11,953	182,434	27,902	(10,447)	17,455
55224	City of Falls Church	5,950	0	2,802	5,061	13,813	3,014	4,695	7,319	10,322	25,350	2,460	(3,079)	(619)
55225	City of Colonial Heights	62,625	0	29,497	12,799	104,921	31,727	49,417	77,032	52,442	210,618	25,888	(18,942)	6,946



Group Life Insurance Program

Appendix 2 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
55226	Town of Front Royal	34,583	0	16,289	7,115	57,987	17,520	27,289	42,539	45,201	132,549	14,296	(9,071)	5,225
55229	Town of Chilhowie	4,920	0	2,317	7,960	15,197	2,493	3,882	6,052	235	12,662	2,034	1,762	3,796
55230	City of Covington	15,914	0	7,496	2,069	25,479	8,062	12,557	19,575	35,522	75,716	6,578	(9,694)	(3,116)
55231	Town of Floyd	1,106	0	521	2,904	4,531	560	873	1,360	4	2,797	457	700	1,157
55232	City of Franklin	34,030	0	16,029	18,479	68,538	17,240	26,853	41,859	54,436	140,388	14,067	(15,257)	(1,190)
55233	City of Chesapeake	792,057	0	373,070	56,063	1,221,190	401,269	624,997	974,265	195,152	2,195,683	327,417	3,237	330,654
55234	City of Virginia Beach	1,533,540	0	722,320	50,480	2,306,340	776,916	1,210,088	1,886,323	1,057,031	4,930,358	633,929	(216,853)	417,076
55235	Town of Norton	17,439	0	8,214	16,629	42,282	8,835	13,761	21,451	2,710	46,757	7,209	1,838	9,047
55236	City of Manassas Park	50,135	0	23,614	50,338	124,087	25,399	39,560	61,668	8,198	134,825	20,724	8,864	29,588
55239	Town of Grottoes	4,205	0	1,981	13,932	20,118	2,130	3,318	5,172	8,340	18,960	1,738	308	2,046
55240	Town of Onley	658	0	310	1,576	2,544	333	519	809	9,726	11,387	272	(1,533)	(1,261)
55241	Town of West Point	8,276	0	3,898	9,143	21,317	4,193	6,531	10,180	800	21,704	3,421	1,790	5,211
55242	Town of South Hill	15,389	0	7,249	160,540	183,178	7,796	12,143	18,930	31	38,900	6,362	39,731	46,093
55245	Town of Scottsville	1,001	0	472	3,077	4,550	507	790	1,231	1,367	3,895	414	38	452
55246	Town of Burkeville	324	0	153	202	679	164	256	399	2,103	2,922	134	(454)	(320)
55247	Town of Madison	439	0	207	2,580	3,226	222	346	540	102	1,210	181	810	991
55250	Town of Rich Creek	1,058	0	499	5,671	7,228	536	835	1,302	476	3,149	438	2,774	3,212
55252	Town of Windsor	3,175	0	1,496	3,348	8,019	1,609	2,505	3,906	2,081	10,101	1,313	324	1,637
55254	Town of Stephens City	2,203	0	1,037	6,818	10,058	1,116	1,738	2,709	4,163	9,726	910	226	1,136
55257	Town of Lebanon	9,468	0	4,460	992	14,920	4,797	7,471	11,646	13,284	37,198	3,914	(2,792)	1,122
55258	City of Newport News	420,118	0	197,882	1,063,351	1,681,351	212,839	331,507	516,764	736	1,061,846	173,667	439,460	613,127
55260	Town of Haymarket	3,108	0	1,464	3,823	8,395	1,575	2,453	3,823	1,393	9,244	1,285	(156)	1,129
55261	Town of Lovettsville	2,317	0	1,091	3,043	6,451	1,174	1,828	2,850	6,637	12,489	958	(686)	272
55264	Town of Eastville	1,411	0	665	12,524	14,600	715	1,114	1,736	6	3,571	583	3,604	4,187
55300	Town of Abingdon	18,622	0	8,771	0	27,393	9,434	14,694	22,906	85,025	132,059	7,698	(26,505)	(18,807)
55301	Town of Dumfries	8,810	0	4,150	31,355	44,315	4,463	6,952	10,837	4,720	26,972	3,642	5,408	9,050
55302	Town of Iron Gate	229	0	108	118	455	116	181	281	197	775	95	2	97
55303	Town of Montross	420	0	198	294	912	213	331	516	714	1,774	173	(46)	127
55304	Town of South Boston	15,590	0	7,343	4,122	27,055	7,898	12,301	19,176	8,731	48,106	6,444	(325)	6,119
55305	Town of Gretna	2,355	0	1,109	1,096	4,560	1,193	1,858	2,897	499	6,447	974	219	1,193
55306	Town of Remington	915	0	431	1,397	2,743	464	722	1,126	530	2,842	378	274	652
55307	City of Lexington	23,313	0	10,981	5,690	39,984	11,811	18,396	28,676	18,094	76,977	9,637	(10,021)	(384)
55308	City of Waynesboro	62,540	0	29,457	11,662	103,659	31,684	49,349	76,926	67,001	224,960	25,852	(17,941)	7,911
55309	Town of Colonial Beach	11,242	0	5,295	26,270	42,807	5,695	8,871	13,828	2,791	31,185	4,647	4,022	8,669
55310	Town of Smithfield	14,503	0	6,831	6,143	27,477	7,347	11,444	17,839	9,376	46,006	5,995	1,518	7,513
55311	Town of Brookneal	1,192	0	561	1,381	3,134	604	940	1,466	4,776	7,786	493	(622)	(129)
55312	Town of Hamilton	572	0	269	396	1,237	290	451	704	8,114	9,559	236	(2,336)	(2,100)
55313	City of Galax	31,656	0	14,910	16,442	63,008	16,037	24,979	38,938	11,852	91,806	13,086	(1,296)	11,790
55314	Town of Jonesville	1,335	0	629	0	1,964	676	1,053	1,642	5,814	9,875	552	(1,563)	(1,011)
55315	Town of Wytheville	35,956	0	16,936	39,044	91,936	18,216	28,372	44,228	19,839	110,655	14,863	6,069	20,932
55317	Town of Vienna	59,336	0	27,948	10,059	97,343	30,060	46,821	72,986	47,055	196,922	24,528	(5,304)	19,224
55318	Town of Vinton	14,302	0	6,737	10,865	31,904	7,246	11,286	17,593	43,215	79,340	5,912	(7,687)	(1,775)
55319	City of Emporia	23,589	0	11,111	12,391	47,091	11,951	18,614	29,016	10,242	69,823	9,751	4,441	14,192
55320	Town of Culpeper	50,039	0	23,569	37,430	111,038	25,351	39,485	61,551	15,872	142,259	20,685	3,357	24,042
55321	Town of Woodstock	13,320	0	6,274	4,152	23,746	6,748	10,511	16,385	10,727	44,371	5,506	5	5,511
55322	Town of Glasgow	934	0	440	592	1,966	473	737	1,149	292	2,651	386	19	405
55323	Town of Marion	16,162	0	7,612	11,547	35,321	8,188	12,753	19,880	18,603	59,424	6,681	(716)	5,965
55324	Town of Altavista	10,536	0	4,963	9,155	24,654	5,338	8,314	12,960	17,951	44,563	4,355	(112)	4,243
55325	Town of Herndon	80,799	0	38,057	3,855	122,711	40,934	63,757	99,386	51,838	255,915	33,400	(11,854)	21,546
55326	Town of Pearisburg	6,665	0	3,139	2,763	12,567	3,377	5,259	8,198	3,764	20,598	2,755	(995)	1,760



Group Life Insurance Program

Appendix 2 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense				
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
55329	Town of Leesburg	126,281	0	59,480	62,719	248,480	63,976	99,646	155,331	5,887	324,840	52,201	11,304	63,505
55330	Town of Chatham	1,421	0	669	1,767	3,857	720	1,121	1,748	13,530	17,119	587	(5,428)	(4,841)
55331	Town of Bowling Green	2,412	0	1,136	8,458	12,006	1,222	1,904	2,967	3,322	9,415	997	3,180	4,177
55332	City of Manassas	148,125	0	69,769	50,801	268,695	75,043	116,883	182,200	85,459	459,585	61,231	(3,727)	57,504
55334	Town of Boydton	1,097	0	516	1,420	3,033	556	865	1,349	1,198	3,968	453	150	603
55335	City of Salem	112,302	0	52,896	26,490	191,688	56,894	88,616	138,137	63,613	347,260	46,423	(22,989)	23,434
55336	Town of McKenney	219	0	103	473	795	111	173	270	59	613	91	97	188
55338	Town of Quantico	439	0	207	435	1,081	222	346	540	2,188	3,296	181	(831)	(650)
55339	Town of Halifax	1,831	0	862	2,487	5,180	927	1,445	2,252	633	5,257	757	541	1,298
55340	Town of Blacksburg	66,907	0	31,514	4,159	102,580	33,896	52,795	82,298	104,122	273,111	27,658	(18,436)	9,222
55341	Town of Chincoteague	10,097	0	4,756	3,460	18,313	5,116	7,968	12,420	4,400	29,904	4,174	661	4,835
55342	Town of Lawrenceville	4,920	0	2,317	5,679	12,916	2,493	3,882	6,052	4,263	16,690	2,034	(343)	1,691
55343	Town of Amherst	4,624	0	2,178	4,807	11,609	2,343	3,649	5,688	832	12,512	1,912	1,369	3,281
55344	Town of Stanley	3,251	0	1,531	3,938	8,720	1,647	2,566	3,999	3,370	11,582	1,344	(95)	1,249
55345	Town of Hillsville	7,351	0	3,463	3,661	14,475	3,724	5,801	9,043	5,006	23,574	3,039	(381)	2,658
55346	Town of Elkton	5,702	0	2,686	5,130	13,518	2,889	4,499	7,014	293	14,695	2,357	1,511	3,868
55347	Town of Bridgewater	10,498	0	4,945	1,616	17,059	5,318	8,284	12,913	21,138	47,653	4,340	(2,334)	2,006
55348	Town of Purcellville	26,135	0	12,310	24,483	62,928	13,241	20,623	32,147	5,647	71,658	10,804	5,397	16,201
55349	Town of Timberville	3,347	0	1,576	1,800	6,723	1,696	2,641	4,117	180	8,634	1,383	1,134	2,517
55350	Town of Wise	9,831	0	4,630	9,426	23,887	4,980	7,757	12,092	15,503	40,332	4,064	(3,315)	749
55351	Town of New Market	4,682	0	2,205	6,935	13,822	2,372	3,694	5,759	181	12,006	1,935	1,484	3,419
55353	Town of Rocky Mount	13,482	0	6,350	9,035	28,867	6,830	10,639	16,584	18,494	52,547	5,573	(11)	5,562
55355	Town of Luray	9,687	0	4,563	1,984	16,234	4,908	7,644	11,916	4,935	29,403	4,005	(2,319)	1,686
55357	Town of Strasburg	12,968	0	6,108	4,156	23,232	6,570	10,232	15,951	20,537	53,290	5,360	(3,379)	1,981
55358	Town Of Appomattox	3,824	0	1,801	23,609	29,234	1,937	3,017	4,703	0	9,657	1,581	10,031	11,612
55359	Town of Clarksville	4,739	0	2,232	4,458	11,429	2,401	3,739	5,829	6	11,975	1,959	1,372	3,331
55360	Town of Dublin	5,359	0	2,524	9,512	17,395	2,715	4,228	6,591	1,556	15,090	2,215	1,585	3,800
55361	Town of Middleburg	4,901	0	2,308	7,237	14,446	2,483	3,867	6,028	4,178	16,556	2,026	1,636	3,662
55363	Town of Chase City	5,359	0	2,524	1,892	9,775	2,715	4,228	6,591	5,679	19,213	2,215	(1,776)	439
55364	Town of Bedford	19,375	0	9,126	7,604	36,105	9,816	15,288	23,832	10,691	59,627	8,009	347	8,356
55365	City of Poquoson	30,674	0	14,448	4,080	49,202	15,540	24,204	37,730	8,864	86,338	12,680	700	13,380
55366	Town of Ashland	16,000	0	7,536	7,404	30,940	8,106	12,625	19,680	12,834	53,245	6,614	(1,959)	4,655
55367	Town of Broadway	5,235	0	2,466	3,391	11,092	2,652	4,131	6,439	11	13,233	2,164	1,203	3,367
55368	Town of Berryville	7,809	0	3,678	4,088	15,575	3,956	6,162	9,606	1,307	21,031	3,228	901	4,129
55370	Town of Urbanna	296	0	139	807	1,242	150	233	364	2,972	3,719	122	(411)	(289)
55371	Town of Bluefield	11,566	0	5,448	3,051	20,065	5,859	9,126	14,227	6,022	35,234	4,781	(864)	3,917
55372	Town of Weber City	830	0	391	2,469	3,690	420	655	1,020	1,541	3,636	343	110	453
55374	Town of Hurt	915	0	431	6,111	7,457	464	722	1,126	3,413	5,725	378	512	890
55376	Town of Coeburn	3,414	0	1,608	701	5,723	1,729	2,694	4,199	2,989	11,611	1,411	(1,528)	(117)
55377	Town of Dayton	3,728	0	1,756	4,859	10,343	1,889	2,942	4,586	5,025	14,442	1,541	(846)	695
55378	Town of Courtland	496	0	234	2	732	251	391	610	59	1,311	205	(25)	180
55379	Town of Cape Charles	6,598	0	3,108	2,622	12,328	3,343	5,206	8,116	4,242	20,907	2,728	289	3,017
55381	Town of Warsaw	3,213	0	1,513	3,461	8,187	1,628	2,536	3,952	828	8,944	1,328	1,818	3,146
55382	Town of Grundy	2,346	0	1,105	1,340	4,791	1,188	1,851	2,885	13,691	19,615	970	(2,742)	(1,772)
55383	Town of Warrenton	30,788	0	14,502	24,017	69,307	15,598	24,294	37,871	8,334	86,097	12,727	7,160	19,887
55384	Town of Louisa	2,594	0	1,222	1,532	5,348	1,314	2,046	3,190	8,218	14,768	1,072	(1,976)	(904)
55385	Town of Kenbridge	2,403	0	1,132	4,140	7,675	1,217	1,896	2,956	1,580	7,649	993	474	1,467
55386	Town of Mt. Jackson	4,243	0	1,999	5,593	11,835	2,150	3,348	5,219	2,404	13,121	1,754	1,651	3,405
55387	Town of Pulaski	18,155	0	8,551	1,316	28,022	9,197	14,325	22,331	28,658	74,511	7,505	(6,192)	1,313
55389	Town of Pembroke	1,278	0	602	2,497	4,377	647	1,008	1,572	1,809	5,036	528	338	866



Group Life Insurance Program

Appendix 2 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense				
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
55390	Town of Parksley	906	0	427	4,804	6,137	459	715	1,114	5,194	7,482	374	(763)	(389)
55391	Town of Onancock	2,460	0	1,159	727	4,346	1,246	1,941	3,026	6,677	12,890	1,017	(1,527)	(510)
55392	Town of Victoria	2,346	0	1,105	161	3,612	1,188	1,851	2,885	2,315	8,239	970	(532)	438
55393	Town of Shenandoah	4,005	0	1,886	5,544	11,435	2,029	3,160	4,926	210	10,325	1,655	1,083	2,738
55395	Town of Round Hill	4,119	0	1,940	8,608	14,667	2,087	3,250	5,067	7,145	17,549	1,703	(96)	1,607
55396	Town of Kilmarnock	4,272	0	2,012	4,110	10,394	2,164	3,371	5,254	3,253	14,042	1,766	302	2,068
55397	Town of Orange	10,593	0	4,990	6,084	21,667	5,367	8,359	13,030	14,786	41,542	4,379	(3,049)	1,330
55399	Town of Blackstone	12,167	0	5,731	24,901	42,799	6,164	9,600	14,965	3,387	34,116	5,029	2,296	7,325
55401	Southeastern Virginia Public Service Authority	26,078	0	12,283	0	38,361	13,212	20,578	32,077	33,440	99,307	10,780	(13,413)	(2,633)
55402	Pittsylvania Co Svc Auth	0	0	0	2,798	2,798	0	0	0	21,413	21,413	0	(4,823)	(4,823)
55403	Rappahannock Area Youth Services & Group Home Commission	2,393	0	1,127	1,412	4,932	1,212	1,888	2,944	3,920	9,964	989	(774)	215
55404	Appomattox Regional Library	3,518	0	1,657	3,204	8,379	1,782	2,776	4,328	1,296	10,182	1,454	646	2,100
55405	Staunton Redevelopment & Housing Authority	2,126	0	1,002	2,171	5,299	1,077	1,678	2,615	828	6,198	879	604	1,483
55408	Alleghany Highlands Regional Library, Inc.	458	0	216	414	1,088	232	361	563	238	1,394	189	48	237
55409	Southside Regional Juvenile Group Home Commission	601	0	283	1	885	304	474	739	117	1,634	248	(24)	224
55411	Hampton Roads Sanitation District	240,366	0	113,216	53,615	407,197	121,773	189,668	295,661	155,761	762,863	99,362	(13,306)	86,056
55412	Peninsula Airport Commission	10,984	0	5,174	8,974	25,132	5,565	8,667	13,511	16,225	43,968	4,541	(4,607)	(66)
55413	Richmond Redevelopment & Housing Authority	39,103	0	18,418	38,430	95,951	19,810	30,855	48,098	65,619	164,382	16,164	(6,940)	9,224
55415	Chesapeake Redevelopment & Housing Authority	9,964	0	4,693	1,375	16,032	5,048	7,862	12,256	4,891	30,057	4,119	(1,526)	2,593
55417	Norfolk Airport Authority	56,428	0	26,578	4,586	87,592	28,587	44,526	69,409	33,078	175,600	23,326	(2,073)	21,253
55418	Charlottesville Redevelopment & Housing Authority	2,632	0	1,240	10,657	14,529	1,333	2,077	3,237	11,269	17,916	1,088	(822)	266
55419	Hampton Redevelopment & Housing Authority	12,824	0	6,041	1,282	20,147	6,497	10,120	15,775	19,248	51,640	5,301	(5,442)	(141)
55420	Loudoun County Sanitation Authority	116,545	0	54,895	77,947	249,387	59,044	91,964	143,356	11,584	305,948	48,177	32,383	80,560
55421	Danville Redevelopment & Housing Authority	6,303	0	2,969	3,421	12,693	3,193	4,973	7,752	8,712	24,630	2,605	(553)	2,052
55422	NRV Regional Water Authority	6,169	0	2,906	8,048	17,123	3,125	4,868	7,588	4,994	20,575	2,550	2,492	5,042
55423	Northern Virginia Juvenile Detention Center	12,500	0	5,888	4,104	22,492	6,333	9,864	15,376	90,025	121,598	5,167	(29,809)	(24,642)
55425	Colonial Behavioral Health	41,363	0	19,482	4,448	65,293	20,955	32,638	50,878	38,630	143,101	17,098	(1,031)	16,067
55426	Blacksburg-VPI Sanitation Authority	4,052	0	1,909	1	5,962	2,053	3,198	4,985	8,134	18,370	1,675	(1,895)	(220)
55427	Potomac River Fisheries Commission	1,325	0	624	1,459	3,408	671	1,046	1,630	1,237	4,584	548	(51)	497
55428	Chesapeake Bay Bridge & Tunnel District	36,910	0	17,385	2,863	57,158	18,699	29,125	45,401	35,916	129,141	15,258	(7,971)	7,287
55429	Alexandria Redevelopment & Housing Authority	20,548	0	9,678	893	31,119	10,410	16,214	25,275	34,011	85,910	8,494	(10,583)	(2,089)
55430	Albemarle County Service Authority	21,997	0	10,361	19,543	51,901	11,144	17,357	27,057	36	55,594	9,093	6,560	15,653
55431	Franklin Redevelopment & Housing Authority	543	0	256	4,056	4,855	275	429	669	18,898	20,271	225	(3,678)	(3,453)
55432	Bristol Redevelopment & Housing Authority	4,958	0	2,335	1,048	8,341	2,512	3,912	6,099	4,129	16,652	2,050	(534)	1,516
55433	Norfolk Redevelopment & Housing Authority	53,377	0	25,141	2,932	81,450	27,041	42,118	65,655	170,779	305,593	22,065	(36,039)	(13,974)
55435	Richmond Metropolitan Authority	13,606	0	6,409	468	20,483	6,893	10,737	16,736	63,432	97,798	5,625	(20,902)	(15,277)
55436	Riverside Regional Jail	50,955	0	24,000	17,956	92,911	25,814	40,207	62,676	241,939	370,636	21,063	(66,385)	(45,322)
55439	Rappahannock-Rapidan Planning District Commission	1,764	0	831	2,654	5,249	894	1,392	2,170	1,819	6,275	729	(51)	678
55440	Shenandoah Valley Juvenile Detention Center	11,633	0	5,479	5,881	22,993	5,893	9,179	14,309	47,711	77,092	4,809	(5,620)	(811)
55443	Bedford Public Library	3,061	0	1,442	99	4,602	1,551	2,415	3,765	1,779	9,510	1,265	(647)	618
55445	Chesterfield County Health Center Commission	29,053	0	13,684	26,484	69,221	14,719	22,925	35,736	59,268	132,648	12,010	(18,580)	(6,570)
55446	Washington County Service Authority	17,573	0	8,277	5,753	31,603	8,903	13,866	21,615	10,653	55,037	7,264	(2,141)	5,123
55447	Rappahannock Area Community Services Board	101,843	0	47,969	42,956	192,768	51,595	80,362	125,271	22,895	280,123	42,099	27,015	69,114
55449	Hampton Roads Planning District Commission	15,075	0	7,100	2,564	24,739	7,637	11,895	18,543	17,941	56,016	6,232	(5,626)	606
55450	Meherrin Regional Library	1,154	0	543	759	2,456	584	910	1,419	2,714	5,627	477	(300)	177
55453	Rockbridge Area Community Services Board	15,818	0	7,451	7,440	30,709	8,014	12,482	19,457	49,690	89,643	6,539	(10,744)	(4,205)
55454	Greensville/Emporia Department of Social Services	5,473	0	2,578	3,813	11,864	2,773	4,319	2,489	2,489	16,313	2,262	310	2,572
55455	James City Service Authority	22,788	0	10,734	17,150	50,672	11,545	17,982	28,031	1,131	58,689	9,420	3,273	12,693
55456	Accomack-Norhampton Planning District Commission	3,309	0	1,558	862	5,729	1,676	2,611	4,070	3,503	11,860	1,368	(1,300)	68
55457	Harrisonburg/Rockingham Sewer Authority	8,076	0	3,804	3,955	15,835	4,091	6,373	9,934	1,594	21,992	3,338	488	3,826



Group Life Insurance Program

Appendix 2 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
55458	Wytheville Redevelopment & Housing Authority	2,384	0	1,123	1,059	4,566	1,208	1,881	2,932	461	6,482	985	114	1,099
55459	Waynesboro Redevelopment and Housing Authority	3,461	0	1,630	1,471	6,562	1,753	2,731	4,257	4,743	13,484	1,431	(2,699)	(1,268)
55460	Region Ten Community Services Board	88,036	0	41,466	32,507	162,009	44,600	69,468	108,288	236,712	459,068	36,392	(47,467)	(11,075)
55462	LENOWISCO Planning District Commission	1,325	0	624	1,140	3,089	671	1,046	1,630	1,790	5,137	548	(1,237)	(689)
55465	Rivanna Water & Sewer Authority	27,537	0	12,970	32,360	72,867	13,951	21,729	33,872	50	69,602	11,383	11,028	22,411
55466	Appomattox River Water Authority	6,636	0	3,126	1,107	10,869	3,362	5,237	8,163	9,214	25,976	2,743	(2,402)	341
55467	Campbell County Utilities and Service Authority	6,341	0	2,987	3,432	12,760	3,212	5,003	7,799	2,848	18,862	2,621	188	2,809
55469	Eastern Shore Community Services Board	20,672	0	9,737	1,585	31,994	10,473	16,312	25,427	50,050	102,262	8,545	(9,200)	(655)
55470	ANCHOR Commission	877	0	413	1,594	2,884	444	692	1,079	3,040	5,255	363	(102)	261
55471	Horizon Behavioral Health	94,863	0	44,682	0	139,545	48,059	74,855	116,686	423,927	663,527	39,214	(132,859)	(93,645)
55472	District 19 Community Services Board	39,465	0	18,589	3,592	61,646	19,994	31,141	48,544	50,935	150,614	16,314	(19,063)	(2,749)
55473	Hampton Roads Transit	83,831	0	39,486	22,644	145,961	42,470	66,150	103,116	49,460	261,196	34,654	(16,573)	18,081
55474	Upper Occoquan Sewage Authority	63,255	0	29,794	9,746	102,795	32,046	49,913	77,806	84,003	243,768	26,148	(21,330)	4,818
55475	New River Valley Juvenile Detention Home	3,232	0	1,522	1,218	5,972	1,638	2,551	3,976	6,115	14,280	1,336	(1,960)	(624)
55477	Frederick County Sanitation Authority	20,681	0	9,741	33,462	63,884	10,477	16,319	25,439	353	52,588	8,549	11,440	19,989
55479	Cumberland Mountain Community Services	49,229	0	23,187	19,928	92,344	24,940	38,846	60,554	71,685	196,025	20,350	(1,456)	18,894
55482	Middle Peninsula/Northern Neck Public Service Authority	50,707	0	23,884	3,740	78,331	25,689	40,012	62,372	173,696	301,769	20,961	(39,091)	(18,130)
55483	Rockbridge County Public Service Authority	1,745	0	822	119	2,686	884	1,377	2,146	3,283	7,690	721	(668)	53
55484	Danville-Pittsylvania Community Services	47,751	0	22,491	20,058	90,300	24,191	37,679	58,736	31,420	152,026	19,739	1,462	21,201
55485	Crater Youth Care Commission	5,416	0	2,551	198	8,165	2,744	4,274	6,662	11,802	25,482	2,239	(3,030)	(791)
55486	Hampton Roads Workforce Council	16,305	0	7,680	90,247	114,232	8,260	12,866	20,056	3,731	44,913	6,740	15,088	21,828
55487	Capital Regional Airport Commission	32,428	0	15,274	11,392	59,094	16,429	25,589	39,888	115,535	197,441	13,405	(19,897)	(6,492)
55488	Northwestern Community Services Board	44,566	0	20,991	84,526	150,083	22,578	35,166	54,818	18,084	130,646	18,423	30,845	49,268
55489	Harrisonburg-Rockingham Community Services Board	36,538	0	17,210	47,712	101,460	18,511	28,831	44,943	67	92,352	15,104	19,000	34,104
55491	Middle Peninsula Regional Security Center	15,838	0	7,460	17,175	40,473	8,024	12,497	19,481	233	40,235	6,547	3,890	10,437
55492	Northern Neck Planning District Commission	1,669	0	786	2,087	4,542	845	1,317	2,052	2	4,216	690	637	1,327
55493	Planning District One Community Services Board	1,468	0	692	2,380	4,540	744	1,159	1,806	159	3,868	607	510	1,117
55494	Rockbridge Area Social Services Board	5,216	0	2,457	9,028	16,701	2,642	4,116	6,415	2,573	15,746	2,156	1,664	3,820
55495	Dinwiddie County Water Authority	2,431	0	1,145	1,552	5,128	1,232	1,919	2,991	3,348	9,490	1,005	(769)	236
55496	Rappahannock Rapidan Community Services	54,988	0	25,900	47,412	128,300	27,858	43,390	67,638	14,132	153,018	22,731	1,593	24,324
55498	Valley Community Services Board	38,435	0	18,104	1,107	57,646	19,472	30,329	47,277	136,551	233,629	15,888	(35,871)	(19,983)
55499	Eastern Shore Public Library	1,402	0	660	3,263	5,325	710	1,106	1,724	319	3,859	579	666	1,245
55500	Alexandria City Public Schools	36,137	0	17,021	10,937	64,095	18,308	28,515	44,451	45,359	136,633	14,938	(15,029)	(91)
55501	Albemarle County Public Schools	48,571	0	22,878	149,308	220,757	24,607	38,326	59,744	25,784	148,461	20,078	36,721	56,799
55502	Alleghany Highlands Public Schools	8,457	0	3,984	0	12,441	4,285	6,674	10,403	7,827	29,189	3,496	(2,855)	641
55503	Charlottesville City Public Schools	9,449	0	4,451	1,168	15,068	4,787	7,456	11,623	9,830	33,696	3,906	(3,935)	(29)
55504	Amherst County Public Schools	12,090	0	5,695	4,813	22,598	6,125	9,540	14,872	14,717	45,254	4,998	(2,734)	2,264
55505	Appomattox County Public Schools	3,499	0	1,648	3,820	8,967	1,773	2,761	4,304	2,571	11,409	1,447	(77)	1,370
55506	Arlington County Public Schools	113,761	0	53,583	72,728	240,072	57,633	89,767	139,931	16,207	303,538	47,026	41,784	88,810
55507	Augusta County Public Schools	13,501	0	6,359	7,993	27,853	6,840	10,654	16,607	3,624	37,725	5,581	(1,697)	3,884
55508	Bath County Public Schools	2,841	0	1,338	2	4,181	1,440	2,242	3,495	4,806	11,983	1,175	(2,014)	(839)
55509	Bedford County Public Schools	24,448	0	11,515	6,473	42,436	12,386	19,291	30,072	32,158	93,907	10,106	(11,307)	(1,201)
55510	Bland County Public Schools	1,049	0	494	117	1,660	531	828	1,290	9,698	12,347	434	(3,444)	(3,010)
55511	Botetourt County Public Schools	12,348	0	5,816	5,885	24,049	6,256	9,743	15,188	14,562	45,749	5,104	(281)	4,823
55512	Norfolk Public Schools	75,602	0	35,610	4,228	115,440	38,301	59,656	92,994	131,081	322,032	31,252	(30,509)	743
55513	Petersburg City Public Schools	13,435	0	6,328	23,752	43,515	6,806	10,601	16,525	5,429	39,361	5,554	1,280	6,834
55514	Buckingham County Public Schools	4,100	0	1,931	706	6,737	2,077	3,235	5,043	1,981	12,336	1,695	(448)	1,247
55515	Radford City Public Schools	1,487	0	701	0	2,188	754	1,174	1,830	2,866	6,624	615	(676)	(61)
55516	Caroline County Public Schools	6,817	0	3,211	10,056	20,084	3,454	5,380	8,386	10,779	27,999	2,818	(635)	2,183
55517	Carroll County Public Schools	9,077	0	4,276	0	13,353	4,599	7,163	11,165	15,490	38,417	3,752	(11,061)	(7,309)



Group Life Insurance Program

Appendix 2 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense				
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
55518	Charles City County Public Schools	1,335	0	629	1,405	3,369	676	1,053	1,642	1,364	4,735	552	284	836
55519	Charlotte County Public Schools	2,651	0	1,249	604	4,504	1,343	2,092	3,260	5,439	12,134	1,096	(1,205)	(109)
55520	Chesterfield County Public Schools	106,867	0	50,336	266,136	423,339	54,141	84,327	131,452	108,686	378,606	44,176	(5,852)	38,324
55521	Clarke County Public Schools	2,155	0	1,015	1	3,171	1,092	1,700	2,651	12,684	18,127	891	(3,063)	(2,172)
55522	Winchester City Public Schools	12,281	0	5,785	13,636	31,702	6,222	9,691	15,106	33,849	33,849	5,077	3,007	8,084
55523	Culpeper County Public Schools	21,072	0	9,925	3,018	34,015	10,676	16,628	25,920	18,829	72,053	8,711	(602)	8,109
55524	Cumberland County Public Schools	2,908	0	1,370	314	4,592	1,473	2,295	3,577	5,386	12,731	1,202	(1,357)	(155)
55525	Dickenson County Public Schools	5,874	0	2,767	292	8,933	2,976	4,635	7,225	8,295	23,131	2,428	(3,429)	(1,001)
55526	Dinwiddie County Public Schools	9,163	0	4,316	5,612	19,091	4,642	7,230	11,271	8,873	32,016	3,788	(2,945)	843
55528	Essex County Public Schools	2,622	0	1,235	495	4,352	1,328	2,069	3,225	5,213	11,835	1,084	(1,574)	(490)
55530	Covington City Public Schools	1,983	0	934	2,899	5,816	1,005	1,565	2,440	1,678	6,688	820	355	1,175
55531	Floyd County Public Schools	7,609	0	3,584	591	11,784	3,855	6,004	9,359	3,606	22,824	3,145	(958)	2,187
55532	Fluvanna County Public Schools	9,726	0	4,581	3,767	18,074	4,927	7,674	11,963	20,084	44,648	4,020	(6,840)	(2,820)
55533	Chesapeake City Public Schools	95,874	0	45,158	0	141,032	48,571	75,652	117,929	129,376	371,528	39,632	(47,221)	(7,589)
55534	Virginia Beach City Public Schools	218,274	0	102,810	43,314	364,398	110,581	172,236	268,486	121,375	672,678	90,229	(37,636)	52,593
55535	Giles County Public Schools	2,851	0	1,343	9,003	13,197	1,444	2,250	3,507	1,481	8,682	1,179	2,436	3,615
55536	Gloucester County Public Schools	16,305	0	7,680	17,682	41,667	8,260	12,866	20,056	18,818	60,000	6,740	(7,125)	(385)
55537	Goochland County Public Schools	5,540	0	2,609	20,632	28,781	2,807	4,371	6,814	1,424	15,416	2,290	2,722	5,012
55538	Grayson County Public Schools	4,205	0	1,981	1,948	8,134	2,130	3,318	5,172	8,377	18,997	1,738	(3,390)	(1,652)
55539	Greene County Public Schools	8,124	0	3,826	6,945	18,895	4,116	6,410	9,993	12,035	32,554	3,358	(2,911)	447
55540	Greensville County Public Schools	4,176	0	1,967	2,236	8,379	2,116	3,295	5,137	6,708	17,256	1,726	(681)	1,045
55541	Halifax County Public Schools	7,800	0	3,674	11,652	23,126	3,951	6,154	9,594	15,773	35,472	3,224	(6,226)	(3,002)
55542	Hanover County Public Schools	22,235	0	10,473	0	32,708	11,265	17,546	27,351	45,890	102,052	9,192	(22,540)	(13,348)
55543	Henrico County Public Schools	2,717	0	1,280	1,497	5,494	1,377	2,144	3,343	9,760	16,624	1,123	(2,558)	(1,435)
55544	Henry County Public Schools	15,561	0	7,329	2,374	25,264	7,883	12,279	19,141	26,810	66,113	6,433	(3,568)	2,865
55545	Highland County Public Schools	973	0	458	2	1,433	493	767	1,196	2,400	4,856	402	(582)	(180)
55546	Isle of Wight County Public Schools	8,362	0	3,939	32,582	44,883	4,236	6,598	10,286	32,309	53,429	3,457	(132)	3,325
55548	King George County Public Schools	12,653	0	5,960	5,757	24,370	6,410	9,984	15,564	5,838	37,796	5,230	3,730	8,960
55549	King and Queen County Public Schools	3,728	0	1,756	6,303	11,787	1,889	2,942	4,586	3,233	12,650	1,541	95	1,636
55550	King William County Public Schools	6,198	0	2,919	19,721	28,838	3,140	4,890	7,623	18,978	34,631	2,562	(2,522)	40
55551	Lancaster County Public Schools	3,518	0	1,657	176	5,351	1,782	2,776	4,328	8,164	17,050	1,454	(1,895)	(441)
55552	Lee County Public Schools	10,355	0	4,877	13,103	28,335	5,246	8,171	12,737	7,160	33,314	4,280	1,602	5,882
55553	Loudoun County Public Schools	339,872	0	160,085	502,306	1,002,263	172,185	268,187	418,058	4,539	862,969	140,495	152,542	293,037
55554	Louisa County Public Schools	17,725	0	8,349	8,045	34,119	8,980	13,987	21,803	16,054	60,824	7,327	(5,073)	2,254
55555	Lunenburg County Public Schools	2,975	0	1,401	157	4,533	1,507	2,347	3,659	2,794	10,307	1,230	(629)	601
55556	Madison County Public Schools	3,881	0	1,828	2,063	7,772	1,966	3,062	4,773	3,502	13,303	1,604	(320)	1,284
55557	Mathews County Public Schools	4,176	0	1,967	4,283	10,426	2,116	3,295	5,137	3,057	13,605	1,726	396	2,122
55558	Mecklenburg County Public Schools	7,151	0	3,368	25,012	35,531	3,623	5,643	8,796	7,100	25,162	2,956	8,042	10,998
55559	Middlesex County Public Schools	2,155	0	1,015	526	3,696	1,092	1,700	2,651	2,110	7,553	891	(363)	528
55560	Montgomery County Public Schools	21,139	0	9,957	14,078	45,174	10,709	16,680	26,002	56,669	110,060	8,738	(24,351)	(15,613)
55562	Nelson County Public Schools	6,255	0	2,946	1	9,202	3,169	4,936	7,694	18,905	34,704	2,586	(4,876)	(2,290)
55563	New Kent County Public Schools	6,550	0	3,085	3,862	13,497	5,169	8,057	11,917	18,462	27,708	596	3,304	3,304
55565	Northampton County Public Schools	4,367	0	2,057	1,941	8,365	2,212	3,446	5,372	6,838	17,868	1,805	(1,507)	298
55566	Northumberland County Public Schools	2,231	0	1,051	1,177	4,459	1,130	1,761	2,744	14,315	19,950	922	(3,661)	(2,739)
55567	Nottoway County Public Schools	4,005	0	1,886	1	5,892	2,029	3,160	4,926	7,030	17,145	1,655	(2,629)	(974)
55568	Orange County Public Schools	15,571	0	7,334	21,421	44,326	7,888	12,286	19,152	17,927	57,253	6,436	(1,730)	4,706
55569	Page County Public Schools	8,238	0	3,880	15,296	3,178	4,174	6,501	10,133	11,888	32,696	3,405	(4,296)	(891)
55570	Patrick County Public Schools	8,515	0	4,011	5,414	17,940	4,314	6,719	10,473	6,571	28,077	3,520	(1,139)	2,381
55571	Pittsylvania County Public Schools	13,931	0	6,561	15,301	35,793	7,057	10,992	17,135	14,403	49,587	5,759	(2,226)	3,533
55572	Powhatan County Public Schools	9,773	0	4,603	22,304	36,680	4,951	7,712	12,022	6,595	31,280	4,040	1,210	5,250



Group Life Insurance Program

Appendix 2 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources					OPEB Expense			
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
55573	Prince Edward County Public Schools	2,813	0	1,325	1,632	5,770	1,425	2,220	3,460	5,026	12,131	1,163	(890)	273
55574	Prince George County Public Schools	22,750	0	10,716	34,725	68,191	11,526	17,952	27,984	11,465	68,927	9,404	5,292	14,696
55576	Prince William County Public Schools	272,632	0	128,414	5,360	406,406	138,120	215,129	335,350	195,077	883,676	112,700	(38,973)	73,727
55577	Pulaski County Public Schools	10,965	0	5,165	4,001	20,131	5,555	8,652	13,488	8,053	35,748	4,533	(3,890)	643
55578	Rappahannock County Public Schools	3,385	0	1,594	628	5,607	1,715	2,671	4,164	318	8,868	1,399	72	1,471
55579	Richmond County Public Schools	391	0	184	1,001	1,576	198	308	481	512	1,499	162	177	339
55580	Roanoke County Public Schools	13,959	0	6,575	4,943	25,477	7,072	11,015	17,170	17,798	53,055	5,770	(6,178)	(408)
55581	Rockbridge County Public Schools	5,502	0	2,591	0	8,093	2,787	4,341	6,767	12,374	26,269	2,274	(5,953)	(3,679)
55582	Rockingham County Public Schools	38,016	0	17,906	3,295	59,217	19,259	29,998	46,761	30,413	126,431	15,715	(11,720)	3,995
55583	Russell County Public Schools	10,927	0	5,147	0	16,074	5,536	8,622	13,441	24,552	52,151	4,517	(8,169)	(3,652)
55584	Scott County Public Schools	11,289	0	5,317	5,649	22,255	5,719	8,908	13,886	4,069	32,582	4,667	(234)	4,433
55585	Shenandoah County Public Schools	16,543	0	7,792	0	24,335	8,381	13,054	20,349	18,690	60,474	6,839	(9,057)	(2,218)
55586	Smyth County Public Schools	9,993	0	4,473	4,473	19,173	5,062	7,885	12,911	12,710	37,948	4,131	(5,060)	(929)
55587	Southampton County Public Schools	3,709	0	1,747	2,014	7,470	1,879	2,927	4,562	6,964	16,332	1,533	(1,867)	(334)
55588	Spotsylvania County Public Schools	44,509	0	20,964	7,300	72,773	22,549	35,121	54,748	39,556	151,974	18,399	(9,730)	8,669
55589	Stafford County Public Schools	55,207	0	26,003	153,270	234,480	27,969	43,563	67,907	15,722	155,161	22,821	28,361	51,182
55590	Surry County Public Schools	4,558	0	2,147	1,297	8,002	2,309	3,596	5,606	3,481	14,992	1,884	(679)	1,205
55591	Sussex County School Board	4,167	0	1,963	236	6,366	2,111	3,288	5,125	4,290	14,814	1,722	(3,092)	(1,370)
55592	Tazewell County Public Schools	16,772	0	7,900	10,475	35,147	8,497	13,234	20,630	28,653	71,014	6,933	(11,697)	(4,764)
55593	Warren County Public Schools	6,722	0	3,166	0	9,888	3,406	5,304	8,269	27,853	44,832	2,779	(9,298)	(6,519)
55595	Washington County Public Schools	12,138	0	5,717	1,212	19,067	6,149	9,578	14,930	16,840	47,497	5,018	(5,035)	(17)
55596	Westmoreland County Public Schools	3,108	0	1,464	98	4,670	1,575	2,453	3,823	5,094	12,945	1,285	(1,700)	(415)
55597	Wise County Public Schools	7,800	0	3,674	4,993	16,467	3,951	6,154	9,594	4,563	24,262	3,224	(2,651)	573
55598	Wythe County Public Schools	6,522	0	3,072	1,251	10,845	3,304	5,146	8,022	4,358	20,830	2,696	200	2,896
55599	York County Public Schools	28,824	0	13,577	0	42,401	14,603	22,745	35,455	39,519	112,322	11,915	(14,695)	(2,780)
55600	Accomack County Public Schools	13,845	0	6,521	13,889	34,255	7,014	10,925	17,030	20,129	55,098	5,723	(3,847)	1,876
55601	Bristol VA Public Schools	5,616	0	2,645	18,486	26,747	2,845	4,432	6,908	12	14,197	2,322	9,494	11,816
55602	Buena Vista City Public Schools	1,754	0	826	1,257	3,837	889	1,384	2,158	1,884	6,315	725	(363)	362
55603	Amelia County Public Schools	3,108	0	1,464	0	4,572	1,575	2,453	3,823	12,398	20,249	1,285	(3,994)	(2,709)
55605	Danville City Public Schools	11,575	0	5,452	16,027	33,054	5,864	9,134	14,238	424	29,660	4,785	5,540	10,325
55606	Franklin City Public Schools	3,089	0	1,455	11,131	15,675	1,565	2,438	3,800	8	7,811	1,277	2,576	3,853
55608	Harrisonburg City Public Schools	11,156	0	5,255	8,012	24,423	5,652	8,803	13,722	3,685	31,862	4,612	2,715	7,327
55609	Hopewell City Public Schools	10,813	0	5,093	11,506	27,412	5,478	8,532	13,300	6,517	33,827	4,470	2,917	7,387
55610	Lynchburg City Public Schools	19,289	0	9,085	14,537	42,911	9,772	15,221	23,727	10,317	59,037	7,974	(2,926)	5,048
55611	Fauquier County Public Schools	37,272	0	17,556	25,381	80,209	18,883	29,411	45,846	31,838	125,978	15,407	(936)	14,471
55612	Brunswick County Public Schools	5,015	0	2,362	1,576	8,953	2,541	3,958	6,169	7,618	20,286	2,073	(2,177)	(104)
55613	The Pruden Center For Industry And Technology	0	0	0	0	0	0	0	0	1,284	1,284	0	(929)	(929)
55614	Portsmouth City Public Schools	32,037	0	15,090	0	47,127	16,231	25,280	39,407	73,953	154,871	13,243	(25,916)	(12,673)
55615	Campbell County Public Schools	16,867	0	7,945	8,474	33,286	8,545	13,310	20,748	32	42,635	6,973	2,091	9,064
55616	Richmond Public Schools	52,986	0	24,957	51,816	129,759	26,843	41,810	65,175	33,228	167,056	21,903	(4,918)	16,985
55617	Roanoke City Schools	20,920	0	9,853	31,452	62,225	10,598	16,507	25,732	6,742	59,579	8,648	12,349	20,997
55619	Staunton City Public Schools	6,150	0	2,897	8,474	17,521	3,116	4,853	7,565	1,447	16,981	2,542	1,232	3,774
55620	Suffolk City Public Schools	39,713	0	18,705	80,380	138,798	20,119	31,337	48,849	13,467	113,772	16,416	15,543	31,959
55622	Craig County Public Schools	1,316	0	620	0	1,936	667	1,038	1,619	2,184	5,508	544	(714)	(170)
55623	Martinsville City Public Schools	2,107	0	993	4,237	7,337	1,068	1,663	2,592	5,792	11,115	871	(891)	(20)
55624	Appomattox Regional Governor's School	496	0	234	394	1,124	251	391	610	275	1,527	205	0	205
55625	Colonial Heights City Public Schools	5,969	0	2,811	800	9,580	3,024	4,710	7,342	4,496	19,572	2,467	(69)	2,398
55632	Manassas City Public Schools	17,458	0	8,223	9,662	35,343	8,845	13,776	21,475	11,258	55,354	7,217	(8,547)	(1,330)
55633	Franklin County Public Schools	25,859	0	12,180	608	38,647	13,100	20,405	31,807	17,771	83,083	10,689	(3,478)	7,211
55634	Frederick County Public Schools	45,577	0	21,467	10,627	77,671	23,090	35,964	56,062	3,113	118,229	18,840	3,315	22,155



Group Life Insurance Program

Appendix 2 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
55635	Salem City Public Schools	6,360	0	2,996	6,442	15,798	3,222	5,018	7,823	4,218	20,281	2,629	158	2,787
55636	Manassas Park City Public Schools	6,579	0	3,099	2,201	11,879	3,333	5,191	8,093	2,340	18,957	2,720	(518)	2,202
55637	Newport News Public Schools	56,323	0	26,529	90,087	172,939	28,534	44,443	69,280	1,870	144,127	23,283	57,079	80,362
55638	Town of West Point Public Schools	1,735	0	817	18,049	20,601	879	1,369	2,135	0	4,383	717	4,471	5,188
55708	Waynesboro City Public Schools	4,710	0	2,219	6,310	13,239	2,386	3,717	5,794	8	11,905	1,947	1,758	3,705
55710	Valley Vocational-Technical Center	381	0	180	941	1,502	193	301	469	397	1,360	158	150	308
55711	New Horizons Technical Center	1,659	0	781	1,818	4,258	841	1,309	2,041	4	4,195	686	1,075	1,761
55713	Galax City Public Schools	3,366	0	1,585	10,604	15,555	1,705	2,656	4,140	715	9,216	1,391	2,082	3,473
55714	Norton City Public Schools	1,783	0	840	7,442	10,065	903	1,407	2,193	5	4,508	737	1,792	2,529
55802	Williamsburg-James City County Public Schools	25,897	0	12,198	9,915	48,010	13,120	20,435	31,854	31,836	97,245	10,705	(6,621)	4,084
55803	Poquoson City Public Schools	2,288	0	1,078	395	3,761	1,159	1,806	2,815	4,213	9,993	946	(906)	40
55806	Fredericksburg City Public Schools	7,075	0	3,332	7,244	17,651	3,584	5,583	8,702	1,757	19,626	2,925	1,592	4,517
55807	Hampton City Public Schools	19,041	0	8,969	13,464	41,474	9,647	15,025	23,422	25,699	73,793	7,871	(6,254)	1,617
55813	Buchanan County Public Schools	9,430	0	4,442	2,081	15,953	4,777	7,441	11,599	13,007	36,824	3,898	(7,672)	(3,774)
55814	Jackson River Technical Center	305	0	144	238	687	155	241	375	515	1,286	126	(127)	(1)
55815	Northern Neck Regional Vocational Center	172	0	81	2	255	87	135	211	80	513	71	(24)	47
55854	Orange County Broadband Authority (New Employer 7/1/2021)	3,013	0	1,419	37,193	41,625	1,526	2,378	3,706	2	7,612	1,246	7,469	8,715
55856	Blue Ridge Resource Authority	1,554	0	732	19,100	21,386	787	1,226	1,912	3,652	7,577	642	4,053	4,695
55858	Peumansend Creek Regional Jail Authority	19,280	0	9,081	183,238	211,599	9,767	15,213	23,715	44,083	92,778	7,970	49,661	57,631
55859	Williamsburg Area Transit Authority	8,772	0	4,132	69,174	82,078	4,444	6,922	10,790	9,899	32,055	3,626	22,823	26,449
55860	Middle Peninsula Juvenile Detention Commission	10,088	0	4,752	78,030	92,870	5,111	7,960	12,409	9,282	34,762	4,170	26,213	30,383
55862	Crater Criminal Justice Training Academy	1,297	0	611	5,734	7,642	657	1,023	1,595	2,519	5,794	536	3,581	4,117
55863	Central Shenandoah Criminal Justice Training Academy	1,878	0	885	5,590	8,353	952	1,482	2,310	1,009	5,753	776	5,553	6,329
55864	New River Valley Emergency Comm Regional Authority	7,781	0	3,665	22,063	33,509	3,942	6,139	9,570	14,551	34,202	3,216	22,340	25,556
55865	Maury Service Authority	4,748	0	2,237	18,904	25,889	2,406	3,747	5,841	3,746	15,740	1,963	13,397	15,360
55866	Hampton Roads Transportation Accountability Commission	1,764	0	831	6,007	8,602	894	1,392	2,170	64	4,520	729	3,752	4,481
55867	Pamunkey Regional Library	6,732	0	3,171	14,206	24,109	3,410	5,312	8,280	1,996	18,998	2,783	4,357	7,140
55868	Northern Virginia Transportation Authority	6,493	0	3,058	14,504	24,055	3,290	5,124	7,987	406	16,807	2,684	7,741	10,425
55869	RSW Regional Jail Authority	22,998	0	10,833	19,408	53,239	11,651	18,147	28,289	24,840	82,927	9,507	(6,224)	3,283
55870	Bedford Regional Water Authority	17,764	0	8,367	34,794	60,925	8,999	14,017	21,850	28	44,894	7,343	12,301	19,644
55871	Portsmouth Redevelopment and Housing Authority	12,462	0	5,870	0	18,332	6,314	9,834	15,329	48,788	80,265	5,152	(18,778)	(13,626)
55872	Southwest Regional Recreation Authority	2,613	0	1,231	9,684	13,528	1,324	2,062	3,214	2,518	9,118	1,080	4,376	5,456
55874	Meherrin River Regional Jail Authority	20,166	0	9,499	17,614	47,279	10,217	15,913	24,806	80,351	131,287	8,336	(20,701)	(12,365)
55875	Woodway Water Authority	1,049	0	494	296	1,839	531	828	1,290	512	3,161	434	(72)	362
55876	Bristol Virginia Utilities Authority (BVU)	16,438	0	7,743	0	24,181	8,328	12,971	20,220	151,830	193,349	6,795	(66,752)	(59,957)
55878	Mount Rogers Community Services Board	115,382	0	54,347	81,018	250,747	58,454	91,046	141,925	60,559	351,984	47,696	30,000	77,696
55879	Lonesome Pine Soil & Water Conservation District	229	0	108	237	574	116	181	281	118	696	95	50	145
55880	Big Sandy Soil & Water Conservation District	57	0	27	708	792	29	45	70	4	148	24	141	165
55881	Central Virginia Planning District Commission	7,275	0	3,427	4,337	15,039	3,686	5,741	8,949	17,792	36,168	3,007	(3,850)	(843)
55882	Middle Peninsula Planning District Commission	1,230	0	579	2,954	4,763	623	971	1,513	2,249	5,356	508	(820)	(312)
55883	Western Virginia Regional Jail Authority	35,956	0	16,936	3,762	56,654	18,216	28,372	44,228	61,296	152,112	14,863	(12,120)	2,743
55884	Halifax Service Authority	5,826	0	2,744	701	9,271	2,951	4,597	7,166	3,062	17,776	2,408	(868)	1,540
55886	Russell County Public Service Authority	3,499	0	1,648	11,883	17,030	1,773	2,761	4,304	947	9,785	1,447	3,089	4,536
55887	Piedmont Community Services Board	61,338	0	28,891	70,588	160,817	31,075	48,401	75,449	722	155,647	25,356	26,570	51,926
55888	Blue Ridge Behavioral Health Care	65,600	0	30,899	7,020	103,519	33,234	51,764	80,691	43,258	208,947	27,118	(5,533)	21,585
55890	Middle River Regional Jail Authority	32,619	0	15,364	11,213	59,196	16,525	25,739	40,123	31,643	114,030	13,484	3,342	16,826
55892	Big Stone Gap Redevelopment and Housing Authority	1,373	0	647	8,820	10,840	696	1,083	1,689	360	3,828	568	3,601	4,169
55893	Eastern Shore Soil and Water Conservation District	791	0	373	1,675	2,839	401	624	973	1,517	3,515	327	(162)	165
55895	Town of Gordonsville	3,375	0	1,590	2,174	7,139	1,710	2,663	4,152	2,103	10,628	1,395	(857)	538
55896	Virginia Resources Authority	6,427	0	3,027	3,557	13,011	3,256	5,071	7,905	9,604	25,836	2,657	(1,449)	1,208



Group Life Insurance Program

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		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
55897	Prince William County Services Authority	119,940	0	56,493	73,126	249,559	60,763	94,642	147,531	72,811	375,747	49,580	21,896	71,476
55898	Western Virginia Water Authority	52,585	0	24,768	22,086	99,439	26,640	41,494	64,682	4,424	137,240	21,737	11,835	33,572
55899	Shenandoah Valley Regional Airport Commission	3,461	0	1,630	2,295	7,386	1,753	2,731	4,257	241	8,982	1,431	453	1,884
55900	Alleghany Highlands Community Services Board	15,265	0	7,190	15,569	38,024	7,734	12,046	18,777	8,824	47,381	6,310	(580)	5,730
55901	Brunswick Industrial Development Authority	849	0	400	3,675	4,924	430	670	1,044	966	3,110	351	573	924
55904	Appalachian Juvenile Commission	8,543	0	4,024	1,632	14,199	4,328	6,741	10,509	14,520	36,098	3,532	(4,159)	(627)
55905	Goochland-Powhatan Community Services Board	13,568	0	6,391	23,225	43,184	6,874	10,706	16,689	1,779	36,048	5,609	5,273	10,882
55906	Suffolk Redevelopment and Housing Authority	4,434	0	2,088	1,284	7,806	2,246	3,499	5,454	17,309	28,508	1,833	(5,403)	(3,570)
55908	Lee County Redevelopment and Housing Authority	1,630	0	768	2,359	4,757	826	1,287	2,006	953	5,072	674	132	806
55909	Henry County Public Service Authority	11,890	0	5,600	6,051	23,541	6,024	9,382	14,625	3,750	33,781	4,915	452	5,367
55910	Southside Planning District Commission	2,317	0	1,091	3,060	6,468	1,174	1,828	2,850	4,027	9,879	958	(386)	572
55911	Economic Development Authority Of Henrico Co, Va	3,852	0	1,814	2,055	7,721	1,952	3,040	4,738	1,292	11,022	1,592	833	2,425
55912	Augusta County Public Service Authority	26,240	0	12,359	2,506	41,105	13,294	20,706	32,277	7,817	74,094	10,847	(89)	10,758
55914	Rappahannock Juvenile Center	18,107	0	8,529	21,955	48,591	9,173	14,288	22,272	11,752	57,485	7,485	3,769	11,254
55915	Cumberland Plateau Regional Housing Authority	2,489	0	1,172	4,823	1,162	1,261	1,964	3,061	2,599	8,885	1,029	(593)	436
55918	Amherst County Service Authority	5,626	0	2,650	9,690	17,966	2,850	4,439	6,920	3,178	17,387	2,325	1,781	4,106
55919	Pepper's Ferry Regional Wastewater Treatment Authority	5,664	0	2,668	6,931	15,263	2,869	4,469	6,967	5,493	19,798	2,341	(1,090)	1,251
55920	Rappahannock Regional Jail Authority	63,674	0	29,991	12,213	105,878	32,258	50,244	78,322	92,625	253,449	26,321	(35,204)	(8,883)
55921	Thomas Jefferson Planning District Commission	2,431	0	1,145	9,023	12,599	1,232	1,919	2,991	15,279	21,421	1,005	(708)	297
55922	Piedmont Regional Jail	16,524	0	7,783	5,016	29,323	8,371	13,039	20,325	67,862	109,597	6,831	(15,117)	(8,286)
55923	Nelson County Services Authority	4,195	0	1,976	6,171	0	6,171	2,125	3,310	5,160	14,322	1,734	(1,188)	546
55924	Coeburn-Norton-Wise Regional Water	2,431	0	1,145	0	3,576	1,232	1,919	2,991	3,817	9,959	1,005	(1,027)	(22)
55925	Fauquier County Water & Sanitation Authority	15,857	0	7,469	14,406	37,732	8,033	12,512	19,504	8,211	48,260	6,555	4,031	10,586
55926	Scott County Soil & Water Conservation District	648	0	305	1,706	2,659	328	512	798	1,479	3,117	268	12	280
55927	New River Resource Authority	5,483	0	2,582	2,586	10,651	2,778	4,326	6,744	1,309	15,157	2,266	676	2,942
55928	Scott County Water & Sewage Authority	5,483	0	2,582	11,896	19,961	2,778	4,326	6,744	2,130	15,978	2,266	2,763	5,029
55929	Greensville County Water & Sewer Authority	5,759	0	2,713	2,806	11,278	2,918	4,544	7,084	4,243	18,789	2,381	(834)	1,547
55930	Petersburg Redevelopment & Housing Authority	5,425	0	2,555	1,279	9,259	2,749	4,281	6,673	5,768	19,471	2,243	(1,878)	365
55931	Central Rappahannock Regional Library	21,930	0	10,330	17,498	49,758	11,110	17,305	26,975	16,119	71,509	9,065	306	9,371
55932	Virginia Coalfield Economic Development Authority	1,516	0	714	98	2,328	768	1,196	1,865	886	4,715	627	(191)	436
55933	Central Virginia Regional Jail	28,090	0	13,231	22,030	63,351	14,231	22,165	34,552	40,879	111,827	11,612	8,195	19,807
55934	Thomas Jefferson Soil & Water Conservation District	1,859	0	876	3,900	6,635	942	1,467	2,287	4,569	9,265	769	(403)	366
55937	Wythe-Grayson Regional Library	1,335	0	629	855	2,819	676	1,053	1,642	413	3,784	552	695	1,247
55938	Colonial Soil & Water Conservation District	1,287	0	606	3,314	5,207	652	1,016	1,583	238	3,489	532	1,988	2,520
55939	Rivanna Solid Waste Authority	4,520	0	2,129	19,421	26,070	2,290	3,566	5,559	14	11,429	1,868	5,899	7,767
55940	Monacan Soil & Water Conservation District	1,011	0	476	2,662	4,149	512	798	1,243	2	2,555	418	637	1,055
55942	Tri-county/city Soil And Water Conservation Dist.	706	0	332	279	1,317	357	557	868	1,885	3,667	292	(359)	(67)
55944	Central Virginia Waste Management Authority	2,527	0	1,190	924	4,641	1,280	1,994	3,108	2,556	8,938	1,045	(301)	744
55945	Lonsome Pine Regional Library	3,156	0	1,487	296	4,939	1,599	2,490	3,882	8,687	16,658	1,305	(3,566)	(2,261)
55946	Virginia Peninsulas Public Service Authority	7,361	0	3,467	5,885	16,713	3,729	5,808	9,054	8,028	26,619	3,043	(1,277)	1,766
55947	Tidewater Youth Services Commission	8,009	0	3,773	504	12,286	4,058	6,320	9,852	39,128	59,358	3,311	(10,467)	(7,156)
55948	Virginia Highlands Airport Commission	1,182	0	557	822	2,561	599	933	1,454	1,363	4,349	489	(49)	440
55949	Western Tidewater Regional Jail	26,736	0	12,593	2,612	41,941	13,545	21,097	32,886	102,533	170,061	11,052	(23,370)	(12,318)
55950	Scott County Redevelopment & Housing Authority	1,344	0	633	493	2,470	681	1,061	1,654	861	4,257	556	(1,152)	(596)
55951	Handley Regional Library	3,652	0	1,720	5,445	10,817	1,850	2,882	4,492	8	9,232	1,510	1,460	2,970
55952	Northern Neck Regional Jail	18,584	0	8,753	16,306	43,643	9,415	14,664	22,859	340	47,278	7,682	3,919	11,601
55953	Montgomery Regional Solid Waste Authority	2,689	0	1,266	876	4,831	1,362	2,122	3,307	8,528	15,319	1,112	(1,867)	(755)
55954	Potomac & Rappahannock Transportation Commission	42,545	0	20,039	24,021	86,605	21,554	33,571	52,332	30,102	137,559	17,587	4,175	21,762
55955	Giles County Public Service Authority	3,023	0	1,424	9,700	14,147	1,531	2,385	3,718	920	8,554	1,249	280	1,529
55956	South Central Wastewater Authority	7,943	0	3,741	1,284	12,968	4,024	6,267	9,770	6,575	26,636	3,283	(1,113)	2,170



Group Life Insurance Program

Appendix 2 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources					OPEB Expense			
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
55957	Wise County Redevelopment and Housing Authority	2,937	0	1,383	236	4,556	1,488	2,317	3,612	2,771	10,188	1,214	(873)	341
55958	Prince William Soil & Water Conservation District	801	0	377	554	1,732	406	632	985	2,589	4,612	331	(320)	11
55959	Hampton Roads Regional Jail Authority	37,139	0	17,493	0	54,632	18,815	29,305	45,682	250,816	344,618	15,352	(66,571)	(51,219)
55960	Castlewood Water And Sewage Authority	0	0	0	204	204	0	0	0	13,822	13,822	0	(4,405)	(4,405)
55961	Pamunkey Regional Jail	26,107	0	12,297	5,596	44,000	13,226	20,600	32,112	33,556	99,494	10,792	(11,054)	(262)
55962	Charlottesville - Albemarle Airport Authority	11,985	0	5,645	27,433	45,063	6,072	9,457	14,743	4,551	34,823	4,954	8,306	13,260
55963	Virginia Peninsula Regional Jail	17,735	0	8,353	0	26,088	8,985	13,994	21,815	78,378	123,172	7,331	(22,723)	(15,392)
55964	Virginia Biotechnology Research Partnership Authority	3,118	0	1,469	7,113	11,700	1,580	2,460	3,835	6,242	14,117	1,289	1,350	2,639
55965	Peumansend Creek Regional Jail	0	0	0	0	0	0	0	0	80,236	80,236	0	(68,441)	(68,441)
55966	Blue Ridge Regional Jail Authority	60,890	0	28,680	0	89,570	30,848	48,047	74,897	141,175	294,967	25,170	(48,575)	(23,405)
55967	Massanutten Regional Library	3,480	0	1,639	2,877	7,996	1,763	2,746	4,281	4,521	13,311	1,439	948	2,387
55968	Albemarle-Charlottesville Regional Jail	32,676	0	15,391	808	48,875	16,554	25,784	40,193	64,635	147,166	13,508	(14,074)	(566)
55969	Culpeper Soil & Water Conservation District	2,574	0	1,213	3,735	7,522	1,304	2,031	3,167	994	7,496	1,064	1,680	2,744
55970	New River Valley Regional Jail	34,440	0	16,222	0	50,662	17,448	27,176	42,363	92,923	179,910	14,237	(28,796)	(14,559)
55971	Sussex Service Authority	4,090	0	1,927	473	6,490	2,072	3,228	5,031	5,900	16,231	1,691	(1,308)	383
55974	Peaks of Otter Soil & Water Conservation District	200	0	94	102	396	101	158	246	770	1,275	83	(532)	(449)
55975	New River Soil & Water Conservation District	572	0	269	1,036	1,877	290	451	704	1	1,446	236	398	634
55977	Southside Regional Jail	8,381	0	3,948	3,921	16,250	4,246	6,613	10,309	14,925	36,093	3,465	(4,015)	(550)
55978	Evergreen Soil & Water Conservation District	448	0	211	1	660	227	354	551	1,321	2,453	185	(317)	(132)
55979	Roanoke Higher Education Authority	4,987	0	2,349	8,416	15,752	2,526	3,935	6,134	567	13,162	2,061	1,692	3,753
55981	John Marshall Soil & Water Conservation District	1,363	0	642	2,674	4,679	691	1,076	1,677	2,660	6,104	564	(95)	469
55982	Daniel Boone Soil & Water Conservation District	687	0	323	1,570	2,580	348	542	844	1,379	3,113	284	(12)	272
55983	Southside Community Services Board	32,095	0	15,117	7,273	54,485	16,260	25,325	39,478	41,843	122,906	13,267	(7,089)	6,178
55984	Northern Shenandoah Valley Regional Commission	3,185	0	1,500	5,909	10,594	1,613	2,513	3,917	8	8,051	1,316	1,630	2,946
55985	Tazewell Soil & Water Conservation District	620	0	292	1,063	1,975	314	489	762	355	1,920	256	91	347
55988	Henricopolis Soil & Water Conservation District	629	0	296	161	1,086	319	497	774	119	1,709	260	0	260
55989	Piedmont Regional Juvenile Detention Center	2,441	0	1,150	946	4,537	1,237	1,926	3,002	8,116	14,281	1,009	(1,264)	(255)
55990	Roanoke River Service Authority	1,707	0	804	3,699	6,210	865	1,347	2,099	2,104	6,415	706	688	1,394
55991	Lee County Public Service Authority	3,318	0	1,563	4,031	8,912	1,681	2,618	4,081	1,538	9,918	1,372	1,108	2,480
55992	Blue Ridge Juvenile Detention Center	7,914	0	3,728	2,512	14,154	4,009	6,245	9,735	21,446	41,435	3,271	(3,363)	(92)
55994	Wise County Public Service Authority	6,360	0	2,996	21,451	30,807	3,222	5,018	7,823	3,166	19,229	2,629	3,751	6,380
55995	Holston River Soil and Water Conservation District	791	0	373	6,788	7,952	401	624	973	1,061	3,059	327	2,058	2,385
55998	Southwest Virginia Regional Jail Authority	71,846	0	33,840	0	105,686	36,398	56,692	88,373	46,677	228,140	29,699	(24,002)	5,697
55999	Clinch Valley Soil & Water Conservation District	677	0	319	2,365	3,361	343	534	833	178	1,888	280	583	863
59212	City of Norfolk - Insurance Only Employees	833,820	0	392,741	2,659	1,229,220	422,426	657,951	1,025,635	1,367,024	3,473,036	344,681	(399,360)	(54,679)
59214	City of Portsmouth - Insurance Only Employees	4,815	0	2,268	0	7,083	2,439	3,800	5,923	90,485	102,647	1,990	(43,241)	(41,251)
59216	City of Richmond - Insurance Only Employees	847,512	0	399,191	79,004	1,325,707	429,363	668,756	1,042,477	828,624	2,969,220	350,341	(319,468)	30,873
59217	City of Roanoke - Insurance Only Employees	327,982	0	154,485	0	482,467	166,161	258,805	403,433	382,540	1,210,939	135,580	(124,707)	10,873
59617	Roanoke City Schools - Insurance Only Employees	5,883	0	2,771	0	8,654	2,980	4,642	7,236	36,133	50,991	2,432	(22,089)	(19,657)
70156	Department of State Police	1,964	0	925	472	3,361	995	1,550	2,416	11,651	16,612	812	(3,141)	(2,329)
70203	Woodrow Wilson Rehabilitation Center	1,163	0	548	0	1,711	589	918	1,431	6,760	9,698	481	(1,772)	(1,291)
70204	The College of William and Mary	5,416	0	2,551	6,333	14,300	2,744	4,274	6,662	3,843	17,523	2,239	2,530	4,769
70207	University of Virginia - Academic Division	16,591	0	7,814	32,051	56,456	8,405	13,091	20,407	2,730	44,633	6,858	10,046	16,904
70208	Virginia Polytechnic Institute and State University	11,194	0	5,273	5,767	22,234	5,671	8,833	13,769	8,461	36,734	4,627	(3,142)	1,485
70211	Virginia Military Institute	2,479	0	1,168	3,363	7,010	1,256	1,956	3,049	2,655	8,916	1,025	761	1,786
70212	Virginia State University	4,825	0	2,272	9,424	16,521	2,444	3,807	5,935	1,777	13,963	1,994	3,224	5,218
70213	Norfolk State University	4,253	0	2,003	14,799	21,055	2,154	3,356	5,231	22,120	32,861	1,758	(927)	831
70214	Longwood University	3,156	0	1,487	265	4,908	1,599	2,490	3,882	6,475	14,446	1,305	(1,199)	106
70215	University of Mary Washington	4,167	0	1,963	3,211	9,341	2,111	3,288	5,125	5,296	15,820	1,722	1,501	3,223
70216	James Madison University	7,075	0	3,332	2,567	12,974	3,584	5,583	8,702	10,023	27,892	2,925	(1,401)	1,524



Group Life Insurance Program

Appendix 2 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
70217	Radford University	4,300	0	2,025	3,411	9,736	2,179	3,393	5,290	13,887	24,749	1,778	(2,807)	(1,029)
70221	Old Dominion University	10,431	0	4,913	708	16,052	5,285	8,231	12,831	7,791	34,138	4,312	(561)	3,751
70236	Virginia Commonwealth University	25,258	0	11,897	84,087	121,242	12,796	19,931	31,068	41,789	105,584	10,441	10,092	20,533
70241	Richard Bland College	1,163	0	548	3,229	4,940	589	918	1,431	123	3,061	481	1,245	1,726
70242	Christopher Newport University	5,197	0	2,448	12,017	19,662	2,633	4,100	6,392	6,070	19,195	2,148	(667)	1,481
70246	University of Virginia's College at Wise	1,602	0	755	1,338	3,695	812	1,264	1,970	4,076	8,122	662	(732)	(70)
70247	George Mason University	12,195	0	5,744	11,532	29,471	6,178	9,623	15,001	29,940	60,742	5,041	(3,628)	1,413
70280	Northern Virginia Community College	13,997	0	6,593	17,187	37,777	7,091	11,045	17,217	17,581	52,934	5,786	(3,201)	2,585
70282	Piedmont Virginia Community College	725	0	341	2,162	3,228	367	572	891	2,042	3,872	300	(67)	233
70283	J Sargeant Reynolds Community College	2,183	0	1,028	157	3,368	1,106	1,723	2,686	10,052	15,567	903	(3,191)	(2,288)
70286	Virginia Western Community College	1,802	0	849	1,025	3,676	913	1,422	2,217	2,108	6,660	745	(534)	211
70291	Blue Ridge Community College	105	0	49	1,268	1,422	53	83	129	3,150	3,415	43	(812)	(769)
70292	Central Virginia Community College	1,163	0	548	2,942	4,653	589	918	1,431	2,721	5,659	481	(126)	355
70293	Virginia Peninsula Community College	1,526	0	719	912	3,157	773	1,204	1,877	7,203	11,057	631	(696)	(65)
70294	Southwest Virginia Community College	849	0	400	3,409	4,658	430	600	1,044	2,422	4,566	351	160	511
70296	Virginia Highlands Community College	400	0	189	1,807	2,396	203	316	493	614	1,626	166	186	352
70297	Germanna Community College	677	0	319	1,101	2,097	343	534	833	2,462	4,172	280	(541)	(261)
70298	Lord Fairfax Community College	772	0	364	2,252	3,388	391	609	950	3,662	5,612	319	(37)	282
70299	Mountain Empire Community College	477	0	225	1,157	1,859	242	376	586	1,165	2,369	197	(130)	67
70402	Marine Resources Commission	16,553	0	7,797	15,209	39,559	8,386	13,061	20,360	17,630	59,437	6,842	(3,483)	3,359
70403	Department of Wildlife Resources	40,781	0	19,208	55,115	115,104	20,660	32,179	50,162	69,412	172,413	16,858	3,782	20,640
70701	Department Of Corrections	0	0	0	204	204	0	0	0	0	0	0	449	449
70716	Virginia Correctional Center for Women	32,972	0	15,530	75,252	123,754	16,704	26,017	40,557	74,436	157,714	13,630	101	13,731
70718	Bland Correctional Center	33,096	0	15,589	5,532	54,217	16,767	26,115	40,709	13,738	97,329	13,681	(5,973)	7,708
70733	Sussex I Correctional Center	0	0	0	0	0	0	0	0	635,622	635,622	0	(144,653)	(144,653)
70734	Sussex II Correctional Center	0	0	0	36,205	36,205	0	0	0	599,728	599,728	0	(133,339)	(133,339)
70735	Wallen Ridge Correctional Center	62,111	0	29,255	27,071	118,437	31,466	49,010	76,399	28,008	184,883	25,675	(7,276)	18,399
70737	St Brides Correctional Center	27,832	0	13,109	4,872	45,813	14,100	21,962	34,235	78,701	148,998	11,505	(16,836)	(5,331)
70741	Red Onion Correctional Center	59,107	0	27,840	0	86,947	29,945	46,640	72,704	45,476	194,765	24,433	(15,709)	8,724
70743	Fluvanna Women's Correctional Center	30,483	0	14,358	0	44,841	15,443	24,054	37,496	123,268	200,261	12,601	(43,395)	(30,794)
70745	Nottoway Correctional Center	41,467	0	19,532	11,273	72,272	21,008	32,721	51,007	168,187	272,923	17,142	(37,455)	(20,313)
70747	Marion Correctional Treatment Center	28,529	0	13,437	13,160	55,126	14,453	22,511	35,091	20,517	92,572	11,793	(3,028)	8,765
70749	Buckingham Correctional Center	38,483	0	18,126	26,006	82,615	19,196	30,366	47,336	168,239	265,437	15,908	(43,537)	(27,629)
70752	State Farm Correctional Complex	65,410	0	30,809	46,063	142,282	33,138	51,613	80,457	293,475	458,683	27,039	(50,848)	(23,809)
70753	Deerfield Correctional Center	41,658	0	19,622	0	61,280	21,105	32,872	51,241	189,465	294,683	17,220	(53,432)	(36,212)
70754	Augusta Correctional Center	28,223	0	13,294	74,612	116,129	14,298	22,271	34,716	256,925	328,210	11,667	(36,173)	(24,506)
70756	Department of Corrections - Division of Institutions	10,336	0	4,868	85,458	100,662	5,236	8,156	12,714	5,645	31,751	4,273	20,017	24,290
70757	Western Region Correctional Field Units	19,928	0	9,386	2,914	32,228	10,096	15,725	24,512	14,752	65,085	8,238	(7,110)	1,128
70761	Eastern Reg Corr Field Unit	15,914	0	7,496	0	23,410	8,062	12,557	19,575	42,004	82,198	6,578	(12,001)	(5,423)
70767	Adult Community Service	225,816	0	106,362	126,537	458,715	114,402	178,187	277,763	151,119	721,471	93,347	(31,225)	62,122
70768	Keen Mountain Correctional Center	37,301	0	17,569	4,491	59,361	18,897	29,433	45,881	37,834	132,045	15,419	(13,048)	2,371
70769	Greensville Correctional Center	77,700	0	36,598	18,044	132,342	39,364	61,312	95,575	410,626	606,877	32,119	(116,670)	(84,551)
70770	Dillwyn Correctional Center	34,688	0	16,339	7,722	58,749	17,574	27,372	42,668	125,137	212,751	14,339	(35,553)	(21,214)
70771	Indian Creek Correctional Center	27,470	0	12,939	9,015	49,424	13,917	21,676	33,789	54,126	123,508	11,355	(14,246)	(2,891)
70772	Haynesville Correctional Center	36,176	0	17,039	6,924	60,139	18,327	28,545	44,497	158,967	250,336	14,954	(38,644)	(23,690)
70773	Coffeewood Correctional Center	27,928	0	13,154	0	41,082	14,149	22,037	34,352	104,269	174,807	11,545	(28,081)	(16,536)
70774	Lunenburg Correctional Center	29,596	0	13,940	404	43,940	14,994	23,354	36,405	162,696	12,234	(20,015)	(7,781)	(1,781)
70775	Pocahontas State Correctional Center	34,850	0	16,415	20,583	71,848	17,656	27,500	42,867	22,268	110,291	14,406	(733)	13,673
70776	Green Rock Correctional Center	29,186	0	13,747	5,909	48,842	14,786	23,030	35,901	75,785	149,502	12,065	(15,661)	(3,596)
70777	Department of Juvenile Justice	40,276	0	18,970	0	59,246	20,404	31,781	49,541	322,013	423,739	16,649	(152,068)	(135,419)



Group Life Insurance Program

Appendix 2 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	OPEB Expense Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
70779	Sussex State Prison Complex	67,622	0	31,851	834,732	934,205	34,258	53,359	83,178	120	170,915	27,953	167,593	195,546
70785	River North Correctional Center	38,054	0	17,924	11,736	67,714	19,279	30,028	46,808	64,433	160,548	15,731	(5,092)	10,639
70786	Culpeper Correctional Facility For Women	0	0	0	0	0	0	0	0	1,316	1,316	0	(2,921)	(2,921)
70961	Division of Capitol Police	18,231	0	8,587	23,349	50,167	9,236	14,386	22,425	28,302	74,349	7,536	(3,135)	4,401
70999	Department of Alcoholic Beverage Control	28,586	0	13,464	44,255	86,305	14,482	22,556	35,162	39,140	111,340	11,817	(11,954)	(137)
Total for VRS Group Life Insurance Program ⁽¹⁾		95,349,417	0	44,910,986	80,732,621	220,993,024	48,305,533	75,238,412	117,283,998	80,897,667	321,725,610	39,415,148	(33,204)	39,381,944

⁽¹⁾ Employer-level results may not add to Group Life Insurance Program systemwide results due to rounding.



Group Life Insurance Program

Appendix 3 - Amortization of Deferred (Inflows) and Outflows

Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date						
		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Thereafter
VRS Group Life Insurance Program Total⁽¹⁾		(20,176,247)	(19,601,729)	(60,687,773)	8,729,522	(8,996,358)	0	0
Employer Allocation								
11111	Supreme Court - Judges	(3,877)	(3,841)	(6,073)	(1,253)	(2,182)	0	0
11113	Circuit Courts - Judges	(34,825)	(31,582)	(82,485)	12,301	(14,032)	0	0
11114	General District Courts - Judges	(23,705)	(18,869)	(54,754)	6,598	(8,249)	0	0
11115	Juvenile and Domestic Relations District Courts - Judges	(19,723)	(10,852)	(43,759)	14,471	(7,916)	0	0
11125	Virginia Court of Appeals - Judges	5,837	5,918	555	12,817	10,740	0	0
11171	State Corporation Commission - Commissioners	(1,891)	(1,304)	(1,138)	312	(898)	0	0
11191	VA Worker's Compensation Comm. - Commissioners	(573)	(502)	(1,676)	318	(255)	0	0
21156	Department of State Police - Troopers	(75,815)	(110,352)	(411,330)	54,829	(16,646)	0	0
30100	Senate	(8,859)	(8,674)	(20,197)	1,497	(6,788)	0	0
30101	House of Delegates	(8,762)	(9,070)	(32,269)	8,308	(6,036)	0	0
30103	Magistrate System	(45,824)	(41,801)	(67,460)	(2,822)	(20,885)	0	0
30107	Division of Legislative Services	(12,003)	(9,358)	(17,521)	3,713	(687)	0	0
30109	Division of Legislative Automated Systems	(1,421)	(1,471)	(4,798)	959	(1,026)	0	0
30110	Joint Legislative Audit and Review Commission	68	(454)	(5,694)	1,651	(1,275)	0	0
30111	Supreme Court	(28,086)	(27,402)	(62,057)	3,056	(15,460)	0	0
30112	Judicial Inquiry and Review Commission	(488)	(477)	(1,121)	253	(612)	0	0
30114	General District Courts	(45,629)	(44,978)	(111,226)	5,581	(17,710)	0	0
30115	Juvenile and Domestic Relations District Courts	(23,999)	(26,914)	(67,738)	1,534	(13,265)	0	0
30116	Combined District Courts	(19,590)	(19,134)	(27,191)	(907)	(1,268)	0	0
30117	Virginia State Bar	(17,631)	(13,631)	(22,273)	(200)	(5,066)	0	0
30119	Office of the Lieutenant Governor	(577)	(572)	(1,046)	(257)	11	0	0
30121	Office of the Governor	13,744	10,448	(6,258)	9,930	5,600	0	0
30122	Department of Planning and Budget	(6,917)	(5,188)	(12,564)	1,113	(496)	0	0
30123	Department of Military Affairs	(8,224)	(4,483)	(33,381)	12,395	(3,032)	0	0
30125	Virginia Court of Appeals	14,686	15,200	4,101	26,702	19,402	0	0
30127	Department of Emergency Management	30,725	10,967	(9,905)	33,322	2,570	0	0
30128	Virginia Veterans Care Center	(5,113)	(4,823)	(21,631)	2,236	(6,686)	0	0
30129	Department of Human Resources Management	(1,711)	(4,355)	(23,146)	3,574	(4,016)	0	0
30132	Virginia Department of Elections	20,932	13,149	(650)	9,187	2,535	0	0
30133	Auditor of Public Accounts	(11,366)	(13,135)	(28,541)	6,412	1,146	0	0
30136	Virginia Information Technologies Agency (VITA)	(8,978)	(7,389)	(46,959)	29,513	5,202	0	0
30140	Department of Criminal Justice Services	22,728	21,963	2,105	27,223	10,937	0	0
30141	Office of the Attorney General and Department of Law	(35,315)	(27,238)	(78,433)	32,256	(475)	0	0
30143	Office of the Attorney General - Division of Debt Collection	(4,203)	(4,498)	(7,334)	(1,337)	125	0	0
30146	Science Museum of Virginia	(9,471)	(9,380)	(15,664)	(3,592)	(2,045)	0	0
30147	Office of the State Inspector General	(325)	(1,316)	(8,749)	1,408	31	0	0
30148	Virginia Commission for the Arts	(612)	(604)	(1,815)	(484)	(517)	0	0
30151	Department of Accounts	(8,645)	(7,530)	(29,589)	8,659	(2,441)	0	0
30152	Department of the Treasury	(3,601)	(2,411)	(19,753)	4,868	(4,335)	0	0
30154	Department of Motor Vehicles	(153,430)	(121,938)	(284,366)	29,011	(41,800)	0	0
30156	Department of State Police	17,330	17,941	(64,469)	79,051	14,305	0	0
30157	Compensation Board	(2,226)	(785)	(2,783)	346	(1,012)	0	0
30158	Virginia Retirement System	0	0	0	0	0	0	0
30160	Virginia Criminal Sentencing Commission	(1,181)	(816)	(1,963)	(157)	(715)	0	0
30161	Department of Taxation	(85,457)	(79,150)	(163,843)	3,792	(13,779)	0	0
30162	Department of Accounts - Transfer Payments (CHRF)	(52)	(48)	(299)	124	17	0	0
30164	Virginia Management Fellows Administration	7,084	5,723	1,636	485	2,292	0	0
30165	Department of Housing and Community Development	27,748	26,982	7,174	39,471	17,076	0	0
30166	Secretary of the Commonwealth	4,816	5,206	2,871	7,093	4,365	0	0
30171	State Corporation Commission	(55,828)	(64,789)	(152,043)	26,489	(11,848)	0	0
30172	Virginia State Lottery	24,761	31,246	(21,933)	56,999	11,792	0	0
30174	Virginia College Savings Plan	18,504	15,526	(8,846)	17,974	(1,979)	0	0
30180	Secretary of Administration	3,904	3,592	(715)	2,588	(887)	0	0
30181	Department of Labor and Industry	(3,025)	(922)	(15,734)	15,408	1,061	0	0
30182	Virginia Employment Commission	137,633	149,815	57,404	237,649	91,386	0	0
30183	Secretary of Natural and Historic Resources	(818)	(457)	(1,341)	364	(30)	0	0
30184	Secretary Of Technology	(3,701)	(3,701)	(2,611)	(476)	0	0	0
30185	Secretary of Education	(1,478)	(2,273)	(2,712)	(803)	(1,072)	0	0
30186	Secretary of Transportation	(2,448)	(1,626)	(430)	1,750	750	0	0
30187	Secretary of Public Safety	(2,546)	(1,617)	(2,701)	(264)	659	0	0
30188	Secretary of Health and Human Resources	(2,219)	(1,634)	(2,390)	(969)	(113)	0	0
30190	Secretary of Finance	1,615	1,329	(720)	987	467	0	0
30191	Virginia Workers' Compensation Commission	(31,457)	(31,688)	(62,045)	(1,637)	(14,368)	0	0
30192	Secretary of Commerce and Trade	1,909	1,238	(3,084)	7	1,664	0	0
30193	Secretary of Agriculture and Forestry	(514)	(1,080)	(2,605)	(536)	(381)	0	0
30194	Department of General Services	(49,042)	(40,985)	(110,327)	2,942	(19,722)	0	0
30195	Secretary of Labor	5,341	5,356	4,341	6,055	5,498	0	0
30199	Department of Conservation and Recreation	(10,412)	(17,736)	(70,712)	20,807	987	0	0
30200	Office of Children's Services	634	(835)	(2,996)	743	227	0	0
30201	Department of Education - Central Office Operations	110,599	103,139	33,155	141,015	88,679	0	0
30202	The Library of Virginia	(4,877)	(4,065)	(18,201)	6,341	(1,338)	0	0
30203	Woodrow Wilson Rehabilitation Center	(69,696)	(70,146)	(74,785)	(28,071)	(19,130)	0	0
30204	The College of William and Mary	(232,032)	(267,832)	(562,594)	(1,052)	(93,847)	0	0



Group Life Insurance Program

Appendix 3 - Amortization of Deferred (Inflows) and Outflows

Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date						
		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Thereafter
30207	University of Virginia - Academic Division	(276,814)	(384,215)	(1,139,524)	(98,662)	(253,443)	0	0
30208	Virginia Polytechnic Institute and State University	(131,877)	(254,350)	(1,649,596)	361,346	(209,130)	0	0
30209	University of Virginia Medical Center	(146,576)	(143,023)	(176,170)	(43,391)	(43,984)	0	0
30211	Virginia Military Institute	(15,661)	(16,282)	(87,230)	20,396	(9,693)	0	0
30212	Virginia State University	(94,537)	(89,859)	(166,249)	(16,931)	(16,822)	0	0
30213	Norfolk State University	(62,335)	(59,960)	(162,718)	27,048	(24,011)	0	0
30214	Longwood University	(99,279)	(105,131)	(191,911)	(29,425)	(12,138)	0	0
30215	University of Mary Washington	(124,892)	(122,714)	(193,174)	(41,604)	(30,423)	0	0
30216	James Madison University	(176,667)	(211,445)	(622,538)	10,564	(116,873)	0	0
30217	Radford University	(116,737)	(109,325)	(244,421)	(35,519)	(84,042)	0	0
30218	Virginia School for Deaf and Blind	(11,910)	(9,207)	(20,017)	(338)	(5,592)	0	0
30221	Old Dominion University	(242,263)	(228,033)	(557,833)	19,899	(74,238)	0	0
30222	Department of Professional and Occupational Regulation	(23,156)	(22,201)	(43,563)	(3,622)	(4,163)	0	0
30223	Department of Health Professions	13,022	12,273	(28,576)	18,965	(1,901)	0	0
30226	Board of Accountancy	(1,145)	(1,122)	(2,584)	(532)	(487)	0	0
30233	Board of Bar Examiners	(1,932)	(1,917)	(2,861)	(349)	(323)	0	0
30234	Cooperative Extension and Agricultural Research Service	(1,687)	(976)	(10,940)	2,957	(3,481)	0	0
30236	Virginia Commonwealth University	(290,155)	(348,648)	(1,401,875)	117,128	(202,373)	0	0
30238	Virginia Museum of Fine Arts	14,009	6,885	(26,524)	15,786	(83)	0	0
30239	Frontier Culture Museum of Virginia	(3,118)	(2,392)	(4,696)	(717)	(493)	0	0
30241	Richard Bland College	(13,189)	(19,409)	(24,875)	(1,045)	734	0	0
30242	Christopher Newport University	(36,114)	(43,792)	(174,246)	15,794	(28,199)	0	0
30245	State Council of Higher Education for Virginia	(883)	(3,078)	(12,974)	(1,000)	(1,847)	0	0
30246	University of Virginia's College at Wise	(31,270)	(28,022)	(38,543)	(11,431)	(16,457)	0	0
30247	George Mason University	179,100	136,817	(680,886)	485,791	(13,276)	0	0
30261	Virginia Community College System - Central Office Operations	(27,517)	(32,053)	(60,297)	19,698	(3,266)	0	0
30262	Department of Rehabilitative Services	(99,334)	(79,259)	(141,296)	61,266	(4,088)	0	0
30263	Virginia Rehabilitation Center for the Blind and Vision Impaired	(1,799)	(3,381)	(5,291)	213	(31)	0	0
30268	Virginia Institute of Marine Science	(48,730)	(39,832)	(73,293)	31	(16,229)	0	0
30270	Virginia Community College System - Shared Services	55,706	31,527	(6,436)	809	(1,578)	0	0
30275	New River Community College	(19,825)	(14,831)	(25,480)	4,397	(1,519)	0	0
30276	Southside Virginia Community College	(45,979)	(31,717)	(40,022)	(4,226)	(3,179)	0	0
30277	Paul D Camp Community College	(7,272)	(5,558)	(12,279)	293	(1,284)	0	0
30278	Rappahannock Community College	(2,396)	167	(13,509)	7,611	2,777	0	0
30279	Danville Community College	(29,941)	(20,257)	(24,661)	7,210	4,059	0	0
30280	Northern Virginia Community College	(360,582)	(245,818)	(423,236)	(51,081)	(88,933)	0	0
30282	Piedmont Virginia Community College	(14,289)	(16,494)	(38,803)	7,818	(3,525)	0	0
30283	J Sargeant Reynolds Community College	(120,895)	(91,183)	(99,804)	(8,241)	(13,797)	0	0
30284	Eastern Shore Community College	(8,129)	(6,934)	(9,703)	1,712	1,396	0	0
30285	Patrick Henry Community College	(7,869)	(9,357)	(26,877)	5,535	(6,719)	0	0
30286	Virginia Western Community College	(36,506)	(29,856)	(48,743)	3,976	(3,142)	0	0
30287	Dabney S. Lancaster Community College	(12,418)	(9,453)	(12,790)	2,373	(327)	0	0
30288	Wytheville Community College	(23,518)	(22,669)	(29,098)	(7,587)	792	0	0
30290	John Tyler Community College	(42,919)	(28,329)	(53,311)	215	(7,863)	0	0
30291	Blue Ridge Community College	(21,852)	(13,312)	(31,678)	4,052	(2,534)	0	0
30292	Central Virginia Community College	(7,575)	(4,467)	(23,714)	4,808	1,377	0	0
30293	Virginia Peninsula Community College	(140,531)	(126,388)	(125,798)	(43,995)	(20,778)	0	0
30294	Southwest Virginia Community College	(873)	5,325	(3,880)	19,133	3,522	0	0
30295	Tidewater Community College	(293,122)	(240,676)	(234,539)	(27,793)	(35,398)	0	0
30296	Virginia Highlands Community College	(20,883)	(18,539)	(25,054)	(3,155)	(138)	0	0
30297	Germanna Community College	(7,794)	(3,058)	(28,835)	16,940	326	0	0
30298	Lord Fairfax Community College	(30,746)	(21,375)	(38,429)	7,002	(6,598)	0	0
30299	Mountain Empire Community College	(7,593)	(4,875)	(17,599)	6,450	(2,541)	0	0
30301	Department of Agriculture and Consumer Services	(44,385)	(40,058)	(83,926)	2,015	(12,356)	0	0
30310	Virginia Economic Development Partnership	44,587	34,523	2,064	37,140	10,111	0	0
30320	Virginia Tourism Authority	643	(1,599)	(16,031)	2,352	(2,000)	0	0
30330	Virginia - Israel Advisory Board	(291)	402	2	59	(22)	0	0
30350	Department of Small Business and Supplier Diversity	6,263	5,343	(3,106)	6,113	4,472	0	0
30400	Jamestown-Yorktown Commemoration	(2,248)	(7,155)	(9,044)	(6,401)	621	0	0
30402	Marine Resources Commission	(4,350)	(5,041)	(13,806)	491	(1,928)	0	0
30403	Department of Wildlife Resources	(26,233)	(33,219)	(58,733)	4,160	(6,166)	0	0
30405	Virginia Racing Commission	725	1,344	597	1,596	(56)	0	0
30407	Virginia Port Authority	(2,093)	(1,233)	(934)	360	136	0	0
30409	Department of Energy	(45,047)	(38,011)	(50,001)	(7,091)	(9,293)	0	0
30411	Department of Forestry	(26,515)	(22,970)	(40,458)	142	(3,639)	0	0
30413	Commission on Virginia Alcohol Safety Action Program	(1,731)	(1,715)	(2,578)	(360)	(379)	0	0
30417	Gunston Hall	(1,092)	(781)	(1,063)	(194)	154	0	0
30423	Department of Historic Resources	361	850	(4,446)	5,896	1,132	0	0
30425	Jamestown - Yorktown Foundation	(6,260)	(8,828)	(23,806)	648	(2,394)	0	0
30440	Department of Environmental Quality	(85,792)	(72,481)	(165,057)	15,561	(24,552)	0	0
30454	Office of Commonwealth Preparedness	496	519	(625)	1,525	646	0	0
30501	Va Dept Of Transportation	4,801,241	4,814,001	3,901,461	5,443,251	4,944,555	0	0
30505	Department of Rail and Public Transportation	(20)	(3,774)	(12,661)	799	(7,645)	0	0
30506	Motor Vehicle Dealer Board	(3,285)	(3,250)	(5,083)	(514)	(1,074)	0	0
30510	Va Dept Of Transportation Central Office	(1,321,691)	(1,342,401)	(1,324,663)	(1,335,596)	(1,279,190)	0	0



Group Life Insurance Program

Appendix 3 - Amortization of Deferred (Inflows) and Outflows

Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date						
		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Thereafter
30511	Va Dept Of Transportation Bristol	(374,971)	(393,115)	(395,113)	(387,492)	(366,724)	0	0
30512	Va Dept Of Transportation Salem	(505,068)	(491,962)	(474,910)	(471,263)	(456,939)	0	0
30513	Va Dept Of Transportation Lynchburg	(337,250)	(355,466)	(350,954)	(348,419)	(334,225)	0	0
30514	Va Dept Of Transportation Richmond	(555,450)	(555,632)	(535,959)	(525,649)	(515,006)	0	0
30515	Va Dept Of Transportation Hampton Roads	(549,331)	(562,325)	(554,881)	(544,145)	(525,984)	0	0
30516	Va Dept Of Transportation Fredericksburg	(312,784)	(343,532)	(344,581)	(335,167)	(318,361)	0	0
30517	Va Dept Of Transportation Culpeper	(298,829)	(318,053)	(318,216)	(314,884)	(310,068)	0	0
30518	Va Dept Of Transportation Staunton	(410,332)	(407,066)	(397,938)	(391,573)	(379,256)	0	0
30519	Va Dept Of Transportation Nova	(688,298)	(690,448)	(676,726)	(667,505)	(654,624)	0	0
30601	Department of Health	(286,584)	(251,171)	(579,487)	29,097	(93,295)	0	0
30602	Department of Medical Assistance Services	85,211	72,967	(16,906)	96,328	24,100	0	0
30606	Virginia Board for People With Disabilities	(143)	(270)	(1,649)	506	(397)	0	0
30701	Department of Corrections - Central Administration	19,564	16,244	(43,120)	33,619	1,030	0	0
30702	Department for the Blind and Vision Impaired	(14,710)	(17,036)	(27,698)	2,485	(2,872)	0	0
30703	Central State Hospital	(54,417)	(44,743)	(119,298)	(20,956)	(27,560)	0	0
30704	Eastern State Hospital	(95,876)	(61,448)	(90,360)	5,561	(36,463)	0	0
30705	Southwestern Virginia Mental Health Institute	(12,443)	(12,899)	(56,677)	9,509	(14,392)	0	0
30706	Western State Hospital	(30,716)	(40,548)	(106,728)	(2,208)	(21,721)	0	0
30707	Central Virginia Training Center	(386,587)	(282,440)	(192,443)	(101,611)	(10,371)	0	0
30708	Commonwealth Center for Children and Adolescents	(5,267)	(4,064)	(30,490)	(16,147)	(12,400)	0	0
30711	Virginia Correctional Enterprises	(28,432)	(36,112)	(53,872)	(11,454)	(9,094)	0	0
30716	Virginia Correctional Center for Women	(12,549)	(6,840)	(15,407)	2,453	(10,176)	0	0
30718	Bland Correctional Center	(5,026)	(3,069)	(10,534)	2,214	(1,189)	0	0
30720	Department of Behavioral Health & Developmental Services	88,588	44,623	(55,023)	55,459	3,980	0	0
30723	Southeastern Virginia Training Center	(21,866)	(12,367)	(33,403)	(1,739)	(5,926)	0	0
30724	Catawba Hospital	3,192	3,142	(24,863)	23,100	(2,763)	0	0
30725	Northern Va Training Center	(93,852)	(14,740)	(135)	0	0	0	0
30728	Northern Virginia Mental Health Institute	20,918	15,022	(41,281)	5,730	(15,437)	0	0
30729	Piedmont Geriatric Hospital	(36,337)	(28,404)	(54,014)	(15,060)	(18,510)	0	0
30733	Sussex I Correctional Center	(37,797)	(38,083)	(33,561)	(31,555)	(32,334)	0	0
30734	Sussex II Correctional Center	(38,576)	(36,148)	(30,093)	(29,092)	(26,057)	0	0
30735	Wallen Ridge Correctional Center	(26)	409	(10,826)	6,962	109	0	0
30737	St Brides Correctional Center	(9,228)	(10,041)	(14,463)	1,815	(3,147)	0	0
30738	Southwestern Va Training Ctr	(144,536)	(122,148)	(64,302)	(13,084)	(393)	0	0
30739	Southern Virginia Mental Health Institute	(17,961)	(19,789)	(37,854)	(18,164)	(10,773)	0	0
30741	Red Onion Correctional Center	1,104	1,438	(10,137)	7,064	(1,195)	0	0
30742	Department of Corrections - Academy For Staff Development	5,597	6,339	(7,877)	13,765	2,752	0	0
30743	Fluvanna Women's Correctional Center	39,450	40,660	4,558	13,059	(335)	0	0
30745	Nottoway Correctional Center	(3,315)	(8,472)	(19,989)	(2,654)	(6,668)	0	0
30747	Marion Correctional Treatment Center	4,901	4,065	(7,200)	7,070	(2,193)	0	0
30748	Hiram W Davis Medical Center	(2,675)	818	(15,567)	8,582	(5,789)	0	0
30749	Buckingham Correctional Center	(7,998)	(8,400)	(16,037)	(1,783)	(1,432)	0	0
30751	Department for the Deaf and Hard-of-Hearing	(2,074)	(1,857)	(2,381)	(898)	(741)	0	0
30752	State Farm Correctional Complex	(28,711)	(23,994)	(26,660)	(11,270)	(7,722)	0	0
30753	Deerfield Correctional Center	(17,144)	(16,389)	(25,216)	(5,318)	(3,723)	0	0
30754	Augusta Correctional Center	(10,198)	(7,867)	(12,405)	(1,810)	(4,498)	0	0
30756	Department of Corrections - Division of Institutions	(4,577)	(9,878)	(72,350)	22,476	(9,017)	0	0
30757	Western Region Correctional Field Units	(345)	1,074	(1,633)	1,772	(150)	0	0
30761	Eastern Reg Corr Field Unit	(3,832)	(3,974)	(7,773)	(254)	431	0	0
30765	Department of Social Services	(243,774)	(210,054)	(367,392)	(62,293)	(118,520)	0	0
30766	Virginia Parole Board	(1,038)	257	(297)	3,440	2,844	0	0
30767	Adult Community Service	(3,387)	(8,444)	(32,261)	6,621	(7,070)	0	0
30768	Keen Mountain Correctional Center	(6,276)	(3,636)	(9,088)	3,062	(3,029)	0	0
30769	Greensville Correctional Center	(28,433)	(22,389)	(36,441)	(4,530)	(8,073)	0	0
30770	Dillwyn Correctional Center	(9,121)	(8,384)	(16,568)	(29)	(2,666)	0	0
30771	Indian Creek Correctional Center	(7,121)	(5,657)	(11,305)	(809)	(3,330)	0	0
30772	Haynesville Correctional Center	(12,192)	(10,189)	(18,637)	(2,538)	(3,978)	0	0
30773	Coffeewood Correctional Center	(9,470)	(6,152)	(10,967)	372	(2,380)	0	0
30774	Lunenburg Correctional Center	(6,686)	(6,039)	(11,922)	(1,443)	(2,925)	0	0
30775	Pocahontas State Correctional Center	(1,150)	(682)	(9,198)	5,679	(4,066)	0	0
30776	Green Rock Correctional Center	(3,667)	(4,452)	(12,263)	1,729	(3,721)	0	0
30777	Department of Juvenile Justice	(150,829)	(134,005)	(236,785)	(25,353)	(57,314)	0	0
30778	Department of Forensic Science	(4,881)	(11,479)	(64,723)	13,132	(10,298)	0	0
30779	Sussex State Prison Complex	66,666	66,843	54,172	75,580	68,660	0	0
30785	River North Correctional Center	(6,594)	(8,325)	(15,336)	(2,163)	(5,864)	0	0
30786	Culpeper Correctional Facility For Women	(404)	0	0	0	0	0	0
30794	Virginia Center for Behavioral Rehabilitation	4,686	11,069	(38,727)	(2,814)	(21,240)	0	0
30841	Department of Aviation	(3,104)	(3,029)	(8,486)	355	(894)	0	0
30848	Indigent Defense Commission	(11,939)	(7,145)	(73,792)	52,056	8,026	0	0
30851	Tobacco Indemnification & Revitalization Commission	(2,089)	(2,466)	(4,338)	(688)	(1,188)	0	0
30852	Virginia Foundation For Healthy Youth	(1,963)	(1,930)	(3,953)	362	(770)	0	0
30882	Behavioral Health Commission	498	499	404	564	509	0	0
30912	Department of Veterans Services	40,761	20,004	(19,619)	11,137	(1,151)	0	0
30913	Veterans Services Foundation	1,518	716	(6)	412	154	0	0
30922	Sitter-Barfoot Veterans Care Center	(16,511)	(26,984)	(48,210)	(164)	(9,137)	0	0



Group Life Insurance Program

Appendix 3 - Amortization of Deferred (Inflows) and Outflows

Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date						
		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Thereafter
30937	Southern Virginia Higher Education Center	(2,081)	(2,017)	(6,616)	1,794	2,091	0	0
30938	New College Institute	2,849	2,303	(506)	2,989	(98)	0	0
30942	Virginia Museum of Natural History	(6,254)	(4,468)	(6,044)	382	(133)	0	0
30948	Southwest Virginia Higher Education Center	(3,792)	(3,414)	(4,713)	(161)	205	0	0
30957	Commonwealth's Attorneys' Services Council	(159)	10	(1,145)	203	(235)	0	0
30960	Department of Fire Programs	(4,390)	(2,552)	(10,767)	3,676	(2,217)	0	0
30961	Division of Capitol Police	2,560	2,583	1,092	2,888	2,195	0	0
30977	Virginia Cannabis Control Authority	929	932	755	1,054	958	0	0
30999	Department of Alcoholic Beverage Control	160,798	145,513	(2,980)	204,226	101,457	0	0
33010	Virginia Outdoors Foundation	4,687	4,993	(1,558)	5,532	842	0	0
35106	Arlington County Health Department	(64)	(63)	(198)	29	(52)	0	0
35129	Fairfax County Health Department	(33,119)	(23,717)	(20,947)	(12,431)	(6,781)	0	0
35522	Virginia Passenger Rail Authority	24,557	24,622	19,967	27,816	23,787	0	0
35885	Fort Monroe Federal Area Development Authority	670	(1,173)	(4,544)	1,762	54	0	0
40100	Accomack County School Board	(48,586)	(51,174)	(102,529)	4,221	(4,079)	0	0
40101	Albemarle County Schools	(15,280)	(18,678)	(254,767)	93,068	22,870	0	0
40102	Alleghany County School Board	22,008	31,389	4,065	65,832	56,260	0	0
40103	Amelia County School Board	(15,426)	(12,481)	(23,839)	8,641	(3,820)	0	0
40104	Amherst County School Board	(39,769)	(24,007)	(68,782)	14,696	(10,824)	0	0
40105	Appomattox County School Board	(7,411)	(9,795)	(32,553)	12,793	1,800	0	0
40106	Arlington Public Schools	(354,126)	(446,810)	(1,105,791)	(11,522)	(228,409)	0	0
40107	Augusta County School Board	(102,480)	(91,004)	(199,465)	13,801	(28,159)	0	0
40108	Bath County School Board	(14,118)	(12,196)	(18,605)	(1,395)	(3,767)	0	0
40109	Bedford County School Board	(71,964)	(67,371)	(178,945)	6,500	(33,199)	0	0
40110	Bland County School Board	(9,755)	(7,039)	(10,876)	3,486	(1,153)	0	0
40111	Botetourt County Schools	(58,287)	(48,328)	(98,554)	(2,102)	(15,680)	0	0
40112	Brunswick County Public Schools	(40,592)	(34,196)	(41,865)	(10,818)	(10,857)	0	0
40113	Buchanan County School Board	(56,082)	(43,177)	(58,914)	(7,821)	(14,201)	0	0
40114	Buckingham County School Board	(16,746)	(11,630)	(31,043)	8,435	(3,453)	0	0
40115	Campbell County School Board	(39,856)	(29,661)	(115,368)	25,633	(12,773)	0	0
40116	Caroline County School Board	(27,910)	(28,966)	(70,415)	14,546	(13,862)	0	0
40117	Carroll County School Board	(49,715)	(46,179)	(76,571)	2,351	(8,205)	0	0
40118	Charles City County School Board	(20,378)	(17,478)	(20,291)	(3,438)	(5,463)	0	0
40119	Charlotte County School Board	162,534	164,965	112,513	216,560	183,523	0	0
40120	Chesterfield County School Board	(19,854)	(80,717)	(797,237)	421,769	(16,740)	0	0
40121	Clarke County School Board	(20,675)	(20,321)	(44,364)	858	(109)	0	0
40122	Craig County School Board	(7,776)	(6,046)	(12,605)	(395)	(2,432)	0	0
40123	Culpeper County School Board	(65,808)	(62,706)	(155,115)	8,918	(21,510)	0	0
40124	Cumberland County School Board	(12,457)	(7,894)	(22,470)	5,418	(2,115)	0	0
40125	Dickenson County School Board	(29,086)	(17,348)	(32,032)	1,538	(3,552)	0	0
40126	Dinwiddie County School Board	(31,178)	(25,265)	(69,747)	15,914	1,732	0	0
40128	Essex County Public Schools	(23,975)	(16,967)	(28,274)	2,669	(4,885)	0	0
40129	Fairfax County School Board	(1,678,978)	(1,787,200)	(5,212,021)	(4,687)	(1,333,717)	0	0
40130	Fauquier County School Board	(160,990)	(132,492)	(272,418)	(17,440)	(54,003)	0	0
40131	Floyd County School Board	(16,883)	(15,926)	(40,056)	344	(6,981)	0	0
40132	Fluvanna County Public Schools	(53,423)	(49,147)	(92,959)	(4,147)	(16,432)	0	0
40133	Franklin County Public Schools	(87,014)	(97,598)	(175,185)	(9,114)	(22,322)	0	0
40134	Frederick County School Board	(87,120)	(80,963)	(288,984)	44,785	(41,454)	0	0
40135	Giles County Schools	(23,218)	(22,154)	(45,038)	(904)	(7,563)	0	0
40136	Gloucester County School Board	(31,881)	(28,957)	(94,113)	17,575	7,871	0	0
40137	Goochland County School Board	(14,286)	(15,349)	(48,565)	8,768	(2,284)	0	0
40138	Grayson County School Board	(11,014)	(10,736)	(24,343)	7,942	(2,867)	0	0
40139	Greene County Public Schools	(28,387)	(26,408)	(59,165)	9,890	1,609	0	0
40140	Greensville County School Board	(22,966)	(23,853)	(51,208)	(3,285)	(10,766)	0	0
40141	Halifax County School Board	(66,232)	(44,116)	(88,219)	21,059	1,795	0	0
40142	Hanover County School Board	(151,966)	(141,175)	(337,568)	43,936	(25,311)	0	0
40143	Henrico County School Board	(197,950)	(182,464)	(798,939)	186,416	(86,833)	0	0
40144	Henry County Public Schools	(57,519)	(52,172)	(122,153)	12,327	(19,460)	0	0
40145	Highland County Public Schools	(4,191)	(4,643)	(7,458)	348	(1,006)	0	0
40146	Isle of Wight County Schools	(25,699)	(22,110)	(91,582)	18,484	(1,901)	0	0
40148	King George County School Board	(21,185)	(28,628)	(77,097)	4,585	(10,852)	0	0
40149	King & Queen County School Board	(2,523)	(2,987)	(12,303)	6,049	(173)	0	0
40150	King William County School Board	(24,864)	(21,999)	(44,101)	454	(5,192)	0	0
40151	Lancaster County Public Schools	(26,582)	(25,385)	(36,402)	(5,772)	(3,698)	0	0
40152	Lee County School Board	(40,405)	(39,438)	(68,890)	(4,371)	(7,719)	0	0
40153	Loudoun County School Board	1,194,454	882,461	(970,974)	1,057,607	5,899	0	0
40154	Louisa County Public Schools	6,164	877	(67,589)	45,056	(3,581)	0	0
40155	Lunenburg County School Board	(8,254)	(1,967)	(20,674)	5,453	(1,308)	0	0
40156	Madison County School Board	(20,506)	(20,787)	(37,376)	2,842	(2,814)	0	0
40157	Mathews County School Board	(5,936)	(2,961)	(15,777)	3,103	(4,520)	0	0
40158	Mecklenburg County School Board	(30,585)	(26,645)	(70,988)	6,560	(7,336)	0	0
40159	Middlesex County School Board	728	(982)	(27,961)	477	(5,145)	0	0
40160	Montgomery County School Board	20,656	12,335	(113,212)	75,397	3,995	0	0
40162	Nelson County Public Schools	(28,909)	(26,978)	(47,836)	(2,745)	(6,091)	0	0
40163	New Kent County School Board	(5,721)	(9,391)	(48,469)	12,349	(3,604)	0	0



Group Life Insurance Program

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Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date						
		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Thereafter
40165	Northampton County Schools	(23,241)	(20,767)	(38,325)	(4,009)	(5,831)	0	0
40166	Northumberland County School Board	(7,055)	(9,477)	(25,808)	6,775	(1,635)	0	0
40167	Nottoway County School Board	(36,163)	(31,834)	(46,068)	(6,155)	(11,514)	0	0
40168	Orange County Public Schools	(48,803)	(42,392)	(91,073)	11,534	(4,016)	0	0
40169	Page County Public Schools	(43,514)	(36,073)	(67,325)	5,456	(9,437)	0	0
40170	Patrick County School Board	(39,401)	(33,951)	(48,770)	1,725	(5,389)	0	0
40171	Pittsylvania County School Board	(60,500)	(72,621)	(161,217)	1,509	(23,813)	0	0
40172	Powhatan County School Board	(39,790)	(31,276)	(78,747)	10,422	(7,467)	0	0
40173	Prince Edward County School Board	(40,337)	(37,070)	(53,586)	(8,878)	(11,354)	0	0
40174	Prince George County School Board	(68,160)	(57,560)	(113,309)	3,472	(20,976)	0	0
40176	Prince William County School Board	(203,507)	(314,796)	(1,538,252)	443,542	(276,577)	0	0
40177	Pulaski County School Board	(48,586)	(40,326)	(74,779)	12,477	(5,539)	0	0
40178	Rappahannock County School Board	(9,231)	(6,258)	(17,137)	4,399	(2,824)	0	0
40179	Richmond County School Board	(4,258)	(3,126)	(18,921)	6,852	(369)	0	0
40180	Roanoke County School Board	(105,786)	(101,527)	(238,803)	59,741	(28,306)	0	0
40181	Rockbridge County School Board	(28,628)	(27,198)	(63,908)	(3,155)	(12,390)	0	0
40182	Rockingham County School Board	(67,472)	(64,653)	(202,389)	58,350	(15,769)	0	0
40183	Russell County School Board	(38,379)	(33,586)	(66,030)	(2,814)	(16,004)	0	0
40184	Scott County School Board	(31,572)	(28,809)	(66,051)	7,575	(13,942)	0	0
40185	Shenandoah County School Board	(45,471)	(37,930)	(123,912)	3,951	(21,892)	0	0
40186	Smyth County School Board	(47,600)	(34,163)	(72,464)	15,342	(3,636)	0	0
40187	Southampton County School Board	(29,457)	(28,002)	(53,944)	(6,121)	(9,176)	0	0
40188	Spotsylvania County School Board	(196,576)	(153,989)	(425,988)	34,951	(59,357)	0	0
40189	Stafford County School Board	(3,321)	961	(371,472)	201,635	(3,298)	0	0
40190	Surry County Schools	(26,497)	(24,568)	(34,534)	(1,838)	(3,773)	0	0
40191	Sussex County School Board	(18,312)	(16,070)	(30,289)	(2,340)	(6,111)	0	0
40192	Tazewell County Schools	(84,958)	(66,743)	(93,532)	4,965	(12,212)	0	0
40193	Warren County School Board	(16,305)	(16,982)	(80,498)	35,540	550	0	0
40195	Washington County School Board	(74,663)	(61,451)	(121,388)	11,144	(18,628)	0	0
40196	Westmoreland County School Board	(18,154)	(20,746)	(34,450)	(1,840)	(8,447)	0	0
40197	Wise County School Board	(33,365)	(3,079)	(62,640)	42,665	(5,349)	0	0
40198	Wythe County School Board	(43,417)	(35,915)	(71,983)	7,578	(8,425)	0	0
40199	York County School Board	(115,966)	(95,995)	(242,691)	(2,888)	(51,444)	0	0
40200	Alexandria City School Board	(214,092)	(199,174)	(527,641)	25,838	(97,412)	0	0
40201	Bristol City School Board	(22,302)	(15,120)	(37,022)	6,343	(11,803)	0	0
40202	Buena Vista City Schools	(16,963)	(14,417)	(22,529)	(3,278)	(5)	0	0
40203	Charlottesville Public Schools	(55,619)	(54,297)	(137,720)	643	(20,187)	0	0
40205	Danville City Schools	(14,447)	1,069	(98,223)	16,105	(9,368)	0	0
40206	Fredericksburg City Schools	(28,562)	(26,238)	(73,511)	17,691	1,858	0	0
40207	Hampton City Schools	(192,166)	(166,882)	(348,405)	71,944	(31,615)	0	0
40208	Harrisonburg City School Board	19,728	622	(102,151)	48,958	(1,115)	0	0
40209	Hopewell City School Board	(23,527)	(24,685)	(81,905)	12,948	2,430	0	0
40210	Lynchburg Public Schools	(157,848)	(133,310)	(207,596)	1,018	(17,429)	0	0
40211	Newport News Public Schools	(325,075)	(287,712)	(589,423)	29,662	(100,673)	0	0
40212	Norfolk Public Schools	(642,891)	(480,231)	(821,576)	(29,223)	(181,042)	0	0
40213	Petersburg City Schools	(24,014)	(7,683)	(61,881)	24,373	(26)	0	0
40214	Portsmouth School Board	(173,383)	(148,950)	(307,176)	(11,716)	(90,675)	0	0
40215	Radford City School Board	(10,712)	(10,278)	(27,508)	6,973	2,623	0	0
40216	Richmond Public Schools	(18,059)	(21,429)	(423,686)	366,000	(82,684)	0	0
40217	Roanoke City School Board	(114,974)	(101,352)	(263,714)	42,423	(44,929)	0	0
40219	Staunton City Schools	(26,463)	(21,967)	(53,750)	12,370	(247)	0	0
40220	Suffolk City School Board	(103,312)	(103,793)	(292,948)	(3,115)	(67,769)	0	0
40222	Winchester Public Schools	(48,034)	(40,033)	(93,358)	16,624	(10,284)	0	0
40223	Martinsville City Schools	(33,094)	(28,092)	(48,813)	(1,841)	(8,604)	0	0
40224	Falls Church Public Schools	(39,657)	(34,854)	(97,176)	(3,375)	(15,276)	0	0
40225	Colonial Heights City Schools	(33,207)	(29,799)	(66,951)	4,546	(11,815)	0	0
40230	Covington City School Board	(70,884)	(70,026)	(66,855)	(65,206)	(60,566)	0	0
40231	Fairfax City School Board	(212)	(209)	(378)	(18)	(90)	0	0
40232	Franklin City Public Schools	(31,859)	(23,373)	(27,956)	3,518	(6,372)	0	0
40233	Chesapeake Public Schools	(192,134)	(190,173)	(699,824)	155,540	(85,945)	0	0
40234	Virginia Beach City School Board	(768,701)	(714,867)	(1,492,670)	25,045	(254,581)	0	0
40236	Manassas Park City Schools	(30,323)	(25,739)	(73,144)	5,797	(19,096)	0	0
40306	Town of West Point School Board	(11,260)	(13,372)	(23,449)	(4,095)	(5,831)	0	0
40307	Lexington City School Board	413	(101)	(7,624)	3,094	(734)	0	0
40308	Waynesboro Public Schools	(29,559)	(25,468)	(57,543)	15,206	(3,518)	0	0
40309	Town of Colonial Beach Schools	(7,686)	(7,471)	(13,021)	97	(3,582)	0	0
40313	Galax City Schools	(9,512)	(6,972)	(21,978)	7,535	528	0	0
40314	Norton City Schools	(4,408)	(609)	(6,023)	8,974	2,401	0	0
40332	Manassas City Schools	(87,966)	(47,244)	(162,517)	54,006	(36,142)	0	0
40335	City of Salem Schools	(20,589)	(19,437)	(66,864)	21,629	1,162	0	0
40402	Williamsburg-James City County School Board	(82,982)	(67,480)	(224,952)	29,580	(10,630)	0	0
40403	Poquoson City Public Schools	(25,198)	(22,643)	(43,463)	(1,794)	(8,912)	0	0
40410	Valley Vocational Technical Center	(4,915)	(4,170)	(7,831)	(1,085)	(1,452)	0	0
40412	Charlottesville/Albemarle Vo-Tech Center	1,679	2,726	(752)	3,773	2,202	0	0
40413	The Pruden Center For Industry And Technology	(20,171)	(7,205)	0	0	0	0	0



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Appendix 3 - Amortization of Deferred (Inflows) and Outflows

Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date						
		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Thereafter
40414	Jackson River Technical Ctr	(9,588)	(7,564)	(7,399)	(7,085)	(6,855)	0	0
40415	New Horizons Technical Center	(6,963)	(10,080)	(29,058)	4,912	(4,841)	0	0
40416	Northern Neck Regional Vocational Center	(2,104)	(1,567)	(4,116)	(242)	(934)	0	0
40417	Rowanty Vocational Technical Center	(171)	660	(1,276)	1,005	177	0	0
40418	Amelia-Nottoway Vocational Center	684	693	(336)	754	923	0	0
40421	Northern Neck Regional Special Education Program	(4,844)	(5,132)	(5,717)	(3,381)	(824)	0	0
40423	Maggie Walker Governor's School for Govt & Intl Studies	(8,125)	(7,997)	(15,024)	3,244	(2,387)	0	0
40424	Appomattox Region Governor's School	237	1,696	(3,366)	2,671	(859)	0	0
40425	Bridging Communities Regional Career and Tech Center	127	(431)	(1,437)	999	1,121	0	0
55100	Accomack County	(15,688)	(15,343)	(41,885)	(1,671)	(7,013)	0	0
55101	Albemarle County	17,993	13,717	(104,860)	45,074	(8,095)	0	0
55102	Alleghany County	(9,143)	(12,684)	(28,219)	1,095	(4,845)	0	0
55103	Amelia County	998	618	(9,945)	6,972	(1,198)	0	0
55104	Amherst County	10,249	5,232	(17,840)	16,317	(2,765)	0	0
55105	Appomattox County	(6,551)	(3,832)	(11,764)	3,815	29	0	0
55107	Augusta County	(6,110)	(12,799)	(63,659)	11,755	(12,598)	0	0
55108	Bath County	(3,474)	(1,932)	(8,267)	1,439	(799)	0	0
55109	Bedford County	(3,790)	(16,727)	(59,773)	8,722	(11,033)	0	0
55110	Bland County	1,546	(580)	(7,145)	2,326	(1,409)	0	0
55111	Botetourt County	762	5,115	(24,861)	17,806	(917)	0	0
55112	Brunswick County	7,625	3,351	(15,372)	4,874	(1,781)	0	0
55113	Buchanan County	(27,517)	(21,504)	(40,216)	(2,364)	(5,066)	0	0
55114	Buckingham County	4,611	5,371	(5,636)	11,782	4,355	0	0
55115	Campbell County	(8,801)	(6,821)	(42,356)	8,507	(4,377)	0	0
55116	Caroline County	4,723	(7,362)	(67,125)	(5,212)	(4,001)	0	0
55117	Carroll County	(20,643)	(19,519)	(33,429)	(509)	631	0	0
55118	Charles City County	7,747	7,367	(3,094)	9,069	(16)	0	0
55119	Charlotte County	(7,260)	(7,482)	(16,241)	967	(1,211)	0	0
55120	Chesterfield County	(141,189)	(118,758)	(533,654)	173,943	(35,181)	0	0
55121	Clarke County	(893)	(1,896)	(13,914)	3,949	(2,070)	0	0
55122	Craig County	2,917	1,792	(2,775)	3,552	1,089	0	0
55123	Culpeper County	(10,763)	(14,614)	(58,853)	4,934	(14,402)	0	0
55124	Cumberland County	(4,774)	(4,674)	(11,060)	2,829	(1,348)	0	0
55126	Dinwiddie County	1,329	(3,074)	(25,463)	13,051	1,510	0	0
55128	Essex County	(1,236)	49	(8,288)	8,145	(304)	0	0
55130	Fauquier County	7,575	(2,995)	(109,781)	24,277	(17,185)	0	0
55131	Floyd County	5,584	2,585	(11,139)	4,704	(1,059)	0	0
55132	Fluvanna County	3,420	708	(18,299)	7,887	(23)	0	0
55133	Franklin County	3,413	1,300	(40,448)	15,705	686	0	0
55134	Frederick County	(11,552)	(27,581)	(130,570)	12,230	(25,567)	0	0
55135	Giles County	(5,673)	(6,489)	(17,920)	3,390	(4,135)	0	0
55136	Gloucester County	(5,302)	(1,264)	(47,021)	5,998	(9,470)	0	0
55137	Goochland County	30,041	21,397	(17,677)	24,689	4,484	0	0
55138	Grayson County	91	(1,529)	(11,960)	4,936	1,936	0	0
55139	Greene County	(5,313)	(4,831)	(17,187)	3,783	(2,055)	0	0
55140	Greensville County	(1,692)	(2,944)	(13,610)	5,378	(1,200)	0	0
55141	Halifax County	(6,534)	(5,359)	(20,976)	6,440	(2,430)	0	0
55142	Hanover County	(40,741)	(50,583)	(197,706)	30,950	(27,438)	0	0
55143	Henrico County	(211,696)	(199,953)	(753,539)	194,861	6,463	0	0
55144	Henry County	(706)	(1,087)	(41,665)	23,803	7,136	0	0
55145	Highland County	728	776	(2,435)	2,391	295	0	0
55146	Isle of Wight County	(5,782)	(8,127)	(40,866)	10,460	(3,329)	0	0
55147	James City County	(69,999)	(73,488)	(148,346)	15,455	(17,592)	0	0
55148	King George County	15,871	12,076	(20,003)	24,988	8,811	0	0
55149	King and Queen County	5,427	5,173	(3,647)	6,591	1,028	0	0
55150	King William County	11,827	11,293	(5,205)	9,922	1,864	0	0
55151	Lancaster County	(4,102)	(4,572)	(14,331)	4,599	(1,118)	0	0
55152	Lee County	(3,712)	(2,846)	(13,691)	6,157	1,940	0	0
55153	Loudoun County	505,597	473,115	(225,100)	516,379	(134,112)	0	0
55154	Louisa County	9,923	9,044	(24,248)	21,899	1,043	0	0
55155	Lunenburg County	(2,706)	(1,312)	(5,524)	1,779	630	0	0
55156	Madison County	3,937	2,985	(10,214)	7,493	(1,380)	0	0
55157	Mathews County	4,268	4,973	(3,668)	5,589	615	0	0
55158	Mecklenburg County	542	422	(20,159)	9,043	(1,590)	0	0
55159	Middlesex County	2,133	1,885	(7,007)	4,126	(477)	0	0
55160	Montgomery County	(19,163)	(15,063)	(59,043)	6,627	(12,419)	0	0
55162	Nelson County	(1,079)	(947)	(11,678)	2,336	(2,786)	0	0
55163	New Kent County	13,256	11,145	(13,315)	21,100	2,310	0	0
55165	Northampton County	(12)	973	(23,629)	6,416	(4,201)	0	0
55166	Northumberland County	2,488	1,115	(10,393)	5,440	37	0	0
55167	Nottoway County	(3,930)	(3,825)	(10,922)	3,233	(590)	0	0
55168	Orange County	(1,281)	(828)	(28,526)	11,183	(4,952)	0	0
55169	Page County	4	442	(17,503)	10,544	(169)	0	0
55170	Patrick County	(1,302)	(5,301)	(22,040)	1,701	(2,447)	0	0
55171	Pittsylvania County	(1,060)	(1,185)	(31,232)	31,025	(731)	0	0



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Appendix 3 - Amortization of Deferred (Inflows) and Outflows

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		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Thereafter
55172	Powhatan County	5,317	4,680	(16,690)	14,382	5,074	0	0
55173	Prince Edward County	(4,844)	(3,975)	(15,318)	4,758	(95)	0	0
55174	Prince George County	(10,609)	(5,464)	(35,782)	7,334	(3,600)	0	0
55176	Prince William County	69,815	4,073	(711,880)	206,328	(243,314)	0	0
55177	Pulaski County	10,614	8,563	(22,985)	24,494	6,547	0	0
55178	Rappahannock County	(42)	796	(8,304)	2,417	(276)	0	0
55179	Richmond County	1,572	514	(6,483)	5,915	1,050	0	0
55180	Roanoke County	(58,393)	(60,758)	(157,438)	23,828	(9,073)	0	0
55181	Rockbridge County	1,468	636	(17,769)	6,062	1,033	0	0
55182	Rockingham County	6,678	1,342	(63,627)	32,371	(4,569)	0	0
55183	Russell County	(6,545)	(9,019)	(20,284)	2,225	(2,227)	0	0
55184	Scott County	(1,559)	(460)	(13,131)	10,252	1,313	0	0
55185	Shenandoah County	(361)	1,484	(32,401)	16,799	614	0	0
55186	Smyth County	(6,861)	(4,285)	(20,114)	10,113	251	0	0
55187	Southampton County	(8,853)	(9,323)	(24,622)	6,355	(5,373)	0	0
55188	Spotsylvania County	81,058	63,327	(89,105)	105,752	(3,316)	0	0
55189	Stafford County	71,322	58,015	(90,154)	95,275	(10,734)	0	0
55190	Surry County	(1,426)	(1,798)	(11,095)	3,671	85	0	0
55191	Sussex County	(10,104)	(6,609)	(16,651)	1,645	(2,381)	0	0
55192	Tazewell County	(19,312)	(14,044)	(33,490)	10,807	(1,608)	0	0
55193	Warren County	13,672	9,871	(20,458)	25,224	4,123	0	0
55195	Washington County	(8,900)	(7,418)	(29,871)	10,131	(1,044)	0	0
55196	Westmoreland County	10,963	6,183	(11,061)	13,569	2,006	0	0
55197	Wise County	(6,174)	(4,705)	(27,221)	16,404	3,706	0	0
55198	Wythe County	(3,716)	(3,128)	(14,815)	7,685	(1,117)	0	0
55199	York County	(50,646)	(56,488)	(156,827)	(11,266)	(27,335)	0	0
55201	City of Bristol	(45,659)	(33,300)	(51,277)	(5,926)	(16,392)	0	0
55202	City of Buena Vista	(4,916)	(4,333)	(11,325)	840	(1,525)	0	0
55203	Town of St. Paul	(575)	(552)	(2,038)	981	(153)	0	0
55204	Town of Clifton Forge	(5,333)	(4,490)	(6,588)	(518)	358	0	0
55206	City of Fredericksburg	(12,331)	(12,094)	(66,860)	25,417	(2,342)	0	0
55207	City of Hampton	(236,984)	(211,615)	(330,230)	11,838	(60,661)	0	0
55208	City of Harrisonburg	(35,920)	(36,126)	(106,883)	2,787	(21,758)	0	0
55209	City of Hopewell	(29,774)	(34,870)	(73,695)	(9,199)	(15,399)	0	0
55210	City of Lynchburg	(106,419)	(97,182)	(195,067)	4,271	(30,057)	0	0
55211	Town of Crewe	(2,098)	(2,275)	(4,648)	(1,347)	(2,619)	0	0
55212	City of Norfolk	19,119	32,016	(37,301)	87,383	62,036	0	0
55213	City of Petersburg	(36,933)	(13,779)	(83,766)	(14,615)	(24,123)	0	0
55214	City of Portsmouth	(100,954)	(88,344)	(230,191)	31,066	(41,268)	0	0
55215	City of Radford	(3,224)	(193)	(23,846)	13,256	(3,768)	0	0
55216	City of Richmond	(87,114)	(75,692)	(111,458)	(18,931)	(31,055)	0	0
55217	City of Roanoke	(21,796)	(19,475)	(34,310)	(5,190)	(10,783)	0	0
55218	Town of Craigsville	(217)	(210)	(542)	(81)	(112)	0	0
55219	City of Staunton	(13,888)	(14,254)	(48,518)	1,222	(5,556)	0	0
55220	City of Suffolk	(79,362)	(102,864)	(228,318)	17,451	(36,865)	0	0
55221	City of Williamsburg	(8,931)	(10,656)	(34,267)	7,238	(7,341)	0	0
55222	City of Winchester	(23,119)	(17,315)	(80,717)	11,106	(8,048)	0	0
55223	City of Martinsville	(21,741)	(16,141)	(43,175)	6,551	(5,813)	0	0
55224	City of Falls Church	(4,336)	(3,494)	(4,811)	668	436	0	0
55225	City of Colonial Heights	(29,082)	(23,411)	(46,001)	3,389	(10,592)	0	0
55226	Town of Front Royal	(16,622)	(16,269)	(31,365)	(1,971)	(8,335)	0	0
55229	Town of Chilhowie	723	752	(1,301)	2,062	299	0	0
55230	City of Covington	(12,686)	(11,480)	(16,934)	(3,144)	(5,993)	0	0
55231	Town of Floyd	466	473	(71)	623	243	0	0
55232	City of Franklin	(21,086)	(18,731)	(32,273)	(185)	425	0	0
55233	City of Chesapeake	(183,619)	(198,969)	(551,683)	41,323	(81,545)	0	0
55234	City of Virginia Beach	(570,856)	(597,826)	(1,234,001)	(28,572)	(192,763)	0	0
55235	City of Norton	(1,601)	(602)	(7,427)	5,343	(188)	0	0
55236	City of Manassas Park	(2,097)	(2,673)	(22,301)	14,672	1,661	0	0
55239	Town of Grottoes	(580)	(555)	(1,615)	1,685	2,223	0	0
55240	Town of Onley	(1,672)	(1,668)	(2,405)	(1,766)	(1,332)	0	0
55241	Town of West Point	42	91	(3,640)	2,488	632	0	0
55242	Town of South Hill	36,480	36,573	29,941	40,769	515	0	0
55245	Town of Scottsville	(174)	181	(157)	436	369	0	0
55246	Town of Burkeville	(522)	(521)	(644)	(248)	(308)	0	0
55247	Town of Madison	717	720	226	229	124	0	0
55250	Town of Rich Creek	2,550	1,519	(141)	346	(195)	0	0
55252	Town of Windsor	(347)	(328)	(1,912)	294	211	0	0
55254	Town of Stephens City	(239)	(226)	(1,159)	1,423	533	0	0
55257	Town of Lebanon	(5,037)	(5,184)	(8,512)	(869)	(2,676)	0	0
55258	City of Newport News	297,313	196,926	(58,696)	177,834	6,128	0	0
55260	Town of Haymarket	(318)	105	(1,416)	586	194	0	0
55261	Town of Lovettsville	(1,175)	(1,162)	(2,697)	(1,019)	15	0	0
55264	Town of Eastville	3,306	3,314	2,706	1,536	167	0	0
55300	Town of Abingdon	(29,574)	(24,608)	(28,648)	(11,950)	(9,886)	0	0



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55301	Town of Dumfries	6,017	4,870	(1,194)	5,701	1,949	0	0
55302	Town of Iron Gate	(46)	(45)	(177)	(11)	(41)	0	0
55303	Town of Montross	(135)	(132)	(396)	(114)	(85)	0	0
55304	Town of South Boston	(3,618)	(4,098)	(10,767)	108	(2,676)	0	0
55305	Town of Gretna	(279)	(264)	(1,411)	195	(128)	0	0
55306	Town of Remington	81	86	(292)	208	(182)	0	0
55307	City of Lexington	(10,371)	(7,987)	(17,546)	650	(1,739)	0	0
55308	City of Waynesboro	(28,683)	(23,516)	(48,504)	(5,592)	(15,006)	0	0
55309	Town of Colonial Beach	1,892	3,318	(1,037)	5,893	1,556	0	0
55310	Town of Smithfield	(2,781)	(2,899)	(10,132)	(217)	(2,500)	0	0
55311	Town of Brookneal	(874)	(867)	(1,413)	(857)	(641)	0	0
55312	Town of Hamilton	(2,457)	(2,453)	(2,700)	(521)	(191)	0	0
55313	City of Galax	(7,983)	(5,833)	(17,150)	5,848	(3,680)	0	0
55314	Town of Jonesville	(1,845)	(1,837)	(2,080)	(824)	(635)	0	0
55315	Town of Wytheville	(1,527)	(40)	(16,685)	6,264	(6,731)	0	0
55317	Town of Vienna	(18,579)	(19,177)	(47,202)	(5,247)	(9,374)	0	0
55318	Town of Vinton	(13,058)	(14,892)	(18,824)	(1,075)	413	0	0
55319	City of Emporia	(2,272)	(5,158)	(16,058)	3,191	(2,435)	0	0
55320	Town of Culpeper	(7,709)	(5,278)	(27,160)	7,974	952	0	0
55321	Town of Woodstock	(2,809)	(3,651)	(10,558)	(962)	(2,645)	0	0
55322	Town of Glasgow	(178)	(173)	(492)	175	(17)	0	0
55323	Town of Marion	(5,240)	(5,707)	(12,981)	(386)	211	0	0
55324	Town of Altavista	(2,338)	(3,428)	(8,838)	(1,001)	(4,304)	0	0
55325	Town of Herndon	(30,283)	(28,258)	(62,235)	(1,188)	(11,240)	0	0
55326	Town of Pearisburg	(2,403)	(1,789)	(4,422)	750	(167)	0	0
55329	Town of Leesburg	(8,453)	(5,143)	(68,673)	16,365	(10,456)	0	0
55330	Town of Chatham	(5,483)	(4,117)	(2,901)	(974)	213	0	0
55331	Town of Bowling Green	2,425	1,662	(608)	(219)	(669)	0	0
55332	City of Manassas	(37,489)	(39,659)	(100,884)	12,397	(25,255)	0	0
55334	Town of Boydton	(82)	(75)	(499)	(14)	(265)	0	0
55335	City of Salem	(42,883)	(31,347)	(78,528)	4,984	(7,798)	0	0
55336	Town of McKenney	51	52	(27)	106	1	0	0
55338	Town of Quantico	(924)	(921)	(507)	128	9	0	0
55339	Town of Halifax	154	165	(889)	459	34	0	0
55340	Town of Blacksburg	(33,435)	(35,010)	(63,879)	(14,914)	(23,293)	0	0
55341	Town of Chincoteague	(1,472)	(1,759)	(6,889)	15	(1,486)	0	0
55342	Town of Lawrenceville	(1,382)	(547)	(2,288)	489	(46)	0	0
55343	Town of Amherst	392	420	(2,026)	909	(598)	0	0
55344	Town of Stanley	(782)	(762)	(1,792)	987	(513)	0	0
55345	Town of Hillsville	(1,934)	(1,890)	(4,604)	696	(1,367)	0	0
55346	Town of Elkton	551	100	(2,914)	1,183	(97)	0	0
55347	Town of Bridgewater	(6,532)	(7,510)	(11,480)	(2,482)	(2,590)	0	0
55348	Town of Purcellville	(619)	630	(11,554)	3,961	(1,148)	0	0
55349	Town of Timberville	(68)	(452)	(1,845)	561	(107)	0	0
55350	Town of Wise	(4,527)	(4,450)	(8,441)	346	627	0	0
55351	Town of New Market	495	523	(1,445)	1,782	461	0	0
55353	Town of Rocky Mount	(3,599)	(4,126)	(10,844)	(2,702)	(2,409)	0	0
55355	Town of Luray	(3,626)	(2,269)	(6,587)	412	(1,099)	0	0
55357	Town of Strasburg	(6,488)	(5,908)	(11,200)	(1,693)	(4,769)	0	0
55358	Town Of Appomattox	9,223	9,246	1,023	421	(336)	0	0
55359	Town of Clarksville	371	399	(2,147)	885	(54)	0	0
55360	Town of Dublin	453	485	(1,608)	2,576	399	0	0
55361	Town of Middleburg	601	(60)	(2,929)	1,063	(785)	0	0
55363	Town of Chase City	(2,413)	(2,325)	(3,969)	211	(942)	0	0
55364	Town of Bedford	(3,746)	(3,977)	(13,792)	909	(2,916)	0	0
55365	City of Poquoson	(7,265)	(7,944)	(20,736)	1,402	(2,593)	0	0
55366	Town of Ashland	(4,969)	(5,143)	(11,939)	50	(304)	0	0
55367	Town of Broadway	(148)	(320)	(2,592)	1,207	(288)	0	0
55368	Town of Berryville	(749)	(702)	(4,283)	1,271	(993)	0	0
55370	Town of Urbanna	(473)	(472)	(648)	(601)	(283)	0	0
55371	Town of Bluefield	(3,307)	(3,238)	(7,889)	1,028	(1,763)	0	0
55372	Town of Weber City	(65)	(60)	(518)	356	341	0	0
55374	Town of Hurt	319	324	(402)	610	881	0	0
55376	Town of Coeburn	(2,004)	(1,090)	(2,334)	50	(510)	0	0
55377	Town of Dayton	(1,634)	(1,611)	(1,779)	951	(26)	0	0
55378	Town of Courtland	(130)	(127)	(324)	46	(44)	0	0
55379	Town of Cape Charles	(1,105)	(1,639)	(4,754)	(224)	(857)	0	0
55381	Town of Warsaw	1,139	237	(1,912)	246	(467)	0	0
55382	Town of Grundy	(3,238)	(3,223)	(4,622)	(2,362)	(1,379)	0	0
55383	Town of Warrenton	(1,324)	(3,793)	(15,315)	5,762	(2,120)	0	0
55384	Town of Louisa	(2,524)	(2,508)	(3,610)	(840)	62	0	0
55385	Town of Kenbridge	(34)	(19)	(1,170)	896	353	0	0
55386	Town of Mt. Jackson	755	90	(2,279)	891	(743)	0	0
55387	Town of Pulaski	(11,632)	(11,227)	(16,665)	(2,730)	(4,235)	0	0
55389	Town of Pembroke	68	76	(624)	262	(441)	0	0



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Appendix 3 - Amortization of Deferred (Inflows) and Outflows

Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date						
		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Thereafter
55390	Town of Parksley	(709)	74	(730)	(315)	335	0	0
55391	Town of Onancock	(1,802)	(1,583)	(2,676)	(980)	(1,503)	0	0
55392	Town of Victoria	(1,028)	(1,013)	(1,908)	(181)	(497)	0	0
55393	Town of Shenandoah	482	710	(1,214)	1,511	(379)	0	0
55395	Town of Round Hill	(966)	(941)	(1,377)	1,281	(879)	0	0
55396	Town of Kilmarnock	(600)	(1,149)	(2,840)	785	156	0	0
55397	Town of Orange	(4,792)	(4,672)	(8,555)	556	(2,412)	0	0
55399	Town of Blackstone	836	2,395	(2,161)	6,259	1,354	0	0
55401	Southeastern Virginia Public Service Authority	(17,562)	(14,797)	(21,926)	(1,144)	(5,517)	0	0
55402	Pittsylvania Co Svc Auth	(4,453)	(4,149)	(4,957)	(5,056)	0	0	0
55403	Rappahannock Area Youth Services & Group Home Commission	(1,280)	(1,265)	(2,280)	(256)	49	0	0
55404	Appomattox Regional Library	273	24	(2,112)	225	(213)	0	0
55405	Staunton Redevelopment & Housing Authority	155	168	(1,070)	211	(363)	0	0
55408	Alleghany Highlands Regional Library, Inc.	(49)	(46)	(210)	60	(61)	0	0
55409	Southside Regional Juvenile Group Home Commission	(151)	(147)	(406)	31	(76)	0	0
55411	Hampton Roads Sanitation District	(66,930)	(71,029)	(176,483)	5,848	(47,072)	0	0
55412	Peninsula Airport Commission	(5,692)	(3,808)	(8,970)	(461)	95	0	0
55413	Richmond Redevelopment & Housing Authority	(17,056)	(14,416)	(24,669)	(289)	(12,001)	0	0
55415	Chesapeake Redevelopment & Housing Authority	(3,631)	(3,571)	(7,146)	1,032	(709)	0	0
55417	Norfolk Airport Authority	(16,959)	(19,047)	(43,981)	(1,305)	(6,716)	0	0
55418	Charlottesville Redevelopment & Housing Authority	(638)	(820)	(1,641)	1,116	(1,404)	0	0
55419	Hampton Redevelopment & Housing Authority	(8,151)	(7,384)	(12,856)	(1,728)	(1,374)	0	0
55420	Loudoun County Sanitation Authority	1,582	(5,770)	(61,294)	21,953	(13,032)	0	0
55421	Danville Redevelopment & Housing Authority	(1,884)	(1,846)	(5,115)	(1,155)	(1,937)	0	0
55422	NRV Regional Water Authority	1,189	188	(3,790)	444	(1,483)	0	0
55423	Northern Virginia Juvenile Detention Center	(28,495)	(27,027)	(26,234)	(10,822)	(6,528)	0	0
55425	Colonial Behavioral Health	(15,209)	(19,408)	(33,960)	(1,692)	(7,539)	0	0
55426	Blacksburg-VPI Sanitation Authority	(2,751)	(2,727)	(4,357)	(1,010)	(1,563)	0	0
55427	Potomac River Fisheries Commission	(331)	(323)	(678)	379	(223)	0	0
55428	Chesapeake Bay Bridge & Tunnel District	(16,138)	(16,220)	(31,034)	(985)	(7,606)	0	0
55429	Alexandria Redevelopment & Housing Authority	(15,169)	(15,249)	(19,791)	(629)	(3,953)	0	0
55430	Albemarle County Service Authority	1,913	1,698	(10,387)	3,933	(850)	0	0
55431	Franklin Redevelopment & Housing Authority	(4,288)	(4,689)	(4,658)	(2,444)	663	0	0
55432	Bristol Redevelopment & Housing Authority	(1,581)	(1,552)	(3,993)	(209)	(976)	0	0
55433	Norfolk Redevelopment & Housing Authority	(50,900)	(52,240)	(70,591)	(26,917)	(23,495)	0	0
55435	Richmond Metropolitan Authority	(20,811)	(16,921)	(22,066)	(11,534)	(5,983)	0	0
55436	Riverside Regional Jail	(71,709)	(75,020)	(93,942)	(27,960)	(9,094)	0	0
55439	Rappahannock-Rapidan Planning District Commission	(179)	(312)	(1,117)	494	88	0	0
55440	Shenandoah Valley Juvenile Detention Center	(9,437)	(12,439)	(18,768)	(8,096)	(5,359)	0	0
55443	Bedford Public Library	(1,294)	(1,275)	(2,273)	241	(307)	0	0
55445	Chesterfield County Health Center Commission	(23,113)	(13,672)	(21,133)	2,764	(8,273)	0	0
55446	Washington County Service Authority	(5,483)	(5,073)	(13,083)	1,029	(824)	0	0
55447	Rappahannock Area Community Services Board	(5,500)	(14,692)	(61,351)	8,265	(14,077)	0	0
55449	Hampton Roads Planning District Commission	(6,956)	(6,503)	(13,266)	(1,670)	(2,882)	0	0
55450	Meherrin Regional Library	(544)	(537)	(1,250)	(407)	(433)	0	0
55453	Rockbridge Area Community Services Board	(13,591)	(16,431)	(19,880)	(4,414)	(4,618)	0	0
55454	Greensville/Emporia Department of Social Services	(846)	(813)	(3,527)	742	(5)	0	0
55455	James City Service Authority	(1,296)	(955)	(11,360)	4,849	745	0	0
55456	Accomack-Northampton Planning District Commission	(1,629)	(1,305)	(2,863)	95	(429)	0	0
55457	Harrisonburg/Rockingham Sewer Authority	(1,218)	(1,169)	(4,698)	1,526	(598)	0	0
55458	Wytheville Redevelopment & Housing Authority	(390)	(375)	(1,435)	322	(38)	0	0
55459	Waynesboro Redevelopment and Housing Authority	(3,430)	(1,681)	(2,162)	424	(73)	0	0
55460	Region Ten Community Services Board	(68,415)	(72,571)	(115,703)	(34,472)	(5,898)	0	0
55462	LENOWISCO Planning District Commission	(1,022)	(610)	(826)	351	59	0	0
55465	Rivanna Water & Sewer Authority	4,346	2,882	(10,805)	7,268	(426)	0	0
55466	Appomattox River Water Authority	(3,559)	(3,315)	(6,496)	(1,014)	(723)	0	0
55467	Campbell County Utilities and Service Authority	(1,152)	(1,113)	(4,178)	937	(596)	0	0
55469	Eastern Shore Community Services Board	(14,927)	(15,914)	(23,665)	(8,112)	(7,650)	0	0
55470	ANCHOR Commission	(287)	(282)	(709)	(432)	(661)	0	0
55471	Horizon Behavioral Health	(147,089)	(137,272)	(146,697)	(48,515)	(44,409)	0	0
55472	District 19 Community Services Board	(21,840)	(18,662)	(35,435)	(3,379)	(9,652)	0	0
55473	Hampton Roads Transit	(34,283)	(27,788)	(56,245)	11,431	(8,350)	0	0
55474	Upper Occoquan Sewage Authority	(34,693)	(31,546)	(56,554)	(3,155)	(15,025)	0	0
55475	New River Valley Juvenile Detention Home	(2,398)	(2,174)	(3,616)	119	(239)	0	0
55477	Frederick County Sanitation Authority	5,711	3,454	(6,637)	8,263	505	0	0
55479	Cumberland Mountain Community Services	(16,431)	(24,600)	(43,661)	(6,655)	(12,334)	0	0
55482	Middle Peninsula/Northern Neck Public Service Authority	(54,378)	(54,357)	(73,483)	(25,204)	(16,016)	0	0
55483	Rockbridge County Public Service Authority	(1,037)	(1,026)	(1,811)	(481)	(649)	0	0
55484	Danville-Pittsylvania Community Services	(11,716)	(14,530)	(35,428)	5,493	(5,545)	0	0
55485	Crater Youth Care Commission	(3,929)	(3,692)	(5,810)	(1,474)	(2,412)	0	0
55486	Hampton Roads Workforce Council	12,509	14,585	8,383	20,209	13,633	0	0
55487	Capital Regional Airport Commission	(27,488)	(31,936)	(48,900)	(21,034)	(8,989)	0	0
55488	Northwestern Community Services Board	19,945	13,122	(16,505)	10,625	(7,750)	0	0
55489	Harrisonburg-Rockingham Community Services Board	8,686	4,132	(13,641)	10,622	(691)	0	0
55491	Middle Peninsula Regional Security Center	544	640	(6,334)	4,288	1,100	0	0



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Appendix 3 - Amortization of Deferred (Inflows) and Outflows

Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date						
		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Thereafter
55492	Northern Neck Planning District Commission	284	295	(457)	362	(158)	0	0
55493	Planning District One Community Services Board	200	209	(440)	658	45	0	0
55494	Rockbridge Area Social Services Board	562	20	(1,847)	1,968	252	0	0
55495	Dinwiddie County Water Authority	(1,283)	(1,268)	(2,151)	363	(23)	0	0
55496	Rappahannock Rapidan Community Services	(9,033)	(3,858)	(25,668)	15,026	(1,185)	0	0
55498	Valley Community Services Board	(42,756)	(41,512)	(58,395)	(27,541)	(5,779)	0	0
55499	Eastern Shore Public Library	370	378	(193)	600	311	0	0
55500	Alexandria City Public Schools	(22,663)	(20,717)	(31,033)	3,733	(1,858)	0	0
55501	Albemarle County Public Schools	25,225	23,352	1,231	15,770	6,718	0	0
55502	Alleghany Highlands Public Schools	(4,642)	(3,901)	(6,749)	(217)	(1,239)	0	0
55503	Charlottesville City Public Schools	(5,066)	(3,611)	(7,590)	(777)	(1,584)	0	0
55504	Amherst County Public Schools	(4,423)	(5,022)	(9,710)	(644)	(2,857)	0	0
55505	Appomattox County Public Schools	(816)	(795)	(1,567)	949	(213)	0	0
55506	Arlington County Public Schools	10,211	(4,839)	(65,619)	8,417	(11,636)	0	0
55507	Augusta County Public Schools	(3,809)	(1,850)	(6,844)	2,817	(186)	0	0
55508	Bath County Public Schools	(2,614)	(2,023)	(2,522)	(191)	(452)	0	0
55509	Bedford County Public Schools	(15,607)	(13,945)	(21,169)	282	(1,032)	0	0
55510	Bland County Public Schools	(3,666)	(2,969)	(2,543)	(1,430)	(79)	0	0
55511	Botetourt County Public Schools	(3,385)	(3,714)	(10,613)	(1,485)	(2,503)	0	0
55512	Norfolk Public Schools	(46,725)	(45,784)	(79,093)	(15,605)	(19,385)	0	0
55513	Petersburg City Public Schools	(818)	793	(3,646)	6,223	1,602	0	0
55514	Buckingham County Public Schools	(1,314)	(1,289)	(3,023)	278	(251)	0	0
55515	Radford City Public Schools	(990)	(981)	(1,555)	(423)	(487)	0	0
55516	Caroline County Public Schools	(2,695)	(2,236)	(4,238)	2,241	(987)	0	0
55517	Carroll County Public Schools	(9,519)	(5,594)	(8,029)	(441)	(1,481)	0	0
55518	Charles City County Public Schools	2	10	(897)	(148)	(333)	0	0
55519	Charlotte County Public Schools	(2,135)	(2,423)	(2,757)	53	(368)	0	0
55520	Chesterfield County Public Schools	11,372	36,394	(44,873)	23,804	18,036	0	0
55521	Clarke County Public Schools	(3,518)	(3,505)	(3,947)	(2,023)	(1,963)	0	0
55522	Winchester City Public Schools	(82)	(412)	(5,604)	2,908	1,043	0	0
55523	Culpeper County Public Schools	(6,909)	(8,298)	(17,699)	(2,563)	(2,569)	0	0
55524	Cumberland County Public Schools	(1,971)	(1,954)	(2,952)	(781)	(481)	0	0
55525	Dickenson County Public Schools	(3,680)	(2,836)	(5,450)	(1,167)	(1,065)	0	0
55526	Dinwiddie County Public Schools	(3,276)	(1,905)	(7,092)	(44)	(608)	0	0
55528	Essex County Public Schools	(2,128)	(2,112)	(2,673)	(50)	(520)	0	0
55530	Covington City Public Schools	(64)	(52)	(1,139)	178	205	0	0
55531	Floyd County Public Schools	(2,565)	(2,520)	(5,361)	469	(1,063)	0	0
55532	Fluvanna County Public Schools	(8,400)	(7,131)	(9,686)	(1,185)	(172)	0	0
55533	Chesapeake City Public Schools	(65,620)	(54,538)	(84,186)	(9,437)	(16,715)	0	0
55534	Virginia Beach City Public Schools	(79,052)	(68,935)	(156,899)	8,677	(12,071)	0	0
55535	Giles County Public Schools	1,834	1,851	573	524	(267)	0	0
55536	Gloucester County Public Schools	(5,994)	(1,002)	(8,396)	(362)	(2,579)	0	0
55537	Goochland County Public Schools	2,417	3,158	416	4,445	2,929	0	0
55538	Grayson County Public Schools	(4,278)	(3,099)	(3,735)	548	(299)	0	0
55539	Greene County Public Schools	(4,627)	(3,656)	(6,237)	261	600	0	0
55540	Greensville County Public Schools	(1,563)	(1,538)	(3,570)	(978)	(1,228)	0	0
55541	Halifax County Public Schools	(6,639)	(3,968)	(5,165)	1,868	1,558	0	0
55542	Hanover County Public Schools	(21,552)	(14,922)	(22,937)	(4,777)	(5,156)	0	0
55543	Henrico County Public Schools	(3,132)	(3,116)	(3,263)	(1,131)	(488)	0	0
55544	Henry County Public Schools	(8,215)	(9,234)	(14,666)	(3,003)	(5,731)	0	0
55545	Highland County Public Schools	(787)	(782)	(1,168)	(365)	(321)	0	0
55546	Isle of Wight County Public Schools	(1,654)	(1,051)	(8,806)	323	2,642	0	0
55548	King George County Public Schools	(1,538)	(3,012)	(8,580)	504	(800)	0	0
55549	King and Queen County Public Schools	(693)	(670)	(1,691)	1,593	598	0	0
55550	King William County Public Schools	(3,336)	(2,321)	(4,266)	4,203	(73)	0	0
55551	Lancaster County Public Schools	(2,638)	(2,617)	(4,182)	(1,352)	(910)	0	0
55552	Lee County Public Schools	(956)	(1,197)	(5,559)	1,579	1,154	0	0
55553	Loudoun County Public Schools	85,562	70,348	(124,834)	95,303	12,915	0	0
55554	Louisa County Public Schools	(8,818)	(7,557)	(12,863)	2,698	(165)	0	0
55555	Lunenburg County Public Schools	(1,257)	(1,240)	(2,405)	(221)	(651)	0	0
55556	Madison County Public Schools	(1,140)	(1,464)	(3,059)	243	(111)	0	0
55557	Mathews County Public Schools	(486)	(461)	(2,361)	153	(24)	0	0
55558	Mecklenburg County Public Schools	4,306	2,529	(840)	2,296	2,078	0	0
55559	Middlesex County Public Schools	(818)	(805)	(1,883)	(147)	(204)	0	0
55560	Montgomery County Public Schools	(28,817)	(15,665)	(15,538)	1,133	(5,999)	0	0
55562	Nelson County Public Schools	(6,197)	(6,160)	(8,656)	(2,835)	(1,654)	0	0
55563	New Kent County Public Schools	(788)	(748)	(3,422)	562	(569)	0	0
55565	Northampton County Public Schools	(2,430)	(2,403)	(4,334)	(270)	(66)	0	0
55566	Northumberland County Public Schools	(4,132)	(4,119)	(4,815)	(2,448)	23	0	0
55567	Nottoway County Public Schools	(3,475)	(2,761)	(3,690)	(442)	(885)	0	0
55568	Orange County Public Schools	(4,279)	(3,578)	(10,122)	2,307	2,745	0	0
55569	Page County Public Schools	(5,296)	(4,639)	(7,752)	438	(151)	0	0
55570	Patrick County Public Schools	(2,938)	(2,886)	(5,935)	1,361	261	0	0
55571	Pittsylvania County Public Schools	(5,169)	(4,047)	(8,911)	2,639	1,694	0	0
55572	Powhatan County Public Schools	(485)	568	(2,582)	5,439	2,460	0	0



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55573	Prince Edward County Public Schools	(1,239)	(1,018)	(2,701)	(766)	(637)	0	0
55574	Prince George County Public Schools	731	4,296	(8,137)	3,251	(877)	0	0
55576	Prince William County Public Schools	(103,118)	(104,533)	(215,680)	(10,537)	(43,402)	0	0
55577	Pulaski County Public Schools	(4,721)	(3,443)	(7,969)	768	(252)	0	0
55578	Rappahannock County Public Schools	(643)	(623)	(2,130)	384	(249)	0	0
55579	Richmond County Public Schools	94	97	(188)	130	(56)	0	0
55580	Roanoke County Public Schools	(8,387)	(7,695)	(11,818)	665	(343)	0	0
55581	Rockbridge County Public Schools	(6,125)	(4,478)	(5,834)	(942)	(797)	0	0
55582	Rockingham County Public Schools	(18,021)	(15,338)	(31,017)	103	(2,941)	0	0
55583	Russell County Public Schools	(9,982)	(8,591)	(11,826)	(2,866)	(2,812)	0	0
55584	Scott County Public Schools	(2,619)	(1,861)	(6,367)	1,956	(1,436)	0	0
55585	Shenandoah County Public Schools	(11,317)	(8,129)	(13,988)	(981)	(1,724)	0	0
55586	Smyth County Public Schools	(6,676)	(5,174)	(7,904)	1,038	(59)	0	0
55587	Southampton County Public Schools	(3,146)	(2,373)	(2,961)	(239)	(143)	0	0
55588	Spotsylvania County Public Schools	(18,143)	(15,571)	(34,887)	(3,809)	(6,791)	0	0
55589	Stafford County Public Schools	16,698	17,031	(6,542)	30,169	21,963	0	0
55590	Surry County Public Schools	(1,642)	(1,614)	(3,346)	(77)	(311)	0	0
55591	Sussex County School Board	(2,862)	(1,925)	(3,366)	48	(343)	0	0
55592	Tazewell County Public Schools	(14,005)	(10,700)	(13,432)	1,792	478	0	0
55593	Warren County Public Schools	(10,718)	(9,872)	(11,753)	(1,689)	(912)	0	0
55595	Washington County Public Schools	(7,599)	(5,914)	(10,386)	(1,184)	(3,347)	0	0
55596	Westmoreland County Public Schools	(2,357)	(1,990)	(2,764)	(293)	(871)	0	0
55597	Wise County Public Schools	(3,434)	(1,409)	(4,316)	1,450	(86)	0	0
55598	Wythe County Public Schools	(1,673)	(2,037)	(4,864)	(308)	(1,103)	0	0
55599	York County Public Schools	(19,299)	(16,186)	(26,356)	(3,484)	(4,596)	0	0
55600	Accomack County Public Schools	(6,772)	(5,998)	(10,837)	1,339	1,425	0	0
55601	Bristol VA Public Schools	8,063	3,746	(1,384)	2,377	(252)	0	0
55602	Buena Vista City Public Schools	(734)	(723)	(1,191)	148	22	0	0
55603	Amelia County Public Schools	(4,281)	(3,958)	(4,926)	(1,941)	(571)	0	0
55605	Danville City Public Schools	3,590	3,141	(4,691)	2,426	(1,072)	0	0
55606	Franklin City Public Schools	1,923	1,942	446	2,433	1,120	0	0
55608	Harrisonburg City Public Schools	603	(622)	(7,067)	1,067	(1,420)	0	0
55609	Hopewell City Public Schools	633	(224)	(5,901)	3	(926)	0	0
55610	Lynchburg City Public Schools	(5,641)	(4,065)	(9,754)	4,230	(896)	0	0
55611	Fauquier County Public Schools	(10,295)	(9,438)	(26,848)	1,274	(462)	0	0
55612	Brunswick County Public Schools	(3,237)	(2,858)	(4,107)	(472)	(659)	0	0
55613	The Pruden Center For Industry And Technology	(929)	(355)	0	0	0	0	0
55614	Portsmouth City Public Schools	(30,459)	(25,912)	(35,462)	(7,329)	(8,582)	0	0
55615	Campbell County Public Schools	(1,472)	(1,371)	(8,894)	2,890	(502)	0	0
55616	Richmond Public Schools	(11,416)	(8,059)	(29,759)	15,150	(3,213)	0	0
55617	Roanoke City Schools	7,435	4,159	(11,136)	3,489	(1,301)	0	0
55619	Staunton City Public Schools	(67)	(30)	(2,597)	2,147	1,087	0	0
55620	Suffolk City Public Schools	6,533	6,269	(13,223)	17,679	7,768	0	0
55622	Craig County Public Schools	(992)	(984)	(1,402)	(68)	(126)	0	0
55623	Martinsville City Public Schools	(1,336)	(1,323)	(2,131)	382	630	0	0
55624	Appomattox Regional Governor's School	(105)	(102)	(282)	133	(47)	0	0
55625	Colonial Heights City Public Schools	(1,950)	(2,418)	(4,702)	80	(1,002)	0	0
55632	Manassas City Public Schools	(8,280)	(3,785)	(10,271)	3,602	(1,277)	0	0
55633	Franklin County Public Schools	(9,681)	(10,133)	(21,242)	(942)	(2,438)	0	0
55634	Frederick County Public Schools	(6,313)	(6,039)	(28,296)	4,089	(3,999)	0	0
55635	Salem City Public Schools	(1,431)	(1,596)	(3,635)	1,550	629	0	0
55636	Manassas Park City Public Schools	(1,663)	(1,419)	(4,337)	913	(572)	0	0
55637	Newport News Public Schools	36,281	15,052	(26,545)	7,458	(3,434)	0	0
55638	Town of West Point Public Schools	4,104	4,115	3,367	4,401	231	0	0
55708	Waynesboro City Public Schools	518	342	(1,703)	1,623	554	0	0
55710	Valley Vocational-Technical Center	69	72	(160)	177	(16)	0	0
55711	New Horizons Technical Center	725	161	(909)	243	(157)	0	0
55713	Galax City Public Schools	1,371	1,391	(92)	2,508	1,161	0	0
55714	Norton City Public Schools	1,415	1,426	493	1,606	617	0	0
55802	Williamsburg-James City County Public Schools	(11,722)	(9,070)	(21,739)	(3,819)	(2,885)	0	0
55803	Poquoson City Public Schools	(1,389)	(1,376)	(2,313)	(705)	(449)	0	0
55806	Fredericksburg City Public Schools	97	140	(2,777)	998	(433)	0	0
55807	Hampton City Public Schools	(8,422)	(8,983)	(15,274)	464	(104)	0	0
55813	Buchanan County Public Schools	(7,934)	(4,965)	(7,357)	(121)	(494)	0	0
55814	Jackson River Technical Center	(191)	(190)	(254)	15	21	0	0
55815	Northern Neck Regional Vocational Center	(60)	(59)	(133)	8	(14)	0	0
55854	Orange County Broadband Authority (New Employer 7/1/2021)	6,832	6,851	5,552	7,746	7,032	0	0
55856	Blue Ridge Resource Authority	3,725	3,734	3,064	4,148	(862)	0	0
55858	Peumansend Creek Regional Jail Authority	45,588	45,704	30,384	3,154	(6,009)	0	0
55859	Williamsburg Area Transit Authority	20,970	21,023	8,958	1,848	(2,776)	0	0
55860	Middle Peninsula Juvenile Detention Commission	24,082	24,143	10,066	2,089	(2,272)	0	0
55862	Crater Criminal Justice Training Academy	2,567	471	(1,124)	191	(257)	0	0
55863	Central Shenandoah Criminal Justice Training Academy	3,671	627	(1,346)	(34)	(318)	0	0
55864	New River Valley Emergency Comm Regional Authority	8,461	(1,504)	(4,773)	660	(3,537)	0	0
55865	Maury Service Authority	7,329	2,519	(893)	782	412	0	0



Group Life Insurance Program

Appendix 3 - Amortization of Deferred (Inflows) and Outflows

Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date						
		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Thereafter
55866	Hampton Roads Transportation Accountability Commission	2,019	918	174	767	204	0	0
55867	Pamunkey Regional Library	2,315	1,161	(1,595)	3,560	(330)	0	0
55868	Northern Virginia Transportation Authority	4,639	2,340	(1,139)	1,557	(149)	0	0
55869	RSW Regional Jail Authority	(7,002)	(4,682)	(16,570)	(1,115)	(319)	0	0
55870	Bedford Regional Water Authority	7,558	5,935	(3,762)	5,770	530	0	0
55871	Portsmouth Redevelopment and Housing Authority	(19,431)	(16,818)	(17,162)	(4,497)	(4,025)	0	0
55872	Southwest Regional Recreation Authority	3,579	1,663	(927)	806	(711)	0	0
55874	Meherrin River Regional Jail Authority	(21,376)	(16,711)	(29,473)	(11,277)	(5,171)	0	0
55875	Woodway Water Authority	(294)	(287)	(706)	113	(148)	0	0
55876	Bristol Virginia Utilities Authority (BVU)	(66,145)	(58,216)	(36,515)	(5,216)	(3,076)	0	0
55878	Mount Rogers Community Services Board	(2,780)	(14,841)	(77,064)	353	(6,905)	0	0
55879	Lonesome Pine Soil & Water Conservation District	2	3	(112)	28	(43)	0	0
55880	Big Sandy Soil & Water & Conservation District	129	129	105	146	135	0	0
55881	Central Virginia Planning District Commission	(3,782)	(4,266)	(8,598)	(2,896)	(1,587)	0	0
55882	Middle Peninsula Planning District Commission	(835)	(49)	(42)	472	(139)	0	0
55883	Western Virginia Regional Jail Authority	(18,976)	(18,841)	(35,264)	(9,417)	(12,960)	0	0
55884	Halifax Service Authority	(2,099)	(1,716)	(4,215)	209	(684)	0	0
55886	Russell County Public Service Authority	2,350	2,371	608	2,433	(517)	0	0
55887	Piedmont Community Services Board	14,352	11,294	(26,867)	11,093	(4,702)	0	0
55888	Blue Ridge Behavioral Health Care	(20,131)	(23,226)	(50,674)	(1,039)	(10,358)	0	0
55890	Middle River Regional Jail Authority	(6,019)	(10,496)	(26,581)	(3,470)	(8,268)	0	0
55892	Big Stone Gap Redevelopment and Housing Authority	3,311	3,319	432	151	(201)	0	0
55893	Eastern Shore Soil and Water Conservation District	(329)	(324)	(228)	281	(76)	0	0
55895	Town of Gordonsville	(1,075)	(651)	(2,254)	485	6	0	0
55896	Virginia Resources Authority	(2,807)	(1,962)	(5,260)	(986)	(1,810)	0	0
55897	Prince William County Services Authority	(7,767)	(23,260)	(90,178)	3,302	(8,285)	0	0
55898	Western Virginia Water Authority	(3,599)	(6,822)	(30,373)	8,190	(5,197)	0	0
55899	Shenandoah Valley Regional Airport Commission	(278)	(257)	(1,832)	701	70	0	0
55900	Alleghany Highlands Community Services Board	(3,185)	(2,589)	(8,730)	4,202	945	0	0
55901	Brunswick Industrial Development Authority	394	747	120	357	196	0	0
55904	Appalachian Juvenile Commission	(5,469)	(4,665)	(8,608)	(2,304)	(853)	0	0
55905	Goochland-Powhatan Community Services Board	1,667	1,714	(4,165)	5,631	2,289	0	0
55906	Suffolk Redevelopment and Housing Authority	(4,980)	(4,415)	(6,564)	(2,935)	(1,808)	0	0
55908	Lee County Redevelopment and Housing Authority	(212)	(203)	(650)	672	78	0	0
55909	Henry County Public Service Authority	(2,060)	(1,988)	(7,400)	1,332	(124)	0	0
55910	Southside Planning District Commission	(875)	(862)	(2,076)	456	(54)	0	0
55911	Economic Development Authority Of Henrico Co, Va	(476)	(857)	(2,317)	478	(129)	0	0
55912	Augusta County Public Service Authority	(6,742)	(7,496)	(18,587)	2,292	(2,456)	0	0
55914	Rappahannock Juvenile Center	(426)	(621)	(10,488)	1,597	1,044	0	0
55915	Cumberland Plateau Regional Housing Authority	(1,119)	(1,104)	(2,044)	342	(137)	0	0
55918	Amherst County Service Authority	98	301	(2,139)	2,219	100	0	0
55919	Pepper's Ferry Regional Wastewater Treatment Authority	(1,546)	18	(2,782)	864	(1,089)	0	0
55920	Rappahannock Regional Jail Authority	(43,341)	(32,729)	(51,031)	(4,847)	(15,623)	0	0
55921	Thomas Jefferson Planning District Commission	(1,222)	(1,897)	(3,205)	(277)	(2,221)	0	0
55922	Piedmont Regional Jail	(19,718)	(22,374)	(25,759)	(7,113)	(5,310)	0	0
55923	Nelson County Services Authority	(2,074)	(2,049)	(3,386)	(58)	(584)	0	0
55924	Coeburn-Norton-Wise Regional Water	(1,541)	(1,526)	(2,541)	(429)	(346)	0	0
55925	Fauquier County Water & Sanitation Authority	(679)	(1,347)	(8,003)	2,453	(2,952)	0	0
55926	Scott County Soil & Water Conservation District	(125)	(121)	(449)	0	237	0	0
55927	New River Resource Authority	(482)	(449)	(3,144)	342	(773)	0	0
55928	Scott County Water & Sewage Authority	1,605	1,638	(692)	2,341	(909)	0	0
55929	Greensville County Water & Sewer Authority	(2,051)	(1,442)	(3,834)	611	(795)	0	0
55930	Petersburg Redevelopment & Housing Authority	(2,529)	(2,092)	(4,214)	(49)	(1,328)	0	0
55931	Central Rappahannock Regional Library	(3,217)	(3,553)	(14,761)	158	(378)	0	0
55932	Virginia Coalfield Economic Development Authority	(511)	(502)	(1,139)	26	(261)	0	0
55933	Central Virginia Regional Jail	(4,659)	(10,154)	(21,589)	(1,849)	(10,225)	0	0
55934	Thomas Jefferson Soil & Water Conservation District	(796)	(785)	(817)	315	(547)	0	0
55937	Wythe-Grayson Regional Library	43	(253)	(795)	116	(76)	0	0
55938	Colonial Soil & Water Conservation District	1,096	600	(137)	330	(171)	0	0
55939	Rivanna Solid Waste Authority	4,944	4,971	1,346	2,877	503	0	0
55940	Monacan Soil & Water Conservation District	423	430	(6)	727	20	0	0
55942	Tri-county/city Soil And Water Conservation Dist.	(508)	(504)	(741)	(208)	(389)	0	0
55944	Central Virginia Waste Management Authority	(835)	(820)	(1,975)	(39)	(628)	0	0
55945	Lonesome Pine Regional Library	(3,863)	(3,192)	(3,450)	(341)	(873)	0	0
55946	Virginia Peninsulas Public Service Authority	(2,832)	(2,440)	(5,353)	254	465	0	0
55947	Tidewater Youth Services Commission	(12,779)	(11,739)	(12,543)	(5,200)	(4,811)	0	0
55948	Virginia Highlands Airport Commission	(299)	(292)	(966)	(169)	(62)	0	0
55949	Western Tidewater Regional Jail	(29,388)	(30,569)	(38,546)	(13,965)	(15,652)	0	0
55950	Scott County Redevelopment & Housing Authority	(816)	(304)	(783)	247	(131)	0	0
55951	Handley Regional Library	689	711	(979)	1,185	(21)	0	0
55952	Northern Neck Regional Jail	363	779	(7,633)	4,494	(1,638)	0	0
55953	Montgomery Regional Solid Waste Authority	(2,435)	(2,419)	(3,793)	(1,607)	(234)	0	0
55954	Potomac & Rappahannock Transportation Commission	(10,003)	(13,994)	(31,591)	4,761	(127)	0	0
55955	Giles County Public Service Authority	751	1,682	296	1,852	1,012	0	0
55956	South Central Wastewater Authority	(2,791)	(3,317)	(6,475)	10	(1,095)	0	0



Group Life Insurance Program

Appendix 3 - Amortization of Deferred (Inflows) and Outflows

Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date						
		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Thereafter
55957	Wise County Redevelopment and Housing Authority	(1,493)	(1,476)	(2,420)	(14)	(229)	0	0
55958	Prince William Soil & Water Conservation District	(489)	(484)	(929)	(394)	(584)	0	0
55959	Hampton Roads Regional Jail Authority	(71,572)	(65,910)	(78,132)	(47,848)	(26,524)	0	0
55960	Castlewood Water And Sewage Authority	(4,650)	(3,932)	(3,168)	(1,868)	0	0	0
55961	Pamunkey Regional Jail	(14,589)	(12,816)	(21,718)	(2,844)	(3,527)	0	0
55962	Charlottesville - Albemarle Airport Authority	5,774	5,040	(3,121)	2,169	378	0	0
55963	Virginia Peninsula Regional Jail	(24,985)	(22,860)	(28,512)	(13,588)	(7,139)	0	0
55964	Virginia Biotechnology Research Partnership Authority	446	261	(1,668)	61	(1,517)	0	0
55965	Peumansend Creek Regional Jail	(60,036)	(20,200)	0	0	0	0	0
55966	Blue Ridge Regional Jail Authority	(55,383)	(47,868)	(65,959)	(16,452)	(19,735)	0	0
55967	Massanutten Regional Library	(282)	(665)	(2,818)	(456)	(1,094)	0	0
55968	Albemarle-Charlottesville Regional Jail	(21,967)	(22,230)	(34,993)	(9,788)	(9,313)	0	0
55969	Culpeper Soil & Water Conservation District	396	(196)	(1,018)	948	(104)	0	0
55970	New River Valley Regional Jail	(34,837)	(33,617)	(38,767)	(8,147)	(13,880)	0	0
55971	Sussex Service Authority	(2,172)	(2,147)	(3,655)	(666)	(1,101)	0	0
55974	Peaks of Otter Soil & Water Conservation District	(574)	(225)	(101)	42	(21)	0	0
55975	New River Soil & Water Conservation District	277	281	(165)	94	(56)	0	0
55977	Southside Regional Jail	(5,291)	(4,488)	(6,817)	(489)	(2,758)	0	0
55978	Evergreen Soil & Water Conservation District	(412)	(409)	(602)	(234)	(136)	0	0
55979	Roanoke Higher Education Authority	639	669	(1,645)	2,031	896	0	0
55981	John Marshall Soil & Water Conservation District	(383)	(375)	(797)	(15)	145	0	0
55982	Daniel Boone Soil & Water Conservation District	(157)	(153)	(449)	13	213	0	0
55983	Southside Community Services Board	(14,734)	(13,173)	(26,484)	(4,422)	(9,608)	0	0
55984	Northern Shenandoah Valley Regional Commission	957	976	(661)	1,106	165	0	0
55985	Tazewell Soil & Water Conservation District	(40)	(36)	(270)	253	148	0	0
55988	Henricopolis Soil & Water Conservation District	(133)	(129)	(367)	69	(63)	0	0
55989	Piedmont Regional Juvenile Detention Center	(1,780)	(2,113)	(3,424)	(1,161)	(1,266)	0	0
55990	Roanoke River Service Authority	327	338	(465)	(80)	(325)	0	0
55991	Lee County Public Service Authority	407	427	(1,606)	378	(612)	0	0
55992	Blue Ridge Juvenile Detention Center	(5,280)	(6,474)	(10,082)	(2,801)	(2,644)	0	0
55994	Wise County Public Service Authority	2,162	1,997	(744)	4,639	3,524	0	0
55995	Holston River Soil and Water Conservation District	1,891	1,896	952	438	(284)	0	0
55998	Southwest Virginia Regional Jail Authority	(33,495)	(28,410)	(53,412)	2,376	(9,513)	0	0
55999	Clinch Valley Soil & Water Conservation District	440	444	201	358	30	0	0
59212	City of Norfolk - Insurance Only Employees	(562,159)	(514,061)	(831,312)	(107,615)	(228,669)	0	0
59214	City of Portsmouth - Insurance Only Employees	(35,608)	(22,851)	(19,252)	(12,117)	(5,736)	0	0
59216	City of Richmond - Insurance Only Employees	(441,409)	(327,351)	(660,020)	(25,395)	(189,338)	0	0
59217	City of Roanoke - Insurance Only Employees	(187,570)	(164,544)	(286,051)	(29,852)	(60,455)	0	0
59617	Roanoke City Schools - Insurance Only Employees	(17,647)	(10,425)	(9,579)	(2,926)	(1,760)	0	0
70156	Department of State Police	(3,556)	(3,544)	(4,069)	(1,992)	(90)	0	0
70203	Woodrow Wilson Rehabilitation Center	(2,018)	(2,011)	(2,347)	(902)	(709)	0	0
70204	The College of William and Mary	521	194	(2,938)	3	(1,003)	0	0
70207	University of Virginia - Academic Division	5,306	4,394	(2,450)	6,462	(1,889)	0	0
70208	Virginia Polytechnic Institute and State University	(4,887)	(3,625)	(7,421)	1,354	79	0	0
70211	Virginia Military Institute	(8)	151	(1,443)	(4)	(602)	0	0
70212	Virginia State University	1,960	1,785	(1,102)	718	(803)	0	0
70213	Norfolk State University	(3,805)	(5,048)	(4,992)	(155)	2,194	0	0
70214	Longwood University	(2,111)	(2,296)	(3,672)	(704)	(755)	0	0
70215	University of Mary Washington	(119)	(1,624)	(3,630)	(551)	(555)	0	0
70216	James Madison University	(2,896)	(2,853)	(6,638)	(1,169)	(1,362)	0	0
70217	Radford University	(3,960)	(2,869)	(4,871)	(1,820)	(1,493)	0	0
70221	Old Dominion University	(3,630)	(4,275)	(8,349)	(336)	(1,496)	0	0
70236	Virginia Commonwealth University	4,386	4,234	(8,575)	5,601	10,012	0	0
70241	Richard Bland College	629	332	(136)	725	329	0	0
70242	Christopher Newport University	(775)	65	(1,820)	1,584	1,413	0	0
70246	University of Virginia's College at Wise	(1,070)	(1,061)	(1,347)	(308)	(641)	0	0
70247	George Mason University	(5,214)	(7,215)	(12,425)	(1,631)	(4,786)	0	0
70280	Northern Virginia Community College	(5,538)	(4,260)	(8,858)	1,627	1,872	0	0
70282	Piedmont Virginia Community College	(220)	(216)	(312)	8	96	0	0
70283	J Sargeant Reynolds Community College	(3,032)	(2,515)	(3,373)	(1,775)	(1,504)	0	0
70286	Virginia Western Community College	(915)	(904)	(1,160)	165	(170)	0	0
70291	Blue Ridge Community College	(834)	(260)	(271)	(385)	(243)	0	0
70292	Central Virginia Community College	(372)	(365)	(817)	79	469	0	0
70293	Virginia Peninsula Community College	(2,128)	(2,457)	(2,454)	(482)	(379)	0	0
70294	Southwest Virginia Community College	(19)	(14)	(612)	306	431	0	0
70296	Virginia Highlands Community College	101	104	(53)	379	239	0	0
70297	Germanna Community College	(684)	(680)	(923)	136	76	0	0
70298	Lord Fairfax Community College	(200)	(196)	(816)	(685)	(327)	0	0
70299	Mountain Empire Community College	(231)	(228)	(417)	203	163	0	0
70402	Marine Resources Commission	(5,250)	(2,122)	(8,653)	183	(4,036)	0	0
70403	Department of Wildlife Resources	(8,048)	(13,312)	(36,524)	(1,991)	2,566	0	0
70701	Department Of Corrections	204	0	0	0	0	0	0
70716	Virginia Correctional Center for Women	(4,514)	(1,126)	(18,697)	5,347	(14,970)	0	0
70718	Bland Correctional Center	(11,730)	(9,596)	(22,484)	2,730	(2,032)	0	0
70733	Sussex I Correctional Center	(144,653)	(137,509)	(129,908)	(125,718)	(97,834)	0	0



Group Life Insurance Program

Appendix 3 - Amortization of Deferred (Inflows) and Outflows

Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date						
		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Thereafter
70734	Sussex li Correctional Center	(127,654)	(109,978)	(109,713)	(115,611)	(100,567)	0	0
70735	Wallen Ridge Correctional Center	(18,417)	(15,047)	(39,382)	6,933	(533)	0	0
70737	St Brides Correctional Center	(22,716)	(24,740)	(34,420)	(10,853)	(10,456)	0	0
70741	Red Onion Correctional Center	(26,836)	(23,756)	(45,823)	(1,497)	(9,906)	0	0
70743	Fluvanna Women's Correctional Center	(44,645)	(35,145)	(41,949)	(15,099)	(18,582)	0	0
70745	Nottoway Correctional Center	(43,125)	(41,269)	(58,580)	(29,930)	(27,747)	0	0
70747	Marion Correctional Treatment Center	(8,560)	(7,984)	(18,229)	437	(3,110)	0	0
70749	Buckingham Correctional Center	(47,957)	(37,781)	(51,734)	(29,164)	(16,186)	0	0
70752	State Farm Correctional Complex	(71,466)	(72,712)	(92,846)	(51,709)	(27,668)	0	0
70753	Deerfield Correctional Center	(61,367)	(56,488)	(70,577)	(31,796)	(13,175)	0	0
70754	Augusta Correctional Center	(42,875)	(37,207)	(47,550)	(43,872)	(40,577)	0	0
70756	Department of Corrections - Division of Institutions	17,833	17,896	13,658	21,282	(1,758)	0	0
70757	Western Region Correctional Field Units	(9,465)	(7,481)	(14,280)	320	(1,951)	0	0
70761	Eastern Reg Corr Field Unit	(14,498)	(12,772)	(18,997)	(6,829)	(5,692)	0	0
70767	Adult Community Service	(61,750)	(45,759)	(134,340)	21,316	(42,223)	0	0
70768	Keen Mountain Correctional Center	(19,568)	(17,657)	(29,583)	(1,592)	(4,284)	0	0
70769	Greensville Correctional Center	(123,570)	(103,095)	(127,364)	(73,822)	(46,684)	0	0
70770	Dillwyn Correctional Center	(39,916)	(34,629)	(45,333)	(20,499)	(13,625)	0	0
70771	Indian Creek Correctional Center	(18,194)	(14,321)	(25,438)	(7,333)	(8,798)	0	0
70772	Haynesville Correctional Center	(42,701)	(42,665)	(55,127)	(24,608)	(25,096)	0	0
70773	Coffeewood Correctional Center	(32,496)	(30,542)	(38,512)	(15,713)	(16,462)	0	0
70774	Lunenburg Correctional Center	(26,762)	(26,988)	(38,319)	(14,092)	(12,595)	0	0
70775	Pocahontas State Correctional Center	(9,950)	(11,256)	(23,440)	5,743	460	0	0
70776	Green Rock Correctional Center	(21,827)	(21,651)	(33,723)	(13,545)	(9,914)	0	0
70777	Department of Juvenile Justice	(135,981)	(89,915)	(80,887)	(34,219)	(23,491)	0	0
70779	Sussex State Prison Complex	153,308	153,715	124,577	173,808	157,882	0	0
70785	River North Correctional Center	(13,996)	(19,433)	(38,279)	(9,083)	(12,043)	0	0
70786	Culpeper Correctional Facility For Women	(1,316)	0	0	0	0	0	0
70961	Division of Capitol Police	(3,526)	(3,698)	(15,103)	(2,241)	386	0	0
70999	Department of Alcoholic Beverage Control	(13,913)	(7,871)	(16,402)	7,143	6,008	0	0
Total for VRS Group Life Insurance Program ⁽¹⁾		(20,176,247)	(19,601,729)	(60,687,773)	8,729,522	(8,996,358)	0	0

⁽¹⁾ Employer-level deferrals will differ from GLI systemwide deferrals due to rounding and the recognition of the difference between the total employer contributions and the systemwide contributions.



Group Life Insurance Program

Appendix 4 - Net OPEB Liability

Employer Code	Employer	June 30, 2021 Net OPEB Liability	June 30, 2022 Net OPEB Liability	Discount Rate Sensitivity	
				Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
VRS Group Life Insurance Program Total ⁽¹⁾		1,164,271,353	1,204,098,215	1,752,103,879	761,234,684
Employer Allocation					
11111	Supreme Court - Judges	80,801	75,136	109,331	47,501
11113	Circuit Courts - Judges	1,657,457	1,707,529	2,484,655	1,079,505
11114	General District Courts - Judges	1,119,912	1,160,388	1,688,500	733,601
11115	Juvenile and Domestic Relations District Courts - Judges	1,182,434	1,229,503	1,789,071	777,296
11125	Virginia Court of Appeals - Judges	105,367	171,463	249,499	108,400
11171	State Corporation Commission - Commissioners	29,689	27,092	39,422	17,128
11191	VA Worker's Compensation Comm. - Commissioners	30,737	31,668	46,080	20,020
21156	Department of State Police - Troopers	7,261,560	7,723,436	11,238,503	4,882,780
30100	Senate	395,037	388,321	565,053	245,498
30101	House of Delegates	674,113	692,717	1,007,984	437,938
30103	Magistrate System	1,109,434	1,080,797	1,572,686	683,283
30107	Division of Legislative Services	325,181	346,178	503,729	218,855
30109	Division of Legislative Automated Systems	98,730	100,662	146,476	63,639
30110	Joint Legislative Audit and Review Commission	162,649	168,092	244,593	106,268
30111	Supreme Court	1,125,151	1,127,034	1,639,967	712,515
30112	Judicial Inquiry and Review Commission	24,217	22,757	33,115	14,387
30114	General District Courts	1,876,689	1,923,544	2,798,982	1,216,071
30115	Juvenile and Domestic Relations District Courts	1,140,520	1,155,451	1,681,316	730,480
30116	Combined District Courts	331,002	349,308	508,285	220,834
30117	Virginia State Bar	373,498	374,474	544,903	236,744
30119	Office of the Lieutenant Governor	10,129	10,957	15,944	6,927
30121	Office of the Governor	228,896	276,581	402,458	174,855
30122	Department of Planning and Budget	222,493	236,725	344,463	149,659
30123	Department of Military Affairs	842,001	889,586	1,294,452	562,399
30125	Virginia Court of Appeals	225,520	347,623	505,832	219,768
30127	Department of Emergency Management	587,142	645,636	939,477	408,173
30128	Virginia Veterans Care Center	531,490	535,702	779,510	338,673
30129	Department of Human Resource Management	485,269	500,422	728,173	316,369
30132	Virginia Department of Elections	222,142	252,740	367,766	159,783
30133	Auditor of Public Accounts	479,796	522,457	760,237	330,299
30136	Virginia Information Technologies Agency (VITA)	1,190,817	1,309,455	1,905,410	827,841
30140	Department of Criminal Justice Services	477,352	572,789	833,475	362,119
30141	Office of the Attorney General and Department of Law	1,738,373	1,867,915	2,718,035	1,180,902
30143	Office of the Attorney General - Division of Debt Collection	67,644	73,450	106,878	46,435
30146	Science Museum of Virginia	187,331	190,488	277,182	120,427
30147	Office of the State Inspector General	174,873	188,321	274,029	119,057
30148	Virginia Commission for the Arts	18,279	16,857	24,529	10,657
30151	Department of Accounts	672,949	710,899	1,034,441	449,432
30152	Department of the Treasury	454,182	465,263	677,012	294,141
30154	Department of Motor Vehicles	5,282,881	5,458,289	7,942,450	3,450,748
30156	Department of State Police	2,219,450	2,465,508	3,587,603	1,558,702
30157	Compensation Board	56,584	55,388	80,597	35,017
30158	Virginia Retirement System	0	0	0	0
30160	Virginia Criminal Sentencing Commission	37,839	36,845	53,614	23,294
30161	Department of Taxation	2,638,355	2,764,365	4,022,474	1,747,640
30162	Department of Accounts - Transfer Payments (CHRF)	6,753	7,345	10,688	4,644
30164	Virginia Management Fellows Administration	23,751	37,929	55,191	23,979
30165	Department of Housing and Community Development	443,588	569,658	828,919	360,140
30166	Secretary of the Commonwealth	60,193	88,381	128,604	55,875
30171	State Corporation Commission	2,760,954	2,906,689	4,229,572	1,837,618



Group Life Insurance Program

Appendix 4 - Net OPEB Liability

Employer Code	Employer	June 30, 2021 Net OPEB Liability	June 30, 2022 Net OPEB Liability	Discount Rate Sensitivity	
				Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
30172	Virginia State Lottery	1,317,490	1,481,400	2,155,610	936,546
30174	Virginia College Savings Plan	578,759	612,042	890,593	386,935
30180	Secretary of Administration	74,397	75,256	109,506	47,577
30181	Department of Labor and Industry	499,240	542,927	790,022	343,240
30182	Virginia Employment Commission	2,431,348	3,110,422	4,526,028	1,966,418
30183	Secretary of Natural and Historic Resources	26,778	28,657	41,700	18,117
30184	Secretary Of Technology	0	0	0	0
30185	Secretary of Education	26,778	22,998	33,465	14,540
30186	Secretary of Transportation	27,361	33,474	48,708	21,162
30187	Secretary of Public Safety	30,271	36,123	52,563	22,837
30188	Secretary of Health and Human Resources	20,724	21,674	31,538	13,702
30190	Secretary of Finance	28,990	33,715	49,059	21,315
30191	Virginia Workers' Compensation Commission	1,052,967	1,055,270	1,535,542	667,145
30192	Secretary of Commerce and Trade	26,895	37,929	55,191	23,979
30193	Secretary of Agriculture and Forestry	17,347	16,617	24,179	10,505
30194	Department of General Services	2,074,033	2,124,989	3,092,108	1,343,425
30195	Secretary of Labor	0	29,741	43,277	18,802
30199	Department of Conservation and Recreation	1,390,024	1,501,027	2,184,169	948,954
30200	Office of Children's Services	57,166	62,733	91,284	39,660
30201	Department of Education - Central Office Operations	1,439,854	2,028,902	2,952,291	1,282,679
30202	The Library of Virginia	403,653	427,093	621,470	270,010
30203	Woodrow Wilson Rehabilitation Center	562,110	501,386	729,575	316,978
30204	The College of William and Mary	9,113,916	9,298,996	13,531,128	5,878,854
30207	University of Virginia - Academic Division	18,865,504	18,928,516	27,543,207	11,966,667
30208	Virginia Polytechnic Institute and State University	35,129,326	36,668,107	53,356,389	23,181,693
30209	University of Virginia Medical Center	1,753,742	1,649,130	2,399,678	1,042,585
30211	Virginia Military Institute	1,914,295	2,007,349	2,920,928	1,269,052
30212	Virginia State University	2,280,341	2,362,678	3,437,973	1,493,692
30213	Norfolk State University	3,017,791	3,117,285	4,536,015	1,970,758
30214	Longwood University	2,449,045	2,569,542	3,738,984	1,624,472
30215	University of Mary Washington	2,318,064	2,329,686	3,389,965	1,472,835
30216	James Madison University	11,171,416	11,388,344	16,571,374	7,199,747
30217	Radford University	4,695,856	4,598,203	6,690,924	2,906,999
30218	Virginia School for Deaf and Blind	349,398	345,696	503,028	218,550
30221	Old Dominion University	9,691,162	10,026,150	14,589,221	6,338,563
30222	Department of Professional and Occupational Regulation	567,582	588,201	855,901	371,863
30223	Department of Health Professions	957,497	1,019,990	1,484,205	644,841
30226	Board of Accountancy	46,338	47,201	68,682	29,840
30233	Board of Bar Examiners	30,039	30,584	44,503	19,335
30234	Cooperative Extension and Agricultural Research Service	285,713	288,622	419,979	182,468
30236	Virginia Commonwealth University	27,283,302	28,262,310	41,124,970	17,867,521
30238	Virginia Museum of Fine Arts	745,017	801,206	1,165,848	506,525
30239	Frontier Culture Museum of Virginia	72,301	75,136	109,331	47,501
30241	Richard Bland College	351,726	382,421	556,467	241,768
30242	Christopher Newport University	3,315,379	3,414,817	4,968,959	2,158,858
30245	State Council of Higher Education for Virginia	221,793	228,658	332,724	144,558
30246	University of Virginia's College at Wise	510,533	460,326	669,828	291,020
30247	George Mason University	21,132,456	22,666,754	32,982,780	14,329,993
30261	Virginia Community College System - Central Office Operations	1,064,610	1,127,877	1,641,193	713,047
30262	Department of Rehabilitative Services	2,807,408	2,998,682	4,363,433	1,895,776
30263	Virginia Rehabilitation Center for the Blind and Vision Impaired	61,125	65,623	95,490	41,487
30268	Virginia Institute of Marine Science	1,230,286	1,236,005	1,798,532	781,406



Group Life Insurance Program

Appendix 4 - Net OPEB Liability

Employer Code	Employer	June 30, 2021 Net OPEB Liability	June 30, 2022 Net OPEB Liability	Discount Rate Sensitivity	
				Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
30270	Virginia Community College System - Shared Services	270,577	282,601	411,218	178,662
30275	New River Community College	435,554	460,446	670,004	291,096
30276	Southside Virginia Community College	448,710	465,624	677,538	294,369
30277	Paul D Camp Community College	197,810	205,900	299,609	130,171
30278	Rappahannock Community College	368,958	412,042	599,569	260,494
30279	Danville Community College	365,232	414,932	603,774	262,321
30280	Northern Virginia Community College	6,435,627	6,443,722	9,376,370	4,073,741
30282	Piedmont Virginia Community College	657,930	688,864	1,002,377	435,502
30283	J Sargeant Reynolds Community College	1,157,053	1,170,382	1,703,042	739,919
30284	Eastern Shore Community College	139,363	157,496	229,175	99,569
30285	Patrick Henry Community College	598,785	607,948	884,636	384,347
30286	Virginia Western Community College	760,851	801,687	1,166,549	506,829
30287	Dabney S. Lancaster Community College	183,722	195,906	285,067	123,853
30288	Wytheville Community College	271,508	296,449	431,367	187,416
30290	John Tyler Community College	908,016	934,499	1,359,806	590,793
30291	Blue Ridge Community College	572,356	602,169	876,226	380,693
30292	Central Virginia Community College	464,195	506,925	737,635	320,479
30293	Virginia Peninsula Community College	876,813	831,067	1,209,300	525,403
30294	Southwest Virginia Community College	411,337	461,651	671,756	291,857
30295	Tidewater Community College	2,529,729	2,530,529	3,682,216	1,599,808
30296	Virginia Highlands Community College	297,238	319,086	464,307	201,727
30297	Germanna Community College	816,388	880,194	1,280,786	556,462
30298	Lord Fairfax Community College	712,534	731,007	1,063,701	462,145
30299	Mountain Empire Community College	383,627	399,038	580,646	252,273
30301	Department of Agriculture and Consumer Services	1,409,001	1,449,250	2,108,829	916,221
30310	Virginia Economic Development Partnership	693,673	801,085	1,165,673	506,449
30320	Virginia Tourism Authority	310,860	323,661	470,965	204,620
30330	Virginia - Israel Advisory Board	5,705	6,020	8,761	3,806
30350	Department of Small Business and Supplier Diversity	156,129	192,174	279,635	121,493
30400	Jamestown-Yorktown Commemoration	0	3,371	4,906	2,131
30402	Marine Resources Commission	237,861	245,515	357,253	155,216
30403	Department of Wildlife Resources	907,316	942,928	1,372,070	596,122
30405	Virginia Racing Commission	21,539	22,878	33,290	14,463
30407	Virginia Port Authority	14,204	16,014	23,303	10,124
30409	Department of Energy	666,545	666,949	970,489	421,647
30411	Department of Forestry	643,959	673,210	979,600	425,606
30413	Commission on Virginia Alcohol Safety Action Program	32,367	32,751	47,657	20,706
30417	Gunston Hall	11,876	13,606	19,799	8,602
30423	Department of Historic Resources	159,505	177,725	258,610	112,358
30425	Jamestown - Yorktown Foundation	398,530	415,895	605,176	262,930
30440	Department of Environmental Quality	2,989,383	3,083,811	4,487,307	1,949,595
30454	Office of Commonwealth Preparedness	40,749	47,321	68,858	29,916
30501	Va Dept Of Transportation	0	26,743,583	38,915,045	16,907,378
30505	Department of Rail and Public Transportation	317,846	300,663	437,500	190,080
30506	Motor Vehicle Dealer Board	73,116	72,848	106,002	46,055
30510	Va Dept Of Transportation Central Office	6,430,037	0	0	0
30511	Va Dept Of Transportation Bristol	1,843,391	0	0	0
30512	Va Dept Of Transportation Salem	2,296,875	0	0	0
30513	Va Dept Of Transportation Lynchburg	1,680,043	0	0	0
30514	Va Dept Of Transportation Richmond	2,588,757	0	0	0
30515	Va Dept Of Transportation Hampton Roads	2,643,943	0	0	0
30516	Va Dept Of Transportation Fredericksburg	1,600,291	0	0	0



Group Life Insurance Program

Appendix 4 - Net OPEB Liability

Employer Code	Employer	June 30, 2021 Net OPEB Liability	June 30, 2022 Net OPEB Liability	Discount Rate Sensitivity	
				Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
30517	Va Dept Of Transportation Culpeper	1,558,610	0	0	0
30518	Va Dept Of Transportation Staunton	1,906,378	0	0	0
30519	Va Dept Of Transportation Nova	3,290,580	0	0	0
30601	Department of Health	10,131,490	10,396,891	15,128,693	6,572,947
30602	Department of Medical Assistance Services	2,199,076	2,496,574	3,632,807	1,578,342
30606	Virginia Board for People With Disabilities	36,558	37,207	54,140	23,522
30701	Department of Corrections - Central Administration	1,390,955	1,502,231	2,185,922	949,715
30702	Department for the Blind and Vision Impaired	426,473	443,348	645,124	280,286
30703	Central State Hospital	2,051,213	2,058,042	2,994,691	1,301,100
30704	Eastern State Hospital	1,823,249	1,764,603	2,567,704	1,115,588
30705	Southwestern Virginia Mental Health Institute	1,349,739	1,374,476	2,000,024	868,948
30706	Western State Hospital	1,863,416	1,887,542	2,746,594	1,193,310
30707	Central Virginia Training Center	56,933	5,178	7,534	3,273
30708	Commonwealth Center for Children and Adolescents	391,893	354,606	515,994	224,183
30711	Virginia Correctional Enterprises	473,975	460,808	670,529	291,324
30716	Virginia Correctional Center for Women	337,406	308,008	448,187	194,724
30718	Bland Correctional Center	205,959	215,172	313,100	136,032
30720	Department of Behavioral Health & Developmental Services	2,109,310	2,291,155	3,333,898	1,448,475
30723	Southeastern Virginia Training Center	627,891	643,590	936,498	406,879
30724	Catawba Hospital	781,342	825,769	1,201,591	522,054
30725	Northern Va Training Center	0	0	0	0
30728	Northern Virginia Mental Health Institute	1,222,834	1,232,272	1,793,100	779,046
30729	Piedmont Geriatric Hospital	816,388	778,328	1,132,558	492,061
30733	Sussex I Correctional Center	162,532	0	0	0
30734	Sussex II Correctional Center	130,980	0	0	0
30735	Wallen Ridge Correctional Center	283,150	305,238	444,158	192,973
30737	St Brides Correctional Center	228,198	228,537	332,549	144,482
30738	Southwestern Va Training Ctr	1,979	0	0	0
30739	Southern Virginia Mental Health Institute	472,228	449,850	654,585	284,397
30741	Red Onion Correctional Center	286,760	302,108	439,602	190,993
30742	Department of Corrections - Academy For Staff Development	380,717	424,564	617,791	268,411
30743	Fluvanna Women's Correctional Center	460,935	494,161	719,062	312,410
30745	Nottoway Correctional Center	347,419	337,749	491,464	213,526
30747	Marion Correctional Treatment Center	260,796	268,754	391,069	169,907
30748	Hiram W Davis Medical Center	512,978	520,651	757,609	329,157
30749	Buckingham Correctional Center	231,806	241,662	351,647	152,780
30751	Department for the Deaf and Hard-of-Hearing	29,922	28,176	40,999	17,813
30752	State Farm Correctional Complex	293,745	274,293	399,129	173,409
30753	Deerfield Correctional Center	294,560	296,810	431,893	187,644
30754	Augusta Correctional Center	181,277	170,741	248,448	107,943
30756	Department of Corrections - Division of Institutions	1,656,292	1,733,417	2,522,325	1,095,872
30757	Western Region Correctional Field Units	74,047	78,868	114,763	49,861
30761	Eastern Reg Corr Field Unit	105,599	115,954	168,727	73,307
30765	Department of Social Services	5,640,546	5,428,187	7,898,648	3,431,717
30766	Virginia Parole Board	35,161	53,221	77,443	33,647
30767	Adult Community Service	667,128	679,592	988,886	429,640
30768	Keen Mountain Correctional Center	222,027	222,517	323,788	140,676
30769	Greensville Correctional Center	531,956	528,719	769,348	334,258
30770	Dillwyn Correctional Center	264,639	270,320	393,347	170,897
30771	Indian Creek Correctional Center	180,463	176,159	256,332	111,368
30772	Haynesville Correctional Center	295,841	296,810	431,893	187,644
30773	Coffeewood Correctional Center	210,733	213,848	311,173	135,195



Group Life Insurance Program

Appendix 4 - Net OPEB Liability

Employer Code	Employer	June 30, 2021 Net OPEB Liability	June 30, 2022 Net OPEB Liability	Discount Rate Sensitivity	
				Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
30774	Lunenburg Correctional Center	199,789	199,158	289,798	125,908
30775	Pocahontas State Correctional Center	246,593	243,348	354,100	153,845
30776	Green Rock Correctional Center	265,687	265,744	386,689	168,004
30777	Department of Juvenile Justice	3,625,541	3,591,097	5,225,467	2,270,303
30778	Department of Forensic Science	1,378,847	1,427,938	2,077,817	902,747
30779	Sussex State Prison Complex	0	371,343	540,348	234,764
30785	River North Correctional Center	249,037	236,244	343,762	149,354
30786	Culpeper Correctional Facility For Women	0	0	0	0
30794	Virginia Center for Behavioral Rehabilitation	1,149,485	1,121,977	1,632,608	709,317
30841	Department of Aviation	149,958	156,533	227,773	98,960
30848	Indigent Defense Commission	1,923,260	2,112,828	3,074,412	1,335,736
30851	Tobacco Indemnification & Revitalization Commission	58,796	56,833	82,699	35,930
30852	Virginia Foundation For Healthy Youth	67,993	68,995	100,395	43,619
30882	Behavioral Health Commission	0	2,769	4,030	1,751
30912	Department of Veterans Services	685,057	730,887	1,063,525	462,069
30913	Veterans Services Foundation	5,822	7,104	10,337	4,491
30922	Sitter-Barfoot Veterans Care Center	733,375	739,676	1,076,316	467,626
30937	Southern Virginia Higher Education Center	112,934	132,812	193,257	83,964
30938	New College Institute	55,420	59,121	86,028	37,377
30942	Virginia Museum of Natural History	77,774	82,962	120,720	52,449
30948	Southwest Virginia Higher Education Center	57,398	62,854	91,460	39,736
30957	Commonwealth's Attorneys' Services Council	27,827	28,657	41,700	18,117
30960	Department of Fire Programs	240,771	247,081	359,531	156,205
30961	Division of Capitol Police	32,716	47,080	68,507	29,764
30977	Virginia Cannabis Control Authority	0	5,178	7,534	3,273
30999	Department of Alcoholic Beverage Control	3,153,313	3,941,730	5,735,679	2,491,974
33010	Virginia Outdoors Foundation	136,219	151,114	219,889	95,535
35106	Arlington County Health Department	3,959	3,974	5,782	2,512
35129	Fairfax County Health Department	111,421	83,203	121,070	52,601
35522	Virginia Passenger Rail Authority	7,219	136,424	198,513	86,248
35885	Fort Monroe Federal Area Development Authority	87,903	94,883	138,066	59,985
40100	Accomack County School Board	1,562,452	1,659,124	2,414,220	1,048,904
40101	Albemarle County Schools	5,663,132	6,217,231	9,046,800	3,930,553
40102	Alleghany County School Board	630,337	982,543	1,429,715	621,167
40103	Amelia County School Board	511,231	529,441	770,399	334,714
40104	Amherst County School Board	1,425,999	1,475,861	2,147,551	933,044
40105	Appomattox County School Board	668,874	729,442	1,061,423	461,155
40106	Arlington Public Schools	18,186,850	18,333,692	26,677,669	11,590,618
40107	Augusta County School Board	3,433,436	3,542,090	5,154,156	2,239,321
40108	Bath County School Board	257,304	256,473	373,198	162,143
40109	Bedford County School Board	3,031,763	3,082,607	4,485,554	1,948,834
40110	Bland County School Board	212,829	222,758	324,139	140,828
40111	Botetourt County Schools	1,573,513	1,608,312	2,340,282	1,016,780
40112	Brunswick County Public Schools	497,494	476,581	693,482	301,296
40113	Buchanan County School Board	763,180	744,372	1,083,149	470,595
40114	Buckingham County School Board	651,643	682,482	993,091	431,467
40115	Campbell County School Board	2,379,305	2,491,035	3,624,747	1,574,840
40116	Caroline County School Board	1,281,280	1,303,675	1,897,000	824,188
40117	Carroll County School Board	1,202,808	1,249,852	1,818,681	790,160
40118	Charles City County School Board	234,368	222,637	323,964	140,752
40119	Charlotte County School Board	663,635	1,706,686	2,483,428	1,078,972
40120	Chesterfield County School Board	19,031,063	20,386,918	29,665,352	12,888,673



Group Life Insurance Program

Appendix 4 - Net OPEB Liability

Employer Code	Employer	June 30, 2021 Net OPEB Liability	June 30, 2022 Net OPEB Liability	Discount Rate Sensitivity	
				Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
40121	Clarke County School Board	691,460	743,409	1,081,747	469,986
40122	Craig County School Board	207,590	210,235	305,917	132,911
40123	Culpeper County School Board	2,648,135	2,733,058	3,976,919	1,727,848
40124	Cumberland County School Board	481,077	506,202	736,583	320,023
40125	Dickenson County School Board	554,892	577,846	840,833	365,316
40126	Dinwiddie County School Board	1,369,066	1,482,484	2,157,187	937,231
40128	Essex County Public Schools	453,251	461,289	671,230	291,629
40129	Fairfax County School Board	92,480,874	92,295,917	134,301,364	58,349,769
40130	Fauquier County School Board	4,344,130	4,382,188	6,376,597	2,770,433
40131	Floyd County School Board	632,898	643,228	935,972	406,651
40132	Fluvanna County Public Schools	1,392,235	1,409,154	2,050,484	890,872
40133	Franklin County Public Schools	2,370,340	2,429,746	3,535,565	1,536,093
40134	Frederick County School Board	5,461,713	5,652,631	8,225,239	3,573,611
40135	Giles County Schools	731,279	745,938	1,085,427	471,584
40136	Gloucester County School Board	1,767,597	1,944,495	2,829,468	1,229,316
40137	Goochland County School Board	920,822	978,449	1,423,757	618,578
40138	Grayson County School Board	541,270	566,889	824,889	358,389
40139	Greene County Public Schools	987,302	1,071,044	1,558,494	677,117
40140	Greensville County School Board	765,159	765,083	1,113,285	483,688
40141	Halifax County School Board	1,556,631	1,684,651	2,451,365	1,065,042
40142	Hanover County School Board	5,972,130	6,289,116	9,151,400	3,975,999
40143	Henrico County School Board	16,713,814	17,514,425	25,485,539	11,072,675
40144	Henry County Public Schools	2,207,459	2,269,963	3,303,061	1,435,077
40145	Highland County Public Schools	106,880	109,573	159,441	69,272
40146	Isle of Wight County Schools	1,804,620	1,931,491	2,810,546	1,221,095
40148	King George County School Board	1,392,235	1,439,377	2,094,462	909,979
40149	King & Queen County School Board	282,103	302,589	440,303	191,298
40150	King William County School Board	689,248	713,548	1,038,295	451,107
40151	Lancaster County Public Schools	394,921	404,938	589,232	256,003
40152	Lee County School Board	1,053,898	1,092,236	1,589,331	690,515
40153	Loudoun County School Board	40,986,660	44,133,625	64,219,592	27,901,417
40154	Louisa County Public Schools	1,837,337	1,957,620	2,848,566	1,237,613
40155	Lunenburg County School Board	498,308	529,080	769,873	334,486
40156	Madison County School Board	568,863	596,871	868,517	377,343
40157	Mathews County School Board	428,918	437,087	636,013	276,328
40158	Mecklenburg County School Board	1,373,258	1,437,932	2,092,359	909,065
40159	Middlesex County School Board	512,862	524,023	762,514	331,289
40160	Montgomery County School Board	3,335,288	3,610,363	5,253,500	2,282,483
40162	Nelson County Public Schools	644,425	660,447	961,028	417,537
40163	New Kent County School Board	1,019,203	1,077,185	1,567,430	681,000
40165	Northampton County Schools	524,388	532,692	775,130	336,770
40166	Northumberland County School Board	487,830	516,076	750,951	326,265
40167	Nottoway County School Board	628,939	614,450	894,097	388,457
40168	Orange County Public Schools	1,536,489	1,631,551	2,374,097	1,031,471
40169	Page County Public Schools	1,060,069	1,089,587	1,585,476	688,840
40170	Patrick County School Board	717,424	742,807	1,080,871	469,605
40171	Pittsylvania County School Board	2,545,796	2,610,481	3,798,556	1,650,354
40172	Powhatan County School Board	1,418,432	1,485,855	2,162,093	939,362
40173	Prince Edward County School Board	642,562	629,983	916,699	398,277
40174	Prince George County School Board	1,928,034	1,961,112	2,853,647	1,239,821
40176	Prince William County School Board	34,552,780	35,682,916	51,922,820	22,558,852
40177	Pulaski County School Board	1,238,203	1,302,351	1,895,073	823,350



Group Life Insurance Program

Appendix 4 - Net OPEB Liability

Employer Code	Employer	June 30, 2021 Net OPEB Liability	June 30, 2022 Net OPEB Liability	Discount Rate Sensitivity	
				Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
40178	Rappahannock County School Board	350,562	361,951	526,682	228,827
40179	Richmond County School Board	413,898	443,348	645,124	280,286
40180	Roanoke County School Board	4,630,890	4,829,751	7,027,853	3,053,384
40181	Rockbridge County School Board	986,603	994,584	1,447,236	628,779
40182	Rockingham County School Board	4,017,202	4,237,215	6,165,644	2,678,781
40183	Russell County School Board	1,094,065	1,090,671	1,587,053	689,525
40184	Scott County School Board	1,221,786	1,239,256	1,803,263	783,462
40185	Shenandoah County School Board	2,164,497	2,210,601	3,216,683	1,397,549
40186	Smyth County School Board	1,303,285	1,382,664	2,011,938	874,124
40187	Southampton County School Board	749,209	756,534	1,100,845	478,283
40188	Spotsylvania County School Board	7,710,504	7,975,453	11,605,218	5,042,106
40189	Stafford County School Board	9,930,303	10,667,211	15,522,040	6,743,844
40190	Surry County Schools	410,639	421,434	613,235	266,432
40191	Sussex County School Board	456,744	458,400	667,025	289,802
40192	Tazewell County Schools	1,421,925	1,463,940	2,130,205	925,508
40193	Warren County School Board	1,824,413	1,966,049	2,860,831	1,242,942
40195	Washington County School Board	2,076,943	2,134,020	3,105,249	1,349,134
40196	Westmoreland County School Board	571,890	569,658	828,919	360,140
40197	Wise County School Board	1,729,292	1,831,792	2,665,472	1,158,065
40198	Wythe County School Board	1,210,725	1,257,197	1,829,369	794,804
40199	York County School Board	4,159,709	4,197,601	6,108,000	2,653,736
40200	Alexandria City School Board	9,226,501	9,400,862	13,679,355	5,943,255
40201	Bristol City School Board	772,727	767,611	1,116,965	485,286
40202	Buena Vista City Schools	268,481	288,863	420,329	182,620
40203	Charlottesville Public Schools	2,329,590	2,397,476	3,488,609	1,515,692
40205	Danville City Schools	2,088,121	2,196,151	3,195,657	1,388,414
40206	Fredericksburg City Schools	1,358,588	1,471,887	2,141,769	930,532
40207	Hampton City Schools	6,473,465	6,794,475	9,886,757	4,295,489
40208	Harrisonburg City School Board	2,526,818	2,712,829	3,947,484	1,715,059
40209	Hopewell City School Board	1,477,228	1,602,652	2,332,047	1,013,202
40210	Lynchburg Public Schools	3,076,470	3,216,021	4,679,687	2,033,179
40211	Newport News Public Schools	9,527,232	9,706,823	14,124,564	6,136,684
40212	Norfolk Public Schools	12,192,599	12,140,061	17,665,210	7,674,985
40213	Petersburg City Schools	1,440,437	1,549,792	2,255,130	979,784
40214	Portsmouth School Board	4,929,408	4,813,616	7,004,375	3,043,183
40215	Radford City School Board	504,945	557,497	811,223	352,451
40216	Richmond Public Schools	10,959,403	11,345,117	16,508,473	7,172,419
40217	Roanoke City School Board	4,904,027	5,033,725	7,324,659	3,182,337
40219	Staunton City Schools	1,008,957	1,084,289	1,577,767	685,491
40220	Suffolk City School Board	4,727,523	4,720,299	6,868,587	2,984,188
40222	Winchester Public Schools	1,763,173	1,841,545	2,679,664	1,164,231
40223	Martinsville City Schools	658,279	661,771	962,955	418,374
40224	Falls Church Public Schools	1,570,602	1,607,348	2,338,880	1,016,171
40225	Colonial Heights City Schools	1,134,466	1,156,775	1,683,244	731,317
40230	Covington City School Board	304,457	0	0	0
40231	Fairfax City School Board	5,473	5,418	7,884	3,426
40232	Franklin City Public Schools	389,915	385,070	560,322	243,442
40233	Chesapeake Public Schools	14,377,354	15,005,209	21,834,335	9,486,340
40234	Virginia Beach City School Board	24,045,696	24,496,258	35,644,923	15,486,611
40236	Manassas Park City Schools	1,359,171	1,359,184	1,977,772	859,280
40306	Town of West Point School Board	313,887	306,202	445,559	193,582
40307	Lexington City School Board	187,215	197,472	287,345	124,842



Group Life Insurance Program

Appendix 4 - Net OPEB Liability

Employer Code	Employer	June 30, 2021 Net OPEB Liability	June 30, 2022 Net OPEB Liability	Discount Rate Sensitivity	
				Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
40308	Waynesboro Public Schools	1,062,630	1,124,385	1,636,112	710,840
40309	Town of Colonial Beach Schools	216,088	213,125	310,122	134,738
40313	Galax City Schools	424,727	459,844	669,127	290,715
40314	Norton City Schools	222,725	252,619	367,591	159,707
40332	Manassas City Schools	3,481,404	3,550,519	5,166,421	2,244,649
40335	City of Salem Schools	1,341,822	1,450,093	2,110,056	916,754
40402	Williamsburg-James City County School Board	4,179,035	4,439,142	6,459,472	2,806,440
40403	Poquoson City Public Schools	678,538	681,880	992,215	431,087
40410	Valley Vocational Technical Center	113,167	113,908	165,749	72,013
40412	Charlottesville/Albemarle Vo-Tech Center	72,650	90,066	131,057	56,940
40413	The Pruden Center For Industry And Technology	0	0	0	0
40414	Jackson River Technical Ctr	34,462	0	0	0
40415	New Horizons Technical Center	529,045	543,047	790,198	343,316
40416	Northern Neck Regional Vocational Center	68,692	68,874	100,220	43,543
40417	Rowanty Vocational Technical Center	48,900	53,582	77,969	33,875
40418	Amelia-Nottoway Vocational Center	12,807	18,784	27,333	11,875
40421	Northern Neck Regional Special Education Program	34,695	32,872	47,832	20,782
40423	Maggie Walker Governor's School for Govt & Intl Studies	260,098	266,948	388,441	168,765
40424	Appomattox Region Governor's School	123,180	127,875	186,073	80,843
40425	Bridging Communities Regional Career and Tech Center	25,381	33,353	48,533	21,086
55100	Accomack County	706,014	721,735	1,050,209	456,283
55101	Albemarle County	2,733,244	2,897,176	4,215,731	1,831,604
55102	Alleghany County	453,833	462,132	672,456	292,161
55103	Amelia County	275,583	290,067	422,081	183,381
55104	Amherst County	585,512	615,052	894,973	388,838
55105	Appomattox County	238,676	256,954	373,898	162,447
55107	Augusta County	1,342,871	1,376,764	2,003,353	870,394
55108	Bath County	164,046	172,186	250,550	108,856
55109	Bedford County	1,223,184	1,256,475	1,828,318	794,347
55110	Bland County	159,505	163,998	238,636	103,680
55111	Botetourt County	775,288	829,261	1,206,672	524,262
55112	Brunswick County	357,082	374,594	545,079	236,820
55113	Buchanan County	600,531	618,785	900,405	391,198
55114	Buckingham County	274,768	319,206	464,482	201,803
55115	Campbell County	860,047	901,748	1,312,149	570,088
55116	Caroline County	727,902	761,591	1,108,204	481,480
55117	Carroll County	408,078	442,505	643,897	279,753
55118	Charles City County	241,120	259,362	377,403	163,970
55119	Charlotte County	251,250	263,818	383,885	166,786
55120	Chesterfield County	11,713,967	12,413,993	18,063,813	7,848,166
55121	Clarke County	308,182	320,410	466,234	202,564
55122	Craig County	106,997	121,012	176,086	76,504
55123	Culpeper County	1,177,661	1,189,286	1,730,550	751,870
55124	Cumberland County	200,254	208,188	302,938	131,617
55126	Dinwiddie County	613,920	668,755	973,117	422,789
55128	Essex County	252,530	270,079	392,996	170,745
55130	Fauquier County	2,376,161	2,463,822	3,585,150	1,557,636
55131	Floyd County	286,760	302,830	440,653	191,450
55132	Fluvanna County	443,704	477,304	694,533	301,753
55133	Franklin County	917,097	990,490	1,441,278	626,191
55134	Frederick County	2,608,318	2,668,278	3,882,656	1,686,894
55135	Giles County	368,026	373,631	543,677	236,211



Group Life Insurance Program

Appendix 4 - Net OPEB Liability

Employer Code	Employer	June 30, 2021 Net OPEB Liability	June 30, 2022 Net OPEB Liability	Discount Rate Sensitivity	
				Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
55136	Gloucester County	955,285	976,643	1,421,129	617,437
55137	Goochland County	791,006	875,378	1,273,778	553,417
55138	Grayson County	268,015	298,857	434,872	188,938
55139	Greene County	337,522	352,078	512,314	222,585
55140	Greensville County	290,835	306,443	445,910	193,734
55141	Halifax County	504,479	529,682	770,749	334,867
55142	Hanover County	3,916,027	4,065,270	5,915,444	2,570,077
55143	Henrico County	15,060,316	16,239,889	23,630,940	10,266,909
55144	Henry County	1,017,922	1,133,898	1,649,954	716,854
55145	Highland County	91,396	99,940	145,424	63,182
55146	Isle of Wight County	837,111	882,723	1,284,465	558,060
55147	James City County	2,310,729	2,391,215	3,479,498	1,511,734
55148	King George County	709,740	811,320	1,180,566	512,919
55149	King and Queen County	177,785	196,870	286,469	124,462
55150	King William County	295,026	327,514	476,572	207,056
55151	Lancaster County	294,328	310,657	452,042	196,398
55152	Lee County	298,869	332,090	483,230	209,948
55153	Loudoun County	16,329,604	16,845,309	24,511,896	10,649,657
55154	Louisa County	812,312	879,713	1,280,085	556,157
55155	Lunenburg County	128,768	141,963	206,573	89,749
55156	Madison County	317,148	333,776	485,682	211,014
55157	Mathews County	185,702	203,131	295,579	128,420
55158	Mecklenburg County	560,248	594,222	864,662	375,669
55159	Middlesex County	197,227	209,633	305,041	132,531
55160	Montgomery County	1,137,493	1,156,775	1,683,244	731,317
55162	Nelson County	271,625	277,183	403,334	175,236
55163	New Kent County	625,447	685,492	997,471	433,370
55165	Northampton County	560,480	580,374	844,513	366,915
55166	Northumberland County	277,679	298,977	435,047	189,014
55167	Nottoway County	209,103	221,795	322,737	140,219
55168	Orange County	689,831	715,474	1,041,099	452,325
55169	Page County	457,209	491,031	714,507	310,431
55170	Patrick County	365,581	380,133	553,138	240,321
55171	Pittsylvania County	944,456	1,012,284	1,472,992	639,969
55172	Powhatan County	512,862	579,291	842,936	366,229
55173	Prince Edward County	314,353	337,749	491,464	213,526
55174	Prince George County	799,738	841,061	1,223,843	531,722
55176	Prince William County	18,009,765	18,062,530	26,283,096	11,419,188
55177	Pulaski County	783,788	878,750	1,278,683	555,548
55178	Rappahannock County	188,030	200,843	292,250	126,974
55179	Richmond County	180,695	200,121	291,199	126,517
55180	Roanoke County	2,804,962	2,969,061	4,320,331	1,877,050
55181	Rockbridge County	431,479	469,838	683,670	297,033
55182	Rockingham County	1,691,802	1,795,669	2,612,909	1,135,228
55183	Russell County	354,521	369,417	537,545	233,546
55184	Scott County	357,664	391,933	570,309	247,782
55185	Shenandoah County	830,708	897,172	1,305,491	567,195
55186	Smyth County	463,031	499,580	726,947	315,836
55187	Southampton County	490,740	498,978	726,071	315,455
55188	Spotsylvania County	3,529,023	3,779,297	5,499,320	2,389,284
55189	Stafford County	3,688,412	3,910,664	5,690,474	2,472,334
55190	Surry County	257,304	277,303	403,509	175,312



Group Life Insurance Program

Appendix 4 - Net OPEB Liability

Employer Code	Employer	June 30, 2021 Net OPEB Liability	June 30, 2022 Net OPEB Liability	Discount Rate Sensitivity	
				Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
55191	Sussex County	293,629	303,071	441,004	191,602
55192	Tazewell County	677,489	720,290	1,048,107	455,370
55193	Warren County	719,985	796,991	1,159,716	503,860
55195	Washington County	658,628	703,072	1,023,052	444,484
55196	Westmoreland County	417,391	459,965	669,303	290,791
55197	Wise County	661,772	732,091	1,065,278	462,830
55198	Wythe County	432,527	459,363	668,427	290,411
55199	York County	2,451,140	2,489,590	3,622,645	1,573,926
55201	City of Bristol	821,510	795,306	1,157,263	502,795
55202	City of Buena Vista	199,789	206,743	300,836	130,704
55203	Town of St. Paul	45,756	48,405	70,434	30,602
55204	Town of Clifton Forge	65,898	72,848	106,002	46,055
55206	City of Fredericksburg	1,498,999	1,600,244	2,328,543	1,011,679
55207	City of Hampton	5,144,682	5,207,597	7,577,663	3,292,259
55208	City of Harrisonburg	1,870,984	1,895,489	2,758,158	1,198,334
55209	City of Hopewell	1,093,716	1,093,560	1,591,258	691,352
55210	City of Lynchburg	3,195,343	3,275,624	4,766,416	2,070,860
55211	Town of Crewe	64,966	55,750	81,122	35,245
55212	City of Norfolk	1,591,327	2,047,807	2,979,799	1,294,630
55213	City of Petersburg	1,462,092	1,442,748	2,099,368	912,110
55214	City of Portsmouth	4,156,798	4,249,497	6,183,516	2,686,545
55215	City of Radford	671,668	702,349	1,022,001	444,028
55216	City of Richmond	1,442,416	1,384,109	2,014,040	875,038
55217	City of Roanoke	531,141	513,186	746,746	324,438
55218	Town of Craigsville	12,341	12,643	18,397	7,993
55219	City of Staunton	845,959	880,194	1,280,786	556,462
55220	City of Suffolk	3,918,355	4,016,745	5,844,835	2,539,399
55221	City of Williamsburg	653,040	662,975	964,707	419,135
55222	City of Winchester	1,559,891	1,634,922	2,379,003	1,033,603
55223	City of Martinsville	821,393	852,380	1,240,312	538,877
55224	City of Falls Church	67,644	75,136	109,331	47,501
55225	City of Colonial Heights	788,212	790,851	1,150,780	499,978
55226	Town of Front Royal	447,779	436,726	635,487	276,099
55229	Town of Chilhowie	56,235	62,131	90,408	39,280
55230	City of Covington	216,903	200,964	292,426	127,050
55231	Town of Floyd	11,759	13,968	20,324	8,830
55232	City of Franklin	397,249	429,742	625,325	271,684
55233	City of Chesapeake	9,705,715	10,002,309	14,554,530	6,323,491
55234	City of Virginia Beach	18,967,028	19,365,964	28,179,745	12,243,224
55235	City of Norton	205,610	220,229	320,459	139,230
55236	City of Manassas Park	580,040	633,114	921,255	400,257
55239	Town of Grottoes	38,188	53,101	77,268	33,570
55240	Town of Onley	14,437	8,308	12,089	5,253
55241	Town of West Point	93,957	104,516	152,082	66,075
55242	Town of South Hill	178,017	194,341	282,789	122,863
55245	Town of Scottsville	9,896	12,643	18,397	7,993
55246	Town of Burkeville	5,356	4,094	5,957	2,588
55247	Town of Madison	4,541	5,539	8,060	3,502
55250	Town of Rich Creek	13,389	13,365	19,448	8,450
55252	Town of Windsor	36,208	40,096	58,345	25,349
55254	Town of Stephens City	23,169	27,815	40,474	17,584
55257	Town of Lebanon	124,577	119,567	173,984	75,590



Group Life Insurance Program

Appendix 4 - Net OPEB Liability

Employer Code	Employer	June 30, 2021 Net OPEB Liability	June 30, 2022 Net OPEB Liability	Discount Rate Sensitivity	
				Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
55258	City of Newport News	4,899,836	5,305,369	7,719,933	3,354,071
55260	Town of Haymarket	35,510	39,254	57,119	24,816
55261	Town of Lovettsville	27,127	29,260	42,576	18,498
55264	Town of Eastville	15,718	17,821	25,931	11,266
55300	Town of Abingdon	268,248	235,160	342,185	148,669
55301	Town of Dumfries	93,608	111,259	161,894	70,338
55302	Town of Iron Gate	2,910	2,890	4,205	1,827
55303	Town of Montross	5,356	5,298	7,709	3,349
55304	Town of South Boston	196,412	196,870	286,469	124,462
55305	Town of Gretna	28,291	29,741	43,277	18,802
55306	Town of Remington	11,642	11,559	16,820	7,308
55307	City of Lexington	282,336	294,402	428,389	186,122
55308	City of Waynesboro	809,401	789,767	1,149,203	499,293
55309	Town of Colonial Beach	124,111	141,963	206,573	89,749
55310	Town of Smithfield	182,790	183,143	266,495	115,784
55311	Town of Brookneal	17,232	15,051	21,901	9,515
55312	Town of Hamilton	7,684	7,225	10,513	4,567
55313	City of Galax	390,031	399,760	581,698	252,730
55314	Town of Jonesville	18,861	16,857	24,529	10,657
55315	Town of Wytheville	455,813	454,065	660,717	287,061
55317	Town of Vienna	743,504	749,309	1,090,333	473,716
55318	Town of Vinton	165,792	180,614	262,815	114,185
55319	City of Emporia	289,089	297,893	433,470	188,329
55320	Town of Culpeper	582,485	631,910	919,503	399,495
55321	Town of Woodstock	169,634	168,212	244,769	106,344
55322	Town of Glasgow	11,061	11,800	17,171	7,460
55323	Town of Marion	188,612	204,094	296,981	129,029
55324	Town of Altavista	145,301	133,053	193,607	84,116
55325	Town of Herndon	1,004,766	1,020,351	1,484,731	645,069
55326	Town of Pearisburg	79,054	84,166	122,472	53,210
55329	Town of Leesburg	1,534,626	1,594,705	2,320,483	1,008,178
55330	Town of Chatham	15,601	17,941	26,106	11,342
55331	Town of Bowling Green	31,668	30,464	44,328	19,259
55332	City of Manassas	1,865,396	1,870,564	2,721,889	1,182,576
55334	Town of Boydton	14,204	13,847	20,149	8,754
55335	City of Salem	1,357,191	1,418,185	2,063,625	896,581
55336	Town of McKenney	2,561	2,769	4,030	1,751
55338	Town of Quantico	5,122	5,539	8,060	3,502
55339	Town of Halifax	21,306	23,119	33,640	14,616
55340	Town of Blacksburg	902,311	844,914	1,229,449	534,158
55341	Town of Chincoteague	125,974	127,514	185,548	80,615
55342	Town of Lawrenceville	57,981	62,131	90,408	39,280
55343	Town of Amherst	57,282	58,399	84,977	36,920
55344	Town of Stanley	40,749	41,060	59,747	25,958
55345	Town of Hillsville	93,142	92,836	135,087	58,691
55346	Town of Elkton	67,411	72,005	104,776	45,522
55347	Town of Bridgewater	136,219	132,571	192,906	83,812
55348	Town of Purcellville	312,490	330,043	480,251	208,654
55349	Town of Timberville	39,818	42,264	61,499	26,719
55350	Town of Wise	112,236	124,142	180,642	78,483
55351	Town of New Market	52,625	59,121	86,028	37,377
55353	Town of Rocky Mount	170,333	170,259	247,747	107,638



Group Life Insurance Program

Appendix 4 - Net OPEB Liability

Employer Code	Employer	June 30, 2021 Net OPEB Liability	June 30, 2022 Net OPEB Liability	Discount Rate Sensitivity	
				Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
55355	Town of Luray	119,221	122,336	178,013	77,341
55357	Town of Strasburg	176,154	163,757	238,286	103,528
55358	Town Of Appomattox	46,571	48,284	70,259	30,525
55359	Town of Clarksville	55,885	59,844	87,079	37,833
55360	Town of Dublin	60,891	67,670	98,468	42,781
55361	Town of Middleburg	61,474	61,891	90,058	39,127
55363	Town of Chase City	67,644	67,670	98,468	42,781
55364	Town of Bedford	242,052	244,672	356,027	154,683
55365	City of Poquoson	373,032	387,358	563,651	244,889
55366	Town of Ashland	189,310	202,047	294,003	127,735
55367	Town of Broadway	62,871	66,105	96,190	41,792
55368	Town of Berryville	96,635	98,615	143,497	62,345
55370	Town of Urbanna	4,890	3,733	5,432	2,360
55371	Town of Bluefield	144,602	146,057	212,530	92,338
55372	Town of Weber City	8,034	10,476	15,243	6,623
55374	Town of Hurt	6,287	11,559	16,820	7,308
55376	Town of Coeburn	42,612	43,107	62,725	27,252
55377	Town of Dayton	43,893	47,080	68,507	29,764
55378	Town of Courtland	6,054	6,261	9,111	3,958
55379	Town of Cape Charles	81,732	83,323	121,245	52,677
55381	Town of Warsaw	40,051	40,578	59,046	25,654
55382	Town of Grundy	34,462	29,621	43,102	18,726
55383	Town of Warrenton	371,985	388,803	565,753	245,802
55384	Town of Louisa	30,154	32,751	47,657	20,706
55385	Town of Kenbridge	26,429	30,343	44,153	19,183
55386	Town of Mt. Jackson	53,557	53,582	77,969	33,875
55387	Town of Pulaski	234,368	229,260	333,600	144,939
55389	Town of Pembroke	17,232	16,135	23,478	10,201
55390	Town of Parksley	8,965	11,439	16,645	7,232
55391	Town of Onancock	36,442	31,066	45,204	19,640
55392	Town of Victoria	30,039	29,621	43,102	18,726
55393	Town of Shenandoah	48,900	50,572	73,588	31,972
55395	Town of Round Hill	52,742	52,017	75,691	32,885
55396	Town of Kilmarnock	49,365	53,944	78,494	34,103
55397	Town of Orange	136,453	133,775	194,658	84,573
55399	Town of Blackstone	135,987	153,643	223,568	97,133
55401	Southeastern Virginia Public Service Authority	333,797	329,320	479,200	208,197
55402	Pittsylvania Co Svc Auth	0	0	0	0
55403	Rappahannock Area Youth Services & Group Home Commission	27,827	30,223	43,978	19,107
55404	Appomattox Regional Library	42,379	44,431	64,653	28,090
55405	Staunton Redevelopment & Housing Authority	26,778	26,851	39,072	16,976
55408	Alleghany Highlands Regional Library, Inc.	5,705	5,780	8,410	3,654
55409	Southside Regional Juvenile Group Home Commission	7,451	7,586	11,038	4,796
55411	Hampton Roads Sanitation District	3,057,609	3,035,407	4,416,872	1,918,994
55412	Peninsula Airport Commission	128,419	138,712	201,842	87,694
55413	Richmond Redevelopment & Housing Authority	519,265	493,800	718,537	312,182
55415	Chesapeake Redevelopment & Housing Authority	120,502	125,828	183,095	79,549
55417	Norfolk Airport Authority	696,001	712,584	1,036,894	450,498
55418	Charlottesville Redevelopment & Housing Authority	37,955	33,233	48,358	21,010
55419	Hampton Redevelopment & Housing Authority	157,409	161,951	235,658	102,386
55420	Loudoun County Sanitation Authority	1,433,335	1,471,767	2,141,593	930,456
55421	Danville Redevelopment & Housing Authority	83,711	79,591	115,814	50,318



Group Life Insurance Program

Appendix 4 - Net OPEB Liability

Employer Code	Employer	June 30, 2021 Net OPEB Liability	June 30, 2022 Net OPEB Liability	Discount Rate Sensitivity	
				Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
55422	NRV Regional Water Authority	79,869	77,905	113,361	49,252
55423	Northern Virginia Juvenile Detention Center	179,531	157,857	229,700	99,798
55425	Colonial Behavioral Health	523,340	522,337	760,062	330,223
55426	Blacksburg-VPI Sanitation Authority	55,420	51,174	74,464	32,352
55427	Potomac River Fisheries Commission	16,649	16,737	24,354	10,581
55428	Chesapeake Bay Bridge & Tunnel District	471,413	466,106	678,238	294,674
55429	Alexandria Redevelopment & Housing Authority	261,030	259,483	377,578	164,046
55430	Albemarle County Service Authority	262,427	277,785	404,210	175,617
55431	Franklin Redevelopment & Housing Authority	3,027	6,863	9,987	4,339
55432	Bristol Redevelopment & Housing Authority	63,103	62,613	91,109	39,584
55433	Norfolk Redevelopment & Housing Authority	744,551	674,053	980,826	426,139
55435	Richmond Metropolitan Authority	189,776	171,825	250,025	108,628
55436	Riverside Regional Jail	643,725	643,469	936,323	406,803
55439	Rappahannock-Rapidan Planning District Commission	20,259	22,276	32,414	14,083
55440	Shenandoah Valley Juvenile Detention Center	163,463	146,900	213,756	92,870
55443	Bedford Public Library	37,490	38,651	56,242	24,436
55445	Chesterfield County Health Center Commission	382,580	366,888	533,865	231,948
55446	Washington County Service Authority	210,384	221,915	322,912	140,295
55447	Rappahannock Area Community Services Board	1,266,028	1,286,095	1,871,419	813,074
55449	Hampton Roads Planning District Commission	191,407	190,368	277,007	120,351
55450	Meherrin Regional Library	15,718	14,570	21,200	9,211
55453	Rockbridge Area Community Services Board	208,871	199,760	290,674	126,289
55454	Greensville/Emporia Department of Social Services	64,267	69,115	100,571	43,695
55455	James City Service Authority	263,708	287,779	418,752	181,935
55456	Accomack-Northampton Planning District Commission	40,983	41,782	60,798	26,415
55457	Harrisonburg/Rockingham Sewer Authority	97,799	101,987	148,403	64,476
55458	Wytheville Redevelopment & Housing Authority	28,176	30,102	43,803	19,031
55459	Waynesboro Redevelopment and Housing Authority	40,983	43,709	63,601	27,633
55460	Region Ten Community Services Board	1,062,863	1,111,742	1,617,715	702,847
55462	LENOWISCO Planning District Commission	15,252	16,737	24,354	10,581
55465	Rivanna Water & Sewer Authority	325,297	347,743	506,007	219,844
55466	Appomattox River Water Authority	81,499	83,805	121,946	52,982
55467	Campbell County Utilities and Service Authority	77,424	80,072	116,515	50,622
55469	Eastern Shore Community Services Board	281,055	261,048	379,856	165,035
55470	ANCHOR Commission	13,622	11,078	16,119	7,003
55471	Horizon Behavioral Health	1,336,583	1,197,956	1,743,166	757,351
55472	District 19 Community Services Board	511,697	498,376	725,195	315,075
55473	Hampton Roads Transit	1,025,840	1,058,642	1,540,447	669,277
55474	Upper Occoquan Sewage Authority	817,901	798,798	1,162,344	505,002
55475	New River Valley Juvenile Detention Home	39,120	40,819	59,396	25,806
55477	Frederick County Sanitation Authority	240,189	261,169	380,031	165,112
55479	Cumberland Mountain Community Services	639,767	621,675	904,610	393,025
55482	Middle Peninsula/Northern Neck Public Service Authority	675,626	640,338	931,767	404,824
55483	Rockbridge County Public Service Authority	23,751	22,035	32,063	13,931
55484	Danville-Pittsylvania Community Services	588,307	603,011	877,452	381,226
55485	Crater Youth Care Commission	75,677	68,393	99,519	43,238
55486	Hampton Roads Workforce Council	122,831	205,900	299,609	130,171
55487	Capital Regional Airport Commission	425,774	409,513	595,890	258,896
55488	Northwestern Community Services Board	561,994	562,795	818,932	355,801
55489	Harrisonburg-Rockingham Community Services Board	432,294	461,410	671,405	291,705
55491	Middle Peninsula Regional Security Center	180,346	200,000	291,024	126,441
55492	Northern Neck Planning District Commission	20,375	21,072	30,662	13,322



Group Life Insurance Program

Appendix 4 - Net OPEB Liability

Employer Code	Employer	June 30, 2021 Net OPEB Liability	June 30, 2022 Net OPEB Liability	Discount Rate Sensitivity	
				Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
55493	Planning District One Community Services Board	16,998	18,543	26,982	11,723
55494	Rockbridge Area Social Services Board	59,960	65,864	95,840	41,639
55495	Dinwiddie County Water Authority	28,641	30,704	44,679	19,411
55496	Rappahannock Rapidan Community Services	651,293	694,402	1,010,437	439,003
55498	Valley Community Services Board	480,145	485,371	706,272	306,853
55499	Eastern Shore Public Library	14,903	17,700	25,756	11,190
55500	Alexandria City Public Schools	433,459	456,353	664,046	288,508
55501	Albemarle County Public Schools	536,263	613,367	892,520	387,772
55502	Alleghany Highlands Public Schools	105,483	106,803	155,411	67,521
55503	Charlottesville City Public Schools	118,872	119,326	173,633	75,438
55504	Amherst County Public Schools	156,245	152,679	222,166	96,524
55505	Appomattox County Public Schools	42,147	44,190	64,302	27,937
55506	Arlington County Public Schools	1,393,633	1,436,607	2,090,432	908,228
55507	Augusta County Public Schools	159,389	170,500	248,098	107,791
55508	Bath County Public Schools	35,627	35,882	52,213	22,685
55509	Bedford County Public Schools	292,116	308,730	449,239	195,180
55510	Bland County Public Schools	12,690	13,245	19,273	8,374
55511	Botetourt County Public Schools	157,526	155,930	226,897	98,580
55512	Norfolk Public Schools	984,741	954,728	1,389,241	603,582
55513	Petersburg City Public Schools	149,609	169,657	246,871	107,258
55514	Buckingham County Public Schools	49,365	51,776	75,340	32,733
55515	Radford City Public Schools	19,909	18,784	27,333	11,875
55516	Caroline County Public Schools	84,992	86,093	125,275	54,428
55517	Carroll County Public Schools	113,982	114,630	166,800	72,469
55518	Charles City County Public Schools	17,347	16,857	24,529	10,657
55519	Charlotte County Public Schools	32,949	33,474	48,708	21,162
55520	Chesterfield County Public Schools	1,163,573	1,349,551	1,963,755	853,191
55521	Clarke County Public Schools	35,161	27,213	39,597	17,204
55522	Winchester City Public Schools	138,897	155,088	225,671	98,047
55523	Culpeper County Public Schools	260,215	266,105	387,214	168,233
55524	Cumberland County Public Schools	36,558	36,725	53,439	23,218
55525	Dickenson County Public Schools	74,281	74,172	107,929	46,892
55526	Dinwiddie County Public Schools	110,606	115,714	168,377	73,155
55528	Essex County Public Schools	33,415	33,113	48,183	20,934
55530	Covington City Public Schools	22,237	25,045	36,444	15,834
55531	Floyd County Public Schools	94,655	96,087	139,818	60,746
55532	Fluvanna County Public Schools	115,030	122,818	178,714	77,646
55533	Chesapeake City Public Schools	1,209,212	1,210,719	1,761,738	765,420
55534	Virginia Beach City Public Schools	2,622,404	2,756,418	4,010,910	1,742,616
55535	Giles County Public Schools	34,812	36,002	52,388	22,761
55536	Gloucester County Public Schools	204,330	205,900	299,609	130,171
55537	Goochland County Public Schools	50,296	69,958	101,797	44,228
55538	Grayson County Public Schools	50,879	53,101	77,268	33,570
55539	Greene County Public Schools	92,326	102,589	149,279	64,857
55540	Greensville County Public Schools	55,186	52,739	76,742	33,342
55541	Halifax County Public Schools	83,711	98,495	143,322	62,269
55542	Hanover County Public Schools	286,877	280,795	408,590	177,520
55543	Henrico County Public Schools	34,346	34,317	49,935	21,695
55544	Henry County Public Schools	211,432	196,509	285,943	124,233
55545	Highland County Public Schools	13,040	12,282	17,871	7,765
55546	Isle of Wight County Public Schools	84,875	105,599	153,659	66,760
55548	King George County Public Schools	152,519	159,784	232,504	101,016



Group Life Insurance Program

Appendix 4 - Net OPEB Liability

Employer Code	Employer	June 30, 2021 Net OPEB Liability	June 30, 2022 Net OPEB Liability	Discount Rate Sensitivity	
				Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
55549	King and Queen County Public Schools	40,749	47,080	68,507	29,764
55550	King William County Public Schools	73,116	78,266	113,887	49,480
55551	Lancaster County Public Schools	45,872	44,431	64,653	28,090
55552	Lee County Public Schools	115,728	130,765	190,278	82,670
55553	Loudoun County Public Schools	3,923,944	4,292,002	6,245,365	2,713,417
55554	Louisa County Public Schools	208,871	223,842	325,716	141,513
55555	Lunenburg County Public Schools	38,188	37,568	54,666	23,750
55556	Madison County Public Schools	46,105	49,007	71,311	30,982
55557	Mathews County Public Schools	49,132	52,739	76,742	33,342
55558	Mecklenburg County Public Schools	73,465	90,307	131,408	57,093
55559	Middlesex County Public Schools	26,313	27,213	39,597	17,204
55560	Montgomery County Public Schools	278,261	266,948	388,441	168,765
55562	Nelson County Public Schools	81,732	78,989	114,938	49,937
55563	New Kent County Public Schools	79,752	82,721	120,369	52,297
55565	Northampton County Public Schools	51,577	55,148	80,246	34,864
55566	Northumberland County Public Schools	26,080	28,176	40,999	17,813
55567	Nottoway County Public Schools	51,461	50,572	73,588	31,972
55568	Orange County Public Schools	168,936	196,629	286,118	124,309
55569	Page County Public Schools	97,450	104,034	151,382	65,771
55570	Patrick County Public Schools	98,614	107,526	156,463	67,978
55571	Pittsylvania County Public Schools	154,965	175,918	255,982	111,216
55572	Powhatan County Public Schools	102,340	123,420	179,590	78,026
55573	Prince Edward County Public Schools	36,208	35,521	51,687	22,456
55574	Prince George County Public Schools	271,391	287,297	418,051	181,630
55576	Prince William County Public Schools	3,417,835	3,442,873	5,009,783	2,176,595
55577	Pulaski County Public Schools	129,933	138,471	201,492	87,542
55578	Rappahannock County Public Schools	40,983	42,745	62,200	27,024
55579	Richmond County Public Schools	4,890	4,937	7,184	3,121
55580	Roanoke County Public Schools	165,559	176,280	256,508	111,445
55581	Rockbridge County Public Schools	68,576	69,476	101,096	43,923
55582	Rockingham County Public Schools	460,935	480,073	698,563	303,504
55583	Russell County Public Schools	142,390	137,989	200,791	87,237
55584	Scott County Public Schools	139,712	142,565	207,449	90,130
55585	Shenandoah County Public Schools	202,817	208,911	303,990	132,074
55586	Smyth County Public Schools	117,592	126,189	183,620	79,777
55587	Southampton County Public Schools	44,242	46,839	68,157	29,612
55588	Spotsylvania County Public Schools	556,522	562,072	817,881	355,344
55589	Stafford County Public Schools	537,544	697,172	1,014,467	440,754
55590	Surry County Public Schools	55,070	57,556	83,750	36,387
55591	Sussex County School Board	50,646	52,619	76,567	33,266
55592	Tazewell County Public Schools	194,434	211,801	308,195	133,901
55593	Warren County Public Schools	83,479	84,889	123,523	53,667
55595	Washington County Public Schools	159,272	153,281	223,042	96,905
55596	Westmoreland County Public Schools	40,866	39,254	57,119	24,816
55597	Wise County Public Schools	91,977	98,495	143,322	62,269
55598	Wythe County Public Schools	82,081	82,360	119,844	52,068
55599	York County Public Schools	361,390	363,998	529,660	230,121
55600	Accomack County Public Schools	155,314	174,835	254,405	110,531
55601	Bristol VA Public Schools	67,179	70,921	103,199	44,837
55602	Buena Vista City Public Schools	20,491	22,155	32,239	14,007
55603	Amelia County Public Schools	39,352	39,254	57,119	24,816
55605	Danville City Public Schools	141,226	146,177	212,705	92,414



Group Life Insurance Program

Appendix 4 - Net OPEB Liability

Employer Code	Employer	June 30, 2021 Net OPEB Liability	June 30, 2022 Net OPEB Liability	Discount Rate Sensitivity	
				Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
55606	Franklin City Public Schools	30,620	39,013	56,768	24,664
55608	Harrisonburg City Public Schools	138,082	140,879	204,996	89,064
55609	Hopewell City Public Schools	131,563	136,545	198,688	86,324
55610	Lynchburg City Public Schools	230,875	243,589	354,450	153,998
55611	Fauquier County Public Schools	439,745	470,681	684,896	297,566
55612	Brunswick County Public Schools	62,172	63,335	92,161	40,041
55613	The Pruden Center For Industry And Technology	0	0	0	0
55614	Portsmouth City Public Schools	419,137	404,576	588,706	255,774
55615	Campbell County Public Schools	200,488	213,005	309,947	134,662
55616	Richmond Public Schools	638,020	669,116	973,643	423,017
55617	Roanoke City Schools	252,064	264,179	384,411	167,015
55619	Staunton City Public Schools	66,713	77,664	113,011	49,100
55620	Suffolk City Public Schools	427,054	501,506	729,750	317,054
55622	Craig County Public Schools	16,067	16,617	24,179	10,505
55623	Martinsville City Public Schools	21,539	26,611	38,721	16,823
55624	Appomattox Regional Governor's School	6,054	6,261	9,111	3,958
55625	Colonial Heights City Public Schools	75,096	75,376	109,682	47,653
55632	Manassas City Public Schools	211,315	220,470	320,810	139,382
55633	Franklin County Public Schools	315,750	326,551	475,170	206,447
55634	Frederick County Public Schools	555,008	575,558	837,504	363,870
55635	Salem City Public Schools	71,486	80,313	116,865	50,774
55636	Manassas Park City Public Schools	80,102	83,083	120,895	52,525
55637	Newport News Public Schools	678,304	711,260	1,034,966	449,661
55638	Town of West Point Public Schools	19,210	21,915	31,888	13,854
55708	Waynesboro City Public Schools	52,508	59,482	86,554	37,605
55710	Valley Vocational-Technical Center	4,541	4,816	7,008	3,045
55711	New Horizons Technical Center	20,259	20,951	30,487	13,245
55713	Galax City Public Schools	33,647	42,505	61,849	26,872
55714	Norton City Public Schools	17,813	22,517	32,764	14,235
55802	Williamsburg-James City County Public Schools	318,428	327,033	475,871	206,751
55803	Poquoson City Public Schools	29,107	28,898	42,050	18,270
55806	Fredericksburg City Public Schools	85,225	89,344	130,006	56,484
55807	Hampton City Public Schools	224,006	240,458	349,895	152,018
55813	Buchanan County Public Schools	113,167	119,085	173,283	75,286
55814	Jackson River Technical Center	3,493	3,853	5,607	2,436
55815	Northern Neck Regional Vocational Center	2,095	2,167	3,154	1,370
55854	Orange County Broadband Authority (New Employer 7/1/2021)	0	38,049	55,366	24,055
55856	Blue Ridge Resource Authority	22,586	19,627	28,559	12,408
55858	Peumansend Creek Regional Jail Authority	256,489	243,468	354,275	153,921
55859	Williamsburg Area Transit Authority	116,892	110,777	161,193	70,033
55860	Middle Peninsula Juvenile Detention Commission	129,816	127,393	185,372	80,539
55862	Crater Criminal Justice Training Academy	16,532	16,376	23,829	10,353
55863	Central Shenandoah Criminal Justice Training Academy	23,635	23,721	34,516	14,996
55864	New River Valley Emergency Comm Regional Authority	109,092	98,254	142,971	62,117
55865	Maury Service Authority	53,673	59,964	87,255	37,909
55866	Hampton Roads Transportation Accountability Commission	19,676	22,276	32,414	14,083
55867	Pamunkey Regional Library	80,684	85,009	123,698	53,743
55868	Northern Virginia Transportation Authority	76,959	81,999	119,318	51,840
55869	RSW Regional Jail Authority	271,508	290,428	422,607	183,610
55870	Bedford Regional Water Authority	205,844	224,323	326,416	141,818
55871	Portsmouth Redevelopment and Housing Authority	166,490	157,375	229,000	99,493
55872	Southwest Regional Recreation Authority	34,230	32,992	48,008	20,858



Group Life Insurance Program

Appendix 4 - Net OPEB Liability

Employer Code	Employer	June 30, 2021 Net OPEB Liability	June 30, 2022 Net OPEB Liability	Discount Rate Sensitivity	
				Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
55874	Meherrin River Regional Jail Authority	262,660	254,666	370,569	161,001
55875	Woodway Water Authority	13,040	13,245	19,273	8,374
55876	Bristol Virginia Utilities Authority (BVU)	208,405	207,586	302,062	131,237
55878	Mount Rogers Community Services Board	1,388,859	1,457,077	2,120,218	921,169
55879	Lonesome Pine Soil & Water Conservation District	2,910	2,890	4,205	1,827
55880	Big Sandy Soil & Water & Conservation District	0	722	1,051	457
55881	Central Virginia Planning District Commission	93,374	91,873	133,685	58,082
55882	Middle Peninsula Planning District Commission	15,135	15,533	22,602	9,820
55883	Western Virginia Regional Jail Authority	487,131	454,065	660,717	287,061
55884	Halifax Service Authority	71,835	73,570	107,053	46,511
55886	Russell County Public Service Authority	43,660	44,190	64,302	27,937
55887	Piedmont Community Services Board	743,504	774,595	1,127,127	489,702
55888	Blue Ridge Behavioral Health Care	821,976	828,418	1,205,446	523,729
55890	Middle River Regional Jail Authority	424,377	411,921	599,394	260,418
55892	Big Stone Gap Redevelopment and Housing Authority	17,115	17,339	25,230	10,962
55893	Eastern Shore Soil and Water Conservation District	9,663	9,994	14,542	6,318
55895	Town of Gordonsville	39,585	42,625	62,024	26,948
55896	Virginia Resources Authority	84,526	81,156	118,092	51,307
55897	Prince William County Services Authority	1,449,285	1,514,633	2,203,968	957,556
55898	Western Virginia Water Authority	643,260	664,059	966,284	419,820
55899	Shenandoah Valley Regional Airport Commission	40,284	43,709	63,601	27,633
55900	Alleghany Highlands Community Services Board	174,408	192,776	280,511	121,873
55901	Brunswick Industrial Development Authority	8,965	10,716	15,594	6,775
55904	Appalachian Juvenile Commission	104,552	107,887	156,988	68,207
55905	Goochland-Powhatan Community Services Board	147,746	171,343	249,324	108,324
55906	Suffolk Redevelopment and Housing Authority	61,125	55,990	81,473	35,397
55908	Lee County Redevelopment and Housing Authority	18,745	20,590	29,961	13,017
55909	Henry County Public Service Authority	140,178	150,151	218,487	94,926
55910	Southside Planning District Commission	27,476	29,260	42,576	18,498
55911	Economic Development Authority Of Henrico Co, Va	45,872	48,645	70,785	30,754
55912	Augusta County Public Service Authority	320,291	331,367	482,178	209,491
55914	Rappahannock Juvenile Center	207,240	228,658	332,724	144,558
55915	Cumberland Plateau Regional Housing Authority	29,922	31,427	45,730	19,868
55918	Amherst County Service Authority	65,549	71,042	103,374	44,913
55919	Pepper's Ferry Regional Wastewater Treatment Authority	71,952	71,523	104,075	45,217
55920	Rappahannock Regional Jail Authority	825,818	804,096	1,170,053	508,352
55921	Thomas Jefferson Planning District Commission	39,701	30,704	44,679	19,411
55922	Piedmont Regional Jail	220,629	208,670	303,639	131,922
55923	Nelson County Services Authority	52,159	52,980	77,092	33,494
55924	Coeburn-Norton-Wise Regional Water	30,271	30,704	44,679	19,411
55925	Fauquier County Water & Sanitation Authority	200,953	200,241	291,374	126,593
55926	Scott County Soil & Water Conservation District	6,403	8,188	11,914	5,176
55927	New River Resource Authority	68,226	69,236	100,746	43,771
55928	Scott County Water & Sewage Authority	68,925	69,236	100,746	43,771
55929	Greensville County Water & Sewer Authority	71,603	72,727	105,827	45,979
55930	Petersburg Redevelopment & Housing Authority	70,322	68,513	99,695	43,314
55931	Central Rappahannock Regional Library	259,283	276,942	402,983	175,084
55932	Virginia Coalfield Economic Development Authority	19,094	19,145	27,858	12,104
55933	Central Virginia Regional Jail	381,066	354,727	516,169	224,259
55934	Thomas Jefferson Soil & Water Conservation District	24,566	23,480	34,166	14,844
55937	Wythe-Grayson Regional Library	16,067	16,857	24,529	10,657
55938	Colonial Soil & Water Conservation District	15,951	16,255	23,653	10,277



Group Life Insurance Program

Appendix 4 - Net OPEB Liability

Employer Code	Employer	June 30, 2021 Net OPEB Liability	June 30, 2022 Net OPEB Liability	Discount Rate Sensitivity	
				Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
55939	Rivanna Solid Waste Authority	50,530	57,074	83,050	36,082
55940	Monacan Soil & Water Conservation District	11,759	12,763	18,572	8,069
55942	Tri-county/city Soil And Water Conservation Dist.	10,246	8,910	12,966	5,633
55944	Central Virginia Waste Management Authority	32,832	31,909	46,431	20,173
55945	Lonesome Pine Regional Library	41,448	39,856	57,995	25,197
55946	Virginia Peninsulas Public Service Authority	84,060	92,956	135,262	58,767
55947	Tidewater Youth Services Commission	118,174	101,144	147,177	63,944
55948	Virginia Highlands Airport Commission	14,204	14,931	21,726	9,439
55949	Western Tidewater Regional Jail	392,476	337,629	491,289	213,450
55950	Scott County Redevelopment & Housing Authority	16,417	16,978	24,705	10,733
55951	Handley Regional Library	42,962	46,117	67,105	29,155
55952	Northern Neck Regional Jail	226,334	234,678	341,485	148,364
55953	Montgomery Regional Solid Waste Authority	32,716	33,956	49,409	21,467
55954	Potomac & Rappahannock Transportation Commission	499,938	537,268	781,788	339,662
55955	Giles County Public Service Authority	30,388	38,170	55,542	24,131
55956	South Central Wastewater Authority	98,730	100,301	145,950	63,411
55957	Wise County Redevelopment and Housing Authority	35,627	37,086	53,965	23,446
55958	Prince William Soil & Water Conservation District	12,341	10,114	14,718	6,394
55959	Hampton Roads Regional Jail Authority	569,212	468,996	682,443	296,500
55960	Castlewood Water And Sewage Authority	0	0	0	0
55961	Pamunkey Regional Jail	324,133	329,682	479,725	208,426
55962	Charlottesville - Albemarle Airport Authority	138,782	151,355	220,239	95,687
55963	Virginia Peninsula Regional Jail	244,032	223,962	325,891	141,589
55964	Virginia Biotechnology Research Partnership Authority	44,242	39,374	57,294	24,892
55965	Peumansend Creek Regional Jail	0	0	0	0
55966	Blue Ridge Regional Jail Authority	813,825	768,936	1,118,892	486,124
55967	Massanutten Regional Library	46,338	43,950	63,952	27,785
55968	Albemarle-Charlottesville Regional Jail	430,315	412,644	600,445	260,875
55969	Culpeper Soil & Water Conservation District	30,737	32,511	47,307	20,553
55970	New River Valley Regional Jail	473,975	434,920	632,859	274,958
55971	Sussex Service Authority	53,557	51,656	75,165	32,657
55974	Peaks of Otter Soil & Water Conservation District	2,445	2,529	3,679	1,599
55975	New River Soil & Water Conservation District	6,986	7,225	10,513	4,567
55977	Southside Regional Jail	112,236	105,840	154,010	66,912
55978	Evergreen Soil & Water Conservation District	5,937	5,659	8,235	3,578
55979	Roanoke Higher Education Authority	54,022	62,974	91,635	39,813
55981	John Marshall Soil & Water Conservation District	15,252	17,219	25,055	10,886
55982	Daniel Boone Soil & Water Conservation District	6,986	8,669	12,615	5,481
55983	Southside Community Services Board	424,959	405,299	589,757	256,231
55984	Northern Shenandoah Valley Regional Commission	36,558	40,217	58,520	25,425
55985	Tazewell Soil & Water Conservation District	6,520	7,827	11,389	4,948
55988	Henricopolis Soil & Water Conservation District	7,684	7,947	11,564	5,024
55989	Piedmont Regional Juvenile Detention Center	35,044	30,825	44,854	19,488
55990	Roanoke River Service Authority	21,656	21,553	31,363	13,626
55991	Lee County Public Service Authority	42,030	41,903	60,973	26,491
55992	Blue Ridge Juvenile Detention Center	106,182	99,940	145,424	63,182
55994	Wise County Public Service Authority	56,933	80,313	116,865	50,774
55995	Holston River Soil and Water Conservation District	10,712	9,994	14,542	6,318
55998	Southwest Virginia Regional Jail Authority	891,017	907,287	1,320,208	573,589
55999	Clinch Valley Soil & Water Conservation District	7,800	8,549	12,440	5,405
59212	City of Norfolk - Insurance Only Employees	10,935,418	10,529,703	15,321,950	6,656,911
59214	City of Portsmouth - Insurance Only Employees	85,341	60,807	88,481	38,442



Group Life Insurance Program

Appendix 4 - Net OPEB Liability

Employer Code	Employer	June 30, 2021 Net OPEB Liability	June 30, 2022 Net OPEB Liability	Discount Rate Sensitivity	
				Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
59216	City of Richmond - Insurance Only Employees	10,898,395	10,702,611	15,573,552	6,766,224
59217	City of Roanoke - Insurance Only Employees	4,153,189	4,141,851	6,026,878	2,618,491
59617	Roanoke City Schools - Insurance Only Employees	77,889	74,293	108,105	46,968
70156	Department of State Police	23,518	24,804	36,093	15,681
70203	Woodrow Wilson Rehabilitation Center	17,232	14,690	21,376	9,287
70204	The College of William and Mary	68,576	68,393	99,519	43,238
70207	University of Virginia - Academic Division	204,213	209,513	304,866	132,455
70208	Virginia Polytechnic Institute and State University	130,980	141,361	205,697	89,369
70211	Virginia Military Institute	32,134	31,307	45,555	19,792
70212	Virginia State University	60,659	60,927	88,656	38,518
70213	Norfolk State University	38,886	53,703	78,144	33,951
70214	Longwood University	40,866	39,856	57,995	25,197
70215	University of Mary Washington	51,694	52,619	76,567	33,266
70216	James Madison University	89,882	89,344	130,006	56,484
70217	Radford University	57,981	54,305	79,020	34,332
70221	Old Dominion University	129,933	131,728	191,680	83,279
70236	Virginia Commonwealth University	246,127	318,965	464,132	201,651
70241	Richard Bland College	11,992	14,690	21,376	9,287
70242	Christopher Newport University	53,906	65,623	95,490	41,487
70246	University of Virginia's College at Wise	22,005	20,229	29,435	12,789
70247	George Mason University	167,190	154,004	224,094	97,362
70280	Northern Virginia Community College	154,848	176,761	257,208	111,749
70282	Piedmont Virginia Community College	8,034	9,151	13,316	5,785
70283	J Sargeant Reynolds Community College	33,181	27,574	40,123	17,432
70286	Virginia Western Community College	22,005	22,757	33,115	14,387
70291	Blue Ridge Community College	2,445	1,325	1,927	837
70292	Central Virginia Community College	11,293	14,690	21,376	9,287
70293	Virginia Peninsula Community College	19,793	19,266	28,034	12,180
70294	Southwest Virginia Community College	7,800	10,716	15,594	6,775
70296	Virginia Highlands Community College	3,493	5,057	7,359	3,197
70297	Germanna Community College	7,568	8,549	12,440	5,405
70298	Lord Fairfax Community College	10,712	9,753	14,192	6,166
70299	Mountain Empire Community College	4,773	6,020	8,761	3,806
70402	Marine Resources Commission	214,575	209,031	304,165	132,150
70403	Department of Wildlife Resources	465,708	514,992	749,374	325,580
70701	Department Of Corrections	0	0	0	0
70716	Virginia Correctional Center for Women	462,216	416,377	605,877	263,235
70718	Bland Correctional Center	398,646	417,942	608,154	264,224
70733	Sussex I Correctional Center	491,789	0	0	0
70734	Sussex II Correctional Center	505,526	0	0	0
70735	Wallen Ridge Correctional Center	731,628	784,348	1,141,319	495,868
70737	St Brides Correctional Center	379,203	351,476	511,438	222,204
70741	Red Onion Correctional Center	743,504	746,419	1,086,128	471,889
70743	Fluvanna Women's Correctional Center	451,155	384,950	560,147	243,366
70745	Nottoway Correctional Center	626,145	523,662	761,989	331,060
70747	Marion Correctional Treatment Center	350,446	360,266	524,229	227,761
70749	Buckingham Correctional Center	533,004	485,973	707,148	307,234
70752	State Farm Correctional Complex	906,734	826,010	1,201,941	522,206
70753	Deerfield Correctional Center	555,124	526,070	765,493	332,583
70754	Augusta Correctional Center	535,216	356,413	518,622	225,325
70756	Department of Corrections - Division of Institutions	130,165	130,524	189,928	82,518
70757	Western Region Correctional Field Units	243,682	251,656	366,189	159,098



Group Life Insurance Program

Appendix 4 - Net OPEB Liability

Employer Code	Employer	June 30, 2021 Net OPEB Liability	June 30, 2022 Net OPEB Liability	Discount Rate Sensitivity	
				Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
70761	Eastern Reg Corr Field Unit	215,390	200,964	292,426	127,050
70767	Adult Community Service	2,862,477	2,851,662	4,149,501	1,802,829
70768	Keen Mountain Correctional Center	459,305	471,043	685,422	297,795
70769	Greensville Correctional Center	1,146,575	981,218	1,427,787	620,329
70770	Dillwyn Correctional Center	475,605	438,050	637,414	276,937
70771	Indian Creek Correctional Center	366,629	346,900	504,780	219,311
70772	Haynesville Correctional Center	550,700	456,834	664,747	288,812
70773	Coffeewood Correctional Center	410,522	352,680	513,190	222,965
70774	Lunenburg Correctional Center	410,639	373,752	543,852	236,287
70775	Pocahontas State Correctional Center	406,680	440,097	640,393	278,231
70776	Green Rock Correctional Center	392,359	368,574	536,318	233,014
70777	Department of Juvenile Justice	590,751	508,610	740,088	321,545
70779	Sussex State Prison Complex	0	853,945	1,242,590	539,867
70785	River North Correctional Center	507,157	480,555	699,264	303,808
70786	Culpeper Correctional Facility For Women	0	0	0	0
70961	Division of Capitol Police	212,014	230,223	335,002	145,548
70999	Department of Alcoholic Beverage Control	305,272	360,988	525,280	228,218
Total for VRS Group Life Insurance Program ⁽¹⁾		1,164,271,353	1,204,098,215	1,752,103,879	761,234,684

⁽¹⁾ Employer-level results may not add to Group Life Insurance Program systemwide results due to rounding.



Health Insurance Credit - State Employees

Appendix 5 - Proportionate Share of Contributions

Employer Code	Employer	2021 Employer Contributions	2021 Employer Allocation Percentage	2022 Regular Employer Contributions	2022 Employer Allocation Percentage	2022 Special Employer Contributions	2022 Total Employer Contributions
11111	Supreme Court - Judges	\$ 16,047	0.01988%	\$ 15,211	0.01792%	\$ 1,527	\$ 16,738
11113	Circuit Courts - Judges	329,193	0.40787%	345,480	0.40710%	34,696	380,176
11114	General District Courts - Judges	222,439	0.27560%	234,791	0.27667%	23,580	258,371
11115	Juvenile and Domestic Relations District Courts - Judges	234,846	0.29098%	248,759	0.29313%	24,983	273,742
11125	Virginia Court of Appeals - Judges	20,913	0.02591%	34,688	0.04087%	3,483	38,171
11171	State Corporation Commission - Commissioners	5,903	0.00731%	5,491	0.00647%	551	6,042
11191	VA Worker's Compensation Comm. - Commissioners	6,114	0.00758%	6,420	0.00757%	645	7,065
21156	Department of State Police - Troopers	1,436,425	1.77974%	1,552,808	1.82976%	155,946	1,708,754
30100	Senate	78,466	0.09722%	78,573	0.09259%	7,891	86,464
30101	House of Delegates	133,879	0.16588%	140,055	0.16503%	14,065	154,120
30103	Magistrate System	219,865	0.27241%	218,269	0.25720%	21,921	240,190
30107	Division of Legislative Services	64,582	0.08002%	70,054	0.08255%	7,036	77,090
30109	Division of Legislative Automated Systems	19,618	0.02431%	20,356	0.02399%	2,045	22,401
30110	Joint Legislative Audit and Review Commission	32,303	0.04002%	34,009	0.04007%	3,415	37,424
30111	Supreme Court	223,410	0.27681%	228,044	0.26872%	22,902	250,946
30112	Judicial Inquiry and Review Commission	4,814	0.00596%	4,597	0.00542%	462	5,059
30114	General District Courts	372,343	0.46134%	388,846	0.45820%	39,051	427,897
30115	Juvenile and Domestic Relations District Courts	226,388	0.28050%	233,476	0.27512%	23,448	256,924
30116	Combined District Courts	65,703	0.08141%	70,650	0.08325%	7,095	77,745
30117	Virginia State Bar	74,184	0.09191%	75,769	0.08928%	7,609	83,378
30119	Office of the Lieutenant Governor	2,003	0.00248%	1,996	0.00235%	200	2,196
30121	Office of the Governor	43,524	0.05393%	43,276	0.05099%	4,346	47,622
30122	Department of Planning and Budget	44,196	0.05476%	47,905	0.05645%	4,811	52,716
30123	Department of Military Affairs	166,438	0.20622%	178,218	0.21000%	17,898	196,116
30125	Virginia Court of Appeals	44,792	0.05550%	70,326	0.08287%	7,063	77,389
30127	Department of Emergency Management	116,394	0.14421%	129,060	0.15208%	12,961	142,021
30128	Virginia Veterans Care Center	104,844	0.12990%	108,323	0.12764%	10,878	119,201
30129	Department of Human Resource Management	95,963	0.11890%	101,250	0.11931%	10,168	111,418
30132	State Board of Elections	44,121	0.05467%	50,904	0.05998%	5,112	56,016
30133	Auditor of Public Accounts	95,305	0.11808%	105,703	0.12456%	10,616	116,319
30136	Virginia Information Technologies Agency (VITA)	236,518	0.29305%	264,951	0.31221%	26,609	291,560
30140	Department of Criminal Justice Services	94,806	0.11747%	115,902	0.13657%	11,640	127,542
30141	Office of the Attorney General and Department of Law	345,128	0.42762%	377,126	0.44439%	37,874	415,000
30143	Office of the Attorney General - Division of Debt Collection	13,449	0.01666%	14,862	0.01751%	1,492	16,354
30146	Science Museum of Virginia	32,223	0.03992%	38,190	0.04500%	3,835	42,025
30147	Office of the State Inspector General	34,723	0.04302%	38,113	0.04491%	3,828	41,941
30148	Virginia Commission for the Arts	3,621	0.00449%	3,408	0.00402%	343	3,751
30151	Department of Accounts	133,655	0.16560%	143,841	0.16950%	14,446	158,287
30152	Department of the Treasury	90,195	0.11175%	94,138	0.11093%	9,454	103,592
30154	Department of Motor Vehicles	1,046,599	1.29674%	1,101,548	1.29802%	110,627	1,212,175
30156	Department of State Police	440,413	0.54568%	497,869	0.58667%	50,000	547,869
30157	Compensation Board	11,237	0.01392%	11,099	0.01308%	1,115	12,214
30160	Virginia Criminal Sentencing Commission	7,503	0.00930%	7,455	0.00878%	748	8,203
30161	Department of Taxation	523,224	0.64828%	558,154	0.65770%	56,054	614,208
30162	Department of Accounts - Transfer Payments (CHRF)	1,330	0.00165%	1,492	0.00176%	150	1,642
30164	Virginia Management Fellows Administration	4,704	0.00583%	7,666	0.00903%	770	8,436
30165	Department of Housing and Community Development	88,089	0.10914%	113,885	0.13420%	11,438	125,323
30166	Secretary of the Commonwealth	11,962	0.01482%	14,031	0.01653%	1,409	15,440
30171	State Corporation Commission	548,844	0.68002%	588,659	0.69365%	59,118	647,777
30172	State Lottery Department	261,681	0.32422%	298,781	0.35207%	30,006	328,787
30174	Virginia College Savings Plan	114,957	0.14243%	123,803	0.14588%	12,433	136,236
30180	Secretary of Administration	14,773	0.01830%	14,531	0.01712%	1,459	15,990
30181	Department of Labor and Industry	99,152	0.12285%	109,130	0.12859%	10,959	120,089
30182	Virginia Employment Commission	482,899	0.59832%	628,321	0.74039%	63,102	691,423
30183	Secretary of Natural Resources	5,327	0.00660%	4,103	0.00483%	412	4,515
30184	Secretary Of Technology	0	0.00000%	0	0.00000%	0	0
30185	Secretary of Education	5,313	0.00658%	4,663	0.00549%	468	5,131
30186	Secretary of Transportation	5,425	0.00672%	5,801	0.00684%	583	6,384
30187	Secretary of Public Safety	6,009	0.00745%	6,276	0.00740%	631	6,907
30188	Secretary of Health and Human Resources	4,115	0.00510%	4,149	0.00489%	417	4,566
30190	Secretary of Finance	5,759	0.00714%	5,903	0.00696%	593	6,496
30191	Virginia Workers' Compensation Commission	209,134	0.25912%	213,524	0.25161%	21,444	234,968
30192	Secretary of Commerce and Trade	5,355	0.00663%	5,520	0.00650%	554	6,074
30193	Secretary of Agriculture and Forestry	3,452	0.00428%	3,124	0.00368%	314	3,438
30194	Department of General Services	411,345	0.50966%	429,872	0.50654%	43,171	473,043
30195	Secretary of Labor (New Employer)	0	0.00000%	4,177	0.00492%	419	4,596
30199	Department of Conservation and Recreation	276,039	0.34201%	303,095	0.35715%	30,439	333,534
30200	Office of Children's Services	11,365	0.01408%	12,691	0.01495%	1,274	13,965
30201	Department of Education - Central Office Operations	285,981	0.35433%	410,523	0.48374%	41,228	451,751
30202	The Library of Virginia	79,932	0.09904%	86,309	0.10170%	8,668	94,977
30203	Woodrow Wilson Rehabilitation Center	104,346	0.12929%	101,146	0.11919%	10,158	111,304
30204	The College of William and Mary	1,806,080	2.23775%	1,877,425	2.21227%	188,546	2,065,971
30206	VCU - Medical College of Virginia Hospitals Authority	436,371	0.54067%	395,367	0.46588%	39,706	435,073
30207	University of Virginia - Academic Division	9,729,769	12.05531%	10,110,970	11.91432%	1,015,421	11,126,391
30208	Virginia Polytechnic Institute and State University	6,962,666	8.62680%	7,414,406	8.73681%	744,616	8,159,022
30209	University of Virginia Medical Center	5,300,228	6.56702%	5,329,334	6.27985%	535,216	5,864,550
30211	Virginia Military Institute	378,161	0.46854%	404,528	0.47668%	40,626	445,154



Health Insurance Credit - State Employees

Appendix 5 - Proportionate Share of Contributions

Employer Code	Employer	2021 Employer Contributions	2021 Employer Allocation Percentage	2022 Regular Employer Contributions	2022 Employer Allocation Percentage	2022 Special Employer Contributions	2022 Total Employer Contributions
30212	Virginia State University	452,380	0.56050%	478,054	0.56332%	48,010	526,064
30213	Norfolk State University	598,065	0.74101%	630,576	0.74304%	63,327	693,903
30214	Longwood University	483,919	0.59958%	519,072	0.61165%	52,129	571,201
30215	University of Mary Washington	459,743	0.56963%	471,367	0.55544%	47,339	518,706
30216	James Madison University	2,214,870	2.74424%	2,300,422	2.71072%	231,028	2,531,450
30217	Radford University	932,574	1.15547%	929,396	1.09516%	93,338	1,022,734
30218	Virginia School for Deaf and Blind	69,394	0.08598%	69,939	0.08241%	7,024	76,963
30221	Old Dominion University	1,916,196	2.37418%	2,023,848	2.38481%	203,251	2,227,099
30222	Department of Professional and Occupational Regulation	112,727	0.13967%	118,333	0.13944%	11,884	130,217
30223	Department of Health Professions	189,578	0.23489%	206,021	0.24277%	20,691	226,712
30226	Board of Accountancy	8,783	0.01088%	9,548	0.01125%	959	10,507
30233	Board of Bar Examiners	5,975	0.00740%	6,178	0.00728%	620	6,798
30234	Cooperative Extension and Agricultural Research Service	56,742	0.07030%	58,388	0.06880%	5,864	64,252
30236	Virginia Commonwealth University	5,393,381	6.68244%	5,683,895	6.69765%	570,824	6,254,719
30238	Virginia Museum of Fine Arts	147,967	0.18333%	161,844	0.19071%	16,254	178,098
30239	Frontier Culture Museum of Virginia	14,361	0.01779%	15,205	0.01792%	1,527	16,732
30241	Richard Bland College	69,823	0.08651%	77,371	0.09117%	7,770	85,141
30242	Christopher Newport University	658,280	0.81561%	690,597	0.81377%	69,356	759,953
30245	State Council of Higher Education for Virginia	44,058	0.05459%	46,258	0.05451%	4,646	50,904
30246	University of Virginia's College at Wise	199,011	0.24658%	196,545	0.23160%	19,739	216,284
30247	George Mason University	4,187,290	5.18809%	4,571,534	5.38689%	459,111	5,030,645
30261	Virginia Community College System - Central Office Operations	211,446	0.26198%	228,016	0.26868%	22,899	250,915
30262	Department of Rehabilitative Services	555,577	0.68836%	606,125	0.71423%	60,872	666,997
30263	Virginia Rehabilitation Center for the Blind and Vision Impaired	12,099	0.01499%	13,266	0.01563%	1,332	14,598
30268	Virginia Institute of Marine Science	243,853	0.30214%	248,986	0.29339%	25,005	273,991
30270	Virginia Community College System - Shared Services	53,694	0.06653%	57,182	0.06738%	5,743	62,925
30275	New River Community College	86,500	0.10717%	93,169	0.10979%	9,357	102,526
30276	Southside Virginia Community College	87,610	0.10855%	94,208	0.11101%	9,461	103,669
30277	Paul D. Camp Community College	39,274	0.04866%	41,627	0.04905%	4,180	45,807
30278	Rappahannock Community College	73,288	0.09080%	83,372	0.09824%	8,373	91,745
30279	Danville Community College	72,533	0.08987%	83,964	0.09894%	8,432	92,396
30280	Northern Virginia Community College	1,275,921	1.58088%	1,302,792	1.53515%	130,837	1,433,629
30282	Piedmont Virginia Community College	130,667	0.16190%	139,381	0.16424%	13,998	153,379
30283	J. Sargeant Reynolds Community College	229,322	0.28413%	236,367	0.27852%	23,738	260,105
30284	Eastern Shore Community College	27,618	0.03422%	31,857	0.03754%	3,199	35,056
30285	Patrick Henry Community College	118,924	0.14735%	123,006	0.14494%	12,353	135,359
30286	Virginia Western Community College	151,112	0.18723%	161,881	0.19075%	16,257	178,138
30287	Dabney S. Lancaster Community College	36,480	0.04520%	39,648	0.04672%	3,982	43,630
30288	Wytheville Community College	51,844	0.06424%	59,980	0.07068%	6,024	66,004
30290	John Tyler Community College	180,339	0.22344%	189,081	0.22280%	18,989	208,070
30291	Blue Ridge Community College	113,666	0.14083%	121,844	0.14358%	12,237	134,081
30292	Central Virginia Community College	92,194	0.11423%	102,571	0.12087%	10,301	112,872
30293	Thomas Nelson Community College	166,489	0.20628%	167,653	0.19755%	16,837	184,490
30294	Southwest Virginia Community College	81,700	0.10123%	93,412	0.11007%	9,381	102,793
30295	Tidewater Community College	501,666	0.62157%	511,199	0.60237%	51,338	562,537
30296	Virginia Highlands Community College	59,037	0.07315%	64,563	0.07608%	6,484	71,047
30297	Germanna Community College	161,928	0.20063%	178,087	0.20985%	17,885	195,972
30298	Lord Fairfax Community College	141,516	0.17534%	147,919	0.17430%	14,855	162,774
30299	Mountain Empire Community College	76,204	0.09442%	80,728	0.09513%	8,108	88,836
30301	Department of Agriculture and Consumer Services	279,528	0.34634%	292,115	0.34422%	29,337	321,452
30310	Virginia Economic Development Partnership	137,731	0.17065%	161,461	0.19026%	16,215	177,676
30320	Virginia Tourism Authority	61,743	0.07650%	65,477	0.07716%	6,576	72,053
30330	Virginia - Israel Advisory Board	1,128	0.00140%	1,214	0.00143%	122	1,336
30350	Department of Small Business and Supplier Diversity	30,938	0.03833%	38,894	0.04583%	3,906	42,800
30400	Jamestown-Yorktown Commemoration	0	0.00000%	672	0.00079%	67	739
30402	Marine Resources Commission	47,233	0.05852%	49,668	0.05853%	4,988	54,656
30403	Department of Game and Inland Fisheries	180,204	0.22327%	190,706	0.22472%	19,152	209,858
30405	Virginia Racing Commission	4,286	0.00531%	4,621	0.00545%	464	5,085
30407	Virginia Port Authority	2,819	0.00349%	3,252	0.00383%	326	3,578
30409	Department Energy (Name Change)	132,390	0.16403%	134,302	0.15826%	13,488	147,790
30411	Department of Forestry	127,739	0.15827%	136,220	0.16052%	13,681	149,901
30413	Commission on Virginia Alcohol Safety Action Program	6,439	0.00798%	6,618	0.00780%	665	7,283
30417	Gunston Hall	2,357	0.00292%	2,750	0.00324%	276	3,026
30423	Department of Historic Resources	31,672	0.03924%	35,951	0.04236%	3,610	39,561
30425	Jamestown - Yorktown Foundation	73,847	0.09150%	81,847	0.09644%	8,219	90,066
30440	Department of Environmental Quality	592,541	0.73416%	622,534	0.73357%	62,520	685,054
30454	Office of Commonwealth Preparedness	8,090	0.01002%	8,443	0.00995%	848	9,291
30501	Virginia Department of Transportation	0	0.00000%	5,406,595	6.37089%	542,975	5,949,570
30505	Department of Rail and Public Transportation	63,128	0.07822%	60,354	0.07112%	6,061	66,415
30506	Motor Vehicle Dealer Board	14,230	0.01763%	14,727	0.01735%	1,479	16,206
30510	Virginia Department of Transportation	1,275,400	1.58023%	0	0.00000%	0	0
30511	Virginia Department of Transportation	366,129	0.45364%	0	0.00000%	0	0
30512	Virginia Department of Transportation	455,915	0.56488%	0	0.00000%	0	0
30513	Virginia Department of Transportation	333,031	0.41263%	0	0.00000%	0	0
30514	Virginia Department of Transportation	514,057	0.63692%	0	0.00000%	0	0
30515	Virginia Department of Transportation	524,394	0.64973%	0	0.00000%	0	0
30516	Virginia Department of Transportation	317,596	0.39350%	0	0.00000%	0	0



Health Insurance Credit - State Employees

Appendix 5 - Proportionate Share of Contributions

Employer Code	Employer	2021 Employer Contributions	2021 Employer Allocation Percentage	2022 Regular Employer Contributions	2022 Employer Allocation Percentage	2022 Special Employer Contributions	2022 Total Employer Contributions
30517	Virginia Department of Transportation	309,393	0.38334%	0	0.00000%	0	0
30518	Virginia Department of Transportation	378,369	0.46880%	0	0.00000%	0	0
30519	Virginia Department of Transportation	653,434	0.80961%	0	0.00000%	0	0
30601	Department of Health	2,010,509	2.49104%	2,099,716	2.47421%	210,871	2,310,587
30602	Department of Medical Assistance Services	435,809	0.53997%	504,894	0.59494%	50,705	555,599
30606	Virginia Board for People With Disabilities	7,255	0.00899%	7,526	0.00887%	756	8,282
30701	Department of Corrections - Central Administration	276,064	0.34205%	303,149	0.35722%	30,445	333,594
30702	Department for the Blind and Vision Impaired	84,324	0.10448%	89,320	0.10525%	8,970	98,290
30703	Central State Hospital	406,464	0.50361%	415,912	0.49009%	41,769	457,681
30704	Eastern State Hospital	361,062	0.44736%	356,814	0.42045%	35,834	392,648
30705	Southwestern Virginia Mental Health Institute	267,828	0.33184%	277,949	0.32752%	27,914	305,863
30706	Western State Hospital	369,706	0.45807%	381,362	0.44938%	38,300	419,662
30707	Central Virginia Training Center	3,445	0.00427%	544	0.00064%	55	599
30708	Commonwealth Center for Children and Adolescents	77,649	0.09621%	71,752	0.08455%	7,206	78,958
30711	Virginia Correctional Enterprises	94,090	0.11658%	93,177	0.10980%	9,358	102,535
30716	Virginia Correctional Center for Women	66,913	0.08291%	62,327	0.07344%	6,259	68,586
30718	Bland Correctional Center	40,903	0.05068%	43,545	0.05131%	4,373	47,918
30720	Department of Behavioral Health & Developmental Services	418,932	0.51906%	462,131	0.54455%	46,411	508,542
30723	Southeastern Virginia Training Center	124,496	0.15425%	130,214	0.15344%	13,077	143,291
30724	Catawba Hospital	154,854	0.19187%	166,980	0.19676%	16,769	183,749
30725	Northern Va Training Center	0	0.00000%	0	0.00000%	0	0
30728	Northern Virginia Mental Health Institute	241,987	0.29982%	248,997	0.29341%	25,007	274,004
30729	Piedmont Geriatric Hospital	162,080	0.20082%	157,474	0.18556%	15,815	173,289
30733	Sussex I Correctional Center	32,283	0.04000%	0	0.00000%	0	0
30734	Sussex II Correctional Center	25,951	0.03215%	0	0.00000%	0	0
30735	Wallen's Ridge State Prison	56,234	0.06967%	61,755	0.07277%	6,202	67,957
30737	St. Brides Correctional Center	45,329	0.05616%	46,231	0.05448%	4,643	50,874
30738	Southwestern Virginia Training Center	0	0.00000%	0	0.00000%	0	0
30739	Southern Virginia Mental Health Institute	93,716	0.11611%	90,928	0.10715%	9,132	100,060
30741	Red Onion State Prison	56,967	0.07058%	61,115	0.07202%	6,138	67,253
30742	Department of Corrections - Employee Relations and Training	75,625	0.09370%	85,896	0.10122%	8,627	94,523
30743	Fluvanna Women's Correctional Center	91,232	0.11304%	99,270	0.11698%	9,970	109,240
30745	Nottoway Correctional Center	68,960	0.08544%	68,340	0.08053%	6,863	75,203
30747	Marion Correctional Treatment Center	51,577	0.06390%	53,952	0.06357%	5,418	59,370
30748	Hiram W. Davis Medical Center	101,886	0.12624%	105,350	0.12414%	10,580	115,930
30749	Buckingham Correctional Center	45,990	0.05698%	48,614	0.05728%	4,882	53,496
30751	Department for the Deaf and Hard-of-Hearing	5,944	0.00736%	5,692	0.00671%	572	6,264
30752	Deep Meadow Correctional Center	58,271	0.07220%	55,460	0.06535%	5,570	61,030
30753	Deerfield Correctional Center	58,507	0.07249%	60,047	0.07076%	6,031	66,078
30754	Augusta Correctional Center	36,005	0.04461%	34,543	0.04070%	3,469	38,012
30756	Department of Corrections - Division of Institutions	328,827	0.40742%	350,445	0.41295%	35,195	385,640
30757	Western Region Correctional Field Units	14,698	0.01821%	15,958	0.01880%	1,602	17,560
30761	Baskerville Correctional Center	20,612	0.02554%	23,458	0.02764%	2,356	25,814
30765	Department of Social Services	1,118,747	1.38614%	1,097,818	1.29362%	110,252	1,208,070
30766	Virginia Parole Board	6,985	0.00865%	9,114	0.01074%	915	10,029
30767	Division of Community Corrections	132,474	0.16414%	137,310	0.16180%	13,790	151,100
30768	Keen Mountain Correctional Center	44,103	0.05464%	45,029	0.05306%	4,522	49,551
30769	Greensville Correctional Center	105,660	0.13091%	106,812	0.12586%	10,727	117,539
30770	Dillwyn Correctional Center	52,375	0.06489%	54,703	0.06446%	5,494	60,197
30771	Indian Creek Correctional Center	35,572	0.04407%	35,580	0.04193%	3,574	39,154
30772	Haynesville Correctional Center	58,517	0.07250%	60,055	0.07077%	6,032	66,087
30773	Coffeewood Correctional Center	41,779	0.05176%	43,250	0.05096%	4,343	47,593
30774	Lunenburg Correctional Center	39,672	0.04915%	40,204	0.04737%	4,037	44,241
30775	Pocahontas State Correctional Center	48,590	0.06020%	49,211	0.05799%	4,942	54,153
30776	Green Rock Correctional Center	52,781	0.06540%	53,709	0.06329%	5,394	59,103
30777	Department of Juvenile Justice	719,382	0.89132%	725,727	0.85516%	72,883	798,610
30778	Department of Forensic Science	273,865	0.33932%	288,594	0.34007%	28,983	317,577
30779	Sussex State Prison Complex (New Employer)	0	0.00000%	74,795	0.08814%	7,512	82,307
30785	River North Correctional Center	49,458	0.06128%	47,775	0.05630%	4,798	52,573
30794	Virginia Center for Behavioral Rehabilitation	228,033	0.28253%	226,481	0.26688%	22,746	249,227
30841	Department of Aviation	29,780	0.03690%	31,665	0.03731%	3,180	34,845
30848	Indigent Defense Commission	381,420	0.47258%	425,637	0.50155%	42,746	468,383
30851	Tobacco Indemnification & Revitalization Commission	11,668	0.01446%	10,120	0.01192%	1,016	11,136
30852	Virginia Tobacco Settlement Foundation	13,499	0.01673%	13,958	0.01645%	1,402	15,360
30882	Behavioral Health Commission (New Employer)	0	0.00000%	560	0.00066%	56	616
30912	Department of Veterans Services	135,118	0.16741%	146,549	0.17269%	14,718	161,267
30913	Veterans Services Foundation	1,153	0.00143%	1,438	0.00169%	144	1,582
30922	Sitter-Barfoot Veterans Care Center	145,075	0.17975%	149,671	0.17637%	15,032	164,703
30937	Southern Virginia Higher Education Center	22,369	0.02772%	26,861	0.03165%	2,697	29,558
30938	New College Institute	11,004	0.01363%	11,794	0.01390%	1,185	12,979
30942	Virginia Museum of Natural History	15,453	0.01915%	16,788	0.01978%	1,686	18,474
30948	Southwest Virginia Higher Education Center	11,303	0.01400%	12,728	0.01500%	1,278	14,006
30957	Commonwealth's Attorneys' Services Council	5,519	0.00684%	5,799	0.00683%	582	6,381
30960	Department of Fire Programs	47,713	0.05912%	49,993	0.05891%	5,021	55,014
30961	Division of Capitol Police	6,493	0.00804%	9,531	0.01123%	957	10,488
30977	Virginia Cannabis Control Authority (New Employer)	0	0.00000%	1,050	0.00124%	106	1,156
30999	Department of Alcoholic Beverage Control	625,230	0.77466%	796,133	0.93813%	79,954	876,087



Health Insurance Credit - State Employees

Appendix 5 - Proportionate Share of Contributions

Employer Code	Employer	2021 Employer Contributions	2021 Employer Allocation Percentage	2022 Regular Employer Contributions	2022 Employer Allocation Percentage	2022 Special Employer Contributions	2022 Total Employer Contributions
33010	Virginia Outdoors Foundation	27,069	0.03354%	30,583	0.03604%	3,072	33,655
35106	Arlington County Health Department	789	0.00098%	812	0.00096%	82	894
35129	Fairfax County Health Department	22,136	0.02743%	16,832	0.01983%	1,690	18,522
35522	Virginia Passenger Rail Authority	1,429	0.00177%	27,603	0.03253%	2,772	30,375
35885	Fort Monroe Federal Area Development Authority	17,464	0.02164%	19,072	0.02247%	1,915	20,987
70156	Department of State Police	4,662	0.00578%	5,009	0.00590%	503	5,512
70203	Woodrow Wilson Rehabilitation Center	2,928	0.00363%	2,967	0.00350%	298	3,265
70204	The College of William and Mary	12,958	0.01606%	13,323	0.01570%	1,338	14,661
70207	University of Virginia - Academic Division	40,570	0.05027%	41,749	0.04920%	4,193	45,942
70208	Virginia Polytechnic Institute and State University	25,715	0.03186%	28,396	0.03346%	2,852	31,248
70211	Virginia Military Institute	6,390	0.00792%	6,338	0.00747%	637	6,975
70212	Virginia State University	12,049	0.01493%	12,319	0.01452%	1,238	13,557
70213	Norfolk State University	7,735	0.00958%	10,507	0.01238%	1,055	11,562
70214	Longwood University	8,105	0.01004%	8,071	0.00951%	811	8,882
70215	University of Mary Washington	10,260	0.01271%	10,658	0.01256%	1,070	11,728
70216	James Madison University	17,846	0.02211%	18,080	0.02130%	1,815	19,895
70217	Radford University	11,520	0.01427%	10,994	0.01295%	1,104	12,098
70221	Old Dominion University	25,511	0.03161%	26,360	0.03106%	2,647	29,007
70236	Virginia Commonwealth University	48,367	0.05993%	64,011	0.07543%	6,429	70,440
70241	Richard Bland College	2,376	0.00294%	2,964	0.00349%	297	3,261
70242	Christopher Newport University	10,714	0.01327%	13,290	0.01566%	1,335	14,625
70246	University of Virginia's College at Wise	4,362	0.00540%	4,084	0.00481%	410	4,494
70247	George Mason University	32,641	0.04044%	31,040	0.03658%	3,118	34,158
70280	Northern Virginia Community College	30,745	0.03809%	35,759	0.04214%	3,591	39,350
70282	Piedmont Virginia Community College	1,600	0.00198%	1,846	0.00218%	186	2,032
70283	J. Sargeant Reynolds Community College	6,602	0.00818%	5,575	0.00657%	560	6,135
70286	Virginia Western Community College	4,361	0.00540%	4,602	0.00542%	462	5,064
70291	Blue Ridge Community College	485	0.00060%	280	0.00033%	28	308
70292	Central Virginia Community College	2,238	0.00277%	2,967	0.00350%	298	3,265
70293	Thomas Nelson Community College	3,938	0.00488%	3,887	0.00458%	390	4,277
70294	Southwest Virginia Community College	1,544	0.00191%	2,176	0.00256%	218	2,394
70296	Virginia Highlands Community College	694	0.00086%	1,017	0.00120%	102	1,119
70297	Germanna Community College	1,495	0.00185%	1,736	0.00205%	175	1,911
70298	Lord Fairfax Community College	2,139	0.00265%	1,966	0.00232%	198	2,164
70299	Mountain Empire Community College	953	0.00118%	1,211	0.00143%	122	1,333
70402	Marine Resources Commission	42,147	0.05222%	41,601	0.04902%	4,178	45,779
70403	Department of Game and Inland Fisheries	91,588	0.11348%	102,066	0.12027%	10,250	112,316
70701	Department Of Corrections	0	0.00000%	0	0.00000%	0	0
70716	Virginia Correctional Center for Women	91,430	0.11328%	83,981	0.09896%	8,434	92,415
70718	Bland Correctional Center	78,776	0.09760%	84,315	0.09935%	8,467	92,782
70733	Sussex I Correctional Center	96,765	0.11989%	0	0.00000%	0	0
70734	Sussex II Correctional Center	98,063	0.12150%	0	0.00000%	0	0
70735	Wallen's Ridge State Prison	144,998	0.17965%	158,131	0.18633%	15,880	174,011
70737	St. Brides Correctional Center	75,087	0.09303%	70,861	0.08350%	7,116	77,977
70741	Red Onion State Prison	146,753	0.18183%	150,253	0.17705%	15,090	165,343
70743	Fluvanna Women's Correctional Center	89,500	0.11089%	77,510	0.09133%	7,784	85,294
70745	Nottoway Correctional Center	123,638	0.15319%	105,197	0.12396%	10,565	115,762
70747	Marion Correctional Treatment Center	68,706	0.08513%	72,176	0.08505%	7,249	79,425
70749	Buckingham Correctional Center	105,052	0.13016%	98,258	0.11578%	9,868	108,126
70752	Deep Meadow Correctional Center	178,652	0.22135%	165,923	0.19552%	16,664	182,587
70753	Deerfield Correctional Center	109,892	0.13616%	106,005	0.12491%	10,646	116,651
70754	Augusta Correctional Center	106,081	0.13144%	71,226	0.08393%	7,153	78,379
70756	Department of Corrections - Division of Institutions	25,670	0.03181%	26,373	0.03108%	2,649	29,022
70757	Western Region Correctional Field Units	48,399	0.05997%	50,913	0.05999%	5,113	56,026
70761	Baskerville Correctional Center	42,778	0.05300%	40,537	0.04777%	4,071	44,608
70767	Division of Community Corrections	568,017	0.70378%	576,808	0.67969%	57,931	634,739
70768	Keen Mountain Correctional Center	90,724	0.11241%	94,131	0.11092%	9,453	103,584
70769	Greensville Correctional Center	226,197	0.28026%	197,192	0.23236%	19,803	216,995
70770	Dillwyn Correctional Center	94,177	0.11669%	88,343	0.10410%	8,872	97,215
70771	Indian Creek Correctional Center	72,732	0.09012%	70,012	0.08250%	7,031	77,043
70772	Haynesville Correctional Center	108,038	0.13386%	91,030	0.10727%	9,142	100,172
70773	Coffeewood Correctional Center	80,982	0.10034%	70,653	0.08325%	7,095	77,748
70774	Lunenburg Correctional Center	81,270	0.10069%	75,442	0.08890%	7,577	83,019
70775	Pocahontas State Correctional Center	80,349	0.09955%	89,277	0.10520%	8,966	98,243
70776	Green Rock Correctional Center	77,895	0.09651%	74,406	0.08768%	7,473	81,879
70777	Department of Juvenile Justice	116,235	0.14402%	101,935	0.12012%	10,238	112,173
70779	Sussex State Prison Complex (New Employer)	0	0.00000%	170,814	0.20128%	17,155	187,969
70785	River North Correctional Center	100,697	0.12476%	96,969	0.11426%	9,738	106,707
70961	Division of Capitol Police	42,101	0.05216%	45,746	0.05391%	4,595	50,341
70977	Virginia Cannabis Control Authority (New Employer)	0	0.00000%	0	0.00000%	0	0
70999	Department of Alcoholic Beverage Control	59,925	0.07425%	72,693	0.08566%	7,301	79,994
Total for VRS Health Insurance Credit - State Employees ⁽¹⁾		\$ 80,709,729	100.00000%	\$ 84,864,004	100.00000%	\$ 8,522,746	\$ 93,386,750

⁽¹⁾ Employer-level results may not add to Health Insurance Credit - State Employees systemwide results due to rounding.



Health Insurance Credit - State Employees

Appendix 6 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
VRS Health Insurance Credit - State Employees Total⁽¹⁾		140,299	0	27,404,597	84,098,957	111,643,853	49,508,932	444,430	413,517	84,483,152	134,850,031	67,522,085	(76,370)	67,445,715
Employer Allocation														
11111	Supreme Court - Judges	25	0	4,911	0	4,936	8,872	80	74	17,759	26,785	12,100	(4,093)	8,007
11113	Circuit Courts - Judges	571	0	111,564	38,631	150,766	201,551	1,809	1,683	32,427	237,470	274,882	(10,877)	264,005
11114	General District Courts - Judges	388	0	75,820	49,926	126,134	136,976	1,230	1,144	40,461	179,811	186,813	(6,666)	180,147
11115	Juvenile and Domestic Relations District Courts - Judges	411	0	80,331	119,545	200,287	145,126	1,303	1,212	36,761	184,402	197,927	(1,525)	196,402
11125	Virginia Court of Appeals - Judges	57	0	11,200	108,361	119,618	20,234	182	169	17,658	38,243	27,596	14,709	42,305
11171	State Corporation Commission - Commissioners	9	0	1,773	8,151	9,933	3,203	29	27	11,558	14,817	4,369	(2,184)	2,185
11191	VA Worker's Compensation Comm. - Commissioners	11	0	2,075	2,634	4,720	3,748	34	31	1,638	5,451	5,111	(408)	4,703
21156	Department of State Police - Troopers	2,567	0	501,438	613,243	1,117,248	905,895	8,132	7,566	440,263	1,361,856	1,235,492	13,807	1,249,299
30100	Senate	130	0	25,374	25,148	50,652	45,840	411	383	40,307	86,941	62,519	(4,243)	58,276
30101	House of Delegates	232	0	45,226	43,844	89,302	81,705	733	682	20,688	103,808	111,432	7,990	119,422
30103	Magistrate System	361	0	70,485	22,593	93,439	127,337	1,143	1,064	161,009	290,553	173,667	(47,513)	126,154
30107	Division of Legislative Services	116	0	22,622	18,325	41,063	40,870	367	341	23,671	65,249	55,739	(10,603)	45,136
30109	Division of Legislative Automated Systems	34	0	6,574	6,956	13,564	11,877	107	99	4,769	16,852	16,199	(756)	15,443
30110	Joint Legislative Audit and Review Commission	56	0	10,981	20,276	31,313	19,838	178	166	4,868	25,050	27,056	4,848	31,904
30111	Supreme Court	377	0	73,642	21,816	95,835	133,040	1,194	1,111	69,905	205,250	181,445	(15,720)	165,725
30112	Judicial Inquiry and Review Commission	8	0	1,485	4,042	5,535	2,683	24	22	4,636	7,365	3,660	(512)	3,148
30114	General District Courts	643	0	125,568	21,792	148,003	226,850	2,036	1,895	88,644	319,425	309,386	(32,999)	276,387
30115	Juvenile and Domestic Relations District Courts	386	0	75,396	17,884	93,666	136,209	1,223	1,138	66,267	204,837	185,767	(11,516)	174,251
30116	Combined District Courts	117	0	22,814	14,452	37,383	41,216	370	344	74,448	116,378	56,212	(25,465)	30,747
30117	Virginia State Bar	125	0	24,467	1,741	26,333	44,202	397	369	41,963	86,931	60,284	(19,552)	40,732
30119	Office of the Lieutenant Governor	3	0	644	1,700	2,347	1,163	10	10	5,201	6,384	1,587	(230)	1,357
30121	Office of the Governor	72	0	13,974	42,477	56,523	25,245	227	211	29,343	55,026	34,430	8,992	43,422
30122	Department of Planning and Budget	79	0	15,470	12,792	28,341	27,948	251	233	16,366	44,798	38,116	(7,630)	30,486
30123	Department of Military Affairs	295	0	57,550	74,044	131,889	103,969	933	868	10,343	116,113	141,796	7,951	149,747
30125	Virginia Court of Appeals	116	0	22,710	216,902	239,728	41,028	368	343	20,267	62,006	55,956	36,278	92,234
30127	Department of Emergency Management	213	0	41,677	249,184	291,074	75,293	676	629	46,626	123,224	102,688	87,306	189,994
30128	Virginia Veterans Care Center	179	0	34,979	48,639	83,797	63,193	567	528	24,711	88,999	86,185	6,523	92,708
30129	Department of Human Resource Management	167	0	32,696	32,139	65,002	59,069	530	493	5,499	65,591	80,561	12,807	93,368
30132	State Board of Elections	84	0	16,437	109,719	126,240	29,695	267	248	229	30,439	40,500	51,306	91,806
30133	Auditor of Public Accounts	175	0	34,135	48,608	82,918	61,668	554	515	43,179	105,916	84,106	(1,668)	82,438
30136	Virginia Information Technologies Agency (VITA)	438	0	85,560	179,630	265,628	154,572	1,388	1,291	19,277	176,528	210,811	36,015	246,826
30140	Department of Criminal Justice Services	192	0	37,426	238,623	276,241	67,614	607	565	1,521	70,307	92,215	57,589	149,804
30141	Office of the Attorney General and Department of Law	623	0	121,783	163,063	285,469	220,013	1,975	1,838	52,976	276,802	300,061	(11,978)	288,083
30143	Office of the Attorney General - Division of Debt Collection	25	0	4,799	9,081	13,905	8,669	78	72	26,985	35,804	11,823	(6,137)	5,686
30146	Science Museum of Virginia	63	0	12,332	38,717	51,112	22,279	200	186	73,875	96,540	30,385	(10,994)	19,391
30147	Office of the State Inspector General	63	0	12,307	25,473	37,843	22,234	200	186	12,454	35,074	30,324	2,964	33,288
30148	Virginia Commission for the Arts	6	0	1,102	3,777	4,885	1,990	18	17	8,384	10,409	2,714	(1,033)	1,681
30151	Department of Accounts	238	0	46,451	51,994	98,683	83,918	753	701	10,546	95,918	114,450	9,731	124,181
30152	Department of the Treasury	156	0	30,400	37,068	67,624	54,920	493	459	7,991	63,863	74,902	6,324	81,226
30154	Department of Motor Vehicles	1,821	0	355,717	35,630	393,168	642,636	5,769	5,368	158,766	812,539	876,450	(127,356)	749,094
30156	Department of State Police	823	0	160,775	520,306	681,904	290,454	2,607	2,426	19,862	315,349	396,132	99,338	495,470
30157	Compensation Board	18	0	3,585	8,141	11,744	6,476	58	54	10,385	16,973	8,832	(9,614)	5,218
30160	Virginia Criminal Sentencing Commission	12	0	2,406	2,581	4,999	4,347	39	36	5,613	10,035	5,928	(1,167)	4,761
30161	Department of Taxation	923	0	180,240	71,208	252,371	325,620	2,923	2,720	228,056	559,319	444,093	(67,057)	377,036
30162	Department of Accounts - Transfer Payments (CHRF)	2	0	482	896	1,380	871	8	7	57	943	1,188	186	1,374
30164	Virginia Management Fellows Administration	13	0	2,475	54,805	57,293	4,471	40	37	22,314	26,862	6,097	13,408	19,505
30165	Department of Housing and Community Development	188	0	36,777	285,993	322,958	66,441	596	555	517	68,109	90,615	63,890	154,505
30166	Secretary of the Commonwealth	23	0	4,530	27,127	31,680	8,184	73	68	3,297	11,622	11,161	4,692	15,853



Health Insurance Credit - State Employees

Appendix 6 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense				
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense		
30171	State Corporation Commission	973	0	190,092	103,565	294,630	343,419	3,083	2,868	97,987	447,357	468,367	5,144	473,511
30172	State Lottery Department	494	0	96,483	434,082	531,059	174,306	1,565	1,456	15,436	192,763	237,725	89,120	326,845
30174	Virginia College Savings Plan	205	0	39,978	161,046	201,229	72,224	648	603	557	74,032	98,501	51,702	150,203
30180	Secretary of Administration	24	0	4,692	28,545	33,261	8,476	76	71	8,760	17,383	11,560	7,366	18,926
30181	Department of Labor and Industry	180	0	35,240	94,631	130,051	63,664	571	532	17,581	82,348	86,827	11,652	98,479
30182	Virginia Employment Commission	1,039	0	202,901	1,756,592	1,960,532	366,559	3,290	3,062	67,263	440,174	499,927	314,014	813,941
30183	Secretary of Natural Resources	7	0	1,324	1,241	2,572	2,391	21	20	15,190	17,622	3,261	(3,514)	(253)
30184	Secretary Of Technology	0	0	0	0	0	0	0	0	12,055	12,055	0	(7,676)	(7,676)
30185	Secretary of Education	8	0	1,505	1,186	2,699	2,718	24	23	11,510	14,275	3,707	(2,090)	1,617
30186	Secretary of Transportation	10	0	1,874	7,429	9,313	3,386	30	28	11,885	15,329	4,619	(4,267)	352
30187	Secretary of Public Safety	10	0	2,028	1,185	3,223	3,664	33	31	13,022	16,750	4,997	(5,781)	(784)
30188	Secretary of Health and Human Resources	7	0	1,340	2,404	3,751	2,421	22	20	13,484	15,947	3,302	(3,477)	(175)
30190	Secretary of Finance	10	0	1,907	4,817	6,734	3,446	31	29	1,682	5,188	4,700	1,095	5,795
30191	Virginia Workers' Compensation Commission	353	0	68,953	17,009	86,315	124,569	1,118	1,040	98,340	225,067	169,892	(22,622)	147,270
30192	Secretary of Commerce and Trade	9	0	1,781	9,746	11,536	3,218	29	27	13,250	16,524	4,389	653	5,042
30193	Secretary of Agriculture and Forestry	5	0	1,008	2,162	3,175	1,822	16	15	5,945	7,798	2,485	(1,057)	1,428
30194	Department of General Services	711	0	138,815	81,522	221,048	250,783	2,251	2,095	123,514	378,643	342,026	(26,868)	315,158
30195	Secretary of Labor (New Employer)	7	0	1,348	35,636	36,991	2,436	22	20	18	2,496	3,322	7,082	10,404
30199	Department of Conservation and Recreation	501	0	97,876	133,952	232,329	176,821	1,587	1,477	42,739	222,624	241,155	27,750	268,905
30200	Office of Children's Services	21	0	4,097	8,797	12,915	7,402	66	62	4,184	11,714	10,095	4,580	14,675
30201	Department of Education - Central Office Operations	679	0	132,567	1,146,666	1,279,912	239,495	2,150	2,000	1,857	245,502	326,631	257,759	584,390
30202	The Library of Virginia	143	0	27,870	34,724	62,737	50,351	452	421	3,225	54,449	68,670	3,224	71,894
30203	Woodrow Wilson Rehabilitation Center	167	0	32,664	0	32,831	59,010	530	493	358,498	418,531	80,480	(107,827)	(27,347)
30204	The College of William and Mary	3,104	0	606,264	54,912	664,280	1,095,271	9,832	9,148	643,769	1,758,020	1,493,771	(98,801)	1,394,970
30206	VCU - Medical College of Virginia Hospitals Authority	654	0	127,673	0	128,327	230,652	2,070	1,926	1,917,887	2,152,535	314,572	(738,321)	(423,749)
30207	University of Virginia - Academic Division	16,716	0	3,265,071	2,420,827	5,702,614	5,898,654	52,950	49,268	1,569,485	7,570,357	8,044,797	1,662,242	9,707,039
30208	Virginia Polytechnic Institute and State University	12,258	0	2,394,287	2,268,376	4,674,921	4,325,502	38,828	36,128	33,567	4,434,025	5,899,276	913,766	6,813,042
30209	University of Virginia Medical Center	8,811	0	1,720,967	5,398,557	7,128,335	3,109,087	27,909	25,968	4,752,199	7,915,163	4,240,286	897,634	5,137,920
30211	Virginia Military Institute	669	0	130,632	128,719	260,020	235,999	2,118	1,971	15,943	256,031	321,864	26,512	348,376
30212	Virginia State University	790	0	154,376	24,300	179,466	278,894	2,504	2,329	311,045	594,772	380,365	(103,716)	276,649
30213	Norfolk State University	1,042	0	203,627	90,905	295,574	367,871	3,302	3,073	75,341	449,587	501,716	(23,659)	478,057
30214	Longwood University	858	0	167,620	109,309	277,787	302,821	2,718	2,529	475,637	783,705	412,999	(96,944)	316,055
30215	University of Mary Washington	779	0	152,216	4,496	157,491	274,992	2,468	2,297	526,037	805,794	375,045	(156,521)	218,524
30216	James Madison University	3,803	0	742,862	308,557	1,055,222	1,342,049	12,047	11,209	540,489	1,905,794	1,830,335	65,735	1,896,070
30217	Radford University	1,536	0	300,124	419,676	721,336	542,202	4,867	4,529	752,449	1,304,047	739,475	(44,757)	694,718
30218	Virginia School for Deaf and Blind	116	0	22,584	5,446	28,146	40,800	366	341	30,717	72,224	55,645	(12,574)	43,071
30221	Old Dominion University	3,346	0	653,547	155,372	812,265	1,180,694	10,599	9,862	486,655	1,687,810	1,610,273	(124,618)	1,485,655
30222	Department of Professional and Occupational Regulation	196	0	38,213	12,280	50,689	69,035	620	577	93,155	163,387	94,153	(30,034)	64,119
30223	Department of Health Professions	341	0	66,530	177,620	244,491	120,193	1,079	1,004	1,483	123,759	163,923	52,122	216,045
30226	Board of Accountancy	16	0	3,083	4,100	7,199	5,570	50	47	5,372	11,039	7,596	(332)	7,264
30233	Board of Bar Examiners	10	0	1,995	2	2,007	3,604	32	30	7,894	11,560	4,916	(2,823)	2,093
30234	Cooperative Extension and Agricultural Research Service	97	0	18,854	33,354	52,305	34,062	306	285	14,052	48,705	46,455	6,303	52,758
30236	Virginia Commonwealth University	9,397	0	1,835,464	1,238,876	3,083,737	3,315,936	29,766	27,696	800,788	4,174,186	4,522,393	322,483	4,844,876
30238	Virginia Museum of Fine Arts	268	0	52,263	133,312	185,843	94,419	848	789	732	96,788	128,771	51,515	180,286
30239	Frontier Culture Museum of Virginia	25	0	4,911	4,446	9,382	8,872	80	74	11,360	20,386	12,100	(2,234)	9,866
30241	Richard Bland College	128	0	24,985	48,644	73,757	45,137	405	377	93,343	139,262	61,560	1,006	62,566
30242	Christopher Newport University	1,142	0	223,010	106,593	330,745	402,889	3,617	3,365	56,111	465,982	549,474	34,449	583,923
30245	State Council of Higher Education for Virginia	76	0	14,938	15,361	30,375	26,987	242	225	17,502	44,956	36,806	6,473	43,279
30246	University of Virginia's College at Wise	325	0	63,469	23,661	87,455	114,663	1,029	958	168,300	284,950	156,381	(40,726)	115,655
30247	George Mason University	7,558	0	1,476,255	3,691,945	5,175,758	2,666,992	23,940	22,276	36,557	2,749,765	3,637,340	987,383	4,624,723



Health Insurance Credit - State Employees

Appendix 6 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
30261	Virginia Community College System - Central Office Operations	377	0	73,631	133,056	207,064	133,021	1,194	1,111	135,857	271,183	181,418	6,822	188,240
30262	Department of Rehabilitative Services	1,002	0	195,732	368,944	565,678	353,608	3,174	2,953	306,872	666,607	482,263	(87,305)	394,958
30263	Virginia Rehabilitation Center for the Blind and Vision Impaired	22	0	4,283	7,085	11,390	7,738	69	65	13,868	21,740	10,554	105	10,659
30268	Virginia Institute of Marine Science	412	0	80,402	0	80,814	145,254	1,304	1,213	114,888	262,659	198,103	(50,241)	147,862
30270	Virginia Community College System - Shared Services	95	0	18,465	189,484	207,949	33,359	299	279	17,399	51,336	45,496	101,144	146,640
30275	New River Community College	154	0	30,088	18,977	49,219	54,356	488	454	40,090	95,388	74,132	(23,100)	51,032
30276	Southside Virginia Community College	156	0	30,422	17,819	48,397	54,960	493	459	137,448	193,360	74,956	(79,335)	(4,379)
30277	Paul D. Camp Community College	69	0	13,442	8,171	21,682	24,284	218	203	17,409	42,114	33,120	(8,595)	24,525
30278	Rappahannock Community College	138	0	26,922	78,479	105,539	48,638	437	406	21,600	71,081	66,334	7,205	73,539
30279	Danville Community College	139	0	27,114	65,696	92,949	48,984	440	409	86,962	136,795	66,806	(43,331)	23,475
30280	Northern Virginia Community College	2,154	0	420,702	20,245	440,947	760,037	6,823	6,348	939,173	1,712,381	1,036,565	(535,913)	500,652
30282	Piedmont Virginia Community College	230	0	45,009	44,483	89,722	81,313	730	679	49,921	132,643	110,898	(4,557)	106,341
30283	J. Sargeant Reynolds Community College	391	0	76,327	0	76,718	137,892	1,238	1,152	341,906	482,188	188,063	(193,894)	(5,831)
30284	Eastern Shore Community College	53	0	10,288	24,447	34,788	18,586	167	155	34,202	53,110	25,348	(8,314)	17,034
30285	Patrick Henry Community College	203	0	39,720	52,563	92,486	71,758	644	599	32,622	105,623	97,867	11,180	109,047
30286	Virginia Western Community College	268	0	52,274	25,496	78,038	94,438	848	789	88,322	184,397	128,798	(48,879)	79,919
30287	Dabney S. Lancaster Community College	66	0	12,803	16,335	29,204	23,131	208	193	36,923	60,455	31,546	(16,123)	15,423
30288	Wytheville Community College	99	0	19,370	46,646	66,115	34,993	314	292	132,909	168,508	47,725	(31,833)	15,892
30290	John Tyler Community College	313	0	61,057	12,482	73,852	110,306	990	921	81,935	194,152	150,439	(52,334)	98,105
30291	Blue Ridge Community College	201	0	39,348	29,236	68,785	71,085	638	594	41,469	113,786	96,948	(26,240)	70,708
30292	Central Virginia Community College	170	0	33,124	63,751	97,045	59,841	537	500	35,330	96,208	81,614	(4,101)	77,513
30293	Thomas Nelson Community College	277	0	54,138	0	54,415	97,805	878	817	604,747	704,247	133,390	(223,713)	(90,323)
30294	Southwest Virginia Community College	154	0	30,164	148,692	179,010	54,494	489	455	30,649	86,087	74,322	16,195	90,517
30295	Tidewater Community College	845	0	165,077	0	165,922	298,227	2,677	2,491	936,348	1,239,743	406,733	(453,041)	(46,308)
30296	Virginia Highlands Community College	107	0	20,849	21,223	42,179	37,666	338	315	85,721	124,040	51,371	(26,325)	25,046
30297	Germanna Community College	294	0	57,509	134,306	192,109	103,895	933	868	25,675	131,371	141,695	12,002	153,697
30298	Lord Fairfax Community College	245	0	47,766	27,730	75,741	86,294	775	721	57,445	145,235	117,691	(30,746)	86,945
30299	Mountain Empire Community College	133	0	26,070	31,247	57,450	47,098	423	393	11,636	59,550	64,234	(4,248)	59,986
30301	Department of Agriculture and Consumer Services	483	0	94,332	0	94,815	170,420	1,530	1,423	87,914	261,287	232,425	(35,473)	196,952
30310	Virginia Economic Development Partnership	267	0	52,140	337,995	390,402	94,196	846	787	732	96,561	128,468	102,018	230,486
30320	Virginia Tourism Authority	108	0	21,145	24,533	45,786	38,201	343	319	5,451	44,314	52,100	11,748	63,848
30330	Virginia - Israel Advisory Board	2	0	392	3,644	4,038	708	6	6	1,987	2,707	966	38	1,004
30350	Department of Small Business and Supplier Diversity	64	0	12,560	67,683	80,307	22,690	204	190	6,321	29,405	30,945	17,384	48,329
30400	Jamestown-Yorktown Commemoration	1	0	216	17,297	17,514	391	4	3	63,760	64,158	533	686	1,219
30402	Marine Resources Commission	82	0	16,040	15,196	31,318	28,978	260	242	14,635	44,115	39,521	2,049	41,570
30403	Department of Game and Inland Fisheries	315	0	61,584	16,195	78,094	111,256	999	929	81,216	194,400	151,736	(7,878)	143,858
30405	Virginia Racing Commission	8	0	1,494	12,979	14,481	2,698	24	23	573	3,318	3,680	1,301	4,981
30407	Virginia Port Authority	5	0	1,050	2,526	3,581	1,896	17	16	5,721	7,650	2,586	(4,221)	(1,635)
30409	Department Energy (Name Change)	222	0	43,371	0	43,593	78,353	703	654	150,528	230,238	106,860	(61,184)	45,676
30411	Department of Forestry	225	0	43,990	16,297	60,512	79,472	713	664	70,733	151,582	108,386	(24,918)	83,468
30413	Commission on Virginia Alcohol Safety Action Program	11	0	2,138	100	2,249	3,862	35	32	6,446	10,375	5,267	(1,391)	3,876
30417	Gunston Hall	5	0	888	3,265	4,158	1,604	14	13	5,008	6,639	2,188	(1,287)	901
30423	Department of Historic Resources	59	0	11,609	38,438	50,106	20,972	188	175	2,301	23,636	28,602	5,955	34,557
30425	Jamestown - Yorktown Foundation	135	0	26,429	43,230	69,794	47,746	429	399	62,436	111,010	65,118	(3,918)	61,200
30440	Department of Environmental Quality	1,029	0	201,032	0	202,061	363,183	3,260	3,033	83,634	453,110	495,322	(72,705)	422,617
30454	Office of Commonwealth Preparedness	14	0	2,727	5,411	8,152	4,926	44	41	2,548	7,559	6,718	515	7,233
30501	Virginia Department of Transportation	8,938	0	1,745,916	46,145,632	47,900,486	3,154,160	28,314	26,345	24,474	3,233,293	4,301,758	9,169,216	13,470,974
30505	Department of Rail and Public Transportation	100	0	19,490	57,191	76,781	35,211	316	294	59,324	95,145	48,022	13,612	61,634
30506	Motor Vehicle Dealer Board	24	0	4,755	1	4,780	8,590	77	72	11,893	20,632	11,715	(4,142)	7,573
30510	Virginia Department of Transportation	0	0	0	126,535	126,535	0	0	0	11,712,898	11,712,898	0	(2,279,620)	(2,279,620)



Health Insurance Credit - State Employees

Appendix 6 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
30511	Virginia Department of Transportation	0	0	0	33,455	33,455	0	0	0	3,412,762	3,412,762	0	(641,040)	(641,040)
30512	Virginia Department of Transportation	0	0	0	0	0	0	0	0	4,191,385	4,191,385	0	(884,322)	(884,322)
30513	Virginia Department of Transportation	0	0	0	39,075	39,075	0	0	0	3,080,418	3,080,418	0	(574,990)	(574,990)
30514	Virginia Department of Transportation	0	0	0	15,205	15,205	0	0	0	4,722,062	4,722,062	0	(959,866)	(959,866)
30515	Virginia Department of Transportation	0	0	0	7,432	7,432	0	0	0	4,816,699	4,816,699	0	(938,232)	(938,232)
30516	Virginia Department of Transportation	0	0	0	55,840	55,840	0	0	0	2,980,144	2,980,144	0	(525,715)	(525,715)
30517	Virginia Department of Transportation	0	0	0	44,516	44,516	0	0	0	2,798,252	2,798,252	0	(499,832)	(499,832)
30518	Virginia Department of Transportation	0	0	0	896	896	0	0	0	3,480,545	3,480,545	0	(710,586)	(710,586)
30519	Virginia Department of Transportation	0	0	0	22,341	22,341	0	0	0	5,945,189	5,945,189	0	(1,195,428)	(1,195,428)
30601	Department of Health	3,471	0	678,047	0	681,518	1,224,955	10,996	10,231	412,665	1,658,847	1,670,638	(230,300)	1,440,338
30602	Department of Medical Assistance Services	835	0	163,041	833,260	997,136	294,549	2,644	2,460	2,282	301,935	401,716	234,694	636,410
30606	Virginia Board for People With Disabilities	12	0	2,431	3,695	6,138	4,391	39	37	1,183	5,650	5,989	447	6,436
30701	Department of Corrections - Central Administration	501	0	97,895	271,024	369,420	176,856	1,588	1,477	1,774	181,695	241,202	79,128	320,330
30702	Department for the Blind and Vision Impaired	148	0	28,843	6,673	35,664	52,108	468	435	41,720	94,731	71,067	(10,462)	60,605
30703	Central State Hospital	688	0	134,307	165,628	300,623	242,638	2,178	2,027	311,480	558,323	330,919	(51,479)	279,440
30704	Eastern State Hospital	590	0	115,223	197,153	312,966	208,160	1,869	1,739	363,644	575,412	283,897	(146,914)	136,983
30705	Southwestern Virginia Mental Health Institute	460	0	89,756	96,662	186,878	162,152	1,456	1,354	38,390	203,352	221,148	24,948	246,096
30706	Western State Hospital	630	0	123,151	55,862	179,643	222,483	1,997	1,858	126,557	352,895	303,431	13,587	317,018
30707	Central Virginia Training Center	1	0	175	0	176	317	3	3	1,470,589	1,470,912	432	(739,319)	(738,887)
30708	Commonwealth Center for Children and Adolescents	119	0	23,171	81,850	105,140	41,860	376	350	153,419	196,005	57,090	(4,420)	52,670
30711	Virginia Correctional Enterprises	154	0	30,090	17,756	48,000	54,361	488	454	190,620	245,923	74,139	(32,654)	41,485
30716	Virginia Correctional Center for Women	103	0	20,126	68,050	88,279	36,359	326	304	89,159	126,148	49,588	(13,810)	35,778
30718	Bland Correctional Center	72	0	14,061	10,224	24,357	25,403	228	212	5,194	31,037	34,646	(6,196)	28,450
30720	Department of Behavioral Health & Developmental Services	764	0	149,232	535,323	685,319	269,601	2,420	2,252	2,089	276,362	367,692	255,790	623,482
30723	Southeastern Virginia Training Center	215	0	42,050	46,070	88,335	75,967	682	635	72,692	149,976	103,606	(26,610)	76,996
30724	Catawba Hospital	276	0	53,921	140,891	195,088	97,414	874	814	6,259	105,361	132,856	28,269	161,125
30725	Northern Va Training Center	0	0	0	0	0	0	0	0	48,076	48,076	0	(191,231)	(191,231)
30728	Northern Virginia Mental Health Institute	412	0	80,408	217,138	297,958	145,264	1,304	1,213	68,357	216,138	198,117	66,642	264,759
30729	Piedmont Geriatric Hospital	260	0	50,852	47,952	99,064	91,869	825	767	189,027	282,488	125,294	(46,034)	79,260
30733	Sussex I Correctional Center	0	0	0	12,923	12,923	0	0	0	314,405	314,405	0	(66,227)	(66,227)
30734	Sussex II Correctional Center	0	0	0	13,112	13,112	0	0	0	287,604	287,604	0	(71,175)	(71,175)
30735	Wallen's Ridge State Prison	102	0	19,942	48,644	68,688	36,028	323	301	5,940	42,592	49,136	7,624	56,760
30737	St. Brides Correctional Center	76	0	14,930	16,466	31,472	26,972	242	225	39,503	66,942	36,786	(8,852)	27,934
30738	Southwestern Virginia Training Center	0	0	0	0	0	0	0	0	500,331	500,331	0	(268,471)	(268,471)
30739	Southern Virginia Mental Health Institute	150	0	29,364	56,365	85,879	53,049	476	443	176,049	230,017	72,350	(19,701)	52,649
30741	Red Onion State Prison	101	0	19,737	49,540	69,378	35,656	320	298	5,073	41,347	48,629	8,940	57,569
30742	Department of Corrections - Employee Relations and Training	142	0	27,739	109,390	137,271	50,113	450	419	6,144	57,126	68,346	18,493	86,839
30743	Fluvanna Women's Correctional Center	164	0	32,058	231,888	264,110	57,916	520	484	3,145	62,065	78,987	76,540	155,527
30745	Nottoway Correctional Center	113	0	22,069	35,332	57,514	39,870	358	333	58,455	99,016	54,376	5,485	59,861
30747	Marion Correctional Treatment Center	89	0	17,421	52,513	70,023	31,473	283	263	3,527	35,546	42,924	13,298	56,222
30748	Hiram W. Davis Medical Center	174	0	34,020	82,269	116,463	61,460	552	513	24,528	87,053	83,822	9,569	93,391
30749	Buckingham Correctional Center	80	0	15,697	3,973	19,750	28,359	255	237	30,761	59,612	38,677	(7,778)	30,899
30751	Department for the Deaf and Hard-of-Hearing	9	0	1,839	2,383	4,231	3,322	30	28	11,521	14,901	4,531	(2,938)	1,593
30752	Deep Meadow Correctional Center	92	0	17,909	19,253	37,254	32,354	290	270	142,021	174,935	44,126	(43,664)	462
30753	Deerfield Correctional Center	99	0	19,391	7,833	27,323	35,033	314	293	79,575	115,215	47,779	(17,118)	30,661
30754	Augusta Correctional Center	57	0	11,154	3,430	14,641	20,150	181	168	38,801	59,300	27,481	(13,944)	13,537
30756	Department of Corrections - Division of Institutions	579	0	113,167	140,522	254,268	204,447	1,835	1,708	4,031	212,021	278,832	39,174	318,006
30757	Western Region Correctional Field Units	26	0	5,152	16,926	22,104	9,308	84	78	2,418	11,888	12,694	1,006	13,700
30761	Baskerville Correctional Center	39	0	7,575	17,012	24,626	13,684	123	114	24,955	38,876	18,663	(4,261)	14,402
30765	Department of Social Services	1,815	0	354,511	67,755	424,081	640,458	5,749	5,349	940,409	1,591,965	873,479	(276,836)	596,643



Health Insurance Credit - State Employees

Appendix 6 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources					OPEB Expense			
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
30766	Virginia Parole Board	15	0	2,943	15,138	18,096	5,317	48	44	9,978	15,387	7,252	(2,726)	4,526
30767	Division of Community Corrections	227	0	44,341	60,659	105,227	80,105	719	669	35,436	116,929	109,251	8,870	118,121
30768	Keen Mountain Correctional Center	74	0	14,541	24,724	39,339	26,269	236	219	20,577	47,301	35,827	(3,375)	32,452
30769	Greensville Correctional Center	177	0	34,491	4,099	38,767	62,312	559	520	90,500	153,891	84,983	(32,882)	52,101
30770	Dillwyn Correctional Center	90	0	17,665	0	17,755	31,913	286	267	20,636	53,102	43,525	(9,391)	34,134
30771	Indian Creek Correctional Center	59	0	11,491	5,253	16,803	20,759	186	173	25,971	47,089	28,312	(7,892)	20,420
30772	Haynesville Correctional Center	99	0	19,394	8,527	28,020	35,037	315	293	42,267	77,912	47,785	(12,329)	35,456
30773	Coffeeewood Correctional Center	71	0	13,965	10,496	24,532	25,230	226	211	23,593	49,260	34,409	(12,256)	22,153
30774	Lunenburg Correctional Center	66	0	12,982	8,435	21,483	23,452	211	196	28,939	52,798	31,985	(5,973)	26,012
30775	Pocahontas State Correctional Center	81	0	15,892	49,370	65,343	28,710	258	240	25,401	54,609	39,156	822	39,978
30776	Green Rock Correctional Center	89	0	17,344	21,086	38,519	31,334	281	262	18,732	50,609	42,735	4,097	46,832
30777	Department of Juvenile Justice	1,200	0	234,353	7,746	243,299	423,381	3,801	3,536	477,062	907,780	577,422	(169,780)	407,642
30778	Department of Forensic Science	477	0	93,195	76,037	169,709	168,365	1,511	1,406	1,310	172,592	229,622	37,581	267,203
30779	Sussex State Prison Complex (New Employer)	124	0	24,154	638,415	662,693	43,637	392	364	342	44,735	59,514	126,854	186,368
30785	River North Correctional Center	79	0	15,429	13,138	28,646	27,874	250	233	44,584	72,941	38,015	(4,480)	33,535
30794	Virginia Center for Behavioral Rehabilitation	374	0	73,137	231,895	305,406	132,129	1,186	1,104	151,393	285,812	180,203	28,216	208,419
30841	Department of Aviation	52	0	10,225	11,956	22,233	18,472	166	154	10,357	29,149	25,192	(845)	24,347
30848	Indigent Defense Commission	704	0	137,448	306,739	444,891	248,312	2,229	2,074	37,753	290,368	338,657	35,091	373,748
30851	Tobacco Indemnification & Revitalization Commission	17	0	3,267	843	4,127	5,901	53	49	22,677	28,680	8,049	(3,291)	4,758
30852	Virginia Tobacco Settlement Foundation	23	0	4,508	1,530	6,061	8,144	73	68	4,685	12,970	11,107	(1,028)	10,079
30882	Behavioral Health Commission (New Employer)	1	0	181	4,781	4,963	327	3	3	3	336	446	950	1,396
30912	Department of Veterans Services	242	0	47,325	179,655	227,222	85,497	767	714	7,644	94,622	116,604	99,686	216,290
30913	Veterans Services Foundation	2	0	463	5,237	5,702	837	8	7	84	936	1,141	2,554	3,695
30922	Sitter-Barfoot Veterans Care Center	247	0	48,333	10,732	59,312	87,319	784	729	76,681	165,513	119,089	7,446	126,535
30937	Southern Virginia Higher Education Center	44	0	8,674	30,708	39,426	15,670	141	131	21,277	37,219	21,371	866	22,237
30938	New College Institute	20	0	3,809	23,089	26,918	6,882	62	57	2,815	9,816	9,386	5,761	15,147
30942	Virginia Museum of Natural History	28	0	5,421	4,564	10,013	9,793	88	82	16,840	26,803	13,356	(8,455)	4,901
30948	Southwest Virginia Higher Education Center	21	0	4,111	7,392	11,524	7,426	67	62	16,772	24,327	10,128	(4,296)	5,832
30957	Commonwealth's Attorneys' Services Council	10	0	1,872	3,336	5,218	3,381	30	28	887	4,326	4,612	172	4,784
30960	Department of Fire Programs	83	0	16,144	18,676	34,903	29,166	262	244	3,895	33,567	39,777	(2,194)	37,583
30961	Division of Capitol Police	16	0	3,078	29,569	32,663	5,560	50	46	2,533	8,189	7,583	6,095	13,678
30977	Virginia Cannabis Control Authority (New Employer)	2	0	340	8,981	9,323	614	6	5	7	632	837	1,785	2,622
30999	Department of Alcoholic Beverage Control	1,316	0	257,091	1,659,257	1,917,664	464,458	4,169	3,879	3,606	476,112	633,445	404,549	1,037,994
33010	Virginia Outdoors Foundation	51	0	9,877	48,722	58,650	17,843	160	149	740	18,892	24,335	11,080	35,415
35106	Arlington County Health Department	1	0	263	308	572	475	4	4	243	726	648	30	678
35129	Fairfax County Health Department	28	0	5,434	2	5,464	9,818	88	82	146,264	156,252	13,390	(62,797)	(49,407)
35522	Virginia Passenger Rail Authority	46	0	8,915	233,638	242,599	16,105	145	135	130	16,515	21,965	46,957	68,922
35885	Fort Monroe Federal Area Development Authority	32	0	6,158	15,431	21,621	11,125	100	93	8,074	19,392	15,172	2,892	18,064
70156	Department of State Police	8	0	1,617	869	2,494	2,921	26	24	21,189	24,160	3,984	(7,025)	(3,041)
70203	Woodrow Wilson Rehabilitation Center	5	0	959	676	1,640	1,733	16	14	10,683	12,446	2,363	(2,497)	(134)
70204	The College of William and Mary	22	0	4,303	6,872	11,197	7,773	70	65	6,169	14,077	10,601	2,861	13,462
70207	University of Virginia - Academic Division	69	0	13,483	54,784	68,336	24,358	219	203	7,943	32,723	33,221	16,830	50,051
70208	Virginia Polytechnic Institute and State University	47	0	9,170	11,589	20,806	16,566	149	138	14,961	31,814	22,593	(5,347)	17,246
70211	Virginia Military Institute	10	0	2,047	6,033	8,090	3,698	33	31	4,958	8,720	5,044	1,463	6,507
70212	Virginia State University	20	0	3,979	16,218	20,217	7,189	65	60	3,706	11,020	9,804	5,541	15,345
70213	Norfolk State University	17	0	3,393	21,429	24,839	6,129	55	51	36,891	43,126	8,359	(3,169)	5,190
70214	Longwood University	13	0	2,606	1,980	4,599	4,708	42	39	11,211	16,000	6,421	(692)	5,729
70215	University of Mary Washington	18	0	3,442	3,151	6,611	6,218	56	52	7,550	13,876	8,481	2,288	10,769
70216	James Madison University	30	0	5,837	5,594	11,461	10,545	95	88	17,602	28,330	14,382	(1,284)	13,098
70217	Radford University	18	0	3,549	5,922	9,489	6,411	58	54	22,908	29,431	8,744	(4,771)	3,973



Health Insurance Credit - State Employees

Appendix 6 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
70221	Old Dominion University	44	0	8,512	1,949	10,505	15,377	138	128	11,920	27,563	20,972	(733)	20,239
70236	Virginia Commonwealth University	106	0	20,671	147,634	168,411	37,345	335	312	71,691	109,683	50,932	17,210	68,142
70241	Richard Bland College	5	0	956	5,508	6,469	1,728	16	14	91	1,849	2,357	2,489	4,846
70242	Christopher Newport University	22	0	4,292	20,934	25,248	7,753	70	65	7,787	15,675	10,574	(706)	9,868
70246	University of Virginia's College at Wise	7	0	1,318	1,926	3,251	2,381	21	20	6,358	8,780	3,248	(1,123)	2,125
70247	George Mason University	51	0	10,025	18,907	28,983	18,110	163	151	46,156	64,580	24,700	(6,145)	18,555
70280	Northern Virginia Community College	59	0	11,548	30,985	42,592	20,863	187	174	27,902	49,126	28,454	(4,647)	23,807
70282	Piedmont Virginia Community College	3	0	597	3,706	4,306	1,079	10	9	3,304	4,402	1,472	651	2,123
70283	J. Sargeant Reynolds Community College	9	0	1,800	32	1,841	3,253	29	27	16,551	19,860	4,436	(5,095)	(659)
70286	Virginia Western Community College	8	0	1,485	1,703	3,196	2,683	24	22	3,130	5,859	3,660	(790)	2,870
70291	Blue Ridge Community College	0	0	90	2,035	2,125	163	1	1	4,753	4,918	223	(1,130)	(907)
70292	Central Virginia Community College	5	0	959	5,288	6,252	1,733	16	14	4,721	6,484	2,363	(168)	2,195
70293	Thomas Nelson Community College	6	0	1,255	448	1,709	2,268	20	19	9,322	11,629	3,093	(721)	2,372
70294	Southwest Virginia Community College	4	0	702	6,211	6,917	1,267	11	11	4,255	5,544	1,729	319	2,048
70296	Virginia Highlands Community College	2	0	329	3,074	3,405	594	5	5	864	1,468	810	348	1,158
70297	Germanna Community College	3	0	562	2,185	2,750	1,015	9	8	4,051	5,083	1,384	(904)	480
70298	Lord Fairfax Community College	3	0	636	3,894	4,533	1,149	10	10	7,402	8,571	1,567	(66)	1,501
70299	Mountain Empire Community College	2	0	392	2,895	3,289	708	6	6	1,828	2,548	966	562	1,528
70402	Marine Resources Commission	69	0	13,434	25,388	38,891	24,269	218	203	30,671	55,361	33,099	(5,987)	27,112
70403	Department of Game and Inland Fisheries	169	0	32,960	85,943	119,072	59,544	535	497	125,263	185,839	81,209	2,126	83,335
70701	Department Of Corrections	0	0	0	200	200	0	0	0	1,124	1,124	0	(19)	(19)
70716	Virginia Correctional Center for Women	139	0	27,120	139,003	166,262	48,994	440	409	130,131	179,974	66,820	1,461	68,281
70718	Bland Correctional Center	139	0	27,226	14,211	41,576	49,187	442	411	22,197	72,237	67,083	(9,124)	57,959
70733	Sussex I Correctional Center	0	0	0	0	0	0	0	0	1,098,533	1,098,533	0	(248,605)	(248,605)
70734	Sussex II Correctional Center	0	0	0	55,491	55,491	0	0	0	1,027,785	1,027,785	0	(227,335)	(227,335)
70735	Wallen's Ridge State Prison	261	0	51,063	48,385	99,709	92,250	828	771	39,947	133,796	125,814	(11,674)	114,140
70737	St. Brides Correctional Center	117	0	22,883	5,172	28,172	41,340	371	345	127,619	169,675	56,381	(27,986)	28,395
70741	Red Onion State Prison	248	0	48,520	0	48,768	87,656	787	732	71,785	160,960	119,548	(25,694)	93,854
70743	Fluvanna Women's Correctional Center	128	0	25,029	0	25,157	45,217	406	378	201,876	247,877	61,668	(71,724)	(10,056)
70745	Nottoway Correctional Center	174	0	33,971	17,342	51,487	61,371	551	513	288,122	350,557	83,700	(64,084)	19,616
70747	Marion Correctional Treatment Center	119	0	23,308	20,033	43,460	42,107	378	352	33,257	76,094	57,428	(5,267)	52,161
70749	Buckingham Correctional Center	162	0	31,729	46,779	78,670	57,321	515	479	284,861	343,176	78,177	(72,408)	5,769
70752	Deep Meadow Correctional Center	274	0	53,581	61,861	115,716	96,800	869	809	492,613	591,091	132,019	(87,009)	45,010
70753	Deerfield Correctional Center	175	0	34,231	4,195	38,601	61,842	555	517	326,567	389,481	84,342	(91,770)	(7,428)
70754	Augusta Correctional Center	118	0	23,001	123,829	146,948	41,553	373	347	446,543	488,816	56,671	(61,364)	(4,693)
70756	Department of Corrections - Division of Institutions	44	0	8,517	150,955	159,516	15,387	138	129	8,470	24,124	20,986	34,900	55,886
70757	Western Region Correctional Field Units	84	0	16,440	3,034	19,558	29,700	267	248	18,405	48,620	40,506	(7,603)	32,903
70761	Baskerville Correctional Center	67	0	13,091	3,074	16,232	23,650	212	198	74,622	98,682	32,255	(20,434)	11,821
70767	Division of Community Corrections	954	0	186,266	209,421	396,641	336,507	3,021	2,811	206,142	548,481	458,941	(37,744)	421,197
70768	Keen Mountain Correctional Center	156	0	30,397	4,035	34,588	54,915	493	459	59,777	115,644	74,895	(23,387)	51,508
70769	Greensville Correctional Center	326	0	63,677	29,961	93,964	115,039	1,033	961	692,435	809,468	156,894	(196,071)	(39,177)
70770	Dillwyn Correctional Center	146	0	28,528	9,307	37,981	51,539	463	430	207,057	259,489	70,290	(59,164)	11,126
70771	Indian Creek Correctional Center	116	0	22,609	16,292	39,017	40,845	367	341	90,614	132,167	55,706	(22,612)	33,094
70772	Haynesville Correctional Center	150	0	29,397	6,296	35,843	53,108	477	444	272,752	326,781	72,431	(68,470)	3,961
70773	Coffeewood Correctional Center	117	0	22,814	0	22,931	41,216	370	344	177,613	219,543	56,212	(47,692)	8,520
70774	Lunenburg Correctional Center	125	0	24,363	348	24,836	44,013	395	368	148,941	193,717	60,027	(33,636)	26,391
70775	Pocahontas State Correctional Center	148	0	28,830	44,752	73,730	52,083	468	435	35,297	88,283	71,033	562	71,595
70776	Green Rock Correctional Center	123	0	24,028	10,119	34,270	43,409	390	363	131,004	175,166	59,203	(26,130)	33,073
70777	Department of Juvenile Justice	169	0	32,918	0	33,087	59,470	534	497	510,888	571,389	81,108	(252,750)	(171,642)
70779	Sussex State Prison Complex (New Employer)	282	0	55,160	1,457,912	1,513,354	99,652	895	832	773	102,152	135,908	289,689	425,597



Health Insurance Credit - State Employees

Appendix 6 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	OPEB Expense Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
70785	River North Correctional Center	160	0	31,312	16,334	47,806	56,569	508	472	109,451	167,000	77,151	(9,955)	67,196
70961	Division of Capitol Police	76	0	14,774	32,104	46,954	26,690	240	223	46,135	73,288	36,401	(6,348)	30,053
70977	Virginia Cannabis Control Authority (New Employer)	0	0	0	0	0	0	0	0	0	0	0	0	0
70999	Department of Alcoholic Beverage Control	120	0	23,475	82,645	106,240	42,409	381	354	63,459	106,603	57,839	(19,157)	38,682
Total for VRS Health Insurance Credit - State Employees ⁽¹⁾		140,299	0	27,404,597	84,098,957	111,643,853	49,508,932	444,430	413,517	84,483,152	134,850,031	67,522,085	(76,370)	67,445,715

⁽¹⁾ Employer-level results may not add to Health Insurance Credit - State Employees systemwide results due to rounding.



Health Insurance Credit - State Employees

Appendix 7 - Amortization of Deferred (Inflows) and Outflows

Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
VRS Health Insurance Credit - State Employees Total⁽¹⁾		(5,207,227)	(5,048,511)	(7,489,247)	(1,816,391)	(3,539,722)	(105,083)
Employer Allocation							
11111	Supreme Court - Judges	(5,012)	(4,984)	(5,126)	(3,162)	(3,458)	(107)
11113	Circuit Courts - Judges	(25,010)	(17,356)	(20,029)	(8,337)	(15,513)	(459)
11114	General District Courts - Judges	(16,732)	(5,592)	(12,970)	(9,697)	(8,442)	(244)
11115	Juvenile and Domestic Relations District Courts - Judges	(1,555)	12,834	13,866	(1,773)	(7,269)	(218)
11125	Virginia Court of Appeals - Judges	12,987	13,638	13,263	20,785	20,094	608
11171	State Corporation Commission - Commissioners	(2,516)	(1,206)	349	(67)	(1,404)	(40)
11191	VA Worker's Compensation Comm. - Commissioners	329	(337)	(604)	167	(272)	(14)
21156	Department of State Police - Troopers	28,950	(87,466)	(177,314)	(14,675)	5,657	240
30100	Senate	(8,619)	(6,580)	(7,003)	(3,974)	(9,816)	(297)
30101	House of Delegates	(3,292)	(687)	(7,731)	4,224	(6,809)	(211)
30103	Magistrate System	(57,330)	(47,721)	(37,187)	(23,050)	(30,900)	(926)
30107	Division of Legislative Services	(13,714)	(7,421)	(5,014)	1,248	693	22
30109	Division of Legislative Automated Systems	(112)	(874)	(964)	(16)	(1,285)	(37)
30110	Joint Legislative Audit and Review Commission	3,542	2,828	2,469	(1,171)	(1,364)	(41)
30111	Supreme Court	(25,943)	(23,268)	(26,543)	(12,005)	(21,030)	(626)
30112	Judicial Inquiry and Review Commission	(415)	(306)	(268)	126	(943)	(24)
30114	General District Courts	(35,304)	(41,314)	(56,350)	(16,977)	(20,863)	(614)
30115	Juvenile and Domestic Relations District Courts	(16,812)	(26,241)	(35,530)	(14,521)	(17,540)	(527)
30116	Combined District Courts	(26,546)	(26,380)	(20,688)	(4,893)	(480)	(8)
30117	Virginia State Bar	(22,258)	(13,476)	(11,298)	(6,380)	(6,977)	(209)
30119	Office of the Lieutenant Governor	(351)	(997)	(1,489)	(897)	(291)	(12)
30121	Office of the Governor	8,066	8,595	(1,893)	(6,997)	(6,093)	(181)
30122	Department of Planning and Budget	(6,021)	(3,922)	(4,956)	(1,902)	334	10
30123	Department of Military Affairs	2,616	10,259	1,768	3,133	(1,947)	(53)
30125	Virginia Court of Appeals	32,026	33,622	31,919	42,450	36,614	1,091
30127	Department of Emergency Management	54,548	27,803	30,561	47,639	7,122	177
30128	Virginia Veterans Care Center	2,414	3,265	2,603	(5,481)	(7,768)	(235)
30129	Department of Human Resource Management	6,310	1,516	(2,095)	(2,549)	(3,663)	(108)
30132	State Board of Elections	35,844	26,785	17,218	10,157	5,632	165
30133	Auditor of Public Accounts	(10,124)	(11,288)	(11,538)	4,941	4,860	151
30136	Virginia Information Technologies Agency (VITA)	10,236	17,743	12,386	31,412	16,820	503
30140	Department of Criminal Justice Services	50,957	51,924	44,693	34,715	22,962	683
30141	Office of the Attorney General and Department of Law	(20,329)	(5,530)	(832)	26,376	8,725	257
30143	Office of the Attorney General - Division of Debt Collection	(5,345)	(6,984)	(7,409)	(2,679)	499	19
30146	Science Museum of Virginia	(13,303)	(13,231)	(15,014)	(9,299)	5,246	173
30147	Office of the State Inspector General	4,040	451	(1,880)	(918)	1,047	29
30148	Virginia Commission for the Arts	(864)	(758)	(2,327)	(736)	(818)	(21)
30151	Department of Accounts	(2,531)	3,952	(894)	2,628	(380)	(10)
30152	Department of the Treasury	4,197	5,807	(2,232)	1,118	(4,979)	(150)
30154	Department of Motor Vehicles	(142,351)	(87,503)	(104,846)	(38,747)	(44,617)	(1,307)
30156	Department of State Police	79,932	81,751	63,193	100,698	39,827	1,154
30157	Compensation Board	(2,410)	225	(1,079)	(278)	(1,639)	(48)
30160	Virginia Criminal Sentencing Commission	(1,617)	(462)	(898)	(969)	(1,059)	(31)
30161	Department of Taxation	(95,548)	(75,850)	(89,308)	(35,140)	(10,818)	(284)
30162	Department of Accounts - Transfer Payments (CHRF)	96	98	16	125	95	7
30164	Virginia Management Fellows Administration	12,945	9,867	4,453	(1,084)	4,123	127
30165	Department of Housing and Community Development	57,004	56,075	50,839	57,921	32,064	946
30166	Secretary of the Commonwealth	3,844	4,848	5,330	4,046	1,932	58
30171	State Corporation Commission	(48,646)	(48,801)	(53,924)	3,807	(5,025)	(138)
30172	State Lottery Department	78,376	89,669	65,027	75,496	28,895	833
30174	Virginia College Savings Plan	43,092	38,626	26,884	18,314	284	(3)
30180	Secretary of Administration	7,053	6,742	2,196	2,137	(2,181)	(69)
30181	Department of Labor and Industry	4,489	10,243	11,868	16,943	4,047	113
30182	Virginia Employment Commission	312,991	323,994	328,008	366,376	183,631	5,358
30183	Secretary of Natural Resources	(3,762)	(2,776)	(3,127)	(2,591)	(2,715)	(79)
30184	Secretary Of Technology	(7,301)	(4,273)	(481)	0	0	0
30185	Secretary of Education	(2,372)	(3,177)	(2,560)	(1,654)	(1,761)	(52)
30186	Secretary of Transportation	(4,618)	(2,979)	1,042	595	(56)	(2)
30187	Secretary of Public Safety	(3,721)	(3,061)	(3,704)	(2,622)	(407)	(12)
30188	Secretary of Health and Human Resources	(3,728)	(2,420)	(3,240)	(2,259)	(533)	(16)
30190	Secretary of Finance	2,053	948	(575)	(357)	(506)	(17)
30191	Virginia Workers' Compensation Commission	(34,407)	(32,407)	(30,673)	(20,792)	(19,886)	(587)
30192	Secretary of Commerce and Trade	319	980	(2,640)	(3,129)	(502)	(16)
30193	Secretary of Agriculture and Forestry	(1,246)	(426)	(1,093)	(840)	(990)	(28)
30194	Department of General Services	(38,973)	(21,781)	(40,190)	(32,985)	(23,002)	(664)
30195	Secretary of Labor (New Employer)	6,830	6,837	6,717	6,996	6,912	203
30199	Department of Conservation and Recreation	6,985	(3,514)	(17,611)	14,435	9,135	275



Health Insurance Credit - State Employees

Appendix 7 - Amortization of Deferred (Inflows) and Outflows

		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
30200	Office of Children's Services	1,373	(551)	(630)	283	705	21
30201	Department of Education - Central Office Operations	228,624	217,662	203,158	209,690	170,192	5,084
30202	The Library of Virginia	1,946	3,155	(1,569)	4,444	304	8
30203	Woodrow Wilson Rehabilitation Center	(113,942)	(112,453)	(87,255)	(51,677)	(19,812)	(561)
30204	The College of William and Mary	(245,525)	(284,215)	(303,398)	(140,276)	(116,902)	(3,424)
30206	VCU - Medical College of Virginia Hospitals Authority	(692,045)	(576,117)	(394,187)	(230,523)	(127,617)	(3,719)
30207	University of Virginia - Academic Division	431,720	(52,265)	(1,135,125)	(467,289)	(626,184)	(18,600)
30208	Virginia Polytechnic Institute and State University	426,272	268,063	(341,133)	41,703	(149,588)	(4,421)
30209	University of Virginia Medical Center	(244,787)	(636,318)	17,382	695,031	(599,137)	(18,999)
30211	Virginia Military Institute	10,684	10,481	(11,918)	132	(5,237)	(153)
30212	Virginia State University	(112,539)	(106,309)	(120,681)	(57,878)	(17,430)	(469)
30213	Norfolk State University	(40,018)	(36,143)	(58,746)	4,510	(22,923)	(693)
30214	Longwood University	(124,762)	(134,075)	(152,775)	(87,116)	(7,069)	(121)
30215	University of Mary Washington	(170,010)	(168,392)	(167,152)	(99,394)	(42,164)	(1,191)
30216	James Madison University	(108,063)	(136,595)	(286,469)	(168,793)	(146,358)	(4,294)
30217	Radford University	(113,333)	(78,099)	(93,745)	(166,373)	(127,399)	(3,762)
30218	Virginia School for Deaf and Blind	(11,547)	(7,743)	(10,435)	(6,076)	(8,041)	(236)
30221	Old Dominion University	(229,339)	(185,706)	(268,606)	(118,040)	(71,807)	(2,047)
30222	Department of Professional and Occupational Regulation	(28,183)	(29,308)	(35,874)	(13,588)	(5,588)	(157)
30223	Department of Health Professions	41,731	42,178	20,254	13,529	2,953	87
30226	Board of Accountancy	(909)	(891)	(1,157)	(977)	94	0
30233	Board of Bar Examiners	(2,822)	(2,710)	(2,837)	(731)	(445)	(8)
30234	Cooperative Extension and Agricultural Research Service	2,773	4,996	1,002	(523)	(4,509)	(139)
30236	Virginia Commonwealth University	(149)	(69,231)	(503,098)	(290,689)	(220,905)	(6,377)
30238	Virginia Museum of Fine Arts	37,790	24,999	8,409	13,664	4,073	120
30239	Frontier Culture Museum of Virginia	(3,153)	(1,825)	(2,999)	(2,493)	(521)	(13)
30241	Richard Bland College	(22,437)	(24,510)	(12,842)	(8,890)	3,063	111
30242	Christopher Newport University	2,076	(11,395)	(68,280)	(25,027)	(31,682)	(929)
30245	State Council of Higher Education for Virginia	1,611	(1,456)	(7,254)	(5,252)	(2,169)	(61)
30246	University of Virginia's College at Wise	(48,294)	(38,153)	(51,482)	(28,816)	(29,860)	(890)
30247	George Mason University	770,659	695,285	416,048	437,993	103,076	2,932
30261	Virginia Community College System - Central Office Operations	(37,549)	(27,996)	(23,013)	23,725	705	9
30262	Department of Rehabilitative Services	(108,001)	(63,398)	(12,550)	69,333	13,323	364
30263	Virginia Rehabilitation Center for the Blind and Vision Impaired	(3,137)	(5,060)	(2,715)	198	353	11
30268	Virginia Institute of Marine Science	(59,479)	(40,208)	(38,935)	(19,509)	(23,031)	(683)
30270	Virginia Community College System - Shared Services	97,687	44,562	1,476	(4,252)	(1,290)	(35)
30275	New River Community College	(23,103)	(14,107)	(10,335)	1,506	(124)	(6)
30276	Southside Virginia Community College	(61,576)	(39,212)	(34,965)	(8,515)	(691)	(4)
30277	Paul D. Camp Community College	(6,422)	(3,632)	(6,678)	(2,424)	(1,237)	(39)
30278	Rappahannock Community College	4,979	11,095	5,397	5,634	7,137	216
30279	Danville Community College	(37,337)	(20,076)	(6,022)	9,790	9,511	288
30280	Northern Virginia Community College	(424,029)	(255,167)	(272,501)	(190,889)	(123,104)	(3,590)
30282	Piedmont Virginia Community College	(12,984)	(15,815)	(17,936)	6,159	(2,269)	(76)
30283	J. Sargeant Reynolds Community College	(169,714)	(119,976)	(78,723)	(18,422)	(18,095)	(540)
30284	Eastern Shore Community College	(11,740)	(7,683)	(5,117)	2,701	3,413	104
30285	Patrick Henry Community College	(4,512)	4,104	(1,572)	(2,411)	(8,488)	(258)
30286	Virginia Western Community College	(42,526)	(34,193)	(24,299)	(3,453)	(1,836)	(52)
30287	Dabney S. Lancaster Community College	(16,270)	(10,876)	(7,355)	2,662	572	16
30288	Wytheville Community College	(34,334)	(33,272)	(28,438)	(12,698)	6,149	200
30290	John Tyler Community College	(49,881)	(21,251)	(25,211)	(14,598)	(9,098)	(261)
30291	Blue Ridge Community College	(21,412)	(7,844)	(13,106)	(1,397)	(1,208)	(34)
30292	Central Virginia Community College	(733)	2,489	(6,717)	561	5,079	158
30293	Thomas Nelson Community College	(227,279)	(193,639)	(151,504)	(56,061)	(20,762)	(587)
30294	Southwest Virginia Community College	8,297	23,824	27,221	24,083	9,233	265
30295	Tidewater Community College	(440,603)	(325,893)	(181,791)	(74,042)	(50,033)	(1,459)
30296	Virginia Highlands Community College	(30,229)	(23,760)	(19,500)	(9,573)	1,154	47
30297	Germania Community College	7,240	15,681	17,151	14,494	5,999	173
30298	Lord Fairfax Community College	(34,999)	(15,080)	(13,944)	2,217	(7,462)	(226)
30299	Mountain Empire Community College	(3,314)	13	(2,187)	5,613	(2,157)	(68)
30301	Department of Agriculture and Consumer Services	(48,819)	(38,657)	(44,065)	(18,952)	(15,531)	(448)
30310	Virginia Economic Development Partnership	91,131	72,247	61,654	46,016	22,141	652
30320	Virginia Tourism Authority	6,664	2,744	(5,636)	(468)	(1,784)	(48)
30330	Virginia - Israel Advisory Board	(35)	1,267	89	17	(7)	1
30350	Department of Small Business and Supplier Diversity	12,408	13,080	7,102	8,889	9,148	275
30400	Jamestown-Yorktown Commemoration	(7,425)	(13,965)	(16,005)	(10,056)	778	29
30402	Marine Resources Commission	(2,829)	(3,236)	(1,782)	(2,781)	(2,108)	(61)
30403	Department of Game and Inland Fisheries	(34,043)	(38,878)	(32,363)	(4,895)	(5,955)	(172)
30405	Virginia Racing Commission	3,086	2,993	2,703	2,304	77	(2)
30407	Virginia Port Authority	(3,103)	(1,606)	(162)	435	356	11



Health Insurance Credit - State Employees

Appendix 7 - Amortization of Deferred (Inflows) and Outflows

		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
30409	Department Energy (Name Change)	(63,489)	(48,180)	(36,687)	(23,595)	(14,284)	(410)
30411	Department of Forestry	(33,154)	(23,295)	(21,601)	(10,187)	(2,759)	(74)
30413	Commission on Virginia Alcohol Safety Action Program	(2,166)	(2,254)	(2,112)	(1,024)	(552)	(18)
30417	Gunston Hall	(513)	(910)	(796)	(584)	315	7
30423	Department of Historic Resources	5,097	5,512	5,207	7,461	3,104	89
30425	Jamestown - Yorktown Foundation	(8,301)	(12,556)	(16,153)	(7,624)	3,309	109
30440	Department of Environmental Quality	(80,883)	(57,563)	(64,437)	(20,373)	(27,000)	(793)
30454	Office of Commonwealth Preparedness	4	670	776	(388)	(460)	(9)
30501	Virginia Department of Transportation	8,842,334	8,852,446	8,696,950	9,058,361	8,948,570	268,532
30505	Department of Rail and Public Transportation	2,643	(1,144)	(464)	(6,428)	(12,592)	(379)
30506	Motor Vehicle Dealer Board	(5,032)	(4,191)	(3,473)	(2,070)	(1,056)	(30)
30510	Virginia Department of Transportation	(2,297,820)	(2,309,986)	(2,299,273)	(2,333,738)	(2,277,278)	(68,268)
30511	Virginia Department of Transportation	(660,370)	(684,878)	(688,690)	(671,971)	(653,803)	(19,595)
30512	Virginia Department of Transportation	(869,497)	(840,973)	(822,898)	(819,989)	(813,624)	(24,404)
30513	Virginia Department of Transportation	(595,445)	(618,139)	(607,134)	(608,192)	(594,606)	(17,827)
30514	Virginia Department of Transportation	(967,561)	(954,303)	(926,512)	(913,899)	(917,068)	(27,514)
30515	Virginia Department of Transportation	(966,192)	(970,696)	(965,298)	(943,176)	(935,835)	(28,070)
30516	Virginia Department of Transportation	(559,865)	(602,805)	(596,713)	(580,858)	(567,064)	(16,999)
30517	Virginia Department of Transportation	(532,482)	(552,394)	(553,477)	(546,967)	(551,858)	(16,558)
30518	Virginia Department of Transportation	(713,966)	(698,418)	(691,864)	(679,933)	(675,216)	(20,252)
30519	Virginia Department of Transportation	(1,197,493)	(1,189,251)	(1,175,022)	(1,160,431)	(1,165,673)	(34,978)
30601	Department of Health	(269,803)	(214,470)	(263,491)	(113,105)	(113,131)	(3,329)
30602	Department of Medical Assistance Services	192,533	176,548	147,837	116,973	59,559	1,751
30606	Virginia Board for People With Disabilities	742	142	(219)	304	(468)	(13)
30701	Department of Corrections - Central Administration	62,300	56,918	27,138	31,412	9,679	278
30702	Department for the Blind and Vision Impaired	(19,992)	(20,921)	(13,809)	(1,622)	(2,642)	(81)
30703	Central State Hospital	(43,600)	(32,742)	(63,677)	(78,269)	(38,316)	(1,096)
30704	Eastern State Hospital	(103,937)	(58,761)	(19,151)	(25,972)	(53,021)	(1,604)
30705	Southwestern Virginia Mental Health Institute	4,763	8,621	213	(11,745)	(17,800)	(526)
30706	Western State Hospital	(22,980)	(32,699)	(51,814)	(36,033)	(28,881)	(845)
30707	Central Virginia Training Center	(610,252)	(444,561)	(288,278)	(118,827)	(8,656)	(162)
30708	Commonwealth Center for Children and Adolescents	247	(1,457)	(35,325)	(33,501)	(20,236)	(593)
30711	Virginia Correctional Enterprises	(45,793)	(57,054)	(61,528)	(19,262)	(13,874)	(412)
30716	Virginia Correctional Center for Women	(14,013)	(2,531)	(5,203)	143	(15,783)	(482)
30718	Bland Correctional Center	(2,259)	(1,083)	(3,147)	719	(885)	(25)
30720	Department of Behavioral Health & Developmental Services	171,180	109,118	59,791	50,208	18,134	526
30723	Southeastern Virginia Training Center	(20,223)	(4,791)	(13,939)	(15,543)	(6,943)	(202)
30724	Catawba Hospital	22,489	22,485	15,797	28,136	820	2
30725	Northern Va Training Center	(46,741)	(1,335)	0	0	0	0
30728	Northern Virginia Mental Health Institute	63,973	46,566	10,520	(18,903)	(19,747)	(589)
30729	Piedmont Geriatric Hospital	(42,985)	(29,906)	(40,096)	(40,580)	(29,002)	(855)
30733	Sussex I Correctional Center	(65,287)	(65,853)	(56,043)	(55,048)	(57,523)	(1,728)
30734	Sussex II Correctional Center	(64,605)	(61,233)	(49,150)	(51,658)	(46,457)	(1,389)
30735	Wallen's Ridge State Prison	6,890	6,828	2,469	7,820	2,031	58
30737	St. Brides Correctional Center	(12,022)	(12,850)	(6,606)	373	(4,234)	(131)
30738	Southwestern Virginia Training Center	(237,511)	(202,745)	(57,086)	(2,901)	(88)	0
30739	Southern Virginia Mental Health Institute	(23,134)	(25,672)	(35,121)	(42,189)	(17,518)	(504)
30741	Red Onion State Prison	8,625	8,335	3,225	8,117	(257)	(14)
30742	Department of Corrections - Employee Relations and Training	20,620	18,982	17,126	15,749	7,450	218
30743	Fluvanna Women's Correctional Center	80,673	78,017	33,052	8,577	1,683	43
30745	Nottoway Correctional Center	(522)	(9,684)	(9,382)	(11,601)	(10,015)	(298)
30747	Marion Correctional Treatment Center	13,416	10,993	5,318	7,287	(2,455)	(82)
30748	Hiram W. Davis Medical Center	7,705	14,632	10,294	4,139	(7,138)	(222)
30749	Buckingham Correctional Center	(9,402)	(10,263)	(10,875)	(7,474)	(1,799)	(49)
30751	Department for the Deaf and Hard-of-Hearing	(2,717)	(2,559)	(1,937)	(2,213)	(1,205)	(39)
30752	Deep Meadow Correctional Center	(42,327)	(32,671)	(24,212)	(25,496)	(12,613)	(362)
30753	Deerfield Correctional Center	(26,004)	(20,611)	(23,465)	(12,404)	(5,254)	(154)
30754	Augusta Correctional Center	(13,217)	(9,313)	(9,354)	(5,518)	(7,047)	(210)
30756	Department of Corrections - Division of Institutions	27,181	14,493	(2,990)	10,123	(6,367)	(193)
30757	Western Region Correctional Field Units	2,106	3,984	2,521	1,390	211	4
30761	Baskerville Correctional Center	(4,179)	(5,035)	(5,164)	(1,853)	1,917	64
30765	Department of Social Services	(300,050)	(234,429)	(250,032)	(197,769)	(180,249)	(5,355)
30766	Virginia Parole Board	(3,277)	(168)	824	2,633	2,622	75
30767	Division of Community Corrections	8,638	(5,241)	(5,996)	71	(8,909)	(265)
30768	Keen Mountain Correctional Center	(6,097)	335	263	1,668	(4,003)	(128)
30769	Greensville Correctional Center	(37,465)	(23,905)	(26,081)	(15,421)	(11,905)	(347)
30770	Dillwyn Correctional Center	(10,633)	(8,355)	(9,342)	(3,962)	(2,965)	(90)
30771	Indian Creek Correctional Center	(8,728)	(5,222)	(7,745)	(3,890)	(4,571)	(130)
30772	Haynesville Correctional Center	(14,270)	(10,290)	(10,681)	(9,336)	(5,166)	(149)



Health Insurance Credit - State Employees

Appendix 7 - Amortization of Deferred (Inflows) and Outflows

Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
30773	Coffeewood Correctional Center	(9,991)	(4,872)	(3,289)	(3,490)	(2,995)	(91)
30774	Lunenburg Correctional Center	(8,028)	(5,897)	(6,452)	(6,475)	(4,331)	(132)
30775	Pocahontas State Correctional Center	4,602	2,748	1,717	6,731	(4,906)	(158)
30776	Green Rock Correctional Center	(1,215)	(1,663)	(2,014)	(1,834)	(5,206)	(158)
30777	Department of Juvenile Justice	(179,882)	(145,939)	(150,302)	(102,509)	(83,388)	(2,461)
30778	Department of Forensic Science	16,192	7,058	(13,570)	(1,391)	(10,846)	(326)
30779	Sussex State Prison Complex (New Employer)	122,332	122,472	120,320	125,320	123,801	3,713
30785	River North Correctional Center	(7,369)	(10,371)	(9,034)	(8,089)	(9,159)	(273)
30794	Virginia Center for Behavioral Rehabilitation	39,293	41,580	6,825	(34,933)	(32,211)	(960)
30841	Department of Aviation	(2,384)	(761)	(1,102)	(1,864)	(785)	(20)
30848	Indigent Defense Commission	21,927	29,809	20,722	56,652	24,688	725
30851	Tobacco Indemnification & Revitalization Commission	(5,028)	(5,309)	(5,798)	(4,207)	(4,091)	(120)
30852	Virginia Tobacco Settlement Foundation	(1,872)	(1,846)	(1,863)	(322)	(976)	(30)
30882	Behavioral Health Commission (New Employer)	916	917	901	939	927	27
30912	Department of Veterans Services	74,501	39,503	14,377	2,734	1,440	45
30913	Veterans Services Foundation	2,467	842	502	617	325	13
30922	Sitter-Barfoot Veterans Care Center	(23,368)	(32,460)	(29,370)	(9,514)	(11,153)	(336)
30937	Southern Virginia Higher Education Center	(758)	(708)	(2,330)	1,439	4,427	137
30938	New College Institute	5,423	4,567	2,813	4,283	21	(5)
30942	Virginia Museum of Natural History	(7,970)	(4,768)	(4,348)	92	196	8
30948	Southwest Virginia Higher Education Center	(5,631)	(4,455)	(3,475)	(139)	867	30
30957	Commonwealth's Attorneys' Services Council	947	443	26	(260)	(257)	(7)
30960	Department of Fire Programs	(527)	1,465	(41)	2,775	(2,263)	(73)
30961	Division of Capitol Police	5,519	5,537	5,289	3,829	4,180	120
30977	Virginia Cannabis Control Authority (New Employer)	1,721	1,723	1,693	1,763	1,742	49
30999	Department of Alcoholic Beverage Control	348,535	325,628	269,300	287,743	204,269	6,077
33010	Virginia Outdoors Foundation	11,481	11,488	7,411	6,864	2,442	72
35106	Arlington County Health Department	(19)	(18)	(66)	14	(65)	(2)
35129	Fairfax County Health Department	(50,679)	(36,410)	(29,467)	(21,922)	(11,963)	(347)
35522	Virginia Passenger Rail Authority	45,288	45,340	44,546	46,391	43,220	1,299
35885	Fort Monroe Federal Area Development Authority	2,679	(1,593)	(856)	1,562	421	16
70156	Department of State Police	(6,763)	(5,791)	(5,259)	(3,701)	(149)	(3)
70203	Woodrow Wilson Rehabilitation Center	(2,677)	(3,157)	(3,022)	(1,588)	(349)	(13)
70204	The College of William and Mary	180	1,005	(1,731)	(1,213)	(1,087)	(34)
70207	University of Virginia - Academic Division	12,056	11,534	9,722	5,449	(3,049)	(99)
70208	Virginia Polytechnic Institute and State University	(5,749)	(3,234)	(3,092)	(35)	1,070	32
70211	Virginia Military Institute	330	1,120	(703)	(450)	(901)	(26)
70212	Virginia State University	4,046	4,355	1,961	(50)	(1,081)	(34)
70213	Norfolk State University	(8,119)	(7,948)	(4,690)	(1,083)	3,446	107
70214	Longwood University	(2,120)	(3,003)	(3,647)	(1,482)	(1,114)	(35)
70215	University of Mary Washington	(46)	(2,267)	(2,470)	(1,767)	(698)	(17)
70216	James Madison University	(2,942)	(3,056)	(5,744)	(3,102)	(1,969)	(56)
70217	Radford University	(5,435)	(2,973)	(5,215)	(3,836)	(2,412)	(71)
70221	Old Dominion University	(3,642)	(3,940)	(5,312)	(2,191)	(1,920)	(53)
70236	Virginia Commonwealth University	12,965	14,285	8,075	3,678	19,134	591
70241	Richard Bland College	1,185	890	816	1,033	677	19
70242	Christopher Newport University	931	1,603	2,126	1,973	2,855	85
70246	University of Virginia's College at Wise	(1,370)	(1,362)	(751)	(998)	(1,020)	(28)
70247	George Mason University	(5,772)	(10,648)	(8,771)	(3,428)	(6,770)	(208)
70280	Northern Virginia Community College	(5,494)	(3,123)	(2,166)	(68)	4,185	132
70282	Piedmont Virginia Community College	(26)	(170)	199	(299)	195	5
70283	J. Sargeant Reynolds Community College	(4,117)	(3,759)	(3,934)	(3,546)	(2,583)	(80)
70286	Virginia Western Community College	(1,068)	(1,059)	(161)	(206)	(165)	(4)
70291	Blue Ridge Community College	(1,147)	(4)	(522)	(699)	(408)	(13)
70292	Central Virginia Community College	(348)	(342)	(386)	(76)	893	27
70293	Thomas Nelson Community College	(2,646)	(3,087)	(2,807)	(758)	(602)	(20)
70294	Southwest Virginia Community College	188	192	(456)	586	838	25
70296	Virginia Highlands Community College	286	288	280	620	451	12
70297	Germanna Community College	(1,009)	(1,006)	(980)	432	223	7
70298	Lord Fairfax Community College	(750)	(244)	(903)	(1,535)	(586)	(20)
70299	Mountain Empire Community College	489	(159)	(288)	379	313	7
70402	Marine Resources Commission	(3,997)	1,347	(1,665)	(5,620)	(6,344)	(191)
70403	Department of Game and Inland Fisheries	(11,365)	(17,352)	(32,417)	(10,772)	4,973	166
70701	Department Of Corrections	(769)	(155)	0	0	0	0
70716	Virginia Correctional Center for Women	1,638	7,748	(4,531)	5,439	(23,288)	(718)
70718	Bland Correctional Center	(11,222)	(7,172)	(9,563)	(1,608)	(1,065)	(31)
70733	Sussex I Correctional Center	(247,855)	(230,075)	(223,627)	(217,801)	(173,998)	(5,177)
70734	Sussex II Correctional Center	(214,765)	(180,981)	(195,218)	(200,357)	(175,724)	(5,249)
70735	Wallen's Ridge State Prison	(15,979)	(8,590)	(11,673)	(752)	2,813	94



Health Insurance Credit - State Employees

Appendix 7 - Amortization of Deferred (Inflows) and Outflows

Employer		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
70737	St. Brides Correctional Center	(32,270)	(35,880)	(33,222)	(22,729)	(16,902)	(500)
70741	Red Onion State Prison	(31,778)	(25,163)	(27,088)	(14,489)	(13,280)	(394)
70743	Fluvanna Women's Correctional Center	(64,775)	(49,328)	(45,059)	(31,176)	(31,437)	(945)
70745	Nottoway Correctional Center	(63,689)	(60,718)	(63,848)	(62,404)	(47,018)	(1,393)
70747	Marion Correctional Treatment Center	(8,131)	(6,946)	(6,421)	(7,736)	(3,307)	(93)
70749	Buckingham Correctional Center	(69,344)	(50,162)	(57,044)	(61,255)	(25,959)	(742)
70752	Deep Meadow Correctional Center	(112,801)	(104,637)	(101,799)	(108,660)	(46,157)	(1,321)
70753	Deerfield Correctional Center	(96,679)	(84,521)	(86,491)	(60,680)	(21,889)	(620)
70754	Augusta Correctional Center	(65,670)	(52,027)	(59,381)	(90,642)	(72,004)	(2,144)
70756	Department of Corrections - Division of Institutions	33,305	33,841	33,499	35,842	(1,028)	(67)
70757	Western Region Correctional Field Units	(9,366)	(7,295)	(6,461)	(3,703)	(2,173)	(64)
70761	Baskerville Correctional Center	(21,010)	(17,506)	(19,309)	(14,931)	(9,416)	(278)
70767	Division of Community Corrections	(36,028)	(15,939)	(28,788)	(11,644)	(57,687)	(1,754)
70768	Keen Mountain Correctional Center	(25,138)	(20,658)	(17,293)	(11,498)	(6,292)	(177)
70769	Greensville Correctional Center	(184,913)	(148,126)	(153,937)	(146,806)	(79,406)	(2,316)
70770	Dillwyn Correctional Center	(58,315)	(49,012)	(47,162)	(43,838)	(22,532)	(649)
70771	Indian Creek Correctional Center	(23,090)	(16,101)	(20,532)	(18,928)	(14,084)	(415)
70772	Haynesville Correctional Center	(65,529)	(67,671)	(62,780)	(51,283)	(42,419)	(1,256)
70773	Coffeewood Correctional Center	(49,148)	(45,340)	(40,908)	(32,638)	(27,754)	(824)
70774	Lunenburg Correctional Center	(39,512)	(38,741)	(39,935)	(29,636)	(20,456)	(601)
70775	Pocahontas State Correctional Center	(9,341)	(9,720)	(6,936)	6,878	4,433	133
70776	Green Rock Correctional Center	(31,194)	(29,575)	(33,050)	(30,303)	(16,298)	(476)
70777	Department of Juvenile Justice	(203,368)	(129,970)	(101,470)	(62,876)	(39,458)	(1,160)
70779	Sussex State Prison Complex (New Employer)	279,362	279,681	274,768	286,187	282,718	8,486
70785	River North Correctional Center	(17,508)	(26,564)	(32,450)	(22,770)	(19,329)	(573)
70961	Division of Capitol Police	(1,044)	(4,998)	(11,918)	(8,698)	304	20
70977	Virginia Cannabis Control Authority (New Employer)	0	0	0	0	0	0
70999	Department of Alcoholic Beverage Control	(14,172)	(5,028)	(2,363)	7,612	13,180	408
Total for VRS Health Insurance Credit - State Employees ⁽¹⁾		(5,207,227)	(5,048,511)	(7,489,247)	(1,816,391)	(3,539,722)	(105,083)

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



Health Insurance Credit - State Employees

Appendix 8 - Net OPEB Liability

Employer Code	Employer	June 30, 2021 Net OPEB Liability	June 30, 2022 Net OPEB Liability	Discount Rate Sensitivity	
				Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
VRS Health Insurance Credit - State Employees Total⁽¹⁾		844,540,668	819,172,805	919,860,470	732,728,973
Employer Allocation					
11111	Supreme Court - Judges	167,895	146,796	164,839	131,305
11113	Circuit Courts - Judges	3,444,628	3,334,853	3,744,752	2,982,940
11114	General District Courts - Judges	2,327,554	2,266,405	2,544,978	2,027,241
11115	Juvenile and Domestic Relations District Courts - Judges	2,457,444	2,401,241	2,696,387	2,147,848
11125	Virginia Court of Appeals - Judges	218,821	334,796	375,947	299,466
11171	State Corporation Commission - Commissioners	61,735	53,000	59,515	47,408
11191	VA Worker's Compensation Comm. - Commissioners	64,016	62,011	69,633	55,468
21156	Department of State Police - Troopers	15,030,628	14,988,896	16,831,239	13,407,182
30100	Senate	821,062	758,472	851,699	678,434
30101	House of Delegates	1,400,924	1,351,881	1,518,046	1,209,223
30103	Magistrate System	2,300,613	2,106,912	2,365,881	1,884,579
30107	Division of Legislative Services	675,801	676,227	759,345	604,868
30109	Division of Legislative Automated Systems	205,307	196,520	220,675	175,782
30110	Joint Legislative Audit and Review Commission	337,985	328,243	368,588	293,604
30111	Supreme Court	2,337,773	2,201,281	2,471,849	1,968,989
30112	Judicial Inquiry and Review Commission	50,335	44,399	49,856	39,714
30114	General District Courts	3,896,204	3,753,450	4,214,801	3,357,364
30115	Juvenile and Domestic Relations District Courts	2,368,937	2,253,708	2,530,720	2,015,884
30116	Combined District Courts	687,541	681,961	765,784	609,997
30117	Virginia State Bar	776,218	731,357	821,251	654,180
30119	Office of the Lieutenant Governor	20,945	19,251	21,617	17,219
30121	Office of the Governor	455,461	417,696	469,037	373,619
30122	Department of Planning and Budget	462,470	462,423	519,261	413,626
30123	Department of Military Affairs	1,741,612	1,720,263	1,931,707	1,538,731
30125	Virginia Court of Appeals	468,720	678,849	762,288	607,212
30127	Department of Emergency Management	1,217,912	1,245,798	1,398,924	1,114,334
30128	Virginia Veterans Care Center	1,097,058	1,045,592	1,174,110	935,255
30129	Department of Human Resource Management	1,004,158	977,355	1,097,486	874,219
30132	State Board of Elections	461,710	491,340	551,732	439,491
30133	Auditor of Public Accounts	997,234	1,020,362	1,145,778	912,687
30136	Virginia Information Technologies Agency (VITA)	2,474,927	2,557,539	2,871,896	2,287,653
30140	Department of Criminal Justice Services	992,082	1,118,744	1,256,253	1,000,688
30141	Office of the Attorney General and Department of Law	3,611,425	3,640,322	4,087,768	3,256,174
30143	Office of the Attorney General - Division of Debt Collection	140,701	143,437	161,068	128,301
30146	Science Museum of Virginia	337,141	368,628	413,937	329,728
30147	Office of the State Inspector General	363,321	367,891	413,109	329,069
30148	Virginia Commission for the Arts	37,920	32,931	36,978	29,456
30151	Department of Accounts	1,398,559	1,388,498	1,559,164	1,241,976
30152	Department of the Treasury	943,774	908,708	1,020,401	812,816
30154	Department of Motor Vehicles	10,951,497	10,633,027	11,939,973	9,510,969
30156	Department of State Police	4,608,489	4,805,841	5,396,545	4,298,701
30157	Compensation Board	117,560	107,148	120,318	95,841
30160	Virginia Criminal Sentencing Commission	78,542	71,923	80,764	64,334
30161	Department of Taxation	5,474,989	5,387,700	6,049,922	4,819,158
30162	Department of Accounts - Transfer Payments (CHRF)	13,935	14,417	16,190	12,896
30164	Virginia Management Fellows Administration	49,237	73,971	83,063	66,165
30165	Department of Housing and Community Development	921,732	1,099,330	1,234,453	983,322
30166	Secretary of the Commonwealth	125,161	135,409	152,053	121,120
30171	State Corporation Commission	5,743,045	5,682,192	6,380,612	5,082,575
30172	State Lottery Department	2,738,170	2,884,062	3,238,553	2,579,719
30174	Virginia College Savings Plan	1,202,879	1,195,009	1,341,892	1,068,905
30180	Secretary of Administration	154,551	140,242	157,480	125,443
30181	Department of Labor and Industry	1,037,518	1,053,374	1,182,849	942,216
30182	Virginia Employment Commission	5,053,056	6,065,074	6,810,555	5,425,052
30183	Secretary of Natural Resources	55,739	39,566	44,429	35,391
30184	Secretary Of Technology	0	0	0	0
30185	Secretary of Education	55,571	44,973	50,500	40,227
30186	Secretary of Transportation	56,753	56,031	62,918	50,119
30187	Secretary of Public Safety	62,918	60,619	68,070	54,222
30188	Secretary of Health and Human Resources	43,071	40,058	44,981	35,830
30190	Secretary of Finance	60,300	57,014	64,022	50,998
30191	Virginia Workers' Compensation Commission	2,188,373	2,061,121	2,314,461	1,843,619
30192	Secretary of Commerce and Trade	55,993	53,246	59,791	47,627



Health Insurance Credit - State Employees

Appendix 8 - Net OPEB Liability

Employer Code	Employer	June 30, 2021 Net OPEB Liability	June 30, 2022 Net OPEB Liability	Discount Rate Sensitivity	
				Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
30193	Secretary of Agriculture and Forestry	36,147	30,146	33,851	26,964
30194	Department of General Services	4,304,286	4,149,438	4,659,461	3,711,565
30195	Secretary of Labor (New Employer)	0	40,303	45,257	36,050
30199	Department of Conservation and Recreation	2,888,414	2,925,676	3,285,282	2,616,942
30200	Office of Children's Services	118,911	122,466	137,519	109,543
30201	Department of Education - Central Office Operations	2,992,461	3,962,667	4,449,733	3,544,503
30202	The Library of Virginia	836,433	833,099	935,498	745,185
30203	Woodrow Wilson Rehabilitation Center	1,091,907	976,372	1,096,382	873,340
30204	The College of William and Mary	18,898,708	18,122,314	20,349,797	16,209,943
30206	VCU - Medical College of Virginia Hospitals Authority	4,566,178	3,816,362	4,285,446	3,413,638
30207	University of Virginia - Academic Division	101,811,989	97,598,870	109,595,121	87,299,674
30208	Virginia Polytechnic Institute and State University	72,856,834	71,569,572	80,366,462	64,017,138
30209	University of Virginia Medical Center	55,461,155	51,442,824	57,765,858	46,014,280
30211	Virginia Military Institute	3,957,011	3,904,833	4,384,791	3,492,772
30212	Virginia State University	4,733,650	4,614,564	5,181,758	4,127,609
30213	Norfolk State University	6,258,131	6,086,782	6,834,931	5,444,469
30214	Longwood University	5,063,697	5,010,470	5,626,327	4,481,737
30215	University of Mary Washington	4,810,757	4,550,013	5,109,273	4,069,870
30216	James Madison University	23,176,222	22,205,481	24,934,842	19,862,231
30217	Radford University	9,758,414	8,971,253	10,073,944	8,024,555
30218	Virginia School for Deaf and Blind	726,136	675,080	758,057	603,842
30221	Old Dominion University	20,050,915	19,535,715	21,936,925	17,474,194
30222	Department of Professional and Occupational Regulation	1,179,570	1,142,255	1,282,653	1,021,717
30223	Department of Health Professions	1,983,742	1,988,706	2,233,145	1,778,846
30226	Board of Accountancy	91,886	92,157	103,484	82,432
30233	Board of Bar Examiners	62,496	59,636	66,966	53,343
30234	Cooperative Extension and Agricultural Research Service	593,712	563,591	632,864	504,118
30236	Virginia Commonwealth University	56,435,924	54,865,328	61,609,035	49,075,622
30238	Virginia Museum of Fine Arts	1,548,297	1,562,244	1,754,266	1,397,387
30239	Frontier Culture Museum of Virginia	150,244	146,796	164,839	131,305
30241	Richard Bland College	730,612	746,840	838,637	668,029
30242	Christopher Newport University	6,888,158	6,666,183	7,485,549	5,962,729
30245	State Council of Higher Education for Virginia	461,035	446,531	501,416	399,411
30246	University of Virginia's College at Wise	2,082,469	1,897,204	2,130,397	1,697,000
30247	George Mason University	43,815,530	44,127,938	49,551,872	39,471,304
30261	Virginia Community College System - Central Office Operations	2,212,528	2,200,954	2,471,481	1,968,696
30262	Department of Rehabilitative Services	5,813,481	5,850,778	6,569,919	5,233,370
30263	Virginia Rehabilitation Center for the Blind and Vision Impaired	126,597	128,037	143,774	114,526
30268	Virginia Institute of Marine Science	2,551,695	2,403,371	2,698,779	2,149,754
30270	Virginia Community College System - Shared Services	561,873	551,959	619,802	493,713
30275	New River Community College	905,094	899,370	1,009,915	804,463
30276	Southside Virginia Community College	916,749	909,364	1,021,137	813,402
30277	Paul D. Camp Community College	410,954	401,804	451,192	359,404
30278	Rappahannock Community College	766,843	804,755	903,671	719,833
30279	Danville Community College	758,989	810,490	910,110	724,962
30280	Northern Virginia Community College	13,351,175	12,575,531	14,121,238	11,248,489
30282	Piedmont Virginia Community College	1,367,311	1,345,409	1,510,779	1,203,434
30283	J. Sargeant Reynolds Community College	2,399,594	2,281,560	2,561,995	2,040,797
30284	Eastern Shore Community College	289,002	307,517	345,316	275,066
30285	Patrick Henry Community College	1,244,431	1,187,309	1,333,246	1,062,017
30286	Virginia Western Community College	1,581,233	1,562,572	1,754,634	1,397,681
30287	Dabney S. Lancaster Community College	381,733	382,718	429,759	342,331
30288	Wytheville Community College	542,533	578,991	650,157	517,893
30290	John Tyler Community College	1,887,041	1,825,117	2,049,449	1,632,520
30291	Blue Ridge Community College	1,189,367	1,176,168	1,320,736	1,052,052
30292	Central Virginia Community College	964,718	990,134	1,111,835	885,650
30293	Thomas Nelson Community College	1,742,118	1,618,276	1,817,184	1,447,506
30294	Southwest Virginia Community College	854,928	901,664	1,012,490	806,515
30295	Tidewater Community College	5,249,412	4,934,451	5,540,964	4,413,740
30296	Virginia Highlands Community College	617,781	623,227	699,830	557,460
30297	Germanna Community College	1,694,402	1,719,034	1,930,327	1,537,632
30298	Lord Fairfax Community College	1,480,818	1,427,818	1,603,317	1,277,147
30299	Mountain Empire Community College	797,415	779,279	875,063	697,045
30301	Department of Agriculture and Consumer Services	2,924,983	2,819,757	3,166,344	2,522,200
30310	Virginia Economic Development Partnership	1,441,208	1,558,558	1,750,127	1,394,090



Health Insurance Credit - State Employees

Appendix 8 - Net OPEB Liability

Employer Code	Employer	June 30, 2021 Net OPEB Liability	June 30, 2022 Net OPEB Liability	Discount Rate Sensitivity	
				Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
30320	Virginia Tourism Authority	646,074	632,074	709,764	565,374
30330	Virginia - Israel Advisory Board	11,824	11,714	13,154	10,478
30350	Department of Small Business and Supplier Diversity	323,713	375,427	421,572	335,810
30400	Jamestown-Yorktown Commemoration	0	6,471	7,267	5,789
30402	Marine Resources Commission	494,225	479,462	538,394	428,866
30403	Department of Game and Inland Fisheries	1,885,606	1,840,845	2,067,110	1,646,589
30405	Virginia Racing Commission	44,845	44,645	50,132	39,934
30407	Virginia Port Authority	29,475	31,374	35,231	28,064
30409	Department Energy (Name Change)	1,385,300	1,296,423	1,455,771	1,159,617
30411	Department of Forestry	1,336,654	1,314,936	1,476,560	1,176,177
30413	Commission on Virginia Alcohol Safety Action Program	67,395	63,895	71,749	57,153
30417	Gunston Hall	24,661	26,541	29,803	23,740
30423	Department of Historic Resources	331,398	347,002	389,653	310,384
30425	Jamestown - Yorktown Foundation	772,755	790,010	887,113	706,644
30440	Department of Environmental Quality	6,200,280	6,009,206	6,747,820	5,375,080
30454	Office of Commonwealth Preparedness	84,623	81,508	91,526	72,907
30501	Virginia Department of Transportation	0	52,188,599	58,603,299	46,681,357
30505	Department of Rail and Public Transportation	660,600	582,596	654,205	521,117
30506	Motor Vehicle Dealer Board	148,892	142,126	159,596	127,128
30510	Virginia Department of Transportation	13,345,685	0	0	0
30511	Virginia Department of Transportation	3,831,175	0	0	0
30512	Virginia Department of Transportation	4,770,641	0	0	0
30513	Virginia Department of Transportation	3,484,828	0	0	0
30514	Virginia Department of Transportation	5,379,048	0	0	0
30515	Virginia Department of Transportation	5,487,234	0	0	0
30516	Virginia Department of Transportation	3,323,267	0	0	0
30517	Virginia Department of Transportation	3,237,463	0	0	0
30518	Virginia Department of Transportation	3,959,206	0	0	0
30519	Virginia Department of Transportation	6,837,485	0	0	0
30601	Department of Health	21,037,846	20,268,056	22,759,280	18,129,253
30602	Department of Medical Assistance Services	4,560,266	4,873,587	5,472,618	4,359,298
30606	Virginia Board for People With Disabilities	75,924	72,661	81,592	64,993
30701	Department of Corrections - Central Administration	2,888,752	2,926,249	3,285,926	2,617,454
30702	Department for the Blind and Vision Impaired	882,376	862,179	968,153	771,197
30703	Central State Hospital	4,253,191	4,014,684	4,508,144	3,591,031
30704	Eastern State Hospital	3,778,137	3,444,212	3,867,553	3,080,759
30705	Southwestern Virginia Mental Health Institute	2,802,524	2,682,955	3,012,727	2,399,834
30706	Western State Hospital	3,868,587	3,681,199	4,133,669	3,292,737
30707	Central Virginia Training Center	36,061	5,243	5,887	4,689
30708	Commonwealth Center for Children and Adolescents	812,533	692,611	777,742	619,522
30711	Virginia Correctional Enterprises	984,566	899,452	1,010,007	804,536
30716	Virginia Correctional Center for Women	700,209	601,601	675,546	538,116
30718	Bland Correctional Center	428,013	420,318	471,980	375,963
30720	Department of Behavioral Health & Developmental Services	4,383,673	4,460,806	5,009,100	3,990,076
30723	Southeastern Virginia Training Center	1,302,704	1,256,939	1,411,434	1,124,299
30724	Catawba Hospital	1,620,421	1,611,804	1,809,917	1,441,718
30725	Northern Va Training Center	0	0	0	0
30728	Northern Virginia Mental Health Institute	2,532,102	2,403,535	2,698,963	2,149,900
30729	Piedmont Geriatric Hospital	1,696,006	1,520,057	1,706,893	1,359,652
30733	Sussex I Correctional Center	337,816	0	0	0
30734	Sussex II Correctional Center	271,520	0	0	0
30735	Wallen's Ridge State Prison	588,392	596,112	669,382	533,207
30737	St. Brides Correctional Center	474,294	446,285	501,140	399,191
30738	Southwestern Virginia Training Center	0	0	0	0
30739	Southern Virginia Mental Health Institute	980,596	877,744	985,630	785,119
30741	Red Onion State Prison	596,077	589,968	662,484	527,711
30742	Department of Corrections - Employee Relations and Training	791,335	829,167	931,083	741,668
30743	Fluvanna Women's Correctional Center	954,669	958,268	1,076,053	857,146
30745	Nottoway Correctional Center	721,575	659,680	740,764	590,067
30747	Marion Correctional Treatment Center	539,661	520,748	584,755	465,796
30748	Hiram W. Davis Medical Center	1,066,149	1,016,921	1,141,915	909,610
30749	Buckingham Correctional Center	481,219	469,222	526,896	419,707
30751	Department for the Deaf and Hard-of-Hearing	62,159	54,966	61,723	49,166
30752	Deep Meadow Correctional Center	609,759	535,329	601,129	478,838
30753	Deerfield Correctional Center	612,208	579,647	650,893	518,479



Health Insurance Credit - State Employees

Appendix 8 - Net OPEB Liability

Employer Code	Employer	June 30, 2021 Net OPEB Liability	June 30, 2022 Net OPEB Liability	Discount Rate Sensitivity	
				Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
30754	Augusta Correctional Center	376,750	333,403	374,383	298,221
30756	Department of Corrections - Division of Institutions	3,440,827	3,382,774	3,798,564	3,025,804
30757	Western Region Correctional Field Units	153,791	154,004	172,934	137,753
30761	Baskerville Correctional Center	215,696	226,419	254,249	202,526
30765	Department of Social Services	11,706,516	10,596,983	11,899,499	9,478,729
30766	Virginia Parole Board	73,053	87,979	98,793	78,695
30767	Division of Community Corrections	1,386,229	1,325,422	1,488,334	1,185,555
30768	Keen Mountain Correctional Center	461,457	434,653	488,078	388,786
30769	Greensville Correctional Center	1,105,589	1,031,011	1,157,736	922,213
30770	Dillwyn Correctional Center	548,022	528,039	592,942	472,317
30771	Indian Creek Correctional Center	372,189	343,479	385,697	307,233
30772	Haynesville Correctional Center	612,292	579,729	650,985	518,552
30773	Coffeewood Correctional Center	437,134	417,450	468,761	373,399
30774	Lunenburg Correctional Center	415,092	388,042	435,738	347,094
30775	Pocahontas State Correctional Center	508,414	475,038	533,427	424,910
30776	Green Rock Correctional Center	552,329	518,454	582,180	463,744
30777	Department of Juvenile Justice	7,527,560	7,005,238	7,866,279	6,266,005
30778	Department of Forensic Science	2,865,695	2,785,761	3,128,170	2,491,791
30779	Sussex State Prison Complex (New Employer)	0	722,019	810,765	645,827
30785	River North Correctional Center	517,535	461,194	517,881	412,526
30794	Virginia Center for Behavioral Rehabilitation	2,386,080	2,186,208	2,454,924	1,955,507
30841	Department of Aviation	311,636	305,633	343,200	273,381
30848	Indigent Defense Commission	3,991,130	4,108,561	4,613,560	3,675,002
30851	Tobacco Indemnification & Revitalization Commission	122,121	97,645	109,647	87,341
30852	Virginia Tobacco Settlement Foundation	141,291	134,754	151,317	120,534
30882	Behavioral Health Commission (New Employer)	0	5,407	6,071	4,836
30912	Department of Veterans Services	1,413,846	1,414,630	1,588,507	1,265,350
30913	Veterans Services Foundation	12,077	13,844	15,546	12,383
30922	Sitter-Barfoot Veterans Care Center	1,518,062	1,444,775	1,622,358	1,292,314
30937	Southern Virginia Higher Education Center	234,106	259,268	291,136	231,909
30938	New College Institute	115,111	113,865	127,861	101,849
30942	Virginia Museum of Natural History	161,730	162,032	181,948	144,934
30948	Southwest Virginia Higher Education Center	118,236	122,876	137,979	109,909
30957	Commonwealth's Attorneys' Services Council	57,766	55,950	62,826	50,045
30960	Department of Fire Programs	499,293	482,575	541,890	431,651
30961	Division of Capitol Police	67,901	91,993	103,300	82,285
30977	Virginia Cannabis Control Authority (New Employer)	0	10,158	11,406	9,086
30999	Department of Alcoholic Beverage Control	6,542,319	7,684,906	8,629,487	6,873,950
33010	Virginia Outdoors Foundation	283,259	295,230	331,518	264,076
35106	Arlington County Health Department	8,277	7,864	8,831	7,034
35129	Fairfax County Health Department	231,657	162,442	182,408	145,300
35522	Virginia Passenger Rail Authority	14,948	266,477	299,231	238,357
35885	Fort Monroe Federal Area Development Authority	182,758	184,068	206,693	164,644
70156	Department of State Police	48,815	48,331	54,272	43,231
70203	Woodrow Wilson Rehabilitation Center	30,657	28,671	32,195	25,646
70204	The College of William and Mary	135,633	128,610	144,418	115,038
70207	University of Virginia - Academic Division	424,550	403,033	452,571	360,503
70208	Virginia Polytechnic Institute and State University	269,071	274,095	307,785	245,171
70211	Virginia Military Institute	66,888	61,192	68,714	54,735
70212	Virginia State University	126,090	118,944	133,564	106,392
70213	Norfolk State University	80,907	101,414	113,879	90,712
70214	Longwood University	84,792	77,903	87,479	69,683
70215	University of Mary Washington	107,341	102,888	115,534	92,031
70216	James Madison University	186,728	174,484	195,930	156,071
70217	Radford University	120,515	106,083	119,122	94,888
70221	Old Dominion University	266,960	254,435	285,709	227,586
70236	Virginia Commonwealth University	506,133	617,902	693,851	552,697
70241	Richard Bland College	24,830	28,589	32,103	25,572
70242	Christopher Newport University	112,070	128,282	144,050	114,745
70246	University of Virginia's College at Wise	45,606	39,402	44,245	35,244
70247	George Mason University	341,532	299,653	336,485	268,032
70280	Northern Virginia Community College	321,685	345,199	387,629	308,772
70282	Piedmont Virginia Community College	16,722	17,858	20,053	15,973
70283	J. Sargeant Reynolds Community College	69,083	53,820	60,435	48,140
70286	Virginia Western Community College	45,606	44,399	49,856	39,714



Health Insurance Credit - State Employees

Appendix 8 - Net OPEB Liability

Employer Code	Employer	June 30, 2021 Net OPEB Liability	June 30, 2022 Net OPEB Liability	Discount Rate Sensitivity	
				Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
70291	Blue Ridge Community College	5,067	2,703	3,036	2,418
70292	Central Virginia Community College	23,393	28,671	32,195	25,646
70293	Thomas Nelson Community College	41,213	37,518	42,130	33,559
70294	Southwest Virginia Community College	16,131	20,971	23,548	18,758
70296	Virginia Highlands Community College	7,263	9,830	11,038	8,793
70297	Germanna Community College	15,624	16,793	18,857	15,021
70298	Lord Fairfax Community College	22,381	19,005	21,341	16,999
70299	Mountain Empire Community College	9,965	11,714	13,154	10,478
70402	Marine Resources Commission	441,019	401,559	450,916	359,184
70403	Department of Game and Inland Fisheries	958,384	985,219	1,106,316	881,253
70701	Department Of Corrections	0	0	0	0
70716	Virginia Correctional Center for Women	956,696	810,653	910,294	725,109
70718	Bland Correctional Center	824,271	813,848	913,881	727,966
70733	Sussex I Correctional Center	1,012,520	0	0	0
70734	Sussex II Correctional Center	1,026,117	0	0	0
70735	Wallen's Ridge State Prison	1,517,217	1,526,365	1,713,976	1,365,294
70737	St. Brides Correctional Center	785,677	684,009	768,083	611,829
70741	Red Onion State Prison	1,535,629	1,450,345	1,628,613	1,297,297
70743	Fluvanna Women's Correctional Center	936,511	748,151	840,109	669,201
70745	Nottoway Correctional Center	1,293,752	1,015,447	1,140,259	908,291
70747	Marion Correctional Treatment Center	718,957	696,706	782,341	623,186
70749	Buckingham Correctional Center	1,099,255	948,438	1,065,014	848,354
70752	Deep Meadow Correctional Center	1,869,391	1,601,647	1,798,511	1,432,632
70753	Deerfield Correctional Center	1,149,927	1,023,229	1,148,998	915,252
70754	Augusta Correctional Center	1,110,064	687,532	772,039	614,979
70756	Department of Corrections - Division of Institutions	268,648	254,599	285,893	227,732
70757	Western Region Correctional Field Units	506,471	491,422	551,824	439,564
70761	Baskerville Correctional Center	447,607	391,319	439,417	350,025
70767	Division of Community Corrections	5,943,709	5,567,836	6,252,200	4,980,286
70768	Keen Mountain Correctional Center	949,349	908,626	1,020,309	812,743
70769	Greensville Correctional Center	2,366,910	1,903,430	2,137,388	1,702,569
70770	Dillwyn Correctional Center	985,494	852,759	957,575	762,771
70771	Indian Creek Correctional Center	761,100	675,818	758,885	604,501
70772	Haynesville Correctional Center	1,130,502	878,727	986,734	785,998
70773	Coffeewood Correctional Center	847,412	681,961	765,784	609,997
70774	Lunenburg Correctional Center	850,368	728,245	817,756	651,396
70775	Pocahontas State Correctional Center	840,740	861,770	967,693	770,831
70776	Green Rock Correctional Center	815,066	718,251	806,534	642,457
70777	Department of Juvenile Justice	1,216,307	983,990	1,104,936	880,154
70779	Sussex State Prison Complex (New Employer)	0	1,648,831	1,851,495	1,474,837
70785	River North Correctional Center	1,053,649	935,987	1,051,033	837,216
70961	Division of Capitol Police	440,513	441,616	495,897	395,014
70977	Virginia Cannabis Control Authority (New Employer)	0	0	0	0
70999	Department of Alcoholic Beverage Control	627,072	701,703	787,952	627,656
Total for VRS Health Insurance Credit - State Employees ⁽¹⁾		844,540,668	819,172,805	919,860,470	732,728,973

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



Health Insurance Credit - Teachers

Appendix 9 - Proportionate Share of Contributions

Employer Code	Employer	2021 Employer Contributions	2021 Employer Allocation Percentage	2022 Regular Employer Contributions	2022 Employer Allocation Percentage	2022 Non-Employer Contributions	2022 Total Employer Contributions
40100	Accomack County School Board	\$ 333,130	0.311300%	\$ 362,327	0.32129%	\$ 38,597	\$ 400,924
40101	Albemarle County Schools	1,215,153	1.13553%	1,358,805	1.20489%	144,744	1,503,549
40102	Alleghany County School Board	135,111	0.12626%	214,446	0.19016%	22,844	237,290
40103	Amelia County School Board	109,470	0.10230%	115,496	0.10241%	12,303	127,799
40104	Amherst County School Board	305,272	0.28527%	321,790	0.28534%	34,278	356,068
40105	Appomattox County School Board	143,524	0.13412%	159,754	0.14166%	17,018	176,772
40106	Arlington Public Schools	3,867,802	3.61437%	3,959,486	3.51099%	421,776	4,381,262
40107	Augusta County School Board	735,746	0.68754%	773,220	0.68564%	82,366	855,586
40108	Bath County School Board	55,201	0.05158%	56,048	0.04970%	5,970	62,018
40109	Bedford County School Board	649,258	0.60672%	672,093	0.59596%	71,593	743,686
40110	Bland County School Board	45,657	0.04267%	48,703	0.04319%	5,188	53,891
40111	Botetourt County Schools	337,631	0.31551%	351,557	0.31174%	37,449	389,006
40112	Brunswick County Public Schools	106,733	0.09974%	104,096	0.09231%	11,089	115,185
40113	Buchanan County School Board	163,496	0.15278%	161,732	0.14341%	17,228	178,960
40114	Buckingham County School Board	139,823	0.13066%	149,191	0.13229%	15,892	165,083
40115	Campbell County School Board	510,165	0.47674%	543,933	0.48232%	57,941	601,874
40116	Caroline County School Board	274,750	0.25675%	284,341	0.25213%	30,288	314,629
40117	Carroll County School Board	258,067	0.24116%	273,033	0.24211%	29,085	302,118
40118	Charles City County School Board	50,277	0.04698%	48,672	0.04316%	5,185	53,857
40119	Charlotte County School Board	141,928	0.13263%	372,575	0.33037%	39,687	412,262
40120	Chesterfield County School Board	4,074,292	3.80733%	4,436,922	3.93435%	472,634	4,909,556
40121	Clarke County School Board	148,362	0.13864%	162,500	0.14409%	17,310	179,810
40122	Craig County School Board	44,535	0.04162%	45,952	0.04075%	4,895	50,847
40123	Culpeper County School Board	565,534	0.52848%	596,897	0.52929%	63,584	660,481
40124	Cumberland County School Board	103,238	0.09647%	110,655	0.09812%	11,787	122,442
40125	Dickenson County School Board	119,054	0.11125%	126,318	0.11201%	13,456	139,774
40126	Dinwiddie County School Board	292,913	0.27372%	323,945	0.28725%	34,507	358,452
40128	Essex County Public Schools	96,914	0.09056%	100,635	0.08924%	10,720	111,355
40129	Fairfax County School Board	19,679,363	18.38992%	20,059,856	17.78767%	2,136,831	22,196,687
40130	Fauquier County School Board	927,396	0.86663%	953,970	0.84591%	101,619	1,055,589
40131	Floyd County School Board	135,781	0.12688%	140,605	0.12468%	14,978	155,583
40132	Fluvanna County Public Schools	298,319	0.27877%	308,042	0.27315%	32,814	340,856
40133	Franklin County Public Schools	508,260	0.47496%	530,702	0.47059%	56,532	587,234
40134	Frederick County School Board	1,167,632	1.09113%	1,232,259	1.09268%	131,264	1,363,523
40135	Giles County Schools	156,910	0.14663%	163,050	0.14458%	17,368	180,418
40136	Gloucester County School Board	378,511	0.35371%	424,252	0.37620%	45,193	469,445
40137	Goochland County School Board	197,246	0.18432%	211,981	0.18797%	22,581	234,562
40138	Grayson County School Board	116,063	0.10846%	123,915	0.10988%	13,200	137,115
40139	Greene County Public Schools	211,847	0.19797%	234,111	0.20759%	24,938	259,049
40140	Greensville County School Board	164,111	0.15336%	166,826	0.14793%	17,771	184,597
40141	Halifax County School Board	332,426	0.31064%	367,210	0.32562%	39,117	406,327
40142	Hanover County School Board	1,272,970	1.18956%	1,369,727	1.21458%	145,908	1,515,635
40143	Henrico County School Board	3,562,754	3.32931%	3,799,839	3.36943%	404,770	4,204,609
40144	Henry County Public Schools	473,489	0.44246%	496,059	0.43987%	52,842	548,901
40145	Highland County Public Schools	22,928	0.02143%	23,746	0.02106%	2,530	26,276
40146	Isle of Wight County Schools	386,115	0.36082%	421,174	0.37347%	44,865	466,039
40148	King George County School Board	298,556	0.27899%	313,891	0.27834%	33,437	347,328
40149	King & Queen County School Board	59,490	0.05559%	66,050	0.05857%	7,036	73,086
40150	King William County School Board	147,891	0.13820%	155,827	0.13818%	16,600	172,427
40151	Lancaster County Public Schools	84,744	0.07919%	88,526	0.07850%	9,430	97,956
40152	Lee County School Board	226,045	0.21123%	238,449	0.21144%	25,400	263,849
40153	Loudoun County School Board	8,793,743	8.21755%	9,633,415	8.54224%	1,026,180	10,659,595
40154	Louisa County Public Schools	393,814	0.36801%	427,251	0.37886%	45,513	472,764
40155	Lunenburg County School Board	106,911	0.09991%	115,661	0.10256%	12,321	127,982
40156	Madison County School Board	122,067	0.11407%	130,472	0.11569%	13,898	144,370
40157	Mathews County School Board	91,255	0.08528%	95,429	0.08462%	10,165	105,594
40158	Mecklenburg County School Board	294,583	0.27528%	313,317	0.27783%	33,376	346,693
40159	Middlesex County School Board	110,043	0.10283%	114,549	0.10157%	12,202	126,751
40160	Montgomery County School Board	714,680	0.66785%	788,383	0.69908%	83,981	872,364
40162	Nelson County Public Schools	138,282	0.12922%	144,381	0.12803%	15,380	159,761
40163	New Kent County School Board	218,241	0.20394%	234,858	0.20826%	25,018	259,876
40165	Northampton County Schools	112,467	0.10510%	116,301	0.10313%	12,389	128,690
40166	Northumberland County School Board	103,535	0.09675%	112,561	0.09981%	11,990	124,551
40167	Nottoway County School Board	134,650	0.12583%	134,265	0.11906%	14,303	148,568
40168	Orange County Public Schools	329,281	0.30771%	355,538	0.31527%	37,873	393,411
40169	Page County Public Schools	227,461	0.21256%	238,164	0.21119%	25,370	263,534
40170	Patrick County School Board	153,962	0.14387%	162,206	0.14383%	17,278	179,484
40171	Pittsylvania County School Board	545,677	0.50992%	569,911	0.50536%	60,709	630,620
40172	Powhatan County School Board	302,894	0.28305%	323,417	0.28678%	34,451	357,868
40173	Prince Edward County School Board	137,853	0.12882%	136,859	0.12136%	14,579	151,438
40174	Prince George County School Board	412,838	0.38579%	427,719	0.37927%	45,562	473,281
40176	Prince William County School Board	7,390,161	6.90594%	7,769,832	6.88974%	827,665	8,597,497
40177	Pulaski County School Board	265,684	0.24828%	284,614	0.25238%	30,318	314,932
40178	Rappahannock County School Board	75,233	0.07030%	79,117	0.07016%	8,428	87,545
40179	Richmond County School Board	88,811	0.08299%	96,924	0.08595%	10,325	107,249
40180	Roanoke County School Board	991,436	0.92647%	1,053,450	0.93413%	112,217	1,165,667



Health Insurance Credit - Teachers

Appendix 9 - Proportionate Share of Contributions

Employer Code	Employer	2021 Employer Contributions	2021 Employer Allocation Percentage	2022 Regular Employer Contributions	2022 Employer Allocation Percentage	2022 Non-Employer Contributions	2022 Total Employer Contributions
40181	Rockbridge County School Board	211,463	0.19761%	216,790	0.19223%	23,093	239,883
40182	Rockingham County School Board	860,557	0.80417%	924,891	0.82013%	98,522	1,023,413
40183	Russell County School Board	234,519	0.21915%	238,340	0.21134%	25,388	263,728
40184	Scott County School Board	261,496	0.24436%	270,894	0.24021%	28,856	299,750
40185	Shenandoah County School Board	464,781	0.43433%	483,008	0.42830%	51,452	534,460
40186	Smyth County School Board	277,817	0.25961%	301,036	0.26694%	32,068	333,104
40187	Southampton County School Board	160,549	0.15003%	165,215	0.14650%	17,599	182,814
40188	Spotsylvania County School Board	1,652,855	1.54456%	1,742,288	1.54494%	185,594	1,927,882
40189	Stafford County School Board	2,128,717	1.98924%	2,328,112	2.06441%	247,998	2,576,110
40190	Surry County Schools	88,123	0.08235%	92,136	0.08170%	9,815	101,951
40191	Sussex County School Board	97,841	0.09143%	100,211	0.08886%	10,675	110,886
40192	Tazewell County Schools	304,273	0.28434%	319,276	0.28311%	34,010	353,286
40193	Warren County School Board	391,220	0.36559%	429,591	0.38093%	45,761	475,352
40195	Washington County School Board	445,046	0.41589%	466,520	0.41368%	49,695	516,215
40196	Westmoreland County School Board	122,671	0.11463%	124,523	0.11042%	13,265	137,788
40197	Wise County School Board	370,842	0.34654%	400,405	0.35505%	42,652	443,057
40198	Wythe County School Board	258,028	0.24112%	272,373	0.24152%	29,014	301,387
40199	York County School Board	890,686	0.83233%	914,343	0.81078%	97,399	1,011,742
40200	Alexandria City School Board	1,986,737	1.85656%	2,047,680	1.81574%	218,125	2,265,805
40201	Bristol City School Board	165,812	0.15495%	167,803	0.14880%	17,875	185,678
40202	Buena Vista City Schools	57,621	0.05385%	63,132	0.05598%	6,725	69,857
40203	Charlottesville Public Schools	499,855	0.46710%	523,901	0.46456%	55,808	579,709
40205	Danville City Schools	446,978	0.41769%	479,137	0.42487%	51,040	530,177
40206	Fredericksburg City Schools	291,308	0.27222%	321,030	0.28467%	34,197	355,227
40207	Hampton City Schools	1,385,578	1.29479%	1,479,904	1.31227%	157,643	1,637,547
40208	Harrisonburg City School Board	542,192	0.50667%	593,004	0.52583%	63,168	656,172
40209	Hopewell City School Board	316,770	0.29601%	349,775	0.31016%	37,260	387,035
40210	Lynchburg Public Schools	659,490	0.61628%	701,815	0.62232%	74,759	776,574
40211	Newport News Public Schools	2,033,816	1.90055%	2,106,131	1.86757%	224,351	2,330,482
40212	Norfolk Public Schools	2,596,128	2.42602%	2,627,490	2.32987%	279,888	2,907,378
40213	Petersburg City Schools	309,078	0.28883%	338,337	0.30001%	36,040	374,377
40214	Portsmouth School Board	1,052,700	0.98372%	1,046,555	0.92801%	111,482	1,158,037
40215	Radford City School Board	108,348	0.10125%	121,876	0.10807%	12,982	134,858
40216	Richmond Public Schools	2,342,805	2.18930%	2,469,634	2.18990%	263,073	2,732,707
40217	Roanoke City School Board	1,051,162	0.98229%	1,100,273	0.97564%	117,204	1,217,477
40219	Staunton City Schools	216,504	0.20232%	236,851	0.21002%	25,230	262,081
40220	Suffolk City School Board	1,010,627	0.94441%	1,024,464	0.90842%	109,129	1,133,593
40222	Winchester Public Schools	377,353	0.35263%	402,551	0.35695%	42,880	445,431
40223	Martinsville City Schools	141,147	0.13190%	144,501	0.12813%	15,392	159,893
40224	Falls Church Public Schools	335,896	0.31389%	350,597	0.31088%	37,346	387,943
40225	Colonial Heights City Schools	243,417	0.22747%	252,867	0.22422%	26,936	279,803
40230	Covington City School Board	64,940	0.06068%	0	0.00000%	0	0
40231	Fairfax City School Board	1,181	0.00110%	1,181	0.00105%	126	1,307
40232	Franklin City Public Schools	82,682	0.07726%	83,436	0.07399%	8,888	92,324
40233	Chesapeake Public Schools	3,074,717	2.87325%	3,272,149	2.90151%	348,559	3,620,708
40234	Virginia Beach City School Board	5,142,695	4.80573%	5,337,453	4.73288%	568,561	5,906,014
40236	Manassas Park City Schools	291,637	0.27253%	297,115	0.26346%	31,649	328,764
40306	Town of West Point School Board	67,355	0.06294%	66,942	0.05936%	7,131	74,073
40307	Lexington City School Board	40,187	0.03755%	43,171	0.03828%	4,599	47,770
40308	Waynesboro Public Schools	227,807	0.21288%	245,781	0.21794%	26,181	271,962
40309	Town of Colonial Beach Schools	46,364	0.04333%	46,496	0.04123%	4,953	51,449
40313	Galax City Schools	90,391	0.08447%	100,461	0.08908%	10,701	111,162
40314	Norton City Schools	47,800	0.04467%	55,214	0.04896%	5,882	61,096
40332	Manassas City Schools	746,552	0.69764%	775,956	0.68806%	82,657	858,613
40335	City of Salem Schools	287,218	0.26840%	316,974	0.28107%	33,765	350,739
40402	Williamsburg-James City County School Board	890,615	0.83226%	965,284	0.85595%	102,825	1,068,109
40403	Poquoson City Public Schools	145,595	0.13606%	149,045	0.13216%	15,876	164,921
40410	Valley Vocational Technical Center	24,283	0.02269%	24,900	0.02208%	2,652	27,552
40412	Charlottesville/Albemarle Vo-Tech Center	15,600	0.01458%	19,700	0.01747%	2,099	21,799
40413	The Pruden Center For Industry And Technology	0	0.00000%	0	0.00000%	0	0
40414	Jackson River Technical Ctr	7,404	0.00692%	0	0.00000%	0	0
40415	New Horizons Technical Center	113,316	0.10589%	117,999	0.10463%	12,569	130,568
40416	Northern Neck Regional Vocational Center	14,745	0.01378%	15,055	0.01335%	1,604	16,659
40417	Rowanty Vocational Technical Center	10,492	0.00980%	11,705	0.01038%	1,247	12,952
40418	Amelia-Nottoway Vocational Center	2,733	0.00255%	4,097	0.00363%	436	4,533
40421	Northern Neck Regional Special Education Program	7,448	0.00696%	7,183	0.00637%	765	7,948
40423	Maggie Walker Governor's School for Govt & Intl Studies	55,807	0.05215%	58,346	0.05174%	6,216	64,562
40424	Appomattox Region Governor's School	26,433	0.02470%	27,961	0.02479%	2,978	30,939
40425	Bridging Communities Regional Career and Tech Center	5,443	0.00509%	7,282	0.00646%	776	8,058
Total for VRS Health Insurance Credit - Teachers ⁽¹⁾		\$ 107,011,691	100.00000%	\$ 112,773,929	100.00004%	\$ 12,013,013	\$ 124,786,942

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



Health Insurance Credit - Teachers

Appendix 10 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
VRS Health Insurance Credit - Teachers Total⁽¹⁾		0	0	36,491,035	43,206,752	79,697,787	50,913,118	1,253,697	3,189,650	43,256,610	98,613,075	99,420,162	(8,100)	99,412,062
Employer Allocation														
40100	Accomack County School Board	0	0	117,242	127,715	244,957	163,579	4,028	10,248	279,542	457,397	319,427	(35,145)	284,282
40101	Albemarle County Schools	0	0	439,677	998,302	1,437,979	613,447	15,106	38,432	263,030	930,015	1,197,903	141,246	1,339,149
40102	Alleghany County School Board	0	0	69,391	711,017	780,408	96,816	2,384	6,065	162,684	267,949	189,057	65,975	255,032
40103	Amelia County School Board	0	0	37,370	45,522	82,892	52,140	1,284	3,267	60,432	117,123	101,816	(9,340)	92,476
40104	Amherst County School Board	0	0	104,123	36,522	140,645	145,275	3,577	9,101	102,239	260,192	283,685	(40,109)	243,576
40105	Appomattox County School Board	0	0	51,693	98,559	150,252	72,123	1,776	4,518	38,789	117,206	140,839	11,414	152,253
40106	Arlington Public Schools	0	0	1,281,196	627,328	1,908,524	1,787,554	44,017	111,988	2,092,225	4,035,784	3,490,631	(86,087)	3,404,544
40107	Augusta County School Board	0	0	250,197	21,044	271,241	349,081	8,596	21,870	314,818	694,365	681,664	(70,214)	611,450
40108	Bath County School Board	0	0	18,136	0	18,136	25,304	623	1,585	70,668	98,180	49,412	(17,739)	31,673
40109	Bedford County School Board	0	0	217,472	41,974	259,446	303,422	7,472	19,009	281,379	611,282	592,504	(59,066)	533,438
40110	Bland County School Board	0	0	15,760	18,920	34,680	21,989	541	1,378	40,526	64,434	42,940	(9,171)	33,769
40111	Botetourt County Schools	0	0	113,757	0	113,757	158,717	3,908	9,943	226,805	399,373	309,932	(57,135)	252,797
40112	Brunswick County Public Schools	0	0	33,685	0	33,685	46,998	1,157	2,944	236,221	287,200	91,775	(56,304)	35,471
40113	Buchanan County School Board	0	0	52,332	0	52,332	73,014	1,798	4,574	301,569	380,955	142,578	(83,515)	59,063
40114	Buckingham County School Board	0	0	48,274	39,142	87,416	67,353	1,659	4,220	50,896	124,128	131,523	(12,986)	118,537
40115	Campbell County School Board	0	0	176,004	95,545	271,549	245,564	6,047	15,384	65,640	332,635	479,523	(14,374)	465,149
40116	Caroline County School Board	0	0	92,005	106,974	198,979	128,367	3,161	8,042	157,254	296,824	250,668	(8,788)	241,880
40117	Carroll County School Board	0	0	88,348	26,715	115,063	123,266	3,035	7,722	202,765	336,788	240,706	(42,275)	198,431
40118	Charles City County School Board	0	0	15,750	2	15,752	21,974	541	1,377	115,943	139,835	42,910	(27,805)	15,105
40119	Charlotte County School Board	0	0	120,555	2,232,538	2,353,093	168,202	4,142	10,538	85,623	268,505	328,454	336,496	664,950
40120	Chesterfield County School Board	0	0	1,435,685	2,909,175	4,344,860	2,003,100	49,325	125,492	427,011	2,604,928	3,911,536	514,418	4,425,954
40121	Clarke County School Board	0	0	52,580	64,546	117,126	73,361	1,806	4,596	123,353	203,116	143,254	(15,614)	127,640
40122	Craig County School Board	0	0	14,870	1,001	15,871	20,747	511	1,300	33,036	55,594	40,514	(9,171)	31,343
40123	Culpeper County School Board	0	0	193,143	9,013	202,156	269,478	6,636	16,883	185,603	478,600	526,221	(41,135)	485,086
40124	Cumberland County School Board	0	0	35,805	33,040	68,845	49,956	1,230	3,130	36,876	91,192	97,551	(6,346)	91,205
40125	Dickenson County School Board	0	0	40,874	25,980	66,854	57,028	1,404	3,573	133,128	195,133	111,360	(46,002)	65,358
40126	Dinwiddie County School Board	0	0	104,820	172,707	277,527	146,248	3,601	9,162	152,023	311,034	285,584	(5,524)	280,060
40128	Essex County Public Schools	0	0	32,565	12,537	45,102	45,435	1,119	2,846	104,430	153,830	88,723	(30,464)	58,259
40129	Fairfax County School Board	0	0	6,490,903	3,038,552	9,529,455	9,056,254	223,003	567,365	8,232,659	18,079,281	17,684,524	(362,325)	17,322,199
40130	Fauquier County School Board	0	0	308,681	0	308,681	430,679	10,605	26,982	700,978	1,169,244	841,005	(169,834)	671,171
40131	Floyd County School Board	0	0	45,497	18,810	64,307	63,478	1,563	3,977	84,545	153,563	123,957	(15,463)	108,494
40132	Fluvanna County Public Schools	0	0	99,675	2,732	102,407	139,069	3,424	8,713	245,488	396,694	271,566	(58,374)	213,192
40133	Franklin County Public Schools	0	0	171,723	67,280	239,003	239,592	5,900	15,010	490,861	751,363	467,861	(76,800)	391,061
40134	Frederick County School Board	0	0	398,730	141,059	539,789	556,317	13,699	34,853	171,648	776,517	1,086,344	(17,777)	1,068,567
40135	Giles County Schools	0	0	52,759	13,393	66,152	73,610	1,813	4,612	103,690	183,725	143,742	(20,711)	123,031
40136	Gloucester County School Board	0	0	137,279	301,873	439,152	191,535	4,716	11,999	234,195	442,445	374,019	9,456	383,475
40137	Goochland County School Board	0	0	68,592	56,365	124,957	95,701	2,357	5,996	53,245	157,299	186,880	(296)	186,584
40138	Grayson County School Board	0	0	40,096	60,995	101,091	55,943	1,378	3,505	51,474	112,300	109,243	(187)	109,056
40139	Greene County Public Schools	0	0	75,752	107,042	182,794	105,691	2,603	6,621	150,411	265,326	206,386	(17,904)	188,482
40140	Greensville County School Board	0	0	53,981	19,512	73,493	75,316	1,855	4,718	134,764	216,653	147,072	(21,707)	125,365
40141	Halifax County School Board	0	0	118,822	166,683	285,505	165,783	4,082	10,386	309,478	489,729	323,732	(74,184)	249,548
40142	Hanover County School Board	0	0	443,213	278,398	721,611	618,380	15,227	38,741	557,810	1,230,158	1,207,537	(88,349)	1,119,188
40143	Henrico County School Board	0	0	1,229,540	813,302	2,042,842	1,715,481	42,242	107,473	154,812	2,020,008	3,349,892	116,187	3,466,079
40144	Henry County Public Schools	0	0	160,513	0	160,513	223,951	5,515	14,030	137,824	381,320	437,319	(35,696)	401,623
40145	Highland County Public Schools	0	0	7,685	2,683	10,368	10,722	264	672	22,673	34,331	20,938	(3,891)	17,047
40146	Isle of Wight County Schools	0	0	136,283	168,998	305,281	190,145	4,682	11,912	105,222	311,961	371,304	4,703	376,007
40148	King George County School Board	0	0	101,569	83,528	185,097	141,712	3,490	8,878	95,597	249,677	276,726	19,980	296,706



Health Insurance Credit - Teachers

Appendix 10 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
40149	King & Queen County School Board	0	0	21,373	40,081	61,454	29,820	734	1,868	10,223	42,645	58,230	4,407	62,637
40150	King William County School Board	0	0	50,423	0	50,423	70,352	1,732	4,407	95,449	171,940	137,379	(25,308)	112,071
40151	Lancaster County Public Schools	0	0	28,645	1,153	29,798	39,967	984	2,504	149,030	192,485	78,045	(33,201)	44,844
40152	Lee County School Board	0	0	77,157	34,418	111,575	107,651	2,651	6,744	199,948	316,994	210,214	(37,044)	173,170
40153	Loudoun County School Board	0	0	3,117,151	13,496,260	16,613,411	4,349,119	107,094	272,468	4,298	4,732,979	8,492,706	3,355,148	11,847,854
40154	Louisa County Public Schools	0	0	138,250	341,972	480,222	192,889	4,750	12,084	38,686	248,409	376,663	58,627	435,290
40155	Lunenburg County School Board	0	0	37,425	75,609	113,034	52,216	1,286	3,271	55,955	112,728	101,965	(8,098)	93,867
40156	Madison County School Board	0	0	42,216	24,078	66,294	58,901	1,450	3,690	94,070	158,111	115,019	(16,354)	98,665
40157	Mathews County School Board	0	0	30,879	66,947	97,826	43,083	1,061	2,699	49,722	96,565	84,129	1,262	85,391
40158	Mecklenburg County School Board	0	0	101,383	128,802	230,185	141,452	3,483	8,862	182,605	336,402	276,219	(22,352)	253,867
40159	Middlesex County School Board	0	0	37,064	77,227	114,291	51,712	3,240	8,862	51,621	107,846	100,981	12,305	113,286
40160	Montgomery County School Board	0	0	255,101	680,208	935,309	355,923	8,764	22,298	22,201	409,186	695,026	137,237	832,263
40162	Nelson County Public Schools	0	0	46,719	2,732	49,451	65,184	1,605	4,084	145,008	215,881	127,288	(34,856)	92,432
40163	New Kent County School Board	0	0	75,996	93,335	169,331	106,032	2,611	6,643	14,237	129,523	207,052	20,210	227,262
40165	Northampton County Schools	0	0	37,633	0	37,633	52,507	1,293	3,289	116,560	173,649	102,532	(26,905)	75,627
40166	Northumberland County School Board	0	0	36,422	50,797	87,219	50,816	1,251	3,184	39,542	94,793	99,231	2,303	101,534
40167	Nottoway County School Board	0	0	43,446	0	43,446	60,617	1,493	3,798	191,228	257,136	118,370	(44,230)	74,140
40168	Orange County Public Schools	0	0	115,045	84,120	199,165	160,514	3,953	10,056	211,509	386,032	313,442	(44,619)	268,823
40169	Page County Public Schools	0	0	77,065	1,403	78,468	107,523	2,648	6,736	163,373	280,280	209,965	(48,544)	161,421
40170	Patrick County School Board	0	0	52,485	0	52,485	73,228	1,803	4,588	163,129	242,748	142,996	(45,515)	97,481
40171	Pittsylvania County School Board	0	0	184,411	92,880	277,291	257,294	6,336	16,119	324,850	604,599	502,430	(38,289)	464,141
40172	Powhatan County School Board	0	0	104,649	45,415	150,064	146,009	3,595	9,147	124,161	282,912	285,117	(27,510)	257,607
40173	Prince Edward County School Board	0	0	44,286	5,852	50,138	61,788	1,521	3,871	247,559	314,739	120,656	(57,937)	62,719
40174	Prince George County School Board	0	0	138,400	18,599	156,999	193,098	4,755	12,097	273,836	483,786	377,071	(72,330)	304,741
40176	Prince William County School Board	0	0	2,514,137	2,978,266	5,492,403	3,507,780	86,376	219,759	590,653	4,404,568	6,849,788	667,739	7,517,527
40177	Pulaski County School Board	0	0	92,096	46,463	138,559	128,494	3,164	8,050	185,059	324,767	250,917	(48,944)	201,973
40178	Rappahannock County School Board	0	0	25,602	17,872	43,474	35,721	880	2,238	26,359	65,198	69,753	(5,909)	63,844
40179	Richmond County School Board	0	0	31,364	51,494	82,858	43,760	1,078	2,742	15,952	63,532	85,452	5,791	91,243
40180	Roanoke County School Board	0	0	340,874	242,204	583,078	475,595	11,711	29,796	315,807	832,909	928,713	(22,853)	905,860
40181	Rockbridge County School Board	0	0	70,147	21,068	91,215	97,870	2,410	6,131	144,921	251,332	191,115	(23,708)	167,407
40182	Rockingham County School Board	0	0	299,274	293,506	592,780	417,554	10,282	26,159	214,941	668,936	815,374	(7,460)	807,914
40183	Russell County School Board	0	0	77,120	19,215	96,335	107,600	2,650	6,741	185,780	302,771	210,114	(40,948)	169,166
40184	Scott County School Board	0	0	87,655	19,763	107,418	122,298	3,011	7,662	92,801	225,772	238,817	(18,079)	220,738
40185	Shenandoah County School Board	0	0	156,291	95,053	251,344	218,061	5,370	13,661	216,000	453,092	425,816	(26,711)	399,105
40186	Smyth County School Board	0	0	97,409	81,561	178,970	135,907	3,347	8,514	184,465	332,233	265,392	(49,518)	215,874
40187	Southampton County School Board	0	0	53,459	0	53,459	74,588	1,837	4,673	152,341	233,439	145,650	(32,149)	113,501
40188	Spotsylvania County School Board	0	0	563,764	95,848	659,612	786,577	19,369	49,278	528,836	1,384,060	1,535,981	(140,530)	1,395,451
40189	Stafford County School Board	0	0	753,324	1,672,548	2,425,872	1,051,055	25,881	65,848	129,821	1,272,605	317,837	(37,837)	2,370,276
40190	Surry County Schools	0	0	29,813	1	29,814	41,596	1,024	2,606	134,196	179,422	81,226	(33,198)	48,028
40191	Sussex County School Board	0	0	32,426	3,120	35,546	45,241	1,114	2,834	89,359	138,548	88,345	(22,129)	66,216
40192	Tazewell County Schools	0	0	103,310	0	103,310	144,140	3,549	9,030	346,393	503,112	281,468	(108,767)	172,701
40193	Warren County School Board	0	0	139,005	216,576	355,581	193,943	4,776	12,150	42,422	253,291	378,721	26,167	404,888
40195	Washington County School Board	0	0	150,956	0	150,956	210,617	5,186	13,195	237,236	466,234	411,281	(71,729)	339,552
40196	Westmoreland County School Board	0	0	40,293	51,845	92,138	56,218	1,384	3,522	127,520	188,644	109,780	(8,099)	101,681
40197	Wise County School Board	0	0	129,561	340,462	470,023	180,767	4,451	11,325	205,826	402,369	352,991	(19,812)	333,179
40198	Wythe County School Board	0	0	88,133	4,451	92,584	122,965	3,028	7,704	156,006	289,703	240,119	(45,126)	194,993
40199	York County School Board	0	0	295,862	71,346	367,208	412,793	10,165	25,861	498,196	947,015	806,079	(103,980)	702,099
40200	Alexandria City School Board	0	0	662,582	174,851	837,433	924,450	22,764	57,916	681,933	1,687,063	1,805,211	(68,761)	1,736,450
40201	Bristol City School Board	0	0	54,299	68,837	123,136	75,759	1,865	4,746	123,043	205,413	147,937	(19,557)	128,380



Health Insurance Credit - Teachers

Appendix 10 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
40202	Buena Vista City Schools	0	0	20,428	23,701	44,129	28,501	702	1,786	105,750	136,739	55,655	(22,191)	33,464
40203	Charlottesville Public Schools	0	0	169,523	10,281	179,804	236,522	5,824	14,818	181,092	438,256	461,866	(31,797)	430,069
40205	Danville City Schools	0	0	155,039	313,336	468,375	5,327	13,552	170,942	406,135	422,406	19,026	441,432	
40206	Fredericksburg City Schools	0	0	103,879	138,531	242,410	144,934	3,569	9,080	123,209	280,792	283,019	(7,550)	275,469
40207	Hampton City Schools	0	0	478,861	267,662	746,523	668,117	16,452	41,857	595,882	1,322,308	1,304,661	(137,491)	1,167,170
40208	Harrisonburg City School Board	0	0	191,881	453,876	645,757	267,716	6,592	16,772	260	291,340	522,781	119,157	641,938
40209	Hopewell City School Board	0	0	113,181	207,404	320,585	157,912	3,888	9,893	164,350	336,043	308,361	11,228	319,589
40210	Lynchburg Public Schools	0	0	227,091	67,208	294,299	316,842	7,802	19,850	702,304	1,046,798	618,711	(183,568)	435,143
40211	Newport News Public Schools	0	0	681,495	0	681,495	950,838	23,414	59,569	1,217,426	2,251,247	1,856,740	(302,587)	1,554,153
40212	Norfolk Public Schools	0	0	850,193	0	850,193	1,186,209	29,209	74,315	3,018,640	4,308,373	2,316,360	(834,175)	1,482,185
40213	Petersburg City Schools	0	0	109,477	170,699	280,176	152,744	3,761	9,569	84,029	250,103	298,270	(14,746)	283,524
40214	Portsmouth School Board	0	0	338,640	72,506	411,146	472,479	11,634	29,600	912,507	1,426,220	922,629	(202,161)	720,468
40215	Radford City School Board	0	0	39,436	84,824	124,260	55,022	1,355	3,447	70,566	130,390	107,443	765	108,208
40216	Richmond Public Schools	0	0	799,117	3,052,446	3,851,563	1,114,946	27,455	69,850	1,410,379	2,622,630	2,177,201	255,439	2,432,640
40217	Roanoke City School Board	0	0	356,021	110,972	466,993	496,729	12,232	31,120	305,792	845,873	969,983	(55,943)	914,040
40219	Staunton City Schools	0	0	76,638	85,678	162,316	106,928	2,633	6,699	104,565	220,825	208,802	(17,259)	191,543
40220	Suffolk City School Board	0	0	331,492	229,211	560,703	462,505	11,389	28,975	674,085	1,176,954	903,152	(68,221)	834,931
40222	Winchester Public Schools	0	0	130,255	51,913	182,168	181,734	4,475	11,385	131,428	329,022	354,880	(35,923)	318,957
40223	Martinsville City Schools	0	0	46,756	0	46,756	65,235	1,606	4,087	162,763	233,691	127,387	(41,828)	85,559
40224	Falls Church Public Schools	0	0	113,443	78,918	192,361	158,279	3,897	9,916	212,539	384,631	309,077	(24,804)	284,273
40225	Colonial Heights City Schools	0	0	81,820	0	81,820	114,157	2,811	7,152	104,918	229,038	222,920	(27,653)	195,267
40230	Covington City School Board	0	0	0	8,648	8,648	0	0	0	746,758	746,758	0	(122,921)	(122,921)
40231	Fairfax City School Board	0	0	383	3	386	535	13	33	1,112	1,693	1,044	(230)	814
40232	Franklin City Public Schools	0	0	27,000	46,497	73,497	37,611	928	2,360	190,657	231,616	73,561	(44,906)	28,655
40233	Chesapeake Public Schools	0	0	1,058,791	559,723	1,618,514	1,477,249	36,376	92,548	136,840	1,743,013	2,884,685	73,056	2,957,741
40234	Virginia Beach City School Board	0	0	1,727,076	0	1,727,076	2,409,656	59,336	150,962	2,892,308	5,512,262	4,705,435	(682,539)	4,022,896
40236	Manassas Park City Schools	0	0	96,139	54,440	150,579	134,136	3,303	8,403	144,649	290,491	261,932	(25,783)	236,149
40306	Town of West Point School Board	0	0	21,661	12,972	34,633	30,222	744	1,893	80,741	113,600	59,016	(7,389)	51,627
40307	Lexington City School Board	0	0	13,969	26,180	40,149	19,490	480	1,221	18	21,209	38,058	6,487	44,545
40308	Waynesboro Public Schools	0	0	79,529	80,347	159,876	110,960	2,732	6,952	109,236	229,880	216,676	(16,899)	199,777
40309	Town of Colonial Beach Schools	0	0	15,045	7,009	22,054	20,991	517	1,315	40,185	63,008	40,991	(6,262)	34,729
40313	Galax City Schools	0	0	32,506	51,577	84,083	45,353	1,117	2,841	41,247	90,558	88,563	(4,456)	84,107
40314	Norton City Schools	0	0	17,866	73,777	91,643	24,927	614	1,562	35,917	63,020	48,676	(852)	47,824
40332	Manassas City Schools	0	0	251,080	454,964	706,044	350,313	8,626	21,947	481,431	862,317	684,070	(50,858)	633,212
40335	City of Salem Schools	0	0	102,565	151,128	253,693	143,101	3,524	8,965	85,812	241,402	279,440	2,110	281,550
40402	Williamsburg-James City County School Board	0	0	312,345	341,437	653,782	435,791	10,731	27,302	361,082	834,906	850,987	(25,715)	825,272
40403	Poquoson City Public Schools	0	0	48,227	0	48,227	67,287	1,657	4,215	108,390	181,549	131,394	(23,469)	107,925
40410	Valley Vocational Technical Center	0	0	8,057	844	8,901	11,242	277	704	25,467	37,690	21,952	(5,846)	16,106
40412	Charlottesville/Albemarle Vo-Tech Center	0	0	6,375	47,478	53,853	8,895	219	557	9,376	19,047	17,369	6,655	24,024
40413	The Pruden Center For Industry And Technology	0	0	0	0	0	0	0	0	79,808	79,808	0	(32,548)	(32,548)
40414	Jackson River Technical Ctr	0	0	0	1,952	1,952	0	0	0	91,467	91,467	0	(19,154)	(19,154)
40415	New Horizons Technical Center	0	0	38,181	40,477	78,658	53,270	1,312	3,337	44,462	102,381	104,023	3,265	107,288
40416	Northern Neck Regional Vocational Center	0	0	4,872	1,587	6,459	6,797	167	426	10,848	18,238	13,273	(2,618)	10,655
40417	Rowanty Vocational Technical Center	0	0	3,788	16,511	20,299	5,285	130	331	5,981	11,727	10,320	1,610	11,930
40418	Amelia-Nottoway Vocational Center	0	0	1,325	15,330	16,655	1,848	46	116	5,868	7,878	3,609	1,695	5,304
40421	Northern Neck Regional Special Education Program	0	0	2,324	2,714	5,038	3,243	80	203	37,939	41,465	6,333	(6,132)	201
40423	Maggie Walker Governor's School for Govt & Intl Studies	0	0	18,880	18,763	37,643	26,342	649	1,650	39,415	68,056	51,440	(6,078)	45,362
40424	Appomattox Region Governor's School	0	0	9,046	29,211	38,257	12,621	311	791	7,661	21,384	24,646	2,863	27,509
40425	Bridging Communities Regional Career and Tech Center	0	0	2,357	18,756	21,113	3,289	81	206	11,961	15,537	6,423	1,054	7,477



Health Insurance Credit - Teachers

Appendix 10 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense				
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	OPEB Expense Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
Total for VRS Health Insurance Credit - Teachers ⁽¹⁾		0	0	36,491,035	43,206,752	79,697,787	50,913,118	1,253,697	3,189,650	43,256,610	98,613,075	99,420,162	(8,100)	99,412,062

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



Health Insurance Credit - Teachers

Appendix 11 - Amortization of Deferred (Inflows) and Outflows

Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
VRS Health Insurance Credit - Teachers Total⁽¹⁾		(4,221,318)	(3,636,296)	(3,363,451)	421,422	(3,704,904)	(4,410,741)
Employer Allocation							
40100	Accomack County School Board	(48,682)	(48,762)	(52,492)	(34,184)	(29,914)	1,594
40101	Albemarle County Schools	90,481	97,530	93,975	109,567	32,852	83,559
40102	Alleghany County School Board	57,963	63,336	76,844	95,207	95,362	123,747
40103	Amelia County School Board	(13,655)	(13,594)	(10,710)	3,200	3,690	(3,162)
40104	Amherst County School Board	(52,131)	(40,390)	(15,589)	6,959	(6,285)	(12,111)
40105	Appomattox County School Board	5,446	3,770	(591)	7,566	7,300	9,555
40106	Arlington Public Schools	(234,013)	(268,445)	(416,097)	(356,754)	(459,312)	(392,639)
40107	Augusta County School Board	(99,102)	(100,024)	(91,187)	(40,201)	(54,765)	(37,845)
40108	Bath County School Board	(19,833)	(18,800)	(16,107)	(10,409)	(8,417)	(6,478)
40109	Bedford County School Board	(84,175)	(68,181)	(52,853)	(39,242)	(56,744)	(50,641)
40110	Bland County School Board	(10,991)	(11,078)	(8,291)	(162)	1,200	(432)
40111	Botetourt County Schools	(70,269)	(66,350)	(53,893)	(31,017)	(39,283)	(24,804)
40112	Brunswick County Public Schools	(60,193)	(58,367)	(50,385)	(33,330)	(29,630)	(21,730)
40113	Buchanan County School Board	(89,557)	(80,198)	(59,867)	(39,928)	(32,122)	(26,951)
40114	Buckingham County School Board	(18,560)	(14,608)	(6,646)	4,678	612	(2,188)
40115	Campbell County School Board	(34,695)	(21,462)	(2,552)	16,209	(8,431)	(10,155)
40116	Caroline County School Board	(19,411)	(20,774)	(24,316)	(10,003)	(5,655)	(17,686)
40117	Carroll County School Board	(52,476)	(54,843)	(53,989)	(26,481)	(22,895)	(11,041)
40118	Charles City Co School Bd	(29,623)	(29,371)	(26,233)	(17,034)	(11,710)	(10,112)
40119	Charlotte County School Board	322,577	327,212	332,528	352,207	349,237	400,827
40120	Chesterfield Co School Bd	348,655	349,018	271,422	371,883	270,159	128,795
40121	Clarke County School Board	(21,685)	(20,168)	(19,338)	(12,439)	(14,378)	2,018
40122	Craig County School Board	(10,888)	(9,431)	(6,532)	(3,679)	(5,202)	(3,991)
40123	Culpeper County School Board	(63,435)	(58,917)	(54,284)	(31,440)	(43,301)	(25,067)
40124	Cumberland County School Board	(10,480)	(9,906)	(4,941)	4,987	(885)	(1,122)
40125	Dickenson County School Board	(50,721)	(38,912)	(18,191)	(6,661)	(9,111)	(4,683)
40126	Dinwiddie County School Board	(17,626)	(19,124)	(15,410)	8,202	(2,354)	12,805
40128	Essex County Public Schools	(34,224)	(31,000)	(21,310)	(9,595)	(6,307)	(6,292)
40129	Fairfax County Public Schools	(1,111,759)	(1,130,909)	(1,311,484)	(913,045)	(1,986,054)	(2,096,575)
40130	Fauquier County School Board	(205,474)	(188,555)	(150,691)	(97,134)	(128,162)	(90,547)
40131	Floyd County School Board	(20,716)	(17,149)	(14,184)	(13,021)	(13,763)	(10,423)
40132	Fluvanna County Public Schools	(69,882)	(63,486)	(55,375)	(40,163)	(39,058)	(26,323)
40133	Franklin County Public Schools	(96,627)	(98,944)	(113,780)	(94,116)	(73,643)	(35,250)
40134	Frederick County School Board	(63,814)	(45,118)	(26,753)	(4,843)	(50,478)	(45,722)
40135	Giles County Schools	(26,802)	(24,337)	(22,365)	(14,438)	(17,434)	(12,197)
40136	Gloucester County School Board	(6,394)	(10,141)	(11,314)	9,798	(9,514)	24,272
40137	Goochland County School Board	(8,216)	(6,708)	(7,212)	(647)	(7,597)	(1,962)
40138	Grayson County School Board	(4,816)	(5,862)	(6,915)	5,072	2,854	(1,542)
40139	Greene County Public Schools	(26,650)	(25,232)	(23,127)	(9,701)	(6,781)	8,959
40140	Greensville County Public Schools	(27,940)	(25,046)	(24,687)	(22,705)	(23,867)	(18,915)
40141	Halifax County School Board	(87,903)	(76,532)	(45,575)	(7,855)	(1,818)	15,459
40142	Hanover County Public Schools	(139,522)	(132,212)	(120,048)	(44,410)	(61,980)	(10,375)
40143	Henrico Co School Board	(25,775)	6,989	29,557	132,328	(52,508)	(67,757)
40144	Henry County Public Schools	(54,229)	(51,315)	(45,408)	(16,598)	(27,365)	(25,892)
40145	Highland County School Board	(4,778)	(5,193)	(6,021)	(4,033)	(2,246)	(1,692)
40146	Isle Of Wight County Schools	(11,032)	(5,805)	179	11,231	(8,262)	7,009
40148	King George Co School Board	8,253	(4,253)	(22,256)	(7,886)	(22,715)	(15,723)
40149	King And Queen County School Board	1,939	2,282	2,037	4,847	3,897	3,807
40150	King William Co School Board	(31,130)	(28,429)	(23,889)	(15,079)	(15,427)	(7,563)
40151	Lancaster County Public Schools	(36,508)	(36,321)	(35,339)	(27,770)	(19,971)	(6,778)
40152	Lee County School Board	(45,952)	(44,715)	(44,473)	(27,145)	(29,978)	(13,156)
40153	Loudoun County School Board	2,995,244	2,885,373	2,412,998	2,197,320	1,018,711	370,786
40154	Louisa County Public Schools	42,665	46,977	43,245	51,300	36,665	10,961
40155	Lunenburg County School Board	(12,419)	(4,721)	7,144	10,450	(327)	179
40156	Madison County School Board	(21,228)	(21,973)	(23,305)	(13,855)	(8,999)	(2,457)
40157	Mathews County School Board	(2,303)	(1,202)	2,504	9,919	(1,954)	(5,703)
40158	Mecklenburg Co School Board	(34,058)	(25,872)	(16,695)	(1,644)	(17,708)	(10,240)
40159	Middlesex County School Board	8,026	9,226	8,018	(65)	(11,038)	(7,722)
40160	Montgomery County School Board	107,783	107,817	96,062	116,605	61,147	36,709
40162	Nelson County Public Schools	(40,250)	(36,929)	(32,859)	(25,938)	(20,759)	(9,695)
40163	New Kent County School Board	11,436	11,708	7,377	10,780	(892)	(601)
40165	Northampton County Schools	(31,250)	(29,225)	(25,491)	(20,032)	(19,715)	(10,303)
40166	Northumberland Co School Bd	(1,902)	(1,856)	(4,949)	(1,015)	215	1,933
40167	Nottoway County School Board	(49,246)	(47,944)	(43,135)	(28,252)	(24,574)	(20,539)
40168	Orange County Public Schools	(57,902)	(50,852)	(40,558)	(19,299)	(17,528)	(728)
40169	Page County Public Schools	(57,442)	(52,014)	(40,775)	(23,065)	(16,375)	(12,141)
40170	Patrick County School Board	(51,575)	(50,195)	(43,958)	(22,813)	(14,274)	(7,448)



Health Insurance Credit - Teachers

Appendix 11 - Amortization of Deferred (Inflows) and Outflows

Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
40171	Pittsylvania Co School Bd	(59,581)	(54,596)	(65,868)	(55,801)	(55,698)	(35,764)
40172	Powhatan County School Board	(39,593)	(37,507)	(27,878)	(7,160)	(14,579)	(6,131)
40173	Prince Edward Co School Bd	(63,050)	(57,542)	(50,385)	(39,998)	(31,088)	(22,538)
40174	Prince George Co School Bd	(88,309)	(78,585)	(61,148)	(29,992)	(36,306)	(32,447)
40176	Prince William Co School Bd	377,459	357,520	200,355	419,078	33,825	(300,402)
40177	Pulaski County School Board	(59,577)	(54,923)	(43,080)	(17,631)	(8,480)	(2,517)
40178	Rappahannock Co School Board	(8,865)	(7,645)	(4,117)	1,612	87	(2,796)
40179	Richmond County School Board	2,170	2,135	3,161	6,868	2,444	2,548
40180	Roanoke County School Board	(62,210)	(72,431)	(80,519)	(3,429)	(9,046)	(22,196)
40181	Rockbridge Co School Bd	(31,807)	(29,532)	(26,799)	(22,039)	(28,638)	(21,302)
40182	Rockingham Co School Bd	(42,014)	(30,928)	(23,525)	13,571	6,640	100
40183	Russell County School Board	(49,852)	(44,152)	(35,826)	(21,888)	(27,763)	(26,955)
40184	Scott County School Board	(28,200)	(26,998)	(24,058)	(7,530)	(12,902)	(18,666)
40185	Shenandoah County School Board	(44,756)	(37,181)	(24,987)	(18,543)	(42,784)	(33,497)
40186	Smyth County School Board	(60,765)	(51,833)	(32,308)	(6,851)	(4,435)	2,929
40187	Southampton Co School Bd	(38,321)	(36,110)	(33,506)	(27,632)	(28,277)	(16,134)
40188	Spotsylvania Co School Bd	(205,622)	(176,569)	(115,688)	(39,445)	(111,071)	(76,053)
40189	Stafford County School Board	230,859	217,716	204,334	289,546	136,125	74,687
40190	Surry County Schools	(36,640)	(35,754)	(33,464)	(24,151)	(13,916)	(5,683)
40191	Sussex County School Board	(25,873)	(22,447)	(18,000)	(12,898)	(13,567)	(10,217)
40192	Tazewell County Schools	(120,695)	(111,669)	(86,464)	(40,814)	(24,058)	(16,102)
40193	Warren County School Board	10,118	12,482	12,199	30,469	20,529	16,493
40195	Washington County School Board	(89,158)	(82,342)	(64,855)	(27,478)	(27,787)	(23,658)
40196	Westmoreland Co School Bd	(12,751)	(17,651)	(24,583)	(12,233)	(14,676)	(14,612)
40197	Wise County School Board	(34,771)	(18,832)	24,542	54,108	34,487	8,120
40198	Wythe County School Board	(55,302)	(51,453)	(41,459)	(20,075)	(18,020)	(10,810)
40199	York County School Board	(138,140)	(119,739)	(86,523)	(52,907)	(96,683)	(85,815)
40200	Alexandria City School Board	(145,262)	(142,418)	(141,565)	(81,698)	(169,127)	(169,560)
40201	Bristol City School Bd	(25,826)	(22,316)	(12,579)	1,414	(5,205)	(17,765)
40202	Buena Vista City Schools	(24,550)	(22,732)	(18,882)	(13,913)	(12,387)	(146)
40203	Charlottesville Public Schools	(51,370)	(48,652)	(46,980)	(30,018)	(50,674)	(30,758)
40205	Danville City Schools	1,125	14,363	39,770	31,795	(18,544)	(6,269)
40206	Fredericksburg City Schools	(19,544)	(17,068)	(14,164)	1,692	(1,104)	11,806
40207	Hampton City Schools	(192,780)	(182,599)	(151,929)	(20,344)	(9,282)	(18,851)
40208	Harrisonburg City School Bd	97,003	88,857	59,570	60,581	29,616	18,790
40209	Hopewell City School Board	(1,840)	(5,503)	(10,572)	1,296	(11,001)	12,162
40210	Lynchburg Public Schools	(209,788)	(197,089)	(164,106)	(88,268)	(69,849)	(23,399)
40211	Newport News Public Schools	(381,272)	(359,124)	(311,703)	(187,953)	(176,803)	(152,897)
40212	Norfolk Public Schools	(932,338)	(848,723)	(626,301)	(386,933)	(354,617)	(309,268)
40213	Petersburg City Schools	(27,386)	(10,285)	17,590	29,586	10,597	9,971
40214	Portsmouth School Board	(241,260)	(209,461)	(163,435)	(116,352)	(129,285)	(155,281)
40215	Radford City School Board	(3,788)	(5,252)	(6,501)	1,048	5	8,358
40216	Richmond Public Schools	163,174	207,091	229,269	270,389	360,804	(1,794)
40217	Roanoke City School Board	(97,049)	(92,287)	(78,024)	(19,923)	(38,144)	(53,453)
40219	Staunton City Schools	(26,108)	(21,905)	(14,999)	100	(1,369)	5,772
40220	Suffolk City School Board	(106,495)	(93,334)	(89,260)	(92,032)	(119,607)	(115,523)
40222	Winchester Public Schools	(50,962)	(43,940)	(31,493)	(3,947)	(9,140)	(7,372)
40223	Martinsville City Schools	(47,226)	(43,231)	(35,575)	(27,170)	(19,952)	(13,781)
40224	Falls Church Public Schools	(37,902)	(34,729)	(28,791)	(24,373)	(42,701)	(23,774)
40225	Colonial Heights City Schools	(37,100)	(33,216)	(27,277)	(15,204)	(17,616)	(16,805)
40230	Covington City School Board	(122,921)	(124,949)	(125,374)	(119,768)	(116,824)	(128,274)
40231	Fairfax City School Board	(274)	(268)	(265)	(182)	(163)	(155)
40232	Franklin City Public Schools	(48,023)	(45,291)	(34,297)	(16,833)	(5,088)	(8,587)
40233	Chesapeake Public Schools	(49,191)	(29,379)	(23,869)	90,853	(43,360)	(69,553)
40234	Va Beach City School Board	(881,946)	(816,665)	(732,286)	(471,409)	(498,871)	(384,009)
40236	Manassas Park City Schools	(36,883)	(27,428)	(16,959)	(9,616)	(19,492)	(29,534)
40306	Town Of West Point School Bd	(9,890)	(12,585)	(17,118)	(14,188)	(14,316)	(10,870)
40307	Lexington City School Board	4,874	4,560	3,780	4,344	1,349	33
40308	Waynesboro Public Schools	(26,081)	(24,806)	(20,389)	(1,977)	1,467	1,782
40309	Town Of Colonial Beach Schools	(7,999)	(8,500)	(8,863)	(4,802)	(4,693)	(6,097)
40313	Galax City Schools	(8,209)	(6,402)	(2,792)	2,423	2,762	5,743
40314	Norton City Schools	(2,915)	(1,342)	3,700	11,100	10,526	7,554
40332	Manassas City Schools	(79,848)	(66,084)	(17,667)	33,504	12,553	(38,731)
40335	City Of Salem Schools	(9,732)	(5,584)	(2,478)	10,124	6,458	13,503
40402	Williamsburg-James City Co Sch	(61,778)	(51,633)	(31,390)	2,268	(41,763)	3,172
40403	Poquoson City Public Schools	(29,037)	(28,264)	(25,956)	(16,712)	(18,441)	(14,912)
40410	Valley Vo-Tech Center	(6,776)	(6,375)	(5,207)	(3,631)	(4,209)	(2,591)
40412	Charlottesville/Albemarle Tech Edu Center	5,919	5,415	6,081	7,225	4,835	5,331
40413	The Pruden Center For Industry And Technology	(32,548)	(31,126)	(16,134)	0	0	0



Health Insurance Credit - Teachers

Appendix 11 - Amortization of Deferred (Inflows) and Outflows

		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
40414	Jackson River Technical Ctr	(19,154)	(16,718)	(13,082)	(13,276)	(12,770)	(14,515)
40415	New Horizons Technical Ctr	(1,143)	(1,613)	(5,978)	(4,190)	(4,170)	(6,629)
40416	Northern Neck Reg Voc Ctr	(3,180)	(2,496)	(1,465)	(1,129)	(1,910)	(1,599)
40417	Rowanty Vo-Tech Center	1,173	1,233	2,001	2,667	796	702
40418	Amelia-Nottoway Technical Center	1,542	1,563	1,573	1,251	878	1,970
40421	Northern Neck Regional Special Education Program	(6,400)	(6,635)	(7,328)	(6,995)	(6,660)	(2,409)
40423	Maggie Walker Governor'S Sch For Govt/Int'L Study	(8,258)	(7,955)	(8,013)	(3,251)	(378)	(2,558)
40424	Appomattox Region Governor'S School	1,819	2,842	5,012	5,586	2,151	(537)
40425	Bridging Communities Regional Career And Tech Center	782	820	233	317	1,015	2,409
Total for VRS Health Insurance Credit - Teachers ⁽¹⁾		(4,221,318)	(3,636,296)	(3,363,451)	421,422	(3,704,904)	(4,410,741)

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



Health Insurance Credit - Teachers

Appendix 12 - Net OPEB Liability

Employer Code	Employer	June 30, 2021 Net OPEB Liability	June 30, 2022 Net OPEB Liability	Discount Rate Sensitivity	
				Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
VRS Health Insurance Credit - Teachers Total⁽¹⁾		1,283,569,166	1,249,047,027	1,407,690,333	1,114,569,100
Employer Allocation					
40100	Accomack County School Board	3,995,751	4,013,062	4,522,766	3,580,998
40101	Albemarle County Schools	14,575,313	15,049,637	16,961,113	13,429,326
40102	Alleghany County School Board	1,620,635	2,375,187	2,676,863	2,119,464
40103	Amelia County School Board	1,313,091	1,279,149	1,441,615	1,141,430
40104	Amherst County School Board	3,661,638	3,564,029	4,016,702	3,180,310
40105	Appomattox County School Board	1,721,523	1,769,399	1,994,133	1,578,898
40106	Arlington Public Schools	46,392,938	43,853,899	49,423,847	39,132,394
40107	Augusta County School Board	8,825,051	8,563,963	9,651,684	7,641,928
40108	Bath County School Board	662,065	620,776	699,622	553,941
40109	Bedford County School Board	7,787,671	7,443,818	8,389,268	6,642,383
40110	Bland County School Board	547,699	539,463	607,981	481,382
40111	Botetourt County Schools	4,049,789	3,893,778	4,388,332	3,474,556
40112	Brunswick County Public Schools	1,280,232	1,152,995	1,299,438	1,028,858
40113	Buchanan County School Board	1,961,037	1,791,258	2,018,768	1,598,403
40114	Buckingham County School Board	1,677,111	1,652,364	1,862,233	1,474,463
40115	Campbell County School Board	6,119,287	6,024,401	6,789,569	5,375,788
40116	Caroline County School Board	3,295,564	3,149,221	3,549,208	2,810,162
40117	Carroll County School Board	3,095,455	3,024,067	3,408,158	2,698,482
40118	Charles City Co School Bd	603,021	539,088	607,559	481,048
40119	Charlotte County School Board	1,702,397	4,126,475	4,650,585	3,682,200
40120	Chesterfield Co School Bd	48,869,714	49,141,862	55,383,443	43,851,032
40121	Clarke County School Board	1,779,541	1,799,751	2,028,340	1,605,982
40122	Craig County School Board	534,222	508,986	573,634	454,187
40123	Culpeper County School Board	6,783,406	6,611,078	7,450,761	5,899,300
40124	Cumberland County School Board	1,238,259	1,225,564	1,381,225	1,093,615
40125	Dickenson County School Board	1,427,971	1,399,057	1,576,753	1,248,428
40126	Dinwiddie County School Board	3,513,386	3,587,886	4,043,589	3,201,598
40128	Essex County Public Schools	1,162,400	1,114,649	1,256,222	994,641
40129	Fairfax County Public Schools	236,047,340	222,176,275	250,395,211	198,255,793
40130	Fauquier County School Board	11,123,796	10,565,809	11,907,789	9,428,248
40131	Floyd County School Board	1,628,593	1,557,311	1,755,108	1,389,644
40132	Fluvanna County Public Schools	3,578,205	3,411,771	3,845,105	3,044,444
40133	Franklin County Public Schools	6,096,440	5,877,888	6,624,447	5,245,049
40134	Frederick County School Board	14,005,408	13,648,082	15,381,545	12,178,669
40135	Giles County Schools	1,882,098	1,805,871	2,035,238	1,611,443
40136	Gloucester County School Board	4,540,113	4,698,913	5,295,729	4,193,007
40137	Goochland County School Board	2,365,875	2,347,833	2,646,034	2,095,055
40138	Grayson County School Board	1,392,159	1,372,452	1,546,770	1,224,688
40139	Greene County Public Schools	2,541,082	2,592,896	2,922,223	2,313,733
40140	Greensville County Public Schools	1,968,482	1,847,715	2,082,395	1,648,781
40141	Halifax County School Board	3,987,280	4,067,145	4,583,719	3,629,258
40142	Hanover County Public Schools	15,268,825	15,170,669	17,097,518	13,537,328
40143	Henrico Co School Board	42,733,997	42,085,748	47,431,121	37,554,610
40144	Henry County Public Schools	5,679,280	5,494,181	6,192,005	4,902,653
40145	Highland County School Board	275,069	263,049	296,459	234,728
40146	Isle Of Wight County Schools	4,631,375	4,664,814	5,257,299	4,162,580
40148	King George Co School Board	3,581,030	3,476,596	3,918,164	3,102,290
40149	King And Queen County School Board	713,536	731,567	824,484	652,803
40150	King William Co School Board	1,773,893	1,725,932	1,945,146	1,540,111
40151	Lancaster County Public Schools	1,016,459	980,502	1,105,036	874,936
40152	Lee County School Board	2,711,283	2,640,984	2,976,419	2,356,644
40153	Loudoun County School Board	105,477,938	106,696,552	120,248,239	95,209,129
40154	Louisa County Public Schools	4,723,663	4,732,138	5,333,173	4,222,655
40155	Lunenburg County School Board	1,282,414	1,281,022	1,443,727	1,143,102
40156	Madison County School Board	1,464,167	1,445,022	1,628,556	1,289,444
40157	Mathews County School Board	1,094,627	1,056,943	1,191,187	943,148
40158	Mecklenburg Co School Board	3,533,409	3,470,226	3,910,984	3,096,606
40159	Middlesex County School Board	1,319,894	1,268,657	1,429,791	1,132,067
40160	Montgomery County School Board	8,572,317	8,731,834	9,840,878	7,791,727
40162	Nelson County Public Schools	1,658,628	1,599,154	1,802,265	1,426,982
40163	New Kent County School Board	2,617,711	2,601,264	2,931,655	2,321,201
40165	Northampton County Schools	1,349,031	1,288,142	1,451,750	1,149,455
40166	Northumberland Co School Bd	1,241,853	1,246,673	1,405,015	1,112,451



Health Insurance Credit - Teachers

Appendix 12 - Net OPEB Liability

Employer Code	Employer	June 30, 2021 Net OPEB Liability	June 30, 2022 Net OPEB Liability	Discount Rate Sensitivity	
				Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
40167	Nottoway County School Board	1,615,115	1,487,115	1,675,995	1,327,005
40168	Orange County Public Schools	3,949,671	3,937,869	4,438,024	3,513,901
40169	Page County Public Schools	2,728,355	2,637,861	2,972,900	2,353,858
40170	Patrick County School Board	1,846,671	1,796,504	2,024,680	1,603,084
40171	Pittsylvania Co School Bd	6,545,176	6,312,182	7,113,901	5,632,584
40172	Powhatan County School Board	3,633,142	3,582,016	4,036,973	3,196,360
40173	Prince Edward Co School Bd	1,653,493	1,515,843	1,708,372	1,352,641
40174	Prince George Co School Bd	4,951,882	4,737,259	5,338,945	4,227,225
40176	Prince William Co School Bd	88,642,517	86,056,058	96,986,165	76,790,882
40177	Pulaski County School Board	3,186,846	3,152,344	3,552,727	2,812,948
40178	Rappahannock Co School Board	902,349	876,331	987,635	781,981
40179	Richmond County School Board	1,065,234	1,073,555	1,209,909	957,972
40180	Roanoke County School Board	11,891,883	11,667,718	13,149,652	10,411,520
40181	Rockbridge Co School Bd	2,536,461	2,401,042	2,706,002	2,142,535
40182	Rockingham Co School Bd	10,322,078	10,243,805	11,544,886	9,140,912
40183	Russell County School Board	2,812,941	2,639,735	2,975,012	2,355,529
40184	Scott County School Board	3,136,529	3,000,335	3,381,412	2,677,305
40185	Shenandoah County School Board	5,574,926	5,349,666	6,029,135	4,773,698
40186	Smyth County School Board	3,332,274	3,334,205	3,757,687	2,975,230
40187	Southampton Co School Bd	1,925,738	1,829,853	2,062,266	1,632,843
40188	Spotsylvania Co School Bd	19,825,496	19,297,019	21,747,962	17,219,417
40189	Stafford County School Board	25,533,271	25,785,441	29,060,488	23,009,267
40190	Surry County Schools	1,057,020	1,020,471	1,150,083	910,603
40191	Sussex County School Board	1,173,568	1,109,903	1,250,873	990,406
40192	Tazewell County Schools	3,649,701	3,536,176	3,985,311	3,155,455
40193	Warren County School Board	4,692,600	4,757,993	5,362,313	4,245,726
40195	Washington County School Board	5,338,235	5,167,056	5,823,331	4,610,748
40196	Westmoreland Co School Bd	1,471,355	1,379,197	1,554,371	1,230,707
40197	Wise County School Board	4,448,080	4,434,740	4,998,003	3,957,276
40198	Wythe County School Board	3,094,942	3,016,697	3,399,852	2,691,906
40199	York County School Board	10,683,531	10,127,019	11,413,267	9,036,700
40200	Alexandria City School Board	23,830,232	22,679,437	25,559,986	20,237,669
40201	Bristol City School Bd	1,988,891	1,858,581	2,094,642	1,658,478
40202	Buena Vista City Schools	691,202	699,216	788,025	623,936
40203	Charlottesville Public Schools	5,995,551	5,802,571	6,539,564	5,177,840
40205	Danville City Schools	5,361,340	5,306,824	5,980,852	4,735,468
40206	Fredericksburg City Schools	3,494,132	3,555,661	4,007,270	3,172,843
40207	Hampton City Schools	16,619,525	16,390,863	18,472,691	14,626,150
40208	Harrisonburg City School Bd	6,503,460	6,567,861	7,402,055	5,860,736
40209	Hopewell City School Board	3,799,493	3,874,043	4,366,091	3,456,946
40210	Lynchburg Public Schools	7,910,380	7,773,066	8,760,335	6,936,184
40211	Newport News Public Schools	24,394,874	23,326,818	26,289,592	20,815,350
40212	Norfolk Public Schools	31,139,645	29,101,160	32,797,342	25,968,001
40213	Petersburg City Schools	3,707,333	3,747,264	4,223,210	3,343,817
40214	Portsmouth School Board	12,626,727	11,591,277	13,063,502	10,343,309
40215	Radford City School Board	1,299,614	1,349,845	1,521,290	1,204,514
40216	Richmond Public Schools	28,101,180	27,352,870	30,826,998	24,407,939
40217	Roanoke City School Board	12,608,372	12,186,198	13,733,984	10,874,178
40219	Staunton City Schools	2,596,917	2,623,248	2,956,430	2,340,817
40220	Suffolk City School Board	12,122,156	11,346,588	12,787,735	10,124,965
40222	Winchester Public Schools	4,526,250	4,458,472	5,024,749	3,978,453
40223	Martinsville City Schools	1,693,028	1,600,403	1,803,673	1,428,097
40224	Falls Church Public Schools	4,028,996	3,883,036	4,376,226	3,464,971
40225	Colonial Heights City Schools	2,919,734	2,800,612	3,156,322	2,499,086
40230	Covington City School Board	778,870	0	0	0
40231	Fairfax City School Board	14,120	13,115	14,781	11,703
40232	Franklin City Public Schools	991,686	924,170	1,041,550	824,669
40233	Chesapeake Public Schools	36,880,152	36,241,210	40,844,260	32,339,321
40234	Va Beach City School Board	61,684,868	59,115,873	66,624,268	52,751,197
40236	Manassas Park City Schools	3,498,111	3,290,738	3,708,699	2,936,443
40306	Town Of West Point School Bd	807,878	741,434	835,605	661,608
40307	Lexington City School Board	481,980	478,135	538,864	426,657
40308	Waynesboro Public Schools	2,732,462	2,722,172	3,067,919	2,429,091
40309	Town Of Colonial Beach Schools	556,171	514,982	580,390	459,537
40313	Galax City Schools	1,084,231	1,112,651	1,253,970	992,858



Health Insurance Credit - Teachers

Appendix 12 - Net OPEB Liability

Employer Code	Employer	June 30, 2021 Net OPEB Liability	June 30, 2022 Net OPEB Liability	Discount Rate Sensitivity	
				Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
40314	Norton City Schools	573,370	611,533	689,205	545,693
40332	Manassas City Schools	8,954,692	8,594,190	9,685,750	7,668,901
40335	City Of Salem Schools	3,445,100	3,510,695	3,956,594	3,132,718
40402	Williamsburg-James City Co Sch	10,682,633	10,691,214	12,049,121	9,540,150
40403	Poquoson City Public Schools	1,746,424	1,650,740	1,860,403	1,473,014
40410	Valley Vo-Tech Center	291,241	275,789	310,818	246,097
40412	Charlottesville/Albemarle Tech Edu Center	187,144	218,208	245,923	194,715
40413	The Pruden Center For Industry And Technology	0	0	0	0
40414	Jackson River Technical Ctr	88,823	0	0	0
40415	New Horizons Technical Ctr	1,359,171	1,306,877	1,472,866	1,166,173
40416	Northern Neck Reg Voc Ctr	176,876	166,748	187,927	148,795
40417	Rowanty Vo-Tech Center	125,790	129,651	146,118	115,692
40418	Amelia-Nottoway Technical Center	32,731	45,340	51,099	40,459
40421	Northern Neck Regional Special Education Program	89,336	79,564	89,670	70,998
40423	Maggie Walker Governor'S Sch For Govt/Int'L Study	669,381	646,257	728,339	576,678
40424	Appomattox Region Governor'S School	317,042	309,639	348,966	276,302
40425	Bridging Communities Regional Career And Tech Center	65,334	80,688	90,937	72,001
Total for VRS Health Insurance Credit - Teachers ⁽¹⁾		1,283,569,166	1,249,047,027	1,407,690,333	1,114,569,100

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



Health Insurance Credit - Participating Local Subdivisions

Appendix 13 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Political Subdivision	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense
		Difference Between Expected and Actual Experience	Difference Between Projected and Actual Earnings on Plan	Changes of Assumptions	Total	Difference Between Expected and Actual Experience	Difference Between Projected and Actual Earnings on Plan	Changes of Assumptions	Total	
55100	Accomack County	2,222	-	30,495	32,717	28,421	1,042	592	30,055	2,688
55103	Amelia County	1,895	-	17,941	19,836	9,643	409	99	10,151	3,374
55104	Amherst County	1,170	-	44,960	46,130	12,779	3,592	154	16,525	2,501
55110	Bland County	1,318	-	526	1,844	8,627	43	2,471	11,141	(1,546)
55122	Craig County	1,498	-	7,988	9,486	1,150	900	-	2,050	560
55128	Essex County	4,372	-	1,914	6,286	3,180	234	6,587	10,001	(2,879)
55132	Fluvanna County	575	-	2,213	2,788	20,383	3,201	15,138	38,722	(11,050)
55136	Gloucester County	13,804	-	35,450	49,254	35,810	8,970	355	45,135	(8,279)
55139	Greene County	-	-	18,209	18,209	9,779	2,800	-	12,579	(3,339)
55140	Greensville County	2,462	-	10,097	12,559	19,697	2,558	-	22,255	(2,907)
55141	Halifax County	2,746	-	35,332	38,078	6,411	2,906	410	9,727	(3,729)
55142	Hanover County	2,206	-	160,526	162,732	131,003	18,679	8,526	158,208	46,635
55144	Henry County	10,538	-	67,315	77,853	10,348	9,800	1,063	21,211	(16,422)
55146	Isle of Wight County	2,680	-	55,288	57,968	19,944	5,751	57	25,752	9,010
55147	James City County	34,771	-	134,493	169,264	103,245	23,029	1,539	127,813	74,981
55149	King & Queen County	11,948	107	19,482	31,537	473	-	232	705	4,524
55154	Louisa County	-	-	35,727	35,727	27,235	3,320	1,128	31,683	(6,052)
55156	Madison County	15,589	-	1,024	16,613	12,299	2,115	7,390	21,804	(3,139)
55157	Mathews County	2,395	-	11,266	13,661	1,766	9	-	1,775	1,087
55163	New Kent County	5,302	-	6,332	11,634	27,279	956	1,735	29,970	938
55166	Northumberland County	-	-	8,976	8,976	8,646	1,580	693	10,919	(1,782)
55170	Patrick County	22,815	244	9,483	32,542	24,214	-	23,537	47,751	(203)
55171	Pittsylvania County	169,743	-	33,172	202,915	34,289	12,374	-	46,663	44,434
55172	Powhatan County	6,599	-	17,608	24,207	12,262	876	225	13,363	4,884
55176	Prince William County	198,620	-	716,618	915,238	154,114	120,852	34,007	308,973	497,456
55177	Pulaski County	2,938	-	52,793	55,731	36,704	5,327	1,017	43,048	(7,929)
55178	Rappahannock County	4,160	-	9,196	13,356	1,157	897	95	2,149	2,333
55180	Roanoke County	34,074	-	229,659	263,733	33,766	18,872	5,549	58,187	79,795
55183	Russell County	2,562	-	31,359	33,921	5,021	2,462	-	7,483	3,483
55185	Shenandoah County	7,685	-	65,358	73,043	26,854	7,443	2,536	36,833	666
55187	Southampton County	18,739	-	9,835	28,574	7,399	4,499	-	11,898	(6,332)
55189	Stafford County	12,692	-	46,397	59,089	56,918	26,140	4,748	87,806	15,199
55192	Tazewell County	5,255	-	62,122	67,377	3,161	8,881	382	12,424	(7,389)
55195	Washington County	2,062	-	23,050	25,112	21,925	6,981	-	28,906	(12,002)
55196	Westmoreland County	10,336	-	15,123	25,459	6,121	636	-	6,757	4,933
55197	Wise County	5,915	-	61,864	67,779	6,755	5,976	559	13,290	(12,511)
55198	Wythe County	8,115	-	31,576	39,691	11,486	4,087	-	15,573	(10,516)
55199	York County	21,616	-	109,205	130,821	67,924	30,758	2,401	101,083	22,563
55215	City of Radford	-	-	63,226	63,226	37,010	5,977	701	43,688	15,420
55217	City of Roanoke	203,451	-	39,028	242,479	26,616	3,403	-	30,019	54,675



Health Insurance Credit - Participating Local Subdivisions

Appendix 13 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Political Subdivision	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense
		Difference Between Expected and Actual Experience	Difference Between Projected and Actual Earnings on Plan	Changes of Assumptions	Total	Difference Between Expected and Actual Experience	Difference Between Projected and Actual Earnings on Plan	Changes of Assumptions	Total	
55222	City of Winchester	5,453	-	140,803	146,256	59,705	14,834	5,052	79,591	5,050
55228	Town of Middletown	756	-	3,065	3,821	4,450	172	51	4,673	896
55230	City of Covington	2,514	-	21,935	24,449	46,609	2,765	-	49,374	9,804
55300	Town of Abingdon	134,484	628	3,865	138,977	-	-	999	999	39,358
55301	Town of Dumfries	6,763	-	1,397	8,160	1,660	833	8	2,501	57
55312	Town of Hamilton	237	-	6,208	6,445	474	16	15	505	2,093
55321	Town of Woodstock	4,425	-	2,817	7,242	1,859	2,242	3,647	7,748	3,768
55326	Town of Pearisburg	2,549	-	10,742	13,291	17,732	1,128	267	19,127	1,808
55332	City of Manassas	19,418	-	71,412	90,830	39,435	17,798	4,196	61,429	43,409
55342	Town of Lawrenceville	605	-	10,875	11,480	11,758	1,154	-	12,912	1,240
55344	Town of Stanley	1,234	-	11,564	12,798	2,967	688	51	3,706	4,138
55357	Town of Strasburg	4,140	-	18,321	22,461	12,796	2,538	940	16,274	2,217
55365	City of Poquoson	7,151	-	20,649	27,800	28,499	4,786	924	34,209	13,799
55385	Town of Kenbridge	463	-	16,261	16,724	5,540	329	-	5,869	2,188
55393	Town of Shenandoah	1,927	-	4,343	6,270	1,386	782	43	2,211	1,686
55396	Town of Kilmarnock	739	-	2,821	3,560	3,461	1,029	-	4,490	(1,561)
55411	Hampton Roads Sanitation District	28,926	-	102,360	131,286	48,606	28,747	2,379	79,732	96,485
55425	Colonial Behavioral Health	14,619	-	4,043	18,662	30,909	6,349	34,400	71,658	(12,002)
55440	Shenandoah Valley Juvenile Center	2,283	-	847	3,130	5,839	1,884	8,399	16,122	(1,599)
55447	Rappahannock Area Community Services Board	8,043	-	25,120	33,163	1,885	10,077	4,377	16,339	(4,354)
55450	Meherrin Regional Library	1,887	-	1,361	3,248	320	571	507	1,398	2,490
55454	Greensville-Emporia Social Services	1,637	-	1,780	3,417	4,968	454	-	5,422	3,812
55455	James City Service Authority	1,098	-	4,914	6,012	12,960	3,508	581	17,049	(2,941)
55456	Accomack-Northampton Planning District Commission	35,406	289	7,164	42,859	25,996	-	-	25,996	3,665
55472	District 19 Community Services Board	5,667	-	7,128	12,795	9,405	9,565	5,189	24,159	(3,101)
55477	Frederick County Sanitation Authority	5,174	-	1,547	6,721	11,633	2,301	9,027	22,961	163
55478	Western Tidewater Community Services Board	-	-	41,257	41,257	52,619	11,997	3,828	68,444	(10,042)
55487	Capital Region Airport Commission	67,339	-	18,264	85,603	-	418	2,443	2,861	38,215
55489	Harrisonburg-Rockingham Community Services Bd	23,887	-	4,895	28,782	15,526	6,266	26,124	47,916	(2,532)
55493	Planning District One Behavioral Health Services	395	58	5,453	5,906	5,302	-	-	5,302	(92)
55500	Alexandria City School Board	-	1,902	45,669	47,571	45,645	-	-	45,645	47,917
55501	Albemarle County Schools	-	2,224	127,252	129,476	5,016	-	-	5,016	64,841
55502	Alleghany County School Board	18,515	-	15,320	33,835	10,843	666	-	11,509	17,228
55503	Charlottesville Public Schools	-	429	16,321	16,750	539	-	-	539	21,254
55504	Amherst County School Board	-	827	15,853	16,680	7,338	-	-	7,338	20,999
55505	Appomattox County School Board	2,705	-	10,718	13,423	837	1,196	-	2,033	4,563
55506	Arlington Public Schools	64,040	1,949	18,876	84,865	-	-	-	-	74,724
55507	Augusta County School Board	-	354	41,461	41,815	96	-	-	96	25,608
55508	Bath County School Board	2,054	-	5,410	7,464	1,974	159	-	2,133	13,779
55509	Bedford County School Board	-	1,571	36,081	37,652	15,187	-	-	15,187	60,897



Health Insurance Credit - Participating Local Subdivisions

Appendix 13 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Political Subdivision	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense
		Difference Between Expected and Actual Experience	Difference Between Projected and Actual Earnings on Plan	Changes of Assumptions	Total	Difference Between Expected and Actual Experience	Difference Between Projected and Actual Earnings on Plan	Changes of Assumptions	Total	
55510	Bland County School Board	5,828	36	2,921	8,785	-	-	-	-	8,085
55511	Botetourt County School Board	2,798	-	5,791	8,589	5,827	2,011	6,388	14,226	11,157
55512	Norfolk Public Schools	-	4,327	56,025	60,352	103,841	-	-	103,841	143,643
55513	Petersburg City Public Schools	-	1,160	17,010	18,170	14,565	-	-	14,565	23,062
55514	Buckingham County School Board	-	307	17,906	18,213	9,322	-	-	9,322	14,431
55515	Radford City School Board	464	36	440	940	-	-	6,397	6,397	2,138
55516	Caroline County School Board	-	435	2,237	2,672	7,497	-	3,338	10,835	9,896
55517	Carroll County School Board	47	28	55,111	55,186	88,744	-	-	88,744	5,707
55518	Charles City County School Board	-	83	5,259	5,342	739	-	-	739	4,286
55519	Charlotte County School Board	1	221	5,169	5,391	2,271	-	-	2,271	7,013
55520	Chesterfield County School Board	55,655	2,106	104,333	162,094	-	-	-	-	223,724
55521	Clarke County School Board	1,886	112	3,861	5,859	1	-	-	1	6,501
55522	Winchester Public Schools	1,582	-	6,664	8,246	19,421	2,513	-	21,934	(475)
55523	Culpeper County School Board	4,980	-	16,510	21,490	23,077	8,135	-	31,212	(8,935)
55524	Cumberland County School Board	-	167	11,180	11,347	1,406	-	-	1,406	10,350
55525	Dickenson County School Board	-	261	10,009	10,270	6,636	-	-	6,636	26,103
55526	Dinwiddie County School Board	-	298	6,040	6,338	5,125	-	-	5,125	12,834
55528	Essex County Public Schools	6,428	388	9,765	16,581	1	-	-	1	16,579
55530	Covington City School Board	1,137	-	5,648	6,785	12,064	235	-	12,299	3,058
55531	Floyd County School Board	-	427	6,955	7,382	17,515	-	-	17,515	14,503
55532	Fluvanna County Public Schools	-	759	27,825	28,584	27,920	-	-	27,920	85,160
55533	Chesapeake Public Schools	-	7,131	129,543	136,674	130,412	-	-	130,412	205,690
55534	Virginia Beach City School Board	-	15,381	443,928	459,309	127,452	-	-	127,452	517,024
55535	Giles County Schools	-	480	34,451	34,931	2,493	-	-	2,493	16,398
55536	Gloucester County School Board	3,655	-	76,214	79,869	18,515	3,581	-	22,096	16,334
55537	Goochland County School Board	-	286	4,992	5,278	1,718	-	-	1,718	6,488
55538	Grayson County School Board	-	376	13,384	13,760	30,499	-	-	30,499	112,416
55539	Greene County Public Schools	-	598	17,752	18,350	9,378	-	-	9,378	19,759
55540	Greensville County Public Schools	-	261	3,423	3,684	9,488	-	-	9,488	8,986
55541	Halifax County School Board	14,933	-	58,218	73,151	931	1,961	-	2,892	23,132
55542	Hanover County Public Schools	-	1,277	115,278	116,555	30,566	-	-	30,566	67,328
55543	Henrico County School Board	-	97	75,167	75,264	7,154	-	-	7,154	39,793
55544	Henry County Public Schools	1	526	53,284	53,811	18,288	-	-	18,288	52,276
55545	Highland County School Board	-	-	254	254	2,662	5	1,236	3,903	429
55546	Isle of Wight County Schools	-	352	14,756	15,108	10,416	-	-	10,416	11,216
55548	King George County School Board	-	796	25,553	26,349	7,914	-	-	7,914	20,971
55549	King & Queen County School Board	-	284	23,116	23,400	6,659	-	-	6,659	10,147
55550	King William County School Board	-	478	7,392	7,870	4,285	-	-	4,285	8,320
55551	Lancaster County Public Schools	-	248	2,113	2,361	7,295	-	-	7,295	8,376
55552	Lee County School Board	201,747	-	67,998	269,745	314	2,786	-	3,100	22,000



Health Insurance Credit - Participating Local Subdivisions

Appendix 13 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Political Subdivision	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense
		Difference Between Expected and Actual Experience	Difference Between Projected and Actual Earnings on Plan	Changes of Assumptions	Total	Difference Between Expected and Actual Experience	Difference Between Projected and Actual Earnings on Plan	Changes of Assumptions	Total	
55553	Loudoun County School Board	26,123	-	231,393	257,516	68,085	54,658	6,349	129,092	63,106
55554	Louisa County Public Schools	-	-	6,296	6,296	33,173	7,951	-	41,124	(8,624)
55555	Lunenburg County School Board	1	209	12,457	12,667	6,177	-	-	6,177	9,172
55556	Madison County School Board	226	143	4,067	4,436	-	-	-	-	10,364
55557	Mathews County School Board	627	393	14,190	15,210	-	-	-	-	12,532
55558	Mecklenburg County School Board	-	396	22,415	22,811	3,690	-	-	3,690	19,662
55559	Middlesex County School Board	3,073	393	564	4,030	-	-	19,372	19,372	6,081
55560	Montgomery County School Board	-	498	78,981	79,479	16,701	-	-	16,701	48,904
55562	Nelson County Public Schools	-	441	14,063	14,504	46,244	-	-	46,244	120,095
55563	New Kent County School Board	2,190	381	10,185	12,756	-	-	-	-	14,522
55565	Northampton County Schools	-	102	12,198	12,300	4,758	-	-	4,758	5,948
55566	Northumberland County School Board	-	175	4,807	4,982	2,107	-	-	2,107	12,271
55567	Nottoway County School Board	-	327	28,510	28,837	1,504	-	-	1,504	17,583
55568	Orange County Public Schools	-	943	10,202	11,145	4,578	-	-	4,578	23,304
55569	Page County Public Schools	-	536	24,297	24,833	8,106	-	-	8,106	25,138
55570	Patrick County School Board	-	361	19,382	19,743	1,392	-	-	1,392	23,517
55571	Pittsylvania County School Board	6,949	751	61,169	68,869	15,288	-	-	15,288	(2,980)
55572	Powhatan County School Board	-	760	10,401	11,161	6,283	-	-	6,283	18,322
55573	Prince Edward County School Board	1	254	10,196	10,451	9,302	-	-	9,302	7,316
55574	Prince George County School Board	34,486	197	17,651	52,334	24,434	-	-	24,434	65,714
55576	Prince William County School Board	-	-	242,271	242,271	170,012	51,039	5,401	226,452	5,657
55577	Pulaski County School Board	-	538	23,675	24,213	16,854	-	-	16,854	22,043
55578	Rappahannock County School Board	538	-	2,154	2,692	12,200	1,466	-	13,666	(3,382)
55579	Richmond County School Board	-	14	5,438	5,452	2,204	-	-	2,204	5,355
55580	Roanoke County School Board	2,882	373	16,726	19,981	-	-	-	-	74,832
55581	Rockbridge County School Board	-	527	29,863	30,390	15,222	-	-	15,222	21,210
55582	Rockingham County School Board	4,388	-	14,738	19,126	16,652	13,757	-	30,409	60,284
55583	Russell County School Board	5,779	767	40,429	46,975	145,564	-	-	145,564	(9,817)
55584	Scott County School Board	-	840	20,602	21,442	7,807	-	-	7,807	21,274
55585	Shenandoah County School Board	-	398	34,214	34,612	8,093	-	-	8,093	35,515
55586	Smyth County School Board	-	633	30,448	31,081	26,974	-	-	26,974	28,118
55587	Southampton County School Board	-	305	21,395	21,700	6,426	-	-	6,426	12,808
55588	Spotsylvania County School Board	13,504	1,079	72,482	87,065	-	-	-	-	67,166
55589	Stafford County School Board	17,585	-	41,798	59,383	58,543	7,872	74	66,489	266,684
55590	Surry County Schools	-	400	15,282	15,682	13,678	-	-	13,678	13,640
55591	Sussex County School Board	1,000	207	7,278	8,485	-	-	-	-	11,690
55592	Tazewell County Schools	-	1,012	19,790	20,802	17,497	-	-	17,497	60,377
55593	Warren County School Board	-	182	47,887	48,069	6,395	-	-	6,395	25,707
55595	Washington County School Board	28,058	123	25,568	53,749	80,472	-	-	80,472	17,427
55596	Westmoreland County School Board	-	393	4,054	4,447	17,475	-	-	17,475	75,104



Health Insurance Credit - Participating Local Subdivisions

Appendix 13 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Political Subdivision	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense
		Difference Between Expected and Actual Experience	Difference Between Projected and Actual Earnings on Plan	Changes of Assumptions	Total	Difference Between Expected and Actual Experience	Difference Between Projected and Actual Earnings on Plan	Changes of Assumptions	Total	
55597	Wise County School Board	1,037	-	25,207	26,244	43,121	4,882	-	48,003	104,786
55598	Wythe County School Board	18,577	-	31,886	50,463	1,075	264	-	1,339	10,672
55599	York County School Board	166,857	293	34,196	201,346	5,793	-	-	5,793	110,513
55600	Accomack County School Board	-	810	32,605	33,415	7,716	-	-	7,716	31,941
55601	Bristol Virginia School Board	1,904	186	689	2,779	-	-	11,552	11,552	2,622
55602	Buena Vista City Public Schools	-	66	2,891	2,957	2,189	-	-	2,189	3,598
55603	Amelia County School Board	-	61	10,314	10,375	1,656	-	-	1,656	8,090
55605	Danville School Board	-	502	8,886	9,388	10,633	-	-	10,633	10,926
55606	Franklin City Public Schools	77	-	3,593	3,670	7,385	1,029	129	8,543	(2,402)
55608	Harrisonburg City School Board	-	575	8,370	8,945	1,612	-	-	1,612	17,849
55609	Hopewell City School Board	-	169	10,627	10,796	10,777	-	-	10,777	14,556
55610	Lynchburg City Schools	-	893	8,177	9,070	20,755	-	-	20,755	23,066
55611	Fauquier County School Board	-	2,521	87,123	89,644	53,608	-	-	53,608	306,389
55612	Brunswick County Public Schools	2,741	-	9,234	11,975	2,260	1,702	-	3,962	3,238
55614	Portsmouth School Board	-	1,886	48,739	50,625	42,135	-	-	42,135	74,815
55615	Campbell County School Board	4,180	-	7,083	11,263	4,228	5,382	-	9,610	18,577
55616	Richmond Public Schools	-	3,921	125,323	129,244	32,877	-	-	32,877	124,929
55617	Roanoke City School Board	2,585	-	576	3,161	5,873	2,007	13,237	21,117	28,445
55619	Staunton City Schools	9,463	-	10,439	19,902	2,503	416	-	2,919	7,414
55620	Suffolk City School Board	-	2,823	51,800	54,623	667	-	-	667	65,490
55622	Craig County School Board	-	45	4,993	5,038	3,031	-	-	3,031	3,889
55623	Martinsville City Schools	-	167	12,524	12,691	920	-	-	920	17,226
55624	Appomattox Regional Governor's School	-	24	155	179	311	-	713	1,024	310
55625	Colonial Heights City Schools	-	266	2,055	2,321	594	-	12,329	12,923	5,975
55632	Manassas City Schools	6,176	-	66,667	72,843	47,740	5,739	23	53,502	140,175
55633	Franklin County Public Schools	3,060	-	23,021	26,081	36,520	10,918	-	47,438	6,921
55634	Frederick County School Board	-	1,822	11,803	13,625	17,009	-	-	17,009	43,664
55635	City of Salem Schools	-	-	21,639	21,639	26,064	1,376	-	27,440	53,608
55636	Manassas Park City Schools	2,924	-	11,180	14,104	3,156	1,616	123	4,895	(120)
55637	Newport News Public Schools	7,498	-	1,046	8,544	12,878	1,557	13,871	28,306	68,126
55638	Town of West Point School Board	-	22	10	32	1,256	-	157	1,413	464
55708	Waynesboro Public Schools	-	170	11,886	12,056	4,922	-	-	4,922	7,607
55710	Valley Vocational-Technical Center	3,342	-	4,876	8,218	-	4	-	4	2,805
55711	New Horizons Technical Center	-	63	610	673	71	-	-	71	1,905
55713	Galax City Schools	-	247	4,724	4,971	3,182	-	-	3,182	3,904
55714	Norton City Schools	-	92	946	1,038	364	-	-	364	2,150
55802	Williamsburg-James City County Schools	4,225	-	46,648	50,873	64,291	11,038	-	75,329	183,553
55803	Poquoson City Public Schools	520	-	5,522	6,042	3,385	169	-	3,554	3,442
55806	Fredericksburg City Public Schools	-	256	10,500	10,756	4,282	-	-	4,282	8,078
55807	Hampton City Schools	-	1,540	29,391	30,931	14,079	-	-	14,079	49,052



Health Insurance Credit - Participating Local Subdivisions

Appendix 13 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Political Subdivision	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense
		Difference Between Expected and Actual Experience	Difference Between Projected and Actual Earnings on Plan Investments	Changes of Assumptions	Total	Difference Between Expected and Actual Experience	Difference Between Projected and Actual Earnings on Plan Investments	Changes of Assumptions	Total	
55813	Buchanan County School Board	-	770	6,939	7,709	16,995	-	-	16,995	31,146
55814	Jackson River Technical Center	281	60	774	1,115	2,488	-	-	2,488	(592)
55815	Northern Neck Regional Vocational Center	-	12	58	70	184	-	-	184	232
55859	Williamsburg Area Transit Authority	1,558	-	209	1,767	1,616	297	1,460	3,373	3,815
55860	Middle Peninsula Juvenile Detention Commission	2,244	-	1,597	3,841	959	318	63	1,340	5,103
55866	Hampton Roads Transportation Accountability Commission	508	-	9	517	1,331	52	2,236	3,619	1,484
55867	Pamunkey Regional Library	3,163	-	578	3,741	2,825	258	1,777	4,860	3,543
55868	Northern Virginia Transportation Authority	2,049	-	156	2,205	1,434	145	4,196	5,775	(295)
55874	Meherrin River Regional Jail Authority	5,282	-	2,599	7,881	30,593	2,698	30,503	63,794	(4,284)
55883	Western Virginia Regional Jail Authority	2,966	-	7,850	10,816	24,968	4,878	16,107	45,953	(1,206)
55886	Russell County PSA	707	-	433	1,140	2,517	424	3,003	5,944	211
55897	Prince William County Service Authority	21,697	-	9,253	30,950	53,029	11,692	271,028	335,749	(42,448)
55904	Appalachian Juvenile Commission	4,267	-	1,324	5,591	10,445	851	12,517	23,813	2,810
55909	Henry County Public Service Authority	4,953	-	18,623	23,576	8,494	1,335	434	10,263	8,867
55914	Rappahannock Juvenile Center	6,770	-	1,431	8,201	385	1,501	1,663	3,549	7,755
55918	Amherst County Service Authority	-	-	1,058	1,058	4,763	1,188	-	5,951	(1,157)
55919	Pepper's Ferry Regional Wastewater Treatment Authority	1,138	-	1,006	2,144	6,940	1,016	8,232	16,188	(2,914)
55926	Scott County Soil & Water Conservation District	1,940	-	94	2,034	232	8	-	240	542
55927	New River Resource Authority	33	-	5,197	5,230	3,233	805	584	4,622	(254)
55929	Greensville County Water & Sewer Authority	-	-	945	945	5,764	1,500	10,265	17,529	(4,290)
55930	Petersburg Redevelopment & Housing Authority	1,695	-	5,530	7,225	795	764	-	1,559	2,715
55932	Virginia Coalfield Economic Development Authority	33	-	1,838	1,871	704	120	61	885	776
55940	Monacan Soil & Water Conservation District	2,393	-	113	2,506	578	305	489	1,372	535
55944	Central Virginia Waste Management Authority	-	-	4,442	4,442	2,235	340	165	2,740	801
55947	Tidewater Youth Services Commission	7,645	-	25,785	33,430	4,300	1,378	123	5,801	12,187
55957	Wise County Redevelopment & Housing Authority	830	-	1,077	1,907	2,230	530	-	2,760	1,951
55961	Pamunkey Regional Jail	72,859	-	30,831	103,690	12,986	49	-	13,035	33,282
55964	Virginia Biotechnology Research Partnership Authority	1,484	-	320	1,804	518	66	-	584	916
55977	Southside Regional Jail	14,789	-	4,656	19,445	5,672	1,513	24,555	31,740	2,871
55978	Evergreen Soil & Water Conservation District	172	-	242	414	98	5	193	296	150
55979	Roanoke Higher Education Authority	2,964	-	307	3,271	9,521	620	11,012	21,153	(6,078)
55982	Daniel Boone Soil & Water Conservation District	2,220	-	241	2,461	148	14	-	162	757
55983	Southside Behavioral Health	4,878	-	4,409	9,287	11,150	7,010	17,152	35,312	(2,319)
55995	Holston River Soil & Water Conservation District	1,947	-	976	2,923	355	4	173	532	592
Total Political Subdivisions		2,188,584	85,617	7,020,243	9,294,444	4,001,292	741,340	756,053	5,498,685	6,079,054



Health Insurance Credit - Participating Local Subdivisions

Appendix 14 - Amortization of Deferred (Inflows) and Outflows

		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
Employer Code	Political Subdivision	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55100	Accomack County	(322)	(620)	(981)	2,238	1,233	1,114
55103	Amelia County	2,556	1,728	2,052	3,211	138	-
55104	Amherst County	5,149	4,268	2,222	7,961	7,061	2,944
55110	Bland County	(1,971)	(1,833)	(2,525)	(1,714)	(982)	(272)
55122	Craig County	3,773	2,380	878	405	-	-
55128	Essex County	(169)	173	(1,568)	(554)	(1,486)	(111)
55132	Fluvanna County	(9,324)	(9,925)	(10,199)	(4,853)	(1,633)	-
55136	Gloucester County	(514)	1,324	(2,691)	6,032	(32)	-
55139	Greene County	(865)	281	1,247	4,967	-	-
55140	Greensville County	(2,194)	(2,143)	(3,701)	(1,266)	(392)	-
55141	Halifax County	4,671	6,549	5,127	8,493	3,511	-
55142	Hanover County	(6,213)	(2,882)	(7,077)	14,935	3,825	1,936
55144	Henry County	7,935	9,010	6,289	16,854	11,522	5,032
55146	Isle of Wight County	5,176	3,384	4,386	12,013	7,257	-
55147	James City County	9,658	10,394	(251)	18,196	2,823	631
55149	King & Queen County	5,112	5,111	5,102	5,174	3,921	6,412
55154	Louisa County	(2,400)	(2,166)	(2,476)	2,924	1,902	6,260
55156	Madison County	(1,296)	(1,357)	(1,748)	1,857	260	(2,907)
55157	Mathews County	2,859	2,732	3,212	3,083	-	-
55163	New Kent County	(4,135)	(4,132)	(4,325)	(1,855)	(2,131)	(1,758)
55166	Northumberland County	(1,499)	(1,243)	(1,341)	1,000	596	544
55170	Patrick County	1,871	1,863	1,762	(5,368)	(7,340)	(7,997)
55171	Pittsylvania County	29,196	28,720	24,133	40,539	33,664	-
55172	Powhatan County	392	350	182	2,640	2,605	4,675
55176	Prince William County	75,993	76,128	52,902	185,522	85,220	130,500
55177	Pulaski County	(1,383)	(564)	(580)	7,471	4,911	2,828
55178	Rappahannock County	3,048	2,551	1,606	2,576	1,426	-
55180	Roanoke County	33,931	39,100	30,338	47,854	32,136	22,187
55183	Russell County	7,693	7,093	6,395	5,257	-	-
55185	Shenandoah County	1,485	1,231	268	10,767	7,640	14,819
55187	Southampton County	2,081	2,017	3,107	8,800	671	-
55189	Stafford County	(9,949)	(6,702)	(15,385)	12,191	(3,034)	(5,838)
55192	Tazewell County	11,407	13,886	9,013	18,308	2,339	-
55195	Washington County	(1,878)	(1,827)	(4,542)	4,453	-	-
55196	Westmoreland County	4,730	4,781	4,161	4,067	963	-
55197	Wise County	10,073	11,106	9,426	15,523	8,361	-
55198	Wythe County	4,977	4,479	4,028	10,634	-	-
55199	York County	3,900	5,490	(11,977)	27,012	4,778	535
55215	City of Radford	1,387	2,535	(7)	8,312	5,403	1,908
55217	City of Roanoke	31,439	31,302	30,106	36,730	33,910	48,973
55222	City of Winchester	946	723	(917)	21,538	18,267	26,108
55228	Town of Middletown	(206)	(157)	(127)	(24)	(262)	(76)
55230	City of Covington	(4,865)	(8,059)	(7,901)	(4,100)	-	-
55300	Town of Abingdon	27,895	27,903	27,881	28,089	21,551	4,659
55301	Town of Dumfries	727	1,440	529	1,632	1,035	296
55312	Town of Hamilton	2,091	2,472	1,316	61	-	-
55321	Town of Woodstock	(238)	228	(667)	1,233	(680)	(382)
55326	Town of Pearisburg	(1,326)	(1,151)	(2,320)	(334)	(665)	(40)
55332	City of Manassas	2,170	4,955	(162)	17,080	3,700	1,658
55342	Town of Lawrenceville	(258)	(871)	(1,407)	958	146	-
55344	Town of Stanley	2,437	2,360	1,434	2,223	638	-
55357	Town of Strasburg	(87)	(169)	(468)	2,848	1,755	2,308
55365	City of Poquoson	(1,317)	(458)	(5,030)	935	(777)	238
55385	Town of Kenbridge	1,575	1,540	1,340	1,808	1,688	2,904
55393	Town of Shenandoah	621	894	770	1,277	497	-
55396	Town of Kilmarnock	(924)	(710)	(830)	865	529	140
55411	Hampton Roads Sanitation District	13,417	13,381	(1,978)	23,582	3,152	-
55425	Colonial Behavioral Health	(12,662)	(12,453)	(15,280)	(8,506)	(4,095)	-
55440	Shenandoah Valley Juvenile Center	(2,881)	(3,029)	(4,085)	(1,516)	(1,481)	-
55447	Rappahannock Area Community Services Board	293	1,345	(1,437)	10,487	4,443	1,693
55450	Meherrin Regional Library	506	539	364	441	-	-
55454	Greensville-Emporia Social Services	(208)	(845)	(669)	(283)	-	-
55455	James City Service Authority	(4,462)	(3,953)	(3,985)	851	512	-
55456	Accomack-Northampton Planning District Commission	5,004	5,005	5,012	1,842	-	-
55472	District 19 Community Services Board	(3,704)	(3,031)	(7,858)	3,619	(390)	-



Health Insurance Credit - Participating Local Subdivisions

Appendix 14 - Amortization of Deferred (Inflows) and Outflows

		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
Employer Code	Political Subdivision	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55477	Frederick County Sanitation Authority	(3,650)	(3,364)	(4,443)	(1,747)	(2,974)	(62)
55478	Western Tidewater Community Services Board	(10,316)	(8,457)	(12,065)	3,121	86	444
55487	Capital Region Airport Commission	25,279	25,556	20,803	6,979	3,806	319
55489	Harrisonburg-Rockingham Community Services Bd	(3,832)	(3,497)	(5,693)	517	(6,629)	-
55493	Planning District One Behavioral Health Services	329	230	10	32	3	-
55500	Alexandria City School Board	1,173	1,173	255	(675)	-	-
55501	Albemarle County Schools	30,298	30,298	30,300	28,664	4,900	-
55502	Alleghany County School Board	15,222	(330)	2,073	3,771	1,590	-
55503	Charlottesville Public Schools	6,099	6,040	3,716	356	-	-
55504	Amherst County School Board	2,548	2,548	2,546	1,700	-	-
55505	Appomattox County School Board	4,493	2,959	2,136	1,802	-	-
55506	Arlington Public Schools	15,870	15,870	15,871	16,930	14,930	5,394
55507	Augusta County School Board	10,877	10,877	10,786	9,179	-	-
55508	Bath County School Board	3,311	1,120	728	172	-	-
55509	Bedford County School Board	9,294	8,429	3,623	1,119	-	-
55510	Bland County School Board	4,078	3,965	700	42	-	-
55511	Botetourt County School Board	673	(2,077)	(3,823)	(410)	-	-
55512	Norfolk Public Schools	(11,292)	(11,292)	(21,147)	242	-	-
55513	Petersburg City Public Schools	1,501	1,501	(100)	703	-	-
55514	Buckingham County School Board	2,396	2,396	2,366	1,733	-	-
55515	Radford City School Board	(2,291)	(2,319)	(918)	71	-	-
55516	Caroline County School Board	(2,360)	(2,442)	(3,517)	156	-	-
55517	Carroll County School Board	(17,381)	(26,431)	9,899	355	-	-
55518	Charles City County School Board	1,743	1,719	1,088	53	-	-
55519	Charlotte County School Board	1,292	1,160	520	148	-	-
55520	Chesterfield County School Board	56,659	56,659	45,838	2,938	-	-
55521	Clarke County School Board	1,530	1,530	1,529	1,269	-	-
55522	Winchester Public Schools	(3,144)	(5,029)	(4,658)	(542)	(315)	-
55523	Culpeper County School Board	(2,710)	(3,622)	(7,007)	3,939	(322)	-
55524	Cumberland County School Board	2,997	2,997	2,910	1,037	-	-
55525	Dickenson County School Board	2,409	874	(47)	398	-	-
55526	Dinwiddie County School Board	575	575	56	7	-	-
55528	Essex County Public Schools	7,086	6,629	2,652	213	-	-
55530	Covington City School Board	(1,311)	(1,680)	(2,512)	(11)	-	-
55531	Floyd County School Board	(2,831)	(2,831)	(3,542)	(929)	-	-
55532	Fluvanna County Public Schools	170	170	168	295	(139)	-
55533	Chesapeake Public Schools	3,836	3,836	(2,252)	842	-	-
55534	Virginia Beach City School Board	109,934	109,934	88,326	23,663	-	-
55535	Giles County Schools	10,486	10,486	9,922	1,544	-	-
55536	Gloucester County School Board	15,592	15,784	13,500	12,897	-	-
55537	Goochland County School Board	987	987	862	724	-	-
55538	Grayson County School Board	(6,604)	(7,790)	(2,634)	289	-	-
55539	Greene County Public Schools	3,155	3,155	2,152	510	-	-
55540	Greensville County Public Schools	(2,152)	(2,866)	(1,030)	244	-	-
55541	Halifax County School Board	36,077	30,414	2,875	893	-	-
55542	Hanover County Public Schools	26,554	26,554	24,487	8,394	-	-
55543	Henrico County School Board	32,428	31,537	4,059	86	-	-
55544	Henry County Public Schools	17,097	15,509	2,218	699	-	-
55545	Highland County School Board	(1,603)	(1,695)	(383)	32	-	-
55546	Isle of Wight County Schools	1,869	1,869	832	122	-	-
55548	King George County School Board	5,185	5,185	4,991	3,074	-	-
55549	King & Queen County School Board	4,384	4,384	4,301	3,672	-	-
55550	King William County School Board	866	866	865	1,017	(9)	(20)
55551	Lancaster County Public Schools	(1,827)	(1,827)	(1,482)	202	-	-
55552	Lee County School Board	103,230	101,496	55,404	6,515	-	-
55553	Loudoun County School Board	22,142	24,874	(4,896)	59,569	23,208	3,527
55554	Louisa County Public Schools	(13,341)	(10,625)	(10,531)	(331)	-	-
55555	Lunenburg County School Board	2,141	2,141	1,774	434	-	-
55556	Madison County School Board	1,198	1,198	1,194	846	-	-
55557	Mathews County School Board	4,787	4,787	4,579	1,057	-	-
55558	Mecklenburg County School Board	7,723	7,363	3,737	298	-	-
55559	Middlesex County School Board	(7,962)	(7,667)	53	234	-	-
55560	Montgomery County School Board	18,598	18,598	17,507	8,075	-	-
55562	Nelson County Public Schools	(9,873)	(9,873)	(11,078)	(916)	-	-
55563	New Kent County School Board	3,416	3,416	3,378	2,546	-	-



Health Insurance Credit - Participating Local Subdivisions

Appendix 14 - Amortization of Deferred (Inflows) and Outflows

Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date							
Employer Code	Political Subdivision	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55565	Northampton County Schools	1,963	1,963	1,925	1,691	-	-
55566	Northumberland County School Board	2,080	660	21	114	-	-
55567	Nottoway County School Board	9,218	9,218	8,383	514	-	-
55568	Orange County Public Schools	1,980	1,980	1,737	870	-	-
55569	Page County Public Schools	5,718	5,718	4,154	1,137	-	-
55570	Patrick County School Board	7,066	6,778	4,164	343	-	-
55571	Pittsylvania County School Board	7,393	19,915	18,588	7,685	-	-
55572	Powhatan County School Board	1,660	1,660	1,024	534	-	-
55573	Prince Edward County School Board	583	548	(126)	144	-	-
55574	Prince George County School Board	32,892	(1,449)	(2,149)	(1,240)	(154)	-
55576	Prince William County School Board	(18,918)	(10,220)	(25,536)	45,485	21,454	3,554
55577	Pulaski County School Board	2,566	2,566	1,645	582	-	-
55578	Rappahannock County School Board	(3,456)	(2,928)	(2,936)	(1,260)	(394)	-
55579	Richmond County School Board	1,277	1,236	723	12	-	-
55580	Roanoke County School Board	19,495	(113)	(115)	714	-	-
55581	Rockbridge County School Board	7,660	6,207	993	308	-	-
55582	Rockingham County School Board	(4,771)	(5,325)	(8,699)	7,512	-	-
55583	Russell County School Board	(37,055)	(53,458)	(8,879)	803	-	-
55584	Scott County School Board	3,852	3,852	3,472	2,459	-	-
55585	Shenandoah County School Board	8,491	8,491	7,217	2,320	-	-
55586	Smyth County School Board	2,218	2,009	(658)	538	-	-
55587	Southampton County School Board	5,499	5,434	4,164	177	-	-
55588	Spotsylvania County School Board	20,463	20,463	20,465	20,185	5,489	-
55589	Stafford County School Board	(1,775)	376	(5,508)	2,338	(2,537)	-
55590	Surry County Schools	1,321	446	(9)	246	-	-
55591	Sussex County School Board	2,673	2,673	2,394	745	-	-
55592	Tazewell County Schools	3,344	(325)	(802)	1,088	-	-
55593	Warren County School Board	14,540	14,501	12,396	237	-	-
55595	Washington County School Board	1,904	(32,126)	3,455	44	-	-
55596	Westmoreland County School Board	(6,367)	(6,964)	44	259	-	-
55597	Wise County School Board	(7,428)	(8,580)	(8,108)	2,357	-	-
55598	Wythe County School Board	15,334	16,209	15,109	2,472	-	-
55599	York County School Board	85,258	85,347	14,955	8,463	1,530	-
55600	Accomack County School Board	8,055	8,055	7,141	2,448	-	-
55601	Bristol Virginia School Board	(2,323)	(2,323)	(2,433)	(1,694)	-	-
55602	Buena Vista City Public Schools	359	357	(15)	67	-	-
55603	Amelia County School Board	2,331	2,331	2,333	1,724	-	-
55605	Danville School Board	(116)	(116)	(458)	(555)	-	-
55606	Franklin City Public Schools	(1,646)	(1,878)	(1,600)	267	(16)	-
55608	Harrisonburg City School Board	2,106	2,106	2,052	1,069	-	-
55609	Hopewell City School Board	186	186	(33)	(320)	-	-
55610	Lynchburg City Schools	(3,194)	(3,194)	(4,019)	(1,278)	-	-
55611	Fauquier County School Board	8,240	8,240	8,240	8,249	3,067	-
55612	Brunswick County Public Schools	1,395	2,939	2,432	1,247	-	-
55614	Portsmouth School Board	3,421	3,421	556	1,092	-	-
55615	Campbell County School Board	3,336	(923)	(3,374)	2,614	-	-
55616	Richmond Public Schools	32,904	32,904	26,389	4,170	-	-
55617	Roanoke City School Board	(3,928)	(3,795)	(3,901)	(1,858)	(2,678)	(1,796)
55619	Staunton City Schools	5,264	4,607	3,499	3,613	-	-
55620	Suffolk City School Board	14,444	14,444	14,442	10,626	-	-
55622	Craig County School Board	593	593	521	300	-	-
55623	Martinsville City Schools	9,748	1,872	7	144	-	-
55624	Appomattox Regional Governor's School	(223)	(223)	(243)	(156)	-	-
55625	Colonial Heights City Schools	(2,941)	(2,941)	(3,341)	(1,379)	-	-
55632	Manassas City Schools	4,954	4,747	1,649	7,154	837	-
55633	Franklin County Public Schools	(4,236)	(9,594)	(12,209)	4,682	-	-
55634	Frederick County School Board	(216)	(216)	(218)	(1,181)	(1,553)	-
55635	City of Salem Schools	(3,459)	(1,526)	(1,676)	860	-	-
55636	Manassas Park City Schools	547	1,543	1,229	2,631	1,731	1,528
55637	Newport News Public Schools	(6,242)	(5,297)	(5,465)	(983)	(1,305)	(470)
55638	Town of West Point School Board	(305)	(303)	(311)	(217)	(245)	-
55708	Waynesboro Public Schools	1,745	1,745	1,743	1,379	522	-
55710	Valley Vocational-Technical Center	2,297	2,297	2,296	1,324	-	-
55711	New Horizons Technical Center	161	161	156	125	(1)	-
55713	Galax City Schools	491	491	483	324	-	-



Health Insurance Credit - Participating Local Subdivisions

Appendix 14 - Amortization of Deferred (Inflows) and Outflows

Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date							
Employer Code	Political Subdivision	Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55714	Norton City Schools	191	191	192	100	-	-
55802	Williamsburg-James City County Schools	(7,544)	(6,862)	(10,365)	653	(338)	-
55803	Poquoson City Public Schools	1,079	536	750	123	-	-
55806	Fredericksburg City Public Schools	1,708	1,708	1,708	1,263	87	-
55807	Hampton City Schools	8,418	6,123	1,448	863	-	-
55813	Buchanan County School Board	(5,016)	(4,960)	41	649	-	-
55814	Jackson River Technical Center	(450)	(478)	(226)	(219)	-	-
55815	Northern Neck Regional Vocational Center	(49)	(67)	(7)	9	-	-
55859	Williamsburg Area Transit Authority	(332)	(392)	(502)	101	(207)	(274)
55860	Middle Peninsula Juvenile Detention Commission	386	306	175	899	521	214
55866	Hampton Roads Transportation Accountability Commission	(649)	(640)	(655)	(462)	(404)	(292)
55867	Pamunkey Regional Library	(475)	-	(310)	(280)	(54)	-
55868	Northern Virginia Transportation Authority	(637)	(639)	(558)	(451)	(848)	(437)
55874	Meherrin River Regional Jail Authority	(7,382)	(7,432)	(8,253)	(4,214)	(5,515)	(23,117)
55883	Western Virginia Regional Jail Authority	(5,470)	(5,586)	(7,009)	(709)	(2,926)	(13,437)
55886	Russell County PSA	(875)	(885)	(949)	(470)	(860)	(765)
55897	Prince William County Service Authority	(67,819)	(65,600)	(74,619)	(61,713)	(35,048)	-
55904	Appalachian Juvenile Commission	(3,986)	(3,955)	(4,790)	(3,906)	(1,585)	-
55909	Henry County Public Service Authority	3,843	4,140	1,383	3,105	842	-
55914	Rappahannock Juvenile Center	1,336	1,720	720	990	(114)	-
55918	Amherst County Service Authority	(1,795)	(1,892)	(1,760)	554	-	-
55919	Pepper's Ferry Regional Wastewater Treatment Authority	(3,892)	(3,958)	(4,462)	(1,732)	-	-
55926	Scott County Soil & Water Conservation District	333	332	329	354	339	107
55927	New River Resource Authority	(316)	(337)	(500)	638	322	801
55929	Greensville County Water & Sewer Authority	(4,464)	(4,238)	(4,646)	(2,149)	(1,087)	-
55930	Petersburg Redevelopment & Housing Authority	1,608	1,668	1,016	1,374	-	-
55932	Virginia Coalfield Economic Development Authority	147	199	109	308	223	-
55940	Monacan Soil & Water Conservation District	373	382	291	88	-	-
55944	Central Virginia Waste Management Authority	84	137	67	516	536	362
55947	Tidewater Youth Services Commission	7,033	7,432	6,508	5,669	987	-
55957	Wise County Redevelopment & Housing Authority	(512)	(684)	(151)	494	-	-
55961	Pamunkey Regional Jail	15,237	15,239	15,169	15,954	15,412	13,644
55964	Virginia Biotechnology Research Partnership Authority	337	307	211	361	4	-
55977	Southside Regional Jail	(545)	(515)	(1,816)	(1,286)	(3,412)	(4,721)
55978	Evergreen Soil & Water Conservation District	16	16	15	32	21	18
55979	Roanoke Higher Education Authority	(3,208)	(3,567)	(4,747)	(3,105)	(2,564)	(691)
55982	Daniel Boone Soil & Water Conservation District	434	436	428	472	446	83
55983	Southside Behavioral Health	(8,808)	(7,752)	(9,543)	1,502	(1,424)	-
55995	Holston River Soil & Water Conservation District	366	364	362	392	372	535
	Total Political Subdivisions	965,162	844,674	418,353	982,984	328,217	256,369



Health Insurance Credit - Participating Local Subdivisions

Appendix 15 - Net OPEB Liability

Employer Code	Political Subdivision	6/30/2021	6/30/2022	Net Pension Liability	Net OPEB Liability
		Net OPEB Liability	Net OPEB Liability	-1% OPEB Discount Rate	+1% Increase Discount Rate
55100	Accomack County	219,209	205,384	238,427	177,270
55103	Amelia County	22,589	34,788	41,749	28,905
55104	Amherst County	32,739	75,375	99,055	55,216
55110	Bland County	28,684	19,614	23,514	16,317
55122	Craig County	(614)	4,837	7,882	2,144
55128	Essex County	34,345	15,532	21,652	10,301
55132	Fluvanna County	1,037	(29,444)	(20,071)	(37,533)
55136	Gloucester County	(4,429)	(1,935)	33,767	(32,507)
55139	Greene County	(14,618)	6,818	17,860	(2,562)
55140	Greensville County	2,534	(8,689)	89	(16,239)
55141	Halifax County	44,426	74,770	94,350	58,021
55142	Hanover County	628,421	655,041	827,806	509,201
55144	Henry County	(88,763)	(28,491)	10,306	(61,340)
55146	Isle of Wight County	42,977	91,026	124,714	62,169
55147	James City County	592,802	641,380	810,269	498,281
55149	King & Queen County	15,519	34,947	39,989	30,739
55154	Louisa County	(11,037)	7,506	27,067	(8,858)
55156	Madison County	(11,252)	(26,718)	(20,077)	(32,326)
55157	Mathews County	20,719	30,193	34,756	26,266
55163	New Kent County	27,011	18,033	32,368	6,060
55166	Northumberland County	(23,192)	(15,565)	(9,884)	(20,350)
55170	Patrick County	79,210	28,358	33,217	24,239
55171	Pittsylvania County	161,166	409,344	503,135	329,173
55172	Powhatan County	21,990	44,050	56,670	33,392
55176	Prince William County	3,901,725	4,477,239	5,495,962	3,613,206
55177	Pulaski County	2,489	38,386	69,804	11,937
55178	Rappahannock County	(2,013)	9,816	14,543	5,799
55180	Roanoke County	961,533	1,086,629	1,309,205	897,867
55183	Russell County	13,889	46,979	59,408	36,233
55185	Shenandoah County	(35,800)	23,739	63,098	(9,184)
55187	Southampton County	(38,815)	(5,142)	9,381	(17,678)
55189	Stafford County	69,304	74,304	192,875	(26,215)
55192	Tazewell County	(34,392)	33,495	69,004	3,070
55195	Washington County	(52,426)	(42,245)	(22,529)	(59,260)
55196	Westmoreland County	48,918	53,893	64,548	44,819
55197	Wise County	(62,360)	(6,380)	18,554	(27,591)
55198	Wythe County	(53,109)	(14,790)	(1,334)	(26,346)
55199	York County	203,798	254,251	409,411	122,175
55215	City of Radford	239,469	274,234	329,183	227,422
55217	City of Roanoke	255,034	540,061	619,852	472,565
55222	City of Winchester	16,324	171,069	262,295	94,772
55228	Town of Middletown	2,432	1,196	2,591	43
55230	City of Covington	202,054	177,875	205,603	153,959
55300	Town of Abingdon	215,617	210,183	237,865	186,894
55301	Town of Dumfries	(1,523)	2,915	6,274	41
55312	Town of Hamilton	5,371	12,745	14,378	11,347
55321	Town of Woodstock	58,095	53,310	68,625	40,329
55326	Town of Pearisburg	47,596	44,873	56,980	34,781
55332	City of Manassas	425,045	467,080	593,603	360,117
55342	Town of Lawrenceville	7,981	12,910	18,771	7,840
55344	Town of Stanley	13,183	23,912	29,069	19,488
55357	Town of Strasburg	(1,571)	15,603	29,512	3,932
55365	City of Poquoson	117,738	131,288	165,554	102,129
55385	Town of Kenbridge	(2,086)	11,739	14,380	9,480
55393	Town of Shenandoah	9,361	14,381	18,950	10,450
55396	Town of Kilmarnock	(15,114)	(10,071)	(6,790)	(12,843)
55411	Hampton Roads Sanitation District	1,060,907	1,132,789	1,373,287	928,745



Health Insurance Credit - Participating Local Subdivisions

Appendix 15 - Net OPEB Liability

Employer Code	Political Subdivision	6/30/2021	6/30/2022	Net Pension Liability	Net OPEB Liability
		Net OPEB Liability	Net OPEB Liability	-1% OPEB Discount Rate	+1% Increase Discount Rate
55425	Colonial Behavioral Health	37,827	(6,538)	19,034	(28,470)
55440	Shenandoah Valley Juvenile Center	18,341	9,935	17,464	3,522
55447	Rappahannock Area Community Services Board	(51,511)	(18,652)	29,626	(59,010)
55450	Meherrin Regional Library	3,893	9,040	11,984	6,494
55454	Greensville-Emporia Social Services	67,788	62,782	71,132	55,656
55455	James City Service Authority	22,073	28,527	47,526	12,392
55456	Accomack-Northampton Planning District Commission	39,293	30,966	34,965	27,560
55472	District 19 Community Services Board	(1,920)	6,498	45,481	(26,816)
55477	Frederick County Sanitation Authority	21,107	6,549	17,527	(2,795)
55478	Western Tidewater Community Services Board	(73,299)	(52,405)	684	(97,087)
55487	Capital Region Airport Commission	291,253	298,067	336,249	265,591
55489	Harrisonburg-Rockingham Community Services Bd	51,354	10,837	36,441	(10,970)
55493	Planning District One Behavioral Health Services	8,507	6,868	7,761	6,089
55500	Alexandria City School Board	607,984	596,525	660,022	542,008
55501	Albemarle County Schools	447,248	578,398	641,372	524,684
55502	Alleghany County School Board	78,745	82,196	97,847	68,809
55503	Charlottesville Public Schools	208,251	225,374	245,510	207,968
55504	Amherst County School Board	227,820	234,611	261,127	211,879
55505	Appomattox County School Board	27,167	39,913	49,074	32,082
55506	Arlington Public Schools	631,290	726,051	825,269	642,410
55507	Augusta County School Board	199,229	248,000	272,930	226,715
55508	Bath County School Board	105,859	109,512	120,283	100,194
55509	Bedford County School Board	661,725	687,170	752,573	630,517
55510	Bland County School Board	53,467	67,460	73,409	62,315
55511	Botetourt County School Board	194,560	172,400	199,810	148,852
55512	Norfolk Public Schools	2,032,684	1,959,178	2,153,726	1,791,495
55513	Petersburg City Public Schools	262,571	254,532	281,506	231,246
55514	Buckingham County School Board	114,617	127,558	142,219	114,989
55515	Radford City School Board	35,885	28,787	31,323	26,554
55516	Caroline County School Board	162,283	149,081	163,447	136,741
55517	Carroll County School Board	312,956	327,241	359,016	299,593
55518	Charles City County School Board	32,704	38,296	41,905	35,168
55519	Charlotte County School Board	75,803	78,385	85,499	72,202
55520	Chesterfield County School Board	2,143,732	2,303,160	2,529,850	2,107,940
55521	Clarke County School Board	58,749	66,794	73,711	60,812
55522	Winchester Public Schools	18,795	11,515	24,733	148
55523	Culpeper County School Board	(42,636)	(38,794)	(10,240)	(63,258)
55524	Cumberland County School Board	89,733	102,026	112,871	92,660
55525	Dickenson County School Board	323,776	328,545	355,520	305,017
55526	Dinwiddie County School Board	150,332	148,489	163,273	135,699
55528	Essex County Public Schools	125,535	146,506	159,317	135,333
55530	Covington City School Board	51,081	41,268	46,308	36,887
55531	Floyd County School Board	193,530	181,311	198,067	166,759
55532	Fluvanna County Public Schools	136,428	201,413	227,047	179,664
55533	Chesapeake Public Schools	2,562,866	2,539,768	2,808,585	2,309,453
55534	Virginia Beach City School Board	5,371,285	5,700,885	6,274,956	5,206,997
55535	Giles County Schools	80,205	116,587	128,098	106,634
55536	Gloucester County School Board	230,167	293,161	341,017	252,034
55537	Goochland County School Board	56,157	58,322	64,967	52,581
55538	Grayson County School Board	192,108	260,064	286,450	237,265
55539	Greene County Public Schools	217,722	224,468	247,017	205,005
55540	Greensville County Public Schools	155,055	145,222	158,274	133,814
55541	Halifax County School Board	197,121	265,900	294,470	240,876
55542	Hanover County Public Schools	501,343	608,462	668,925	556,306
55543	Henrico County School Board	102,772	202,565	215,489	191,256
55544	Henry County Public Schools	475,428	524,979	568,399	486,971
55545	Highland County School Board	30,195	24,682	26,873	22,767



Health Insurance Credit - Participating Local Subdivisions

Appendix 15 - Net OPEB Liability

Employer Code	Political Subdivision	6/30/2021	6/30/2022	Net Pension Liability	Net OPEB Liability
		Net OPEB Liability	Net OPEB Liability	-1% OPEB Discount Rate	+1% Increase Discount Rate
55546	Isle of Wight County Schools	104,760	105,396	116,925	95,482
55548	King George County School Board	193,858	210,292	233,279	190,568
55549	King & Queen County School Board	71,799	88,998	98,200	81,026
55550	King William County School Board	71,539	68,870	78,191	60,953
55551	Lancaster County Public Schools	111,138	103,701	114,264	94,551
55552	Lee County School Board	498,696	562,679	630,415	505,318
55553	Loudoun County School Board	407,839	595,000	946,682	298,570
55554	Louisa County Public Schools	77,320	61,332	99,878	28,155
55555	Lunenburg County School Board	93,176	100,747	110,547	92,298
55556	Madison County School Board	101,822	106,649	118,486	96,527
55557	Mathews County School Board	100,140	117,244	129,108	106,948
55558	Mecklenburg County School Board	164,110	182,835	199,452	168,412
55559	Middlesex County School Board	102,657	82,803	90,106	76,419
55560	Montgomery County School Board	396,414	473,008	520,791	432,041
55562	Nelson County Public Schools	219,523	279,309	308,717	253,937
55563	New Kent County School Board	134,282	149,857	165,533	136,415
55565	Northampton County Schools	47,545	55,471	60,781	50,873
55566	Northumberland County School Board	122,463	130,593	140,335	122,049
55567	Nottoway County School Board	115,586	150,554	165,173	137,937
55568	Orange County Public Schools	265,581	264,334	292,013	240,555
55569	Page County Public Schools	260,171	274,933	301,550	251,941
55570	Patrick County School Board	208,503	228,564	250,079	209,963
55571	Pittsylvania County School Board	302,190	339,282	374,400	308,944
55572	Powhatan County School Board	218,691	214,817	239,766	193,480
55573	Prince Edward County School Board	92,394	92,091	100,934	84,413
55574	Prince George County School Board	252,292	231,891	261,343	206,607
55576	Prince William County School Board	523,898	702,313	1,047,896	410,789
55577	Pulaski County School Board	253,826	259,071	285,761	236,185
55578	Rappahannock County School Board	796	(7,674)	(2,670)	(11,991)
55579	Richmond County School Board	7,810	15,185	16,335	14,172
55580	Roanoke County School Board	630,123	671,553	724,211	625,363
55581	Rockbridge County School Board	185,059	204,138	221,979	188,651
55582	Rockingham County School Board	599,867	631,956	738,168	540,118
55583	Russell County School Board	399,885	346,819	383,901	314,845
55584	Scott County School Board	227,977	240,744	266,699	218,471
55585	Shenandoah County School Board	326,208	355,168	390,584	324,463
55586	Smyth County School Board	358,750	356,719	390,153	327,777
55587	Southampton County School Board	94,445	113,034	123,463	103,984
55588	Spotsylvania County School Board	521,253	611,985	685,394	549,427
55589	Stafford County School Board	138,791	351,696	435,531	280,685
55590	Surry County Schools	177,390	177,446	194,761	162,531
55591	Sussex County School Board	101,437	113,708	124,048	104,735
55592	Tazewell County Schools	796,857	789,486	860,485	727,879
55593	Warren County School Board	153,730	203,842	222,239	187,869
55595	Washington County School Board	289,537	296,194	322,047	273,730
55596	Westmoreland County School Board	128,235	171,401	188,610	156,506
55597	Wise County School Board	61,453	146,642	178,157	119,478
55598	Wythe County School Board	136,312	180,996	198,864	165,441
55599	York County School Board	423,722	451,596	510,186	401,556
55600	Accomack County School Board	310,353	338,937	372,646	309,774
55601	Bristol Virginia School Board	66,865	53,156	58,095	48,894
55602	Buena Vista City Public Schools	40,854	40,743	44,168	37,766
55603	Amelia County School Board	72,558	83,403	92,308	75,760
55605	Danville School Board	141,660	134,554	149,104	122,016
55606	Franklin City Public Schools	(6,688)	(6,743)	(3,940)	(9,165)
55608	Harrisonburg City School Board	186,842	190,498	210,784	173,046
55609	Hopewell City School Board	177,640	171,983	189,818	156,625



Health Insurance Credit - Participating Local Subdivisions

Appendix 15 - Net OPEB Liability

Employer Code	Political Subdivision	6/30/2021	6/30/2022	Net Pension Liability	Net OPEB Liability
		Net OPEB Liability	Net OPEB Liability	-1% OPEB Discount Rate	+1% Increase Discount Rate
55610	Lynchburg City Schools	318,759	298,994	330,007	272,286
55611	Fauquier County School Board	431,455	692,507	779,534	618,791
55612	Brunswick County Public Schools	44,872	61,221	72,941	51,101
55614	Portsmouth School Board	919,568	927,510	1,019,357	848,411
55615	Campbell County School Board	223,513	224,189	261,924	191,534
55616	Richmond Public Schools	1,224,701	1,324,502	1,459,847	1,207,864
55617	Roanoke City School Board	(40,688)	(20,497)	(9,941)	(29,214)
55619	Staunton City Schools	81,072	94,711	105,042	85,744
55620	Suffolk City School Board	634,275	680,704	759,809	613,103
55622	Craig County School Board	42,189	44,558	49,169	40,573
55623	Martinsville City Schools	82,345	102,915	110,867	95,955
55624	Appomattox Regional Governor's School	6,338	5,020	5,561	4,546
55625	Colonial Heights City Schools	107,111	91,505	100,919	83,345
55632	Manassas City Schools	53,665	208,270	259,802	164,679
55633	Franklin County Public Schools	168,741	177,099	236,762	125,771
55634	Frederick County School Board	462,189	442,834	496,912	396,565
55635	City of Salem Schools	56,465	101,406	120,396	85,174
55636	Manassas Park City Schools	(22,199)	(7,293)	858	(14,082)
55637	Newport News Public Schools	(33,266)	13,806	43,193	(10,212)
55638	Town of West Point School Board	343	(1,388)	(937)	(1,767)
55708	Waynesboro Public Schools	74,760	81,091	89,389	73,937
55710	Valley Vocational-Technical Center	2,897	13,494	14,645	12,501
55711	New Horizons Technical Center	20,640	20,881	23,231	18,857
55713	Galax City Schools	42,922	42,197	47,267	37,845
55714	Norton City Schools	26,560	25,196	28,017	22,768
55802	Williamsburg-James City County Schools	(28,741)	146,847	208,073	94,564
55803	Poquoson City Public Schools	57,767	60,785	66,855	55,490
55806	Fredericksburg City Public Schools	74,865	80,049	88,937	72,371
55807	Hampton City Schools	542,857	558,827	609,640	514,878
55813	Buchanan County School Board	515,577	496,760	537,738	460,984
55814	Jackson River Technical Center	4,018	633	886	404
55815	Northern Neck Regional Vocational Center	3,490	3,254	3,582	2,964
55859	Williamsburg Area Transit Authority	2,693	1,778	5,088	(1,013)
55860	Middle Peninsula Juvenile Detention Commission	9,827	13,292	19,212	8,364
55866	Hampton Roads Transportation Accountability Commission	(3,706)	(3,532)	(3,388)	(3,659)
55867	Pamunkey Regional Library	24,485	25,107	29,581	21,294
55868	Northern Virginia Transportation Authority	(2,520)	(9,092)	(8,672)	(9,453)
55874	Meherrin River Regional Jail Authority	(42,949)	(89,630)	(84,233)	(94,098)
55883	Western Virginia Regional Jail Authority	(72,456)	(84,355)	(64,539)	(100,611)
55886	Russell County PSA	(2,412)	(6,412)	(4,728)	(7,828)
55897	Prince William County Service Authority	165,939	(169,765)	(132,338)	(201,614)
55904	Appalachian Juvenile Commission	90,812	65,721	76,588	56,485
55909	Henry County Public Service Authority	92,083	104,598	122,660	89,264
55914	Rappahannock Juvenile Center	76,568	75,366	88,761	63,981
55918	Amherst County Service Authority	16,602	17,024	23,494	11,465
55919	Pepper's Ferry Regional Wastewater Treatment Authority	21,787	8,897	13,731	4,701
55926	Scott County Soil & Water Conservation District	3,013	2,887	3,541	2,355
55927	New River Resource Authority	(12,189)	(5,600)	(1,651)	(8,891)
55929	Greensville County Water & Sewer Authority	4,665	(6,894)	(699)	(12,121)
55930	Petersburg Redevelopment & Housing Authority	29,931	35,315	41,840	29,697
55932	Virginia Coalfield Economic Development Authority	7,453	9,172	10,885	7,709
55940	Monacan Soil & Water Conservation District	(1,691)	1,479	2,954	233
55944	Central Virginia Waste Management Authority	(102)	4,733	7,004	2,817
55947	Tidewater Youth Services Commission	75,496	103,716	118,618	90,931
55957	Wise County Redevelopment & Housing Authority	32,051	34,085	38,790	30,002
55961	Pamunkey Regional Jail	104,724	130,342	152,863	111,531
55964	Virginia Biotechnology Research Partnership Authority	7,003	8,436	9,405	7,607



Health Insurance Credit - Participating Local Subdivisions

Appendix 15 - Net OPEB Liability

Employer Code	Political Subdivision	6/30/2021	6/30/2022	Net Pension Liability	Net OPEB Liability
		Net OPEB Liability	Net OPEB Liability	-1% OPEB Discount Rate	+1% Increase Discount Rate
55977	Southside Regional Jail	41,043	15,044	24,752	6,906
55978	Evergreen Soil & Water Conservation District	1,466	1,777	2,278	1,375
55979	Roanoke Higher Education Authority	6,373	(13,120)	(11,203)	(14,777)
55982	Daniel Boone Soil & Water Conservation District	3,588	3,590	4,417	2,901
55983	Southside Behavioral Health	16,838	15,529	46,658	(10,841)
55995	Holston River Soil & Water Conservation District	2,288	3,136	3,808	2,586
	Total Political Subdivisions	48,788,857	54,131,870	63,140,732	46,441,289



Health Insurance Credit - Participating Local Subdivisions

Appendix 16 - Total OPEB Liability and Fiduciary Net Position

Employer Code	Political Subdivision	Change in Total OPEB Liability (TOL)										Change in Plan Fiduciary Net Position (FPNP)										
		Service Cost	Interest	Benefit Change	Difference Between Expected and Actual Experience	Change of Assumptions	Benefit Payments	Net Change in TOL	Beginning TOL	Ending TOL	Contributions Employer	Contributions Employee	Net Investment Income	Benefit Payments	Administrative Expenses	Other	Net Change in FPNP	Beginning FPNP	Ending FPNP	Net OPEB Liability Beginning of Year	Change in Net OPEB Liability	Net OPEB Liability
55100	Accomack County	8,064	19,690	-	(19,096)	26,338	(23,809)	11,187	295,549	306,736	31,080	-	(63)	(23,809)	(179)	17,983	25,012	76,340	101,352	219,209	(18,825)	205,384
55103	Amelia County	1,484	2,992	-	(7,031)	20,869	(2,990)	15,324	44,337	59,661	4,121	-	(4)	(2,990)	(44)	2,042	3,125	21,748	24,873	22,589	12,199	34,788
55104	Amherst County	5,547	11,894	-	(3,348)	50,488	(18,236)	46,345	179,775	226,120	12,295	-	290	(18,236)	(254)	9,614	3,709	147,036	150,745	32,739	42,636	75,375
55110	Bland County	648	2,674	-	(2,377)	(2,935)	(3,072)	(5,062)	40,505	35,443	5,632	-	(48)	(3,072)	(27)	1,523	4,008	11,821	15,829	28,684	(9,070)	19,614
55122	Craig County	1,053	1,969	-	(1,589)	10,522	(6,103)	5,852	31,165	37,017	1,538	-	(37)	(6,103)	(52)	4,881	4,001	31,779	32,180	28,674	(6,444)	4,837
55128	Essex County	2,339	4,667	-	(1,531)	(7,886)	(4,042)	(6,453)	68,818	62,365	9,789	-	(100)	(4,042)	(82)	6,795	12,360	34,473	46,833	34,345	(18,113)	15,532
55132	Fluvanna County	2,898	8,761	-	(12,143)	(18,675)	(8,178)	(27,337)	130,981	103,644	5,474	-	202	(8,178)	(229)	5,875	3,144	129,944	133,088	1,037	(30,481)	(29,444)
55136	Gloucester County	10,662	23,189	-	(38,276)	37,524	(27,738)	5,361	346,751	256,112	13,325	-	742	(27,738)	(604)	17,142	2,867	351,180	354,047	(4,429)	2,494	(1,935)
55139	Greene County	3,430	5,872	-	(1,359)	21,039	(9,780)	19,202	88,450	107,652	3,229	-	285	(9,780)	(172)	4,204	(2,234)	103,068	100,834	(14,618)	21,436	6,818
55140	Greensville County	4,268	6,825	-	(23,734)	10,117	(8,630)	(11,154)	101,158	90,004	4,029	-	217	(8,630)	(169)	4,202	69	98,624	98,693	2,534	(11,223)	(6,889)
55141	Halifax County	6,088	10,452	-	(887)	40,963	(19,947)	36,669	158,730	159,399	9,354	-	355	(19,947)	(198)	16,761	6,325	114,304	120,629	44,426	30,344	74,770
55142	Hanover County	56,420	97,308	-	(143,926)	151,891	(92,930)	68,763	1,431,642	1,500,405	89,145	-	731	(92,930)	(1,468)	46,665	42,143	803,221	806,241	628,421	26,620	655,041
55144	Henry County	18,149	5,258	-	(8,041)	72,287	(28,827)	58,826	278,025	336,851	17,751	-	979	(28,827)	(619)	23,251	(1,446)	366,788	365,342	(88,763)	60,272	(28,491)
55146	Isle of Wight County	11,123	18,663	-	(13,471)	59,323	(22,621)	53,017	276,682	329,699	3,700	-	390	(22,621)	(409)	9,657	4,968	233,705	238,673	42,977	48,049	91,026
55147	James City County	46,706	100,817	-	(112,702)	118,163	(102,727)	50,257	1,498,244	1,548,501	82,163	-	1,379	(102,727)	(1,555)	22,419	1,679	905,442	907,121	592,802	48,578	641,380
55149	King & Queen County	851	1,254	-	774	21,971	(1,338)	23,512	18,402	41,914	3,106	-	(42)	(1,338)	(12)	2,370	4,084	6,967	15,519	19,428	34,947	38,386
55154	Louisa County	8,209	8,833	-	(17,057)	38,543	(11,174)	27,354	128,230	155,584	8,764	-	237	(11,174)	(253)	11,237	8,811	139,267	148,078	(11,037)	18,543	7,506
55156	Madison County	3,597	5,021	-	(8,089)	(7,895)	(6,005)	(13,371)	73,792	60,421	3,306	-	162	(6,005)	(151)	4,783	2,095	85,044	87,139	(11,252)	(15,466)	(26,718)
55157	Mathews County	1,094	1,928	-	2,426	13,358	(3,505)	15,301	29,228	44,529	4,708	-	(16)	(3,505)	(26)	4,666	8,509	14,336	20,719	9,474	30,193	30,193
55163	New Kent County	9,503	7,025	-	(9,248)	4,966	(4,352)	7,894	96,753	104,647	15,176	-	(138)	(4,352)	(160)	6,346	16,872	69,742	86,614	27,011	(8,978)	18,033
55166	Northumberland County	2,702	2,775	-	(4,295)	10,071	(2,885)	8,368	39,848	48,216	2,111	-	94	(2,885)	(111)	1,532	741	63,040	63,781	(23,192)	7,627	(15,565)
55170	Patrick County	5,368	1,777	-	(16,814)	(27,255)	(3,904)	(40,828)	78,873	38,045	5,033	-	(18)	(3,904)	(15)	8,928	10,024	(337)	9,687	79,210	(50,852)	28,358
55171	Pittsylvania County	17,621	48,359	-	20,161	30,422	(23,461)	274,102	710,541	984,643	36,388	-	325	(23,461)	(1,008)	13,680	25,924	549,375	575,299	161,166	248,178	409,344
55172	Powhatan County	5,393	5,708	-	7,037	18,305	(2,784)	33,659	80,561	114,220	12,524	-	(98)	(2,784)	(130)	2,087	11,599	58,571	70,170	21,990	22,060	44,050
55176	Prince William County	232,756	579,461	-	(175,912)	552,061	(618,337)	570,029	8,661,013	9,231,042	536,519	-	7,784	(618,337)	(8,279)	76,846	(5,485)	479,288	475,803	3,901,725	25,004	4,177,239
55178	Pulaski County	7,139	14,655	-	(17,257)	58,593	(18,694)	44,540	219,281	263,821	13,581	-	408	(18,694)	(387)	13,735	8,843	216,792	225,433	2,489	35,897	38,386
55178	Rappahannock County	1,075	1,895	-	2,603	10,143	(4,779)	10,937	29,385	40,322	1,259	-	113	(4,779)	(50)	2,565	(892)	31,398	30,506	(2,013)	11,829	9,816
55180	Roanoke County	43,711	121,137	-	(38,344)	216,177	(145,861)	196,820	1,823,845	2,020,665	159,730	-	207	(145,861)	(1,602)	59,250	71,724	862,312	934,036	961,533	125,096	1,086,629
55183	Russell County	4,001	6,657	-	(4,800)	39,201	(13,789)	31,270	101,522	132,792	3,411	-	334	(13,789)	(141)	8,365	(1,820)	87,633	85,813	13,889	33,090	46,979
55185	Shenandoah County	7,968	17,312	-	(18,280)	67,496	(15,814)	58,682	256,406	315,088	8,127	-	481	(15,814)	(503)	6,852	(857)	292,206	291,349	(35,800)	59,539	23,739
55187	Southampton County	3,878	8,085	-	23,310	11,001	(16,361)	29,913	124,086	153,999	2,572	-	496	(16,361)	(267)	9,800	(3,760)	162,901	159,141	(38,153)	33,673	(5,142)
55189	Stafford County	32,026	73,575	-	(66,484)	23,764	(66,522)	(3,459)	1,093,925	1,090,466	44,915	-	1,623	(66,522)	(1,759)	13,284	(8,459)	1,024,621	1,016,162	69,304	5,000	74,304
55192	Tazewell County	4,509	18,774	-	(18)	71,282	(31,656)	62,891	289,451	352,344	6,146	-	950	(31,656)	(537)	20,101	(4,996)	323,843	318,847	(34,392)	67,887	33,495
55195	Washington County	3,287	13,387	-	(18,670)	25,390	(19,666)	3,728	204,871	208,599	3,776	-	674	(19,666)	(428)	9,191	(6,453)	257,297	250,844	(52,426)	10,181	(42,245)
55196	Westmoreland County	3,756	5,764	-	(7,322)	16,860	(6,267)	12,791	97,561	7,809	3,167	-	92	(6,267)	(76)	6,353	7,816	35,852	43,668	(8,318)	4,975	53,893
55197	Wise County	3,384	10,655	-	(5,212)	71,703	(20,562)	59,878	164,998	247,676	3,058	-	659	(20,562)	(389)	21,141	3,898	227,258	231,156	(62,369)	55,980	(6,380)
55198	Wythe County	2,940	6,332	-	8,436	36,528	(14,600)	39,636	98,174	137,810	1,357	-	470	(14,600)	(256)	14,346	1,317	151,283	152,600	(13,109)	38,319	(14,790)
55199	York County	26,831	94,959	-	(74,653)	98,252	(97,489)	47,900	1,428,716	1,476,616	77,410	-	1,847	(97,489)	(2,113)	17,792	(2,553)	1,224,918	1,222,365	203,798	50,453	254,251
55215	City of Radford	8,486	32,806	-	(25,272)	60,834	(38,024)	38,830	496,537	535,367	32,975	-	332	(38,024)	(442)	9,224	4,065	257,068	261,133	239,469	34,765	274,234
55217	City of Roanoke	6,086	31,579	-	235,440	-	310,884	461,750	772,634	26,635	-	(359)	-	(419)	-	25,857	206,716	232,573	255,034	285,027	540,061	540,061
55222	City of Winchester	15,448	39,323	-	(13,024)	148,889	(39,504)	151,132	586,872	738,004	22,661	-	1,056	(39,504)	(981)	13,155	(3,613)	570,548	566,935	16,324	154,745	171,069
55228	Town of Middletown	903	847	-	(4,963)	3,315	(738)	(636)	12,020	11,384	1,360	-	(4)	(738)	(18)	-	600	9,588	10,188	2,432	(1,236)	1,196
55230	City of Covington	5,376	20,860	-	(49,074)	20,984	(23,098)	(24,952)	315,215	290,263	18,690	-	234	(23,098)	(190)	3,591	(773)	113,161	112,388	202,054	(24,179)	177,875
55300	Town of Abingdon	5,589	15,379	-	2,192	(1,174)	(13,058)	8,928	228,783	237,711	19,427	-	(134)	(13,058)	(46)	8,173	14,362	13,166	27,528	215,617	(4,434)	210,183
55301	Town of Dumfries	1,842	1,924	-	5,313	881	(6,751)	4,209	29,541	33,750	3,167	-	92	(6,751)	(53)	2,316	(229)	31,064	30,835	(1,523)	4,538	2,915
55307	Wise County	3,384	10,655	-	(5,212)	71,703	(20,562)	59,878	164,998	247,676	3,058	-	659	(20,562)	(389)	21,141	3,898	227,258	231,156	(62,369)	55,980	(6,380)
55308	Wythe County	2,940	6,332	-	8,436	36,528	(14,600)	39,636	98,174	137,810	1,357	-	470	(14,600)	(256)	14,346	1,317	151,283	152,600	(13,109)	38,319	(14,790)
55309	York County	26,831	94,959	-	(74,653)	98,252	(97,489)	47,900	1,428,716	1,476,616	77,410	-	1,847	(97,489)	(2,113)	17,792	(2,553)	1,224,918	1,222,365	203,798	50,453	254,251
55215	City of Radford	8,486	32,806	-	(25,272)	60,834	(38,024)	38,830	496,537	535,367	32,975	-	332	(38,024)	(442)	9,224	4,065	257,068	261,133	239,469	34,765	274,234
55217	City of Roanoke	6,086	31,579	-	235,440	-	310,884	461,750	772,634	26,635	-	(359)	-	(419)	-	25,857	206,716	232,573	255,034	285,027	540,061	540,061
55222	City of Winchester	15,448	39,323	-	(13,024)	148,889	(39,504)	151,132	586,872	738,004	22,661	-	1,056	(39,504)	(981)	13,155	(3,613)	570,548	566,935	16,324	154,745	171,069
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Health Insurance Credit - Participating Local Subdivisions

Appendix 16 - Total OPEB Liability and Fiduciary Net Position

Employer Code	Political Subdivision	Change in Total OPEB Liability (TOL)											Change in Plan Fiduciary Net Position (FPNP)										
		Service Cost	Interest	Benefit Change	Difference Between Expected and Actual Experience	Change of Assumptions	Benefit Payments	Net Change in TOL	Beginning TOL	Ending TOL	Contributions Employer	Contributions Employee	Net Investment Income	Benefit Payments	Administrative Expenses	Other	Net Change in FPNP	Beginning FPNP	Ending FPNP	Net OPEB Liability Beginning of Year	Change in Net OPEB Liability	Net OPEB Liability	
55512	Norfolk Public Schools	21,604	147,635	-	(137,123)	38,794	(63,829)	7,081	2,197,492	2,204,573	145,655	-	(1,643)	(63,829)	(460)	864	80,587	164,808	245,395	2,032,684	(73,506)	1,959,178	
55513	Petersburg City Public Schools	4,861	19,883	-	(19,486)	17,624	(5,900)	16,982	292,654	309,636	31,257	-	(623)	(5,900)	(104)	391	25,021	30,083	55,104	262,571	(8,039)	254,532	
55514	Buckingham County School Board	4,329	8,714	-	(11,862)	22,208	(2,663)	20,726	126,105	146,831	10,679	-	(195)	(2,663)	(36)	-	7,785	11,488	19,273	114,617	12,941	127,558	
55515	Radford City School Board	2,058	2,768	-	660	(9,107)	(2,027)	(5,648)	39,968	34,320	3,431	-	(25)	(2,027)	(11)	82	1,450	4,083	5,533	35,885	(7,098)	28,787	
55516	Caroline County School Board	1,572	11,808	-	(9,970)	(4,439)	(4,703)	(5,732)	175,706	169,974	12,370	-	(158)	(4,703)	(39)	-	7,470	13,423	20,893	162,283	(13,202)	149,081	
55517	Carroll County School Board	2,991	20,538	-	(5,790)	52,762	(27,275)	43,226	314,916	358,142	50,938	-	(637)	(27,275)	(60)	5,975	28,941	1,960	30,901	312,956	14,285	327,241	
55518	Charles City County School Board	385	2,931	-	(1,006)	6,275	(984)	7,061	35,523	42,584	2,489	-	(28)	(984)	(8)	-	1,469	2,819	4,288	32,704	5,592	38,296	
55519	Charlotte County School Board	755	5,562	-	(3,122)	5,834	(2,610)	6,419	16,520	89,373	6,583	-	(116)	(2,610)	(20)	-	3,837	7,151	10,988	75,803	2,582	78,385	
55520	Chesterfield County School Board	29,505	153,927	-	74,207	94,240	(151,286)	200,593	2,326,539	2,527,132	190,774	-	(930)	(151,286)	(326)	2,933	41,165	182,807	223,972	2,143,732	159,428	2,303,160	
55521	Clarke County School Board	1,044	4,307	-	2,372	3,795	(9,466)	(6,383)	63,783	73,249	3,546	-	(63)	(2,052)	(10)	-	1,421	5,034	6,455	58,749	8,045	66,794	
55522	Winchester Public Schools	4,864	8,813	-	(13,754)	4,789	(7,567)	(2,855)	129,486	126,631	8,659	-	87	(7,567)	(198)	3,444	4,425	110,991	115,116	18,795	(7,280)	111,515	
55523	Culpeper County School Board	6,040	18,522	-	(16,131)	12,624	(17,895)	3,160	277,308	280,468	9,134	-	585	(17,895)	(550)	8,044	(682)	319,624	319,262	(42,636)	3,842	(38,794)	
55524	Cumberland County School Board	1,530	6,629	-	(1,830)	13,566	(3,222)	16,673	98,293	114,966	7,621	-	(96)	(3,222)	(25)	102	4,380	8,560	12,940	89,733	12,293	102,026	
55525	Dickenson County School Board	2,499	23,133	-	(10,005)	12,469	(19,013)	9,083	349,712	358,795	23,371	-	(83)	(19,013)	(51)	90	4,314	25,936	30,250	323,776	4,769	328,545	
55526	Dinwiddie County School Board	2,352	11,050	-	(6,594)	4,268	(5,683)	5,393	164,191	169,584	13,073	-	(114)	(5,683)	(40)	-	7,236	13,859	21,095	150,332	(1,843)	148,489	
55528	Essex County Public Schools	1,238	9,169	-	(9,962)	11,204	(3,884)	26,789	136,543	163,332	9,857	-	(125)	(3,884)	(30)	-	5,818	11,008	16,826	125,535	20,971	146,506	
55530	Covington City School Board	1,549	4,373	-	(15,956)	6,541	(4,143)	(7,636)	65,307	57,671	6,241	-	(41)	(4,143)	(30)	150	14,226	16,403	51,081	(9,813)	41,268		
55531	Floyd County School Board	4,431	14,298	-	(22,759)	6,646	(5,350)	(2,734)	210,071	207,337	15,108	-	(223)	(5,350)	(50)	-	9,485	16,541	26,026	193,530	(12,219)	181,311	
55532	Flavanna County Public Schools	2,336	10,082	73,940	(34,083)	32,669	(4,077)	80,867	149,069	229,936	20,408	-	(414)	(4,077)	(61)	26	15,882	12,641	28,523	136,428	64,985	201,413	
55533	Chesapeake Public Schools	34,547	188,206	-	(169,458)	123,512	(60,139)	116,668	2,783,766	2,900,434	201,206	-	(2,488)	(60,139)	(656)	1,843	139,766	220,900	360,666	2,562,866	(23,098)	2,539,768	
55534	Virginia Beach City School Board	58,118	390,927	-	(167,281)	475,946	(169,274)	588,436	6,406,465	6,406,465	430,973	-	(5,734)	(169,274)	(1,280)	4,151	258,836	446,744	705,580	5,371,285	329,600	5,700,885	
55535	Giles County Schools	882	6,200	-	(3,290)	43,729	(2,591)	44,930	92,265	137,195	11,322	-	(242)	(2,591)	(36)	95	8,548	12,060	20,608	80,205	36,382	116,587	
55536	Gloucester County School Board	4,679	26,630	-	(11,889)	91,814	(35,343)	75,891	407,514	483,405	30,601	-	49	(35,343)	(135)	17,905	12,897	177,347	190,244	230,167	62,994	293,161	
55537	Goodland County School Board	1,954	4,291	-	(2,153)	5,129	(4,57)	8,764	61,842	70,606	7,080	-	(156)	(4,57)	(25)	157	6,599	5,685	12,284	56,157	2,165	58,322	
55538	Groach County School Board	1,331	13,502	105,552	(43,759)	14,486	(16,365)	74,747	206,882	281,629	23,232	-	(208)	(16,365)	(37)	169	6,791	14,774	21,565	192,108	67,956	260,064	
55539	Greene County Public Schools	2,583	15,764	-	(12,383)	17,825	(7,090)	16,699	234,506	251,205	17,048	-	(270)	(7,090)	(50)	315	9,953	16,784	26,737	217,722	6,746	224,468	
55540	Greensville County Public Schools	1,246	11,248	-	(12,577)	2,954	(4,314)	(6,095)	168,414	164,320	11,486	-	(133)	(6,095)	(35)	296	5,519	13,389	18,908	155,055	(9,833)	145,222	
55541	Halifax County School Board	1,621	16,910	-	11,152	81,879	(39,283)	72,279	268,545	340,824	18,799	-	466	(39,283)	(105)	23,623	3,500	71,424	74,924	197,121	68,779	265,900	
55542	Hanover County Public Schools	8,181	36,837	-	(39,745)	138,437	(10,878)	132,832	542,997	675,829	36,717	-	(668)	(10,878)	(128)	670	25,713	41,654	67,367	501,343	107,119	608,462	
55543	Henrico County School Board	568	7,209	-	(10,513)	108,080	(5,502)	99,842	108,978	208,820	5,959	-	(9)	(5,502)	(9)	-	49	6,206	6,255	102,772	99,793	202,565	
55544	Henry County Public Schools	4,078	34,522	-	(26,716)	69,098	(21,812)	59,170	518,271	577,441	31,497	-	(262)	(21,812)	(85)	281	9,619	42,843	52,462	475,428	49,551	524,979	
55545	Highland County School Board	225	2,143	-	(3,866)	(1,795)	(2,147)	(5,440)	32,595	27,155	2,040	-	8	(2,147)	(5)	177	73	2,400	5,273	30,195	(5,513)	24,682	
55546	Isle of Wight County Schools	2,674	7,708	-	(13,270)	12,790	(2,806)	7,096	112,921	120,017	9,189	-	(183)	(2,806)	(26)	286	6,460	8,161	14,621	104,760	636	105,396	
55548	King George County School Board	3,051	14,502	-	(10,030)	26,885	(3,009)	31,399	213,300	244,699	18,422	-	(385)	(3,009)	(63)	-	19,442	34,407	193,858	16,434	210,292		
55549	King & Queen County School Board	1,070	5,343	-	(8,341)	26,466	(1,292)	23,246	78,729	101,975	7,508	-	(142)	(1,292)	(27)	-	6,047	6,930	12,977	71,799	1,799	88,998	
55550	King William County School Board	2,739	5,642	-	(5,127)	3,709	(1,404)	5,559	81,550	87,109	9,878	-	(212)	(1,404)	(34)	-	8,228	10,011	18,239	67,669	(2,669)	68,870	
55551	Lancaster County Public Schools	2,780	11,248	-	(10,134)	2,400	(2,277)	(6,134)	121,185	115,048	8,372	-	(142)	(2,277)	(28)	-	5,360	10,047	15,407	111,338	(7,437)	103,701	
55552	Lee County School Board	7,437	8,726	-	91,208	81,703	(80,400)	108,674	436,761	545,435	23,236	-	(13)	(80,400)	-	101,856	44,691	(61,935)	(17,244)	498,696	63,862	562,679	
55553	Loudoun County School Board	50,515	182,455	-	(77,161)	212,898	(144,601)	224,516	2,724,824	2,948,390	147,584	-	2,469	(144,601)	(4,073)	35,566	36,945	231,953	2,353,930	407,839	187,161	595,000	
55554	Louisa County Public Schools	4,638	26,837	-	(28,382)	295	(21,956)	(18,568)	403,928	385,360	17,460	-	417	(21,956)	(558)	2,057	(2,580)	326,608	324,028	77,320	(15,988)	61,332	
55555	Lunenburg County School Board	877	10,313	-	(8,113)	14,416	(1,566)	12,391	100,313	112,704	6,514	-	(103)	(1,566)	(25)	-	4,820	7,137	11,957	93,176	1,771	100,747	
55556	Madison County School Board	2,396	7,514	-	281	3,189	(4,085)	9,295	110,971	120,266	8,669	-	(88)	(4,085)	(28)	-	4,468	9,149	13,617	101,822	4,827	106,649	
55557	Mathews County School Board	1,584	7,480	-	822	17,429	(2,572)	24,743	110,521	135,264	10,034	-	(177)	(2,572)	(32)	386	7,639	10,381	18,020	100,140	17,104	117,244	
55558	Mecklenburg County School Board	1,255	11,903	-	(5,083)	25,888	(6,141)	27,822	178,157	205,979	15,501	-	(220)	(6,141)	(43)	-	9,097	14,047	23,144	164,110	18,725	182,835	
55559	Middlesex County School Board	6,927	8,029	-	4,690	(29,568)	(2,686)	(12,608)	113,364	100,756	10,040	-	(188)	(2,686)	(33)	113	7,246	10,707	17,953	102,657	(19,554)	82,803	
55560	Montgomery County School Board	4,542	29,082	-	(21,556)	96,309	(14,438)	93,939	433,526	527,465	31,787	-	(224)	(14,438)	(105)	325	17,345	37,112	54,457	396,414	76,594	473,008	
55562	Nelson County Public Schools	1,830	15,663	113,972	(61,113)	13,880	(12,808)	71,404	236,635	308,039	24,702	-	(199)	(12,808)	(55)	292	11,618	17,112	28,730	219,523	59,786	279,309	
55563	New Kent County School Board	2,268	9,854	-	10,991	(2,350)	(22,628)	145,340	167,968	10,429	-	(153)	(2,350)	(83)	60	7,053	11,058	18,111	134,282	15,575	149,857		
55565	Northampton County Schools	868	3,504	-	(5,963)	14,305	(3,021)	9,693	52,559	62,252	5,482	-	(42)	(3,021)	(12)	-	1,767	5,014	6,781	47,545	7,926	55,471	
55566	Northumberland County School Board	411	8,600	-	(3,716)	8,476	(2,322)	11,449	128,164	139,613	4,843	-	(74)	(2,322)	(18)	-	3,319	5,793	9,020	122,463	8,130	130,593	
55567	Nottoway County School Board	784	8,384	-	(1,999)	35,293	(1,302)	41,160	124,072	165,232	7,615	-	(137)	(1,302)	(28)	44	6,192	8,486	14,678	115,586	34,968	150,554	
55568	Orange County Public Schools	4,338	19,706	-	(5,843)	7,883	(8,796)	17,288	292,003	309,291	27,585	-	(547)	(8,796)	(85)	378	18,						

Health Insurance Credit - Participating Local Subdivisions

Appendix 16 - Total OPEB Liability and Fiduciary Net Position

Employer Code	Political Subdivision	Change in Total OPEB Liability (TOL)										Change in Plan Fiduciary Net Position (PFNP)										
		Service Cost	Interest	Benefit Change	Difference Between Expected and Actual Experience	Change of Assumptions	Benefit Payments	Net Change in TOL	Beginning TOL	Ending TOL	Contributions Employer	Contributions Employee	Net Investment Income	Benefit Payments	Administrative Expenses	Other	Net Change in PFNP	Beginning PFNP	Ending PFNP	Net OPEB Liability Beginning of Year	Change in Net OPEB Liability	Net OPEB Liability
55600	Accomack County School Board	4,050	22,655	-	(10,054)	37,408	(7,800)	46,259	335,475	381,734	25,374	-	(412)	(7,800)	(83)	596	17,675	25,122	42,797	310,353	28,584	338,937
55601	Bristol Virginia School Board	872	4,938	-	2,418	(14,674)	(3,789)	(10,235)	74,171	63,936	7,052	-	(42)	(3,789)	(20)	273	3,474	7,306	10,780	66,865	(13,709)	53,156
55602	Buena Vista City Public Schools	556	2,961	-	(2,905)	2,843	(1,998)	1,457	44,315	45,772	3,605	-	(29)	(1,998)	(10)	-	1,568	5,029	40,988	(111)	40,743	83,403
55603	Amelia County School Board	963	5,283	-	(2,097)	12,091	(2,989)	13,251	78,795	92,046	5,462	-	(50)	(2,989)	(17)	-	2,406	6,237	8,643	72,558	10,845	83,403
55605	Danville School Board	1,776	10,532	-	(13,529)	7,509	(4,037)	2,251	156,277	158,528	13,669	-	(230)	(4,037)	(45)	-	9,357	14,627	23,974	141,660	(7,106)	134,554
55606	Franklin City Public Schools	346	2,053	-	(4,695)	4,299	(3,249)	(1,246)	31,697	30,451	1,110	-	95	(3,249)	(64)	917	(1,191)	38,385	37,194	(6,688)	(55)	(6,743)
55608	Harrisonburg City School Board	3,436	13,983	-	(2,029)	5,714	(5,055)	16,049	206,240	222,289	17,812	-	(303)	(5,055)	(61)	-	12,393	19,398	31,791	186,842	3,656	190,498
55609	Hopewell City School Board	2,740	13,106	-	(13,621)	9,771	(10,407)	1,589	196,630	198,219	17,743	-	(38)	(10,407)	(52)	-	7,246	18,990	26,236	177,640	(5,657)	171,983
55610	Lynchburg City Schools	5,571	23,589	-	(26,858)	5,840	(8,908)	(766)	348,355	347,589	28,159	-	(496)	(8,908)	(97)	341	18,999	29,596	48,595	318,759	(19,765)	298,994
55611	Fauquier County School Board	9,971	32,118	260,895	(65,262)	93,899	(19,535)	312,086	475,621	71,848	17,848	-	(1,365)	(19,535)	(180)	266	51,034	44,166	95,200	431,455	261,052	692,507
55612	Brunswick County Public Schools	1,487	7,220	-	3,620	10,424	(8,065)	14,686	109,503	124,189	6,403	-	108	(8,065)	(109)	-	(1,663)	64,631	62,968	44,872	16,349	61,221
55614	Portsmouth School Board	10,735	66,746	-	(55,220)	48,868	(26,616)	44,513	991,397	1,035,910	64,216	-	(1,000)	(26,616)	(209)	180	36,571	71,829	108,400	919,568	7,942	927,510
55615	Campbell County School Board	4,915	27,810	-	(2,340)	3,082	(39,170)	(5,703)	426,664	420,961	25,986	-	497	(39,170)	(328)	6,636	(6,379)	203,151	196,772	223,513	676	224,189
55616	Richmond Public Schools	12,766	89,642	-	(43,552)	143,068	(35,105)	166,819	1,332,821	1,499,640	102,834	-	(1,484)	(35,105)	(320)	1,093	67,018	108,120	175,138	1,224,701	99,801	1,324,502
55617	Roanoke City School Board	3,178	3,605	31,151	551	(13,471)	(141)	24,873	50,297	75,170	5,613	-	(36)	(141)	(171)	(583)	4,682	90,985	95,667	(40,688)	20,191	(20,497)
55619	Staunton City Schools	1,514	6,587	-	8,901	11,036	(12,268)	15,770	102,202	117,972	9,617	-	56	(12,268)	(34)	4,760	2,130	25,261	81,072	13,639	94,711	10,000
55620	Suffolk City School Board	9,501	46,945	-	(839)	51,707	(14,603)	92,711	693,284	785,995	62,759	-	(1,673)	(14,603)	(201)	-	46,282	59,009	105,291	634,275	46,429	680,704
55622	Craig County School Board	513	3,059	-	(3,887)	5,897	(1,868)	3,714	45,745	49,459	3,255	-	(32)	(1,868)	(10)	-	1,345	3,556	4,901	42,189	2,369	44,558
55623	Martinsville City Schools	1,641	6,031	-	(1,686)	22,188	(3,272)	24,902	89,342	114,244	7,728	-	(102)	(3,272)	(22)	-	4,332	6,997	11,329	82,345	20,570	102,915
55624	Appomattox Regional Governor's School	116	481	-	(397)	(911)	-	(711)	7,011	6,300	623	-	(14)	-	(2)	-	607	673	1,280	6,338	(1,318)	5,020
55625	Colonial Heights City Schools	1,827	7,959	-	(768)	(15,934)	(1,760)	(8,676)	116,957	108,281	8,855	-	(132)	(1,760)	(33)	-	6,930	9,846	16,776	107,111	(15,606)	91,505
55632	Manassas City Schools	3,662	18,014	140,823	(57,588)	78,400	(26,623)	156,688	276,527	433,215	16,725	-	478	(26,623)	(385)	11,888	2,083	222,862	224,945	53,665	154,605	208,270
55633	Franklin County Public Schools	8,050	39,445	-	(24,397)	18,608	(37,393)	4,313	595,024	599,337	26,897	-	745	(37,393)	(721)	6,427	(4,045)	426,283	422,238	168,741	8,358	177,099
55634	Frederick County School Board	13,900	35,315	-	(20,866)	353	(9,507)	19,195	514,034	533,229	48,430	-	(877)	(9,507)	(172)	676	38,550	51,845	90,395	462,189	(19,355)	442,834
55635	City of Salem Schools	3,280	8,186	62,508	(28,738)	26,248	(17,649)	53,835	126,824	180,659	16,389	-	(12)	(17,649)	(130)	10,296	8,894	70,359	79,253	56,465	44,941	101,406
55636	Manassas Park City Schools	1,884	3,045	-	271	12,567	(2,358)	15,409	44,408	59,817	1,781	-	83	(2,358)	(116)	1,113	503	66,607	67,110	(22,199)	14,906	(7,293)
55637	Newport News Public Schools	12,710	7,635	64,139	8,827	(13,701)	(147)	79,463	100,468	179,931	33,338	-	(608)	(147)	(303)	119	32,911	166,125	189,036	47,072	13,806	60,878
55638	Town of West Point School Board	734	346	-	(1,515)	(190)	-	(625)	4,385	3,760	1,150	-	(43)	-	(11)	-	1,106	4,042	5,148	343	(1,731)	(1,388)
55708	Waynesboro Public Schools	953	5,477	-	(6,031)	12,458	(2,268)	10,589	81,322	91,911	6,642	-	(94)	(2,268)	(22)	-	4,258	6,562	10,820	74,760	6,331	81,091
55710	Valley Local Technical Center	299	225	-	4,275	6,050	(7,102)	10,579	3,165	13,744	251	-	2	(7,102)	(1)	-	(18)	268	250	2,897	10,597	13,494
55711	New Horizons Technical Center	387	1,555	-	(87)	466	(540)	1,781	22,914	24,695	2,119	-	(31)	(540)	(8)	-	1,540	2,274	3,814	20,640	241	20,881
55713	Galax City Schools	656	3,275	-	(4,038)	5,300	(777)	4,416	48,254	52,670	6,066	-	(128)	(777)	(20)	-	5,141	5,332	10,473	42,722	(725)	42,197
55714	Norton City Schools	266	1,975	-	(456)	572	(1,706)	651	29,848	30,499	3,781	-	(50)	(1,706)	(10)	-	2,015	3,288	5,303	26,560	(1,364)	25,196
55802	Williamsburg-James City County Schools	5,774	25,358	199,383	(76,824)	47,991	(35,205)	166,477	387,497	553,974	16,404	-	883	(35,205)	(693)	9,500	(9,111)	416,238	407,127	(28,741)	175,588	146,847
55803	Poquoson City Public Schools	964	4,334	-	(814)	6,495	(7,316)	3,663	66,897	70,560	5,478	-	26	(7,316)	(13)	2,470	645	9,130	9,775	57,767	3,018	60,785
55806	Fredericksburg City Public Schools	1,443	5,671	-	(5,332)	10,814	(808)	11,788	82,973	94,761	7,588	-	(145)	(808)	(31)	604	8,108	14,712	74,865	5,184	80,049	
55807	Hampton City Schools	5,411	39,312	-	(20,174)	33,223	(17,151)	40,621	585,568	626,189	42,036	-	(588)	(17,151)	(117)	471	24,651	42,711	67,362	542,857	15,970	558,827
55813	Buchanan County School Board	2,515	36,700	-	(26,933)	7,855	(29,589)	(9,452)	555,990	546,538	38,717	-	(202)	(29,589)	(84)	523	9,365	40,413	49,778	515,577	(18,117)	496,760
55814	Jackson River Technical Center	103	357	-	(912)	437	(1,782)	5,638	3,856	2,084	2,084	-	(27)	(912)	(6)	464	1,603	1,620	3,223	4,018	(3,385)	633
55815	Northern Neck Regional Vocational Center	50	260	-	(272)	-	-	38	3,796	3,834	282	-	(7)	-	(1)	-	274	306	580	3,490	(236)	3,254
55819	Williamsburg Area Transit Authority	3,767	1,847	-	(1,907)	(1,723)	(95)	1,889	23,647	25,536	2,980	-	(38)	(95)	(43)	-	2,804	20,954	23,578	2,693	(915)	1,778
55860	Middle Peninsula Juvenile Detention Commission	3,874	2,619	-	(1,120)	1,866	-	7,239	34,932	42,171	3,881	-	(58)	-	(49)	-	3,774	25,105	28,879	9,827	3,465	13,292
55866	Hampton Roads Transportation Accountability Commission	2,252	186	-	587	(2,031)	-	994	507	1,501	845	-	(16)	-	(9)	-	820	4,213	5,033	174	(3,532)	174
55867	Pamunkey Regional Library	1,165	2,654	-	2,044	(2,026)	(2,607)	1,230	39,459	40,689	4,606	-	(40)	(2,607)	(29)	(1,322)	608	14,974	15,582	24,485	622	25,107
55868	Northern Virginia Transportation Authority	532	609	-	(485)	(4,890)	(85)	(4,269)	8,508	4,239	2,393	-	(30)	(485)	(25)	-	2,303	11,028	13,331	(2,520)	(6,572)	(9,092)
55874	Meherin River Regional Jail Authority	5,832	5,697	-	(18,633)	(32,715)	(1,211)	(41,030)	79,170	38,140	6,853	-	15	(1,211)	(226)	220	5,651	122,119	127,770	(42,949)	(46,881)	(89,830)
55883	Western Virginia Regional Jail Authority	9,590	9,420	-	(6,998)	(15,815)	(2,309)	(6,112)	131,123	125,011	7,204	-	109	(2,309)	(371)	1,154	5,787	203,579	209,366	(72,456)	(11,899)	(84,355)
55886	Russell County PSA	1,182	1,227	-	(1,780)	(3,304)	(500)	(1,375)	17,252	14,077	1,357	-	4	(500)	(56)	-	825	19,664	20,489	(2,412)	(4,000)	(6,412)
55897	Prince William County Service Authority	14,794	47,496	-	(33,066)	(326,512)	(16,167)	(313,455)	696,934	383,479	38,284	-	29	(16,167)	(974)	1,077	22,249	330,995	553,244	165,939	(335,704)	(169,765)
55904	Appalachian Juvenile Commission	2,468	8,732	-	(11,375)	(14,990)	(6,725)	(21,890)	130,252	108,362	8,378	-	6	(6,725)	(76)	1,618	3,201	39,400	42,641	90,812	(25,091)	65,721
55909	Henry County Public Service Authority	1,345	9,975	-	(6,886)	19,773	(10,053)	14,154	151,462	165,616	9,762	-	59	(10,053)	(106)	1,977	1,639	59,379	61,018	92,083	12,515	104,598
55914	Rappahannock Juvenile Center	2,541	9,023	-	(246)	(1,523)	(10,940)	(1,145)	136,610	135,465	9,888	-	71	(10,940)	(101)	1,139	57	60,042	60,099	76,568	(1,202)	75,366
55918	Amherst County Service Authority	1,757	4,435	-	(3,509)	213	(3,512)	1,384	65,704	67,088	3,010	-	74	(3,512)	(87)	1,477	962	49,102	50,064	16,602	422	17,024
55919	Pepper's Ferry Regional Wastewater Treatment Authority	1,398	4,507	-	(3,014)	(10,370)	(8,314)	(11,293)	67,277	55,984	4											

Health Insurance Credit - Constitutional Officers

Appendix 17 - Proportionate Share of Contributions

Employer Code	Employer	2021		2022	
		Employer Compensation	Employer Allocation Percentage	Employer Compensation	Employer Allocation Percentage
55100	Accomack County	\$ 3,870,450	0.52737%	\$ 3,893,807	0.50308%
55101	Albemarle County	2,426,887	0.33068%	2,686,388	0.34707%
55102	Alleghany County	4,515,852	0.61529%	4,737,203	0.61203%
55103	Amelia County	2,215,219	0.30184%	2,289,643	0.29582%
55104	Amherst County	3,897,519	0.53104%	3,941,373	0.50921%
55105	Appomattox County	1,677,454	0.22856%	1,787,809	0.23098%
55107	Augusta County	6,549,544	0.89238%	7,041,042	0.90969%
55108	Bath County	1,291,332	0.17595%	1,467,326	0.18956%
55109	Bedford County	6,545,849	0.89188%	6,689,583	0.86425%
55110	Bland County	1,256,975	0.17126%	1,334,396	0.17241%
55111	Botetourt County	7,192,423	0.97999%	7,357,597	0.95057%
55112	Brunswick County	3,242,707	0.44184%	3,579,900	0.46252%
55113	Buchanan County	1,720,693	0.23443%	1,944,200	0.25118%
55114	Buckingham County	2,090,427	0.28484%	2,171,906	0.28061%
55115	Campbell County	5,540,398	0.75488%	5,837,108	0.75415%
55116	Caroline County	4,807,331	0.65499%	5,169,924	0.66795%
55117	Carrroll County	2,811,942	0.38313%	2,984,334	0.38558%
55118	Charles City County	1,421,105	0.19363%	1,534,494	0.19825%
55119	Charlotte County	2,432,487	0.33143%	2,582,150	0.33361%
55120	Chesterfield County	23,990,421	3.26877%	27,138,023	3.50615%
55121	Clarke County	2,116,517	0.28836%	2,278,577	0.29439%
55122	Craig County	1,010,345	0.13765%	1,197,121	0.15468%
55123	Culpeper County	7,435,710	1.01315%	7,695,737	0.99428%
55124	Cumberland County	1,810,238	0.24665%	1,895,795	0.24494%
55125	Dickenson County	2,336,261	0.31834%	2,498,980	0.32285%
55126	Dinwiddie County	4,106,352	0.55950%	4,420,187	0.57109%
55128	Essex County	1,623,504	0.22122%	1,801,593	0.23277%
55130	Fauquier County	13,886,055	1.89201%	14,487,683	1.87177%
55131	Floyd County	2,374,345	0.32352%	2,496,944	0.32260%
55132	Fluvanna County	3,849,854	0.52453%	4,366,468	0.56412%
55133	Franklin County	6,338,459	0.86361%	6,733,023	0.86989%
55134	Frederick County	12,605,852	1.71757%	13,003,204	1.67999%
55135	Giles County	2,690,499	0.36659%	2,914,389	0.37654%
55136	Gloucester County	6,694,493	0.91213%	6,947,298	0.89756%
55137	Goochland County	4,521,229	0.61601%	5,354,398	0.69178%
55138	Grayson County	2,254,847	0.30721%	2,353,754	0.30411%
55139	Greene County	2,965,095	0.40399%	3,056,939	0.39495%
55140	Greensville County	2,687,652	0.36622%	2,913,994	0.37647%
55141	Halifax County	3,068,418	0.41807%	3,193,504	0.41260%
55142	Hanover County	21,703,134	2.95709%	22,851,063	2.95229%
55143	Henrico County	21,863,644	2.97897%	23,085,817	2.98262%
55144	Henry County	8,220,973	1.12014%	10,120,079	1.30747%
55145	Highland County	877,067	0.11949%	992,594	0.12823%
55146	Isle of Wight County	4,672,353	0.63660%	5,017,968	0.64832%
55147	James City County	2,805,411	0.38223%	3,191,428	0.41232%
55148	King George County	4,079,488	0.55583%	4,850,832	0.62671%
55149	King and Queen County	1,438,582	0.19601%	1,592,151	0.20571%
55150	King William County	2,291,242	0.31217%	2,462,738	0.31818%
55151	Lancaster County	2,486,342	0.33878%	2,693,061	0.34793%
55152	Lee County	2,451,850	0.33408%	2,655,680	0.34309%
55153	Loudoun County	70,082,321	9.54895%	72,001,550	9.30213%
55154	Louisa County	5,459,333	0.74386%	6,092,415	0.78713%
55155	Lunenburg County	1,357,773	0.18500%	1,467,918	0.18967%
55156	Madison County	2,258,754	0.30778%	2,424,671	0.31327%
55157	Mathews County	1,567,161	0.21354%	1,826,160	0.23593%
55158	Mecklenburg County	4,044,636	0.55110%	4,460,845	0.57633%
55159	Middlesex County	1,779,078	0.24242%	1,902,220	0.24576%
55160	Montgomery County	8,863,652	1.20769%	8,875,301	1.14666%
55162	Nelson County	1,948,585	0.26550%	1,963,508	0.25369%
55163	New Kent County	3,949,581	0.53812%	4,512,719	0.58304%



Health Insurance Credit - Constitutional Officers

Appendix 17 - Proportionate Share of Contributions

Employer Code	Employer	2021		2022	
		2021 Employer Compensation	2021 Employer Allocation Percentage	2022 Employer Compensation	2022 Employer Allocation Percentage
55165	Northampton County	4,266,551	0.58134%	4,239,940	0.54779%
55166	Northumberland County	2,501,244	0.34078%	2,730,367	0.35274%
55167	Nottoway County	1,900,667	0.25895%	2,006,409	0.25922%
55168	Orange County	2,979,576	0.40596%	3,091,245	0.39936%
55169	Page County	3,809,628	0.51908%	3,993,289	0.51593%
55170	Patrick County	3,923,662	0.53460%	4,053,105	0.52364%
55171	Pittsylvania County	7,850,129	1.06958%	8,722,066	1.12685%
55172	Powhatan County	3,867,499	0.52696%	4,315,697	0.55759%
55173	Prince Edward County	2,506,909	0.34158%	2,635,448	0.34051%
55174	Prince George County	2,077,583	0.28306%	2,135,423	0.27591%
55176	Prince William County	10,913,646	1.48700%	10,871,867	1.40462%
55177	Pulaski County	4,395,042	0.59883%	5,009,438	0.64720%
55178	Rappahannock County	1,890,040	0.25752%	2,011,531	0.25990%
55179	Richmond County	1,629,858	0.22205%	1,808,453	0.23363%
55180	Roanoke County	6,716,819	0.91520%	7,090,990	0.91615%
55181	Rockbridge County	2,893,155	0.39419%	3,305,396	0.42703%
55182	Rockingham County	11,059,425	1.50687%	11,898,749	1.53726%
55183	Russell County	3,489,984	0.47552%	3,715,268	0.48000%
55184	Scott County	2,979,996	0.40603%	3,438,962	0.44429%
55185	Shenandoah County	4,659,113	0.63482%	4,949,782	0.63949%
55186	Smyth County	3,134,179	0.42704%	3,382,936	0.43708%
55187	Southampton County	4,723,062	0.64353%	4,740,185	0.61243%
55188	Spotsylvania County	20,827,627	2.83779%	22,667,224	2.92853%
55189	Stafford County	23,653,770	3.22290%	25,429,058	3.28537%
55190	Surry County	1,536,341	0.20934%	1,687,074	0.21795%
55191	Sussex County	3,021,278	0.41167%	3,505,310	0.45287%
55192	Tazewell County	4,647,272	0.63319%	5,010,072	0.64728%
55193	Warren County	5,683,764	0.77444%	5,975,587	0.77202%
55195	Washington County	6,163,110	0.83973%	6,583,737	0.85058%
55196	Westmoreland County	3,306,231	0.45047%	3,549,329	0.45858%
55197	Wise County	4,922,695	0.67074%	5,346,700	0.69077%
55198	Wythe County	3,215,106	0.43805%	3,268,500	0.42229%
55199	York County	9,461,642	1.28917%	9,957,884	1.28651%
55200	City of Alexandria	18,146,950	2.47256%	17,858,056	2.30720%
55201	City of Bristol	3,232,207	0.44040%	2,693,630	0.34801%
55202	City of Buena Vista	933,266	0.12717%	976,918	0.12622%
55205	City of Danville	5,489,867	0.74802%	5,531,829	0.71471%
55206	City of Fredericksburg	3,987,879	0.54334%	4,093,549	0.52888%
55207	City of Hampton	8,653,304	1.17904%	8,570,499	1.10729%
55208	City of Harrisonburg	867,946	0.11827%	904,063	0.11682%
55209	City of Hopewell	1,947,330	0.26531%	1,959,585	0.25319%
55210	City of Lynchburg	3,944,880	0.53752%	4,043,100	0.52235%
55212	City of Norfolk	21,933,384	2.98847%	21,327,099	2.75541%
55213	City of Petersburg	2,632,167	0.35865%	2,546,812	0.32906%
55214	City of Portsmouth	11,293,482	1.53878%	11,531,443	1.48982%
55215	City of Radford	1,529,857	0.20843%	1,689,442	0.21827%
55216	City of Richmond	23,569,025	3.21131%	22,631,154	2.92387%
55217	City of Roanoke	9,361,804	1.27555%	9,180,121	1.18603%
55219	City of Staunton	1,702,535	0.23197%	1,831,046	0.23657%
55220	City of Suffolk	5,769,451	0.78610%	5,962,836	0.77037%
55221	City of Williamsburg	214,679	0.02926%	195,799	0.02530%
55222	City of Winchester	3,196,255	0.43552%	3,289,253	0.42495%
55223	City of Martinsville	3,647,183	0.49694%	3,708,949	0.47918%
55224	City of Falls Church	1,085,890	0.14795%	1,312,574	0.16957%
55225	City of Colonial Heights	1,730,613	0.23579%	1,971,272	0.25470%
55230	City of Covington	267,551	0.03645%	277,469	0.03585%
55232	City of Franklin	259,887	0.03543%	257,214	0.03323%
55233	City of Chesapeake	29,750,736	4.05362%	31,242,228	4.03639%
55234	City of Virginia Beach	24,319,627	3.31362%	26,901,032	3.47554%
55235	City of Norton	368,410	0.05019%	385,153	0.04978%



Health Insurance Credit - Constitutional Officers

Appendix 17 - Proportionate Share of Contributions

Employer Code	Employer	2021		2022	
		Employer Compensation	Employer Allocation Percentage	Employer Compensation	Employer Allocation Percentage
55236	City of Manassas Park	534,118	0.07278%	567,844	0.07336%
55258	City of Newport News	9,341,351	1.27279%	10,634,375	1.37394%
55307	City of Lexington	225,741	0.03077%	270,659	0.03495%
55308	City of Waynesboro	1,295,038	0.17645%	1,325,824	0.17129%
55313	City of Galax	116,657	0.01590%	121,791	0.01572%
55316	City of Fairfax	482,169	0.06570%	587,365	0.07590%
55319	City of Emporia	430,274	0.05863%	423,469	0.05469%
55332	City of Manassas	771,204	0.10507%	880,154	0.11373%
55335	City of Salem	1,789,305	0.24378%	1,945,902	0.25140%
55364	Town of Bedford	43,957	0.00598%	22,124	0.00287%
55365	City of Poquoson	386,409	0.05265%	415,804	0.05372%
Total for VRS Health Insurance Credit - Constitutional Officers ⁽¹⁾		\$ 733,932,691	100.00000%	\$ 774,012,972	100.00003%

⁽¹⁾ Employer-level results may not add to Health Insurance Credit - Constitutional Officers systemwide results due to rounding.



Health Insurance Credit - Constitutional Officers

Appendix 18 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
VRS Health Insurance Credit - Constitutional Officers Total⁽¹⁾		315,939	153,392	1,149,700	1,246,807	2,865,838	1,246,837	0	72,392	1,289,216	2,608,445	2,861,561	(6,685)	2,854,876
Employer Allocation														
55100	Accomack County	1,589	772	5,784	0	8,145	6,273	0	364	13,944	20,581	14,396	(3,701)	10,695
55101	Albemarle County	1,097	532	3,990	11,300	16,919	4,327	0	251	147	4,725	9,932	3,589	13,521
55102	Alleghany County	1,934	939	7,037	4,846	14,756	7,631	0	443	3,332	11,406	17,514	3,627	21,141
55103	Amelia County	935	454	3,401	4,386	9,176	3,688	0	214	3,173	7,075	8,465	(308)	8,157
55104	Amherst County	1,609	781	5,854	7,949	16,193	6,349	0	369	10,943	17,661	14,571	(1,477)	13,094
55105	Appomattox County	730	354	2,656	548	4,288	2,880	0	167	5,819	8,866	6,610	(1,259)	5,351
55107	Augusta County	2,874	1,395	10,459	12,428	27,156	11,342	0	659	385	12,386	26,031	2,494	28,525
55108	Bath County	599	291	2,179	5,680	8,749	2,363	0	137	1,246	3,746	5,424	1,061	6,485
55109	Bedford County	2,730	1,326	9,936	2,188	16,180	10,776	0	626	28,395	39,797	24,731	(4,982)	19,749
55110	Bland County	545	264	1,982	3,070	5,861	2,150	0	125	3,338	5,613	4,934	(394)	4,540
55111	Botetourt County	3,003	1,458	10,929	8,804	24,194	11,852	0	688	9,258	21,798	27,201	(38)	27,163
55112	Brunswick County	1,461	709	5,318	9,922	17,410	5,767	0	335	2,542	8,644	13,235	2,486	15,721
55113	Buchanan County	794	385	2,888	4,958	9,025	3,132	0	182	1,977	5,291	7,188	171	7,359
55114	Buckingham County	887	430	3,226	875	5,418	3,499	0	203	2,539	6,241	8,030	(153)	7,877
55115	Campbell County	2,383	1,157	8,670	4,532	16,742	9,403	0	546	4,453	14,402	21,580	(536)	21,044
55116	Caroline County	2,110	1,025	7,679	3,916	14,730	8,328	0	484	10,790	19,602	19,114	(1,498)	17,616
55117	Carroll County	1,218	591	4,433	1,367	7,609	4,808	0	279	1,954	7,041	11,034	6	11,040
55118	Charles City County	626	304	2,279	1,399	4,608	2,472	0	144	880	3,496	5,673	345	6,018
55119	Charlotte County	1,054	512	3,836	494	5,896	4,160	0	241	6,822	11,223	9,546	(1,438)	8,108
55120	Chesterfield County	11,077	5,378	40,310	68,275	125,040	43,716	0	2,538	16,059	62,313	100,331	2,685	103,016
55121	Clarke County	930	452	3,385	1,366	6,133	3,671	0	213	4,818	8,702	8,424	(751)	7,673
55122	Craig County	489	237	1,778	3,859	6,363	1,929	0	112	1,130	3,171	4,426	364	4,790
55123	Culpeper County	3,141	1,525	11,431	12,947	29,044	12,397	0	720	4,698	17,815	28,452	3,592	32,044
55124	Cumberland County	774	376	2,816	2,366	6,332	3,054	0	177	2,300	5,331	7,009	(137)	6,872
55125	Dickenson County	1,020	495	3,712	7,044	12,271	4,025	0	234	824	5,083	9,239	1,264	10,503
55126	Dinwiddie County	1,804	876	6,566	3,946	13,192	7,121	0	413	2,016	9,550	16,342	402	16,744
55128	Essex County	735	357	2,676	3,489	7,257	2,902	0	168	3,790	6,860	6,661	(731)	5,930
55130	Fauquier County	5,914	2,871	21,520	17,206	47,511	23,338	0	1,355	16,999	41,692	53,562	8,931	62,493
55131	Floyd County	1,019	495	3,709	3,737	8,960	4,022	0	234	1,957	6,213	9,231	1,067	10,298
55132	Fluvanna County	1,782	865	6,486	11,025	20,158	7,034	0	408	2,178	9,620	16,143	1,744	17,887
55133	Franklin County	2,748	1,334	10,001	14,739	28,822	10,846	0	630	6,357	17,833	24,892	3,389	28,281
55134	Frederick County	5,308	2,577	19,315	9,880	37,080	20,947	0	1,216	20,931	43,094	48,074	1,818	49,892
55135	Giles County	1,190	578	4,329	2,255	8,352	4,695	0	273	2,022	6,990	10,775	(271)	10,504
55136	Gloucester County	2,836	1,377	10,319	8,034	22,566	11,191	0	650	15,617	27,458	25,684	(1,699)	23,985
55137	Goochland County	2,186	1,061	7,953	21,840	33,040	8,625	0	501	1,380	10,506	19,796	4,029	23,825
55138	Grayson County	961	466	3,496	1,182	6,105	3,792	0	220	6,646	10,658	8,702	(917)	7,785
55139	Greene County	1,248	606	4,541	2,882	9,277	4,924	0	286	3,826	9,036	11,302	(333)	10,969
55140	Greensville County	1,189	577	4,328	2,494	8,588	4,694	0	273	1,730	6,697	10,773	(124)	10,649
55141	Halifax County	1,304	633	4,744	5,875	12,556	5,144	0	299	1,812	7,255	11,807	2,397	14,204
55142	Hanover County	9,327	4,529	33,942	2,132	49,930	36,810	0	2,137	5,677	44,624	84,842	435	84,917
55143	Henrico County	9,423	4,575	34,291	8,898	57,187	37,188	0	2,159	11,121	50,468	85,349	2,386	87,735
55144	Henry County	4,131	2,006	15,032	42,453	63,622	16,302	0	946	10,023	27,271	37,414	3,717	41,131
55145	Highland County	405	197	1,474	1,981	4,057	1,599	0	93	1,053	2,745	3,669	92	3,761
55146	Isle of Wight County	2,048	995	7,454	4,253	14,750	8,083	0	469	8,623	17,175	18,552	(578)	17,974
55147	James City County	1,303	632	4,740	6,819	13,494	5,141	0	298	6,576	12,015	11,799	(482)	11,317
55148	King George County	1,980	961	7,205	21,507	31,653	7,814	0	454	1,427	9,695	17,934	4,904	22,838
55149	King and Queen County	650	316	2,365	5,008	8,339	2,565	0	149	2,088	4,802	5,887	1,032	6,919
55150	King William County	1,005	488	3,658	4,145	9,296	3,967	0	230	284	4,481	9,105	1,606	10,711
55151	Lancaster County	1,099	534	4,000	2,418	8,051	4,338	0	252	3,930	8,520	9,956	(1,753)	8,203
55152	Lee County	1,084	526	3,945	2,042	7,597	4,278	0	248	5,799	10,325	9,818	(923)	8,895
55153	Loudoun County	29,389	14,269	106,947	187,876	338,481	115,982	0	6,734	75,968	198,684	266,186	18,404	284,590



Health Insurance Credit - Constitutional Officers

Appendix 18 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense				
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
55154	Louisa County	2,487	1,207	9,050	16,248	28,992	9,814	0	570	2,458	12,842	22,524	1,623	24,147
55155	Lunenburg County	599	291	2,181	3,090	6,161	2,365	0	137	2,519	5,021	5,428	289	5,717
55156	Madison County	990	481	3,602	3,539	8,612	3,906	0	227	1,072	5,205	8,964	180	9,144
55157	Mathews County	745	362	2,712	5,908	9,727	2,942	0	171	100	3,213	6,751	1,004	7,755
55158	Mecklenburg County	1,821	884	6,626	6,658	15,989	7,186	0	417	3,821	11,424	16,492	(261)	16,231
55159	Middlesex County	776	377	2,826	4,867	8,846	3,064	0	178	105	3,347	7,033	1,208	8,241
55160	Montgomery County	3,623	1,759	13,183	11,298	29,863	14,297	0	830	23,720	38,847	32,812	(3,083)	29,729
55162	Nelson County	802	389	2,917	5,142	9,250	3,163	0	184	3,134	6,481	7,259	2,151	9,410
55163	New Kent County	1,842	894	6,703	15,420	24,859	7,270	0	422	247	7,939	16,684	2,821	19,505
55165	Northampton County	1,731	840	6,298	1,502	10,371	6,830	0	397	9,971	17,198	15,675	(1,616)	14,059
55166	Northumberland County	1,114	541	4,055	2,710	8,420	4,398	0	255	3,269	7,922	10,094	(447)	9,647
55167	Nottoway County	819	398	2,980	3,705	7,902	3,232	0	188	1,217	4,637	7,418	311	7,729
55168	Orange County	1,262	613	4,591	1,765	8,231	4,979	0	289	11,291	16,559	11,428	(1,743)	9,685
55169	Page County	1,630	791	5,932	7,598	15,951	6,433	0	373	2,007	8,813	14,764	6,310	21,074
55170	Patrick County	1,654	803	6,020	9,509	17,986	6,529	0	379	8,626	15,534	14,984	3,393	18,377
55171	Pittsylvania County	3,560	1,729	12,955	13,631	31,875	14,050	0	816	4,516	19,382	32,245	816	33,061
55172	Powhatan County	1,762	855	6,411	8,133	17,161	6,952	0	404	19,014	26,370	15,956	(2,076)	13,880
55173	Prince Edward County	1,076	522	3,915	0	5,513	4,246	0	246	5,313	9,805	9,744	(1,730)	8,014
55174	Prince George County	872	423	3,172	435	4,902	3,440	0	200	4,244	7,884	7,895	(1,356)	6,539
55176	Prince William County	4,438	2,155	16,149	24,961	47,703	17,513	0	1,017	32,916	51,446	40,194	1,293	41,487
55177	Pulaski County	2,045	993	7,441	11,451	21,930	8,069	0	469	5,020	13,558	18,520	(1,857)	16,663
55178	Rappahannock County	821	399	2,988	1,998	6,206	3,241	0	188	1,459	4,888	7,437	121	7,558
55179	Richmond County	738	358	2,686	3,634	7,416	2,913	0	169	1,522	4,604	6,685	165	6,850
55180	Roanoke County	2,894	1,405	10,533	215	15,047	11,423	0	663	13,087	25,173	26,216	(5,615)	20,601
55181	Rockbridge County	1,349	655	4,910	7,716	14,630	5,324	0	309	2,540	8,173	12,220	744	12,964
55182	Rockingham County	4,857	2,358	17,674	10,055	34,944	19,167	0	1,113	3,660	23,940	43,990	1,697	45,687
55183	Russell County	1,516	736	5,519	2,621	10,392	5,985	0	347	2,255	8,587	13,735	(196)	13,539
55184	Scott County	1,404	682	5,108	14,602	21,796	5,540	0	322	1,794	7,656	12,714	2,970	15,684
55185	Shenandoah County	2,020	981	7,352	1,159	11,512	7,973	0	463	4,189	12,625	18,299	(760)	17,539
55186	Smyth County	1,381	670	5,025	4,838	11,914	5,450	0	316	1,841	7,607	12,507	255	12,762
55187	Southampton County	1,935	939	7,041	1,713	11,628	7,636	0	443	14,657	22,736	17,525	(2,879)	14,646
55188	Spotsylvania County	9,252	4,492	33,669	84,403	131,816	36,514	0	2,120	2,126	40,760	83,802	17,746	101,548
55189	Stafford County	10,380	5,040	37,772	66,324	119,516	40,963	0	2,378	46,259	94,013	14,829	14,829	108,842
55190	Surry County	689	334	2,506	2,625	6,154	2,717	0	158	1,089	3,964	6,237	745	6,982
55191	Sussex County	1,431	695	5,207	11,379	18,712	5,647	0	328	3,655	9,630	12,959	559	13,518
55192	Tazewell County	2,045	993	7,442	3,193	13,673	8,070	0	469	4,474	13,013	18,522	(1,103)	17,419
55193	Warren County	2,439	1,184	8,876	10,124	22,623	9,626	0	559	3,368	13,553	22,092	1,485	23,577
55195	Washington County	2,687	1,305	9,779	5,679	19,450	10,605	0	616	4,457	15,678	24,340	366	24,706
55196	Westmoreland County	1,449	703	5,272	9,193	16,617	5,718	0	332	514	6,564	13,123	2,704	15,827
55197	Wise County	2,182	1,060	7,942	6,641	17,825	8,613	0	500	2,019	11,132	19,767	922	20,689
55198	Wythe County	1,334	648	4,855	5,021	11,858	5,265	0	306	11,310	16,881	12,084	(2,461)	9,623
55199	York County	4,065	1,973	14,791	2,874	23,703	16,041	0	931	20,131	37,103	36,814	(4,049)	32,765
55200	City of Alexandria	7,289	3,539	26,526	0	37,354	28,767	0	1,670	99,053	129,490	66,022	(28,774)	37,248
55201	City of Bristol	1,099	534	4,001	5,556	11,190	4,339	0	252	25,680	30,271	9,959	(3,646)	6,313
55202	City of Buena Vista	399	194	1,451	352	2,396	1,574	0	91	1,843	3,508	3,612	11	3,623
55205	City of Danville	2,258	1,096	8,217	0	11,571	8,911	0	517	18,180	27,608	20,452	(3,612)	16,840
55206	City of Fredericksburg	1,671	811	6,081	4,425	12,988	6,594	0	383	4,234	11,211	15,134	(32)	15,102
55207	City of Hampton	3,498	1,699	12,731	0	17,928	13,806	0	802	67,159	81,767	31,686	(17,907)	13,779
55208	City of Harrisonburg	369	179	1,343	2,217	4,108	1,457	0	85	778	2,320	3,343	604	3,947
55209	City of Hopewell	800	388	2,911	3,036	7,135	3,157	0	183	3,337	6,677	7,245	95	7,340
55210	City of Lynchburg	1,650	801	6,005	731	9,187	6,513	0	378	5,616	12,507	14,947	(1,075)	13,872
55212	City of Norfolk	8,705	4,227	31,679	970	45,581	34,355	0	1,995	125,012	161,362	78,848	(30,588)	48,260
55213	City of Petersburg	1,040	505	3,783	772	6,100	4,103	0	238	16,717	21,058	9,416	(5,114)	4,302
55214	City of Portsmouth	4,707	2,285	17,128	2,149	26,269	18,576	0	1,078	33,836	53,490	42,632	(11,819)	30,813



Health Insurance Credit - Constitutional Officers

Appendix 18 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense				
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	OPEB Expense Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
55215	City of Radford	690	335	2,509	3,760	7,294	2,721	0	158	596	3,475	6,246	503	6,749
55216	City of Richmond	9,238	4,485	33,616	0	47,339	36,456	0	2,117	137,439	176,012	83,668	(36,297)	47,371
55217	City of Roanoke	3,747	1,819	13,636	1,817	21,019	14,788	0	859	37,330	52,977	33,939	(7,422)	26,517
55219	City of Staunton	747	363	2,720	3,165	6,995	2,950	0	171	799	3,920	6,770	522	7,292
55220	City of Suffolk	2,434	1,182	8,857	2,823	15,296	9,605	0	558	11,932	22,095	22,045	(1,774)	20,271
55221	City of Williamsburg	80	39	291	1,766	2,176	315	0	18	1,541	1,874	724	318	1,042
55222	City of Winchester	1,343	652	4,886	2,642	9,523	5,298	0	308	3,245	8,851	12,160	699	12,859
55223	City of Martinsville	1,514	735	5,509	2,202	9,960	5,975	0	347	6,845	13,167	13,712	(526)	13,186
55224	City of Falls Church	536	260	1,950	4,899	7,645	2,114	0	123	6,378	8,615	4,852	(813)	4,039
55225	City of Colonial Heights	805	391	2,928	4,563	8,687	3,176	0	184	1,407	4,767	7,288	261	7,549
55230	City of Covington	113	55	412	107	687	447	0	26	604	1,077	1,026	(133)	893
55232	City of Franklin	105	51	382	0	538	414	0	24	948	1,386	951	(190)	761
55233	City of Chesapeake	12,752	6,192	46,406	5,081	70,431	50,327	0	2,922	49,043	102,292	115,504	(6,582)	108,922
55234	City of Virginia Beach	10,981	5,331	39,958	72,397	128,667	43,334	0	2,516	8,035	53,885	99,455	23,367	122,822
55235	City of Norton	157	76	572	0	805	621	0	36	700	1,357	1,424	(177)	1,247
55236	City of Manassas Park	232	113	843	1,182	2,370	915	0	53	1,045	2,013	2,099	99	2,198
55258	City of Newport News	4,341	2,108	15,796	111,967	134,212	17,131	0	995	582	18,708	39,316	34,587	73,903
55307	City of Lexington	110	54	402	948	1,514	436	0	25	473	934	1,000	21	1,021
55308	City of Waynesboro	541	263	1,969	1,750	4,523	2,136	0	124	1,841	4,101	4,902	(57)	4,845
55313	City of Galax	50	24	181	32	287	196	0	11	135	342	450	(26)	424
55316	City of Fairfax	240	116	873	3,626	4,855	946	0	55	93	1,094	2,172	609	2,781
55319	City of Emporia	173	84	629	1	887	682	0	40	2,929	3,651	1,565	(592)	973
55332	City of Manassas	359	174	1,308	3,013	4,854	1,418	0	82	100	1,600	3,254	532	3,786
55335	City of Salem	794	386	2,890	2,402	6,472	3,135	0	182	994	4,311	7,194	125	7,319
55364	Town of Bedford	9	4	33	0	46	36	0	2	2,512	2,550	82	(677)	(595)
55365	City of Poquoson	170	82	618	244	1,114	670	0	39	984	1,693	1,537	(234)	1,303
Total for VRS Health Insurance Credit - Constitutional Officers ⁽¹⁾		315,939	153,392	1,149,700	1,246,807	2,865,838	1,246,837	0	72,392	1,289,216	2,608,445	2,861,561	(6,685)	2,854,876

⁽¹⁾ Employer-level results may not add to Health Insurance Credit - Constitutional Officers systemwide results due to rounding.



Health Insurance Credit - Constitutional Officers

Appendix 19 - Amortization of Deferred (Inflows) and Outflows

Employer Code		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
VRS Health Insurance Credit - Constitutional Officers Total⁽¹⁾		141,746	194,237	50,148	62,846	(64,595)	(126,989)
Employer Allocation							
55100	Accomack County	(2,754)	(1,250)	(1,974)	(1,859)	(2,323)	(2,276)
55101	Albemarle County	4,019	3,579	2,398	1,221	553	424
55102	Alleghany County	4,045	1,205	(372)	(156)	(461)	(911)
55103	Amelia County	191	698	360	782	398	(328)
55104	Amherst County	(661)	(42)	(574)	531	358	(1,080)
55105	Appomattox County	(916)	(795)	(1,113)	(884)	(505)	(365)
55107	Augusta County	3,844	4,322	2,978	2,770	842	14
55108	Bath County	1,342	1,442	1,086	664	149	320
55109	Bedford County	(3,699)	(3,464)	(5,432)	(3,869)	(3,791)	(3,362)
55110	Bland County	(138)	(48)	(239)	168	447	58
55111	Botetourt County	1,373	2,090	1,465	491	(783)	(2,240)
55112	Brunswick County	3,173	3,197	1,353	567	182	294
55113	Buchanan County	544	676	409	881	651	573
55114	Buckingham County	264	411	(35)	(186)	(601)	(676)
55115	Campbell County	783	2,419	1,041	(102)	(722)	(1,079)
55116	Caroline County	(507)	(156)	(1,033)	(592)	(1,654)	(930)
55117	Carrroll County	578	781	170	(9)	(457)	(495)
55118	Charles City County	579	331	59	152	27	(36)
55119	Charlotte County	(943)	(768)	(1,245)	(1,030)	(757)	(584)
55120	Chesterfield County	8,319	13,560	12,171	13,571	7,605	7,501
55121	Clarke County	(314)	(160)	(575)	(448)	(687)	(385)
55122	Craig County	594	675	461	540	368	554
55123	Culpeper County	4,983	4,755	2,200	1,539	(446)	(1,802)
55124	Cumberland County	227	355	21	194	218	(214)
55125	Dickenson County	1,743	1,913	1,492	1,577	447	16
55126	Dinwiddie County	1,190	1,137	429	975	71	(160)
55128	Essex County	(385)	(173)	(49)	256	423	325
55130	Fauquier County	10,674	4,637	(1,290)	(1,928)	(2,629)	(3,645)
55131	Floyd County	1,546	1,625	617	75	(539)	(577)
55132	Fluvanna County	2,496	2,260	1,467	1,685	1,331	1,299
55133	Franklin County	4,680	5,137	3,036	(484)	(502)	(878)
55134	Frederick County	3,852	1,901	(720)	(1,617)	(4,587)	(4,843)
55135	Giles County	288	486	35	519	62	(28)
55136	Gloucester County	(252)	1,049	(192)	(2,038)	(1,470)	(1,989)
55137	Goochland County	5,056	5,297	3,612	3,176	2,528	2,865
55138	Grayson County	(466)	(396)	(1,151)	(623)	(1,063)	(854)
55139	Greene County	253	551	343	123	(237)	(792)
55140	Greensville County	435	632	147	495	154	28
55141	Halifax County	2,779	1,580	1,009	999	(341)	(725)
55142	Hanover County	4,642	5,132	810	994	(2,233)	(4,039)
55143	Henrico County	5,893	2,539	1,556	1,764	(1,533)	(3,500)
55144	Henry County	5,773	7,167	5,313	5,856	5,201	7,041
55145	Highland County	282	350	166	203	106	205
55146	Isle of Wight County	384	571	(1,072)	(824)	(860)	(624)
55147	James City County	130	346	(148)	403	118	630
55148	King George County	5,634	4,723	3,629	2,913	2,361	2,698
55149	King and Queen County	1,337	1,355	512	65	110	158
55150	King William County	1,963	1,422	869	500	127	(66)
55151	Lancaster County	(1,037)	386	(102)	98	167	19
55152	Lee County	(414)	(234)	(685)	(413)	(658)	(324)
55153	Loudoun County	33,511	47,150	36,579	31,017	6,303	(14,763)
55154	Louisa County	2,876	3,822	2,705	2,945	2,226	1,576
55155	Lunenburg County	571	670	359	151	(406)	(205)
55156	Madison County	645	899	846	755	274	(12)
55157	Mathews County	1,354	1,478	1,124	1,071	693	794
55158	Mecklenburg County	739	1,836	590	765	267	368
55159	Middlesex County	1,573	1,702	1,278	903	125	(82)
55160	Montgomery County	(1,121)	1,323	504	(997)	(3,902)	(4,791)
55162	Nelson County	2,328	1,221	721	63	(651)	(913)
55163	New Kent County	3,686	3,992	3,076	2,751	1,777	1,638
55165	Northampton County	(743)	(103)	(882)	(825)	(1,846)	(2,428)
55166	Northumberland County	77	262	(185)	201	73	70
55167	Nottoway County	696	832	501	762	516	(42)
55168	Orange County	(1,150)	(941)	(1,629)	(1,888)	(1,484)	(1,236)
55169	Page County	6,241	1,290	138	323	(164)	(690)
55170	Patrick County	4,170	3,515	(1,473)	(1,267)	(1,133)	(1,360)
55171	Pittsylvania County	2,489	3,080	1,606	2,515	1,439	1,364



Health Insurance Credit - Constitutional Officers

Appendix 19 - Amortization of Deferred (Inflows) and Outflows

Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55172	Powhatan County	(1,248)	(956)	(1,773)	(1,802)	(2,729)	(701)
55173	Prince Edward County	(1,225)	(956)	(880)	(169)	(485)	(577)
55174	Prince George County	(946)	(648)	(303)	(77)	(355)	(653)
55176	Prince William County	3,378	4,025	1,545	467	(6,370)	(6,788)
55177	Pulaski County	(436)	2,735	1,810	1,918	988	1,357
55178	Rappahannock County	507	643	215	83	40	(170)
55179	Richmond County	512	634	332	545	449	340
55180	Roanoke County	(4,025)	(1,942)	(2,064)	(207)	(703)	(1,185)
55181	Rockbridge County	1,378	1,602	999	1,107	505	866
55182	Rockingham County	3,864	3,841	1,251	2,295	200	(447)
55183	Russell County	516	768	209	802	(114)	(376)
55184	Scott County	3,629	3,587	1,778	2,256	1,465	1,425
55185	Shenandoah County	189	525	(407)	(229)	(500)	(691)
55186	Smyth County	904	1,133	609	1,121	457	83
55187	Southampton County	(2,030)	(2,061)	(2,626)	(975)	(1,257)	(2,159)
55188	Spotsylvania County	22,238	23,883	15,991	15,248	9,602	4,094
55189	Stafford County	19,331	18,755	14,116	14,073	5,777	1,205
55190	Surry County	984	566	259	311	2	68
55191	Sussex County	1,316	2,086	1,387	1,372	1,422	1,499
55192	Tazewell County	(142)	352	165	500	(18)	(197)
55193	Warren County	2,631	3,036	1,769	1,289	839	(494)
55195	Washington County	1,689	2,333	462	753	(685)	(780)
55196	Westmoreland County	3,210	2,390	1,749	1,800	771	133
55197	Wise County	1,947	2,310	1,304	1,235	(48)	(55)
55198	Wythe County	(1,719)	(668)	(471)	444	(1,171)	(1,438)
55199	York County	(1,939)	(114)	(2,514)	(2,702)	(3,353)	(2,778)
55200	City of Alexandria	(24,314)	(16,141)	(16,076)	(11,772)	(11,330)	(12,503)
55201	City of Bristol	(3,129)	(2,947)	(3,152)	(1,946)	(3,180)	(4,727)
55202	City of Buena Vista	138	(147)	(329)	(257)	(253)	(264)
55205	City of Danville	(2,551)	(2,176)	(3,090)	(2,370)	(2,847)	(3,003)
55206	City of Fredericksburg	813	1,443	705	731	(642)	(1,273)
55207	City of Hampton	(16,033)	(13,574)	(12,552)	(9,174)	(6,367)	(6,139)
55208	City of Harrisonburg	777	839	537	(49)	(110)	(206)
55209	City of Hopewell	471	604	198	62	(156)	(721)
55210	City of Lynchburg	(300)	(25)	(657)	(61)	(881)	(1,396)
55212	City of Norfolk	(25,288)	(16,410)	(20,439)	(19,130)	(16,974)	(17,540)
55213	City of Petersburg	(4,336)	(2,241)	(2,057)	(2,129)	(2,040)	(2,155)
55214	City of Portsmouth	(9,063)	(4,699)	(5,229)	(1,848)	(2,317)	(4,065)
55215	City of Radford	827	942	658	794	348	250
55216	City of Richmond	(31,007)	(22,952)	(22,987)	(16,728)	(15,938)	(19,061)
55217	City of Roanoke	(5,662)	(4,763)	(5,002)	(4,010)	(5,911)	(6,610)
55219	City of Staunton	873	997	673	697	(58)	(107)
55220	City of Suffolk	(631)	(104)	(829)	(1,419)	(1,779)	(2,037)
55221	City of Williamsburg	356	369	252	(136)	(276)	(263)
55222	City of Winchester	1,330	1,335	(257)	(156)	(568)	(1,012)
55223	City of Martinsville	185	437	(284)	(457)	(1,427)	(1,661)
55224	City of Falls Church	(561)	(472)	(615)	(37)	127	588
55225	City of Colonial Heights	639	773	483	858	563	604
55230	City of Covington	(80)	(61)	(106)	(48)	(24)	(71)
55232	City of Franklin	(141)	(123)	(166)	(142)	(120)	(156)
55233	City of Chesapeake	(1,256)	(2,679)	(6,167)	(5,439)	(8,257)	(8,063)
55234	City of Virginia Beach	27,346	21,080	11,779	9,411	2,332	2,834
55235	City of Norton	(103)	(77)	(133)	(56)	(83)	(100)
55236	City of Manassas Park	208	246	142	111	(208)	(142)
55258	City of Newport News	35,531	28,413	20,564	15,978	9,202	5,816
55307	City of Lexington	73	91	53	109	105	149
55308	City of Waynesboro	197	287	81	259	(40)	(362)
55313	City of Galax	(3)	6	(16)	(3)	(10)	(29)
55316	City of Fairfax	722	761	658	668	489	463
55319	City of Emporia	(511)	(482)	(552)	(481)	(392)	(346)
55332	City of Manassas	701	761	579	508	376	329
55335	City of Salem	498	630	281	415	233	104
55364	Town of Bedford	(673)	(671)	(610)	(279)	(115)	(156)
55365	City of Poquoson	(154)	(126)	(173)	(16)	(68)	(42)
Total for VRS Health Insurance Credit - Constitutional Officers ⁽¹⁾		141,746	194,237	50,148	62,846	(64,595)	(126,989)

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



Health Insurance Credit - Constitutional Officers

Appendix 20 - Net OPEB Liability

Employer Code	Employer	June 30, 2021 Net OPEB Liability	June 30, 2022 Net OPEB Liability	Discount Rate Sensitivity	
				Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
VRS Health Insurance Credit - Constitutional Officers Total⁽¹⁾		26,912,252	26,286,485	29,901,430	23,217,263
55100	Accomack County	141,927	132,242	150,428	116,801
55101	Albemarle County	88,993	91,232	103,779	80,580
55102	Alleghany County	165,588	160,881	183,006	142,097
55103	Amelia County	81,232	77,761	88,454	68,681
55104	Amherst County	142,915	133,853	152,261	118,225
55105	Appomattox County	61,511	60,717	69,066	53,627
55107	Augusta County	240,160	239,125	272,010	211,205
55108	Bath County	47,352	49,829	56,681	44,011
55109	Bedford County	240,025	227,181	258,423	200,655
55110	Bland County	46,090	45,321	51,553	40,029
55111	Botetourt County	263,737	249,871	284,234	220,696
55112	Brunswick County	118,909	121,580	138,300	107,384
55113	Buchanan County	63,090	66,026	75,106	58,317
55114	Buckingham County	76,656	73,762	83,906	65,150
55115	Campbell County	203,155	198,239	225,502	175,093
55116	Caroline County	176,273	175,581	199,727	155,080
55117	Carroll County	103,109	101,355	115,294	89,521
55118	Charles City County	52,110	52,113	59,280	46,028
55119	Charlotte County	89,195	87,694	99,754	77,455
55120	Chesterfield County	879,700	921,643	1,048,388	814,032
55121	Clarke County	77,604	77,385	88,027	68,349
55122	Craig County	37,044	40,660	46,252	35,912
55123	Culpeper County	272,662	261,361	297,304	230,845
55124	Cumberland County	66,379	64,386	73,241	56,868
55125	Dickenson County	85,672	84,866	96,537	74,957
55126	Dinwiddie County	150,574	150,119	170,764	132,591
55128	Essex County	59,535	61,187	69,602	54,043
55130	Fauquier County	509,183	492,022	559,686	434,574
55131	Floyd County	87,067	84,800	96,462	74,899
55132	Fluvanna County	141,163	148,287	168,680	130,973
55133	Franklin County	232,417	228,663	260,109	201,965
55134	Frederick County	462,237	441,610	502,341	390,048
55135	Giles County	98,658	98,979	112,591	87,422
55136	Gloucester County	245,474	235,937	268,383	208,389
55137	Goochland County	165,782	181,845	206,852	160,612
55138	Grayson County	82,677	79,940	90,933	70,606
55139	Greene County	108,723	103,818	118,096	91,697
55140	Greensville County	98,558	98,961	112,570	87,406
55141	Halifax County	112,513	108,458	123,373	95,794
55142	Hanover County	795,819	776,053	882,776	685,441
55143	Henrico County	801,708	784,026	891,846	692,483
55144	Henry County	301,455	343,688	390,952	303,559
55145	Highland County	32,157	33,707	38,343	29,771
55146	Isle of Wight County	171,323	170,421	193,857	150,522
55147	James City County	102,867	108,384	123,290	95,729
55148	King George County	149,587	164,740	187,395	145,505
55149	King and Queen County	52,750	54,074	61,510	47,760
55150	King William County	84,012	83,638	95,140	73,873
55151	Lancaster County	91,173	91,459	104,036	80,780
55152	Lee County	89,909	90,186	102,589	79,656
55153	Loudoun County	2,569,840	2,445,202	2,781,468	2,159,699
55154	Louisa County	200,189	206,909	235,363	182,750
55155	Lunenburg County	49,788	49,858	56,714	44,036
55156	Madison County	82,831	82,348	93,672	72,733
55157	Mathews County	57,468	62,018	70,546	54,776
55158	Mecklenburg County	148,313	151,497	172,331	133,808
55159	Middlesex County	65,240	64,602	73,486	57,059
55160	Montgomery County	325,017	301,417	342,868	266,223
55162	Nelson County	71,452	66,686	75,857	58,900
55163	New Kent County	144,821	153,261	174,337	135,366
55165	Northampton County	156,451	143,995	163,797	127,182
55166	Northumberland County	91,712	92,723	105,474	81,897
55167	Nottoway County	69,689	68,140	77,510	60,184
55168	Orange County	109,253	104,978	119,414	92,720



Health Insurance Credit - Constitutional Officers

Appendix 20 - Net OPEB Liability

Employer Code	Employer	June 30, 2021 Net OPEB Liability	June 30, 2022 Net OPEB Liability	Discount Rate Sensitivity	
				Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
55169	Page County	139,696	135,620	154,270	119,785
55170	Patrick County	143,873	137,647	156,576	121,575
55171	Pittsylvania County	287,848	296,209	336,944	261,624
55172	Powhatan County	141,817	146,571	166,727	129,457
55173	Prince Edward County	91,927	89,508	101,817	79,057
55174	Prince George County	76,178	72,527	82,501	64,059
55176	Prince William County	400,185	369,225	420,001	326,114
55177	Pulaski County	161,159	170,126	193,522	150,262
55178	Rappahannock County	69,304	68,319	77,714	60,342
55179	Richmond County	59,759	61,413	69,859	54,242
55180	Roanoke County	246,301	240,824	273,942	212,705
55181	Rockbridge County	106,085	112,251	127,688	99,145
55182	Rockingham County	405,533	404,092	459,662	356,910
55183	Russell County	127,973	126,175	143,527	111,443
55184	Scott County	109,271	116,788	132,849	103,152
55185	Shenandoah County	170,845	168,099	191,217	148,472
55186	Smyth County	114,926	114,893	130,693	101,478
55187	Southampton County	173,188	160,986	183,125	142,189
55188	Spotsylvania County	763,713	769,807	875,672	679,924
55189	Stafford County	867,355	863,608	982,372	762,773
55190	Surry County	56,338	57,291	65,170	50,602
55191	Sussex County	110,789	119,044	135,415	105,144
55192	Tazewell County	170,406	170,147	193,546	150,281
55193	Warren County	208,419	202,937	230,845	179,242
55195	Washington County	225,991	223,588	254,335	197,481
55196	Westmoreland County	121,232	120,545	137,122	106,470
55197	Wise County	180,511	181,579	206,550	160,378
55198	Wythe County	117,889	111,005	126,271	98,044
55199	York County	346,944	338,178	384,685	298,692
55200	City of Alexandria	665,422	606,482	689,885	535,669
55201	City of Bristol	118,521	91,480	104,060	80,798
55202	City of Buena Vista	34,224	33,179	37,742	29,305
55205	City of Danville	201,309	187,872	213,708	165,936
55206	City of Fredericksburg	146,225	139,024	158,143	122,791
55207	City of Hampton	317,307	291,068	331,095	257,082
55208	City of Harrisonburg	31,829	30,708	34,931	27,122
55209	City of Hopewell	71,401	66,555	75,707	58,784
55210	City of Lynchburg	144,659	137,307	156,190	121,275
55212	City of Norfolk	804,264	724,300	823,907	639,731
55213	City of Petersburg	96,521	86,498	98,394	76,399
55214	City of Portsmouth	414,120	391,621	445,477	345,895
55215	City of Radford	56,093	57,375	65,266	50,676
55216	City of Richmond	864,236	768,582	874,279	678,842
55217	City of Roanoke	343,280	311,766	354,640	275,364
55219	City of Staunton	62,428	62,186	70,738	54,925
55220	City of Suffolk	211,557	202,503	230,352	178,859
55221	City of Williamsburg	7,875	6,650	7,565	5,874
55222	City of Winchester	117,208	111,704	127,066	98,662
55223	City of Martinsville	133,738	125,960	143,282	111,252
55224	City of Falls Church	39,816	44,574	50,704	39,370
55225	City of Colonial Heights	63,457	66,952	76,159	59,134
55230	City of Covington	9,809	9,424	10,720	8,323
55232	City of Franklin	9,535	8,735	9,936	7,715
55233	City of Chesapeake	1,090,920	1,061,025	1,206,938	937,139
55234	City of Virginia Beach	891,770	913,597	1,039,236	806,925
55235	City of Norton	13,507	13,085	14,885	11,558
55236	City of Manassas Park	19,586	19,284	21,936	17,032
55258	City of Newport News	342,537	361,160	410,828	318,991
55307	City of Lexington	8,281	9,187	10,451	8,114
55308	City of Waynesboro	47,487	45,026	51,218	39,769
55313	City of Galax	4,279	4,132	4,701	3,650
55316	City of Fairfax	17,682	19,951	22,695	17,622
55319	City of Emporia	15,779	14,376	16,353	12,698
55332	City of Manassas	28,277	29,896	34,007	26,405
55335	City of Salem	65,607	66,084	75,172	58,368



Health Insurance Credit - Constitutional Officers

Appendix 20 - Net OPEB Liability

Employer Code	Employer	June 30, 2021 Net OPEB Liability	June 30, 2022 Net OPEB Liability	Discount Rate Sensitivity	
				Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
55364	Town of Bedford	1,609	754	858	666
55365	City of Poquoson	14,169	14,121	16,063	12,472
Total for VRS Health Insurance Credit - Constitutional Officers ⁽¹⁾		26,912,252	26,286,485	29,901,430	23,217,263

⁽¹⁾ Employer-level results may not add to Health Insurance Credit - Constitutional Officers systemwide results due to rounding.



Health Insurance Credit - Social Service Employees

Appendix 21 - Proportionate Share of Contributions

Employer Code	Employer	2021		2022	
		Employer Compensation	Employer Allocation Percentage	Employer Compensation	Employer Allocation Percentage
55100	Accomack County	\$ 1,909,550	0.63495%	\$ 2,038,162	0.64758%
55101	Albemarle County	6,684,872	2.22295%	7,306,817	2.32160%
55102	Alleghany County	1,082,478	0.35992%	1,281,326	0.40711%
55103	Amelia County	920,180	0.30601%	1,002,988	0.31865%
55104	Amherst County	1,597,614	0.53126%	1,797,921	0.57124%
55105	Appomattox County	694,415	0.23093%	809,897	0.25736%
55107	Augusta County	6,521,682	2.16861%	6,265,355	1.99066%
55108	Bath County	354,693	0.11796%	386,503	0.12283%
55109	Bedford County	4,152,769	1.38095%	4,552,463	1.44642%
55110	Bland County	475,061	0.15795%	462,630	0.14699%
55111	Botetourt County	752,696	0.25027%	748,791	0.23788%
55112	Brunswick County	1,182,170	0.39308%	1,283,766	0.40786%
55113	Buchanan County	1,875,269	0.62358%	1,995,267	0.63395%
55114	Buckingham County	851,918	0.28326%	937,466	0.29783%
55115	Campbell County	2,899,500	0.96416%	3,139,305	0.99742%
55116	Caroline County	1,515,198	0.50387%	1,617,076	0.51380%
55117	Carrroll County	1,344,241	0.44699%	1,547,591	0.49173%
55118	Charles City County	566,477	0.18840%	597,078	0.18972%
55119	Charlotte County	969,777	0.32246%	1,009,004	0.32057%
55120	Chesterfield County	9,347,217	3.10817%	9,189,061	2.91959%
55121	Clarke County	696,849	0.23172%	750,883	0.23855%
55122	Craig County	331,775	0.11035%	305,866	0.09716%
55123	Culpeper County	3,545,204	1.17890%	3,558,162	1.13053%
55124	Cumberland County	732,337	0.24353%	779,693	0.24774%
55125	Dickenson County	1,569,388	0.52189%	1,684,304	0.53512%
55126	Dinwiddie County	1,294,303	0.43036%	1,496,445	0.47542%
55128	Essex County	912,731	0.30348%	917,405	0.29147%
55130	Fauquier County	3,186,422	1.05954%	3,385,960	1.07585%
55131	Floyd County	681,147	0.22647%	816,415	0.25937%
55132	Fluvanna County	1,459,177	0.48523%	1,670,194	0.53069%
55133	Franklin County	2,862,001	0.95173%	3,115,798	0.98998%
55134	Frederick County	3,895,896	1.29546%	4,014,154	1.27543%
55135	Giles County	1,296,226	0.43106%	1,262,017	0.40101%
55136	Gloucester County	2,322,824	0.77243%	2,234,537	0.70996%
55137	Goochland County	1,128,632	0.37532%	1,171,366	0.37216%
55138	Grayson County	1,013,324	0.33699%	1,234,649	0.39231%
55139	Greene County	851,243	0.28309%	892,802	0.28370%
55141	Halifax County	2,070,553	0.68851%	2,190,874	0.69608%
55142	Hanover County	3,007,916	1.00021%	3,178,111	1.00979%
55143	Henrico County	10,488,639	3.48778%	11,090,836	3.52386%
55144	Henry County	3,618,032	1.20314%	3,944,859	1.25336%
55145	Highland County	180,457	0.06003%	227,958	0.07241%
55146	Isle of Wight County	1,715,730	0.57055%	1,818,449	0.57776%
55147	James City County	2,286,879	0.76044%	2,344,823	0.74499%
55148	King George County	825,539	0.27451%	983,548	0.31246%
55149	King and Queen County	550,861	0.18315%	604,878	0.19223%
55150	King William County	631,783	0.21010%	625,464	0.19875%
55151	Lancaster County	972,395	0.32334%	1,041,566	0.33094%
55152	Lee County	1,817,526	0.60441%	2,046,060	0.65009%
55153	Loudoun County	16,119,699	5.36026%	15,971,905	5.07472%
55154	Louisa County	1,839,154	0.61159%	1,704,273	0.54148%
55155	Lunenburg County	329,221	0.10947%	350,958	0.11154%
55156	Madison County	892,951	0.29691%	911,414	0.28955%
55157	Mathews County	720,232	0.23951%	814,045	0.25861%
55158	Mecklenburg County	1,858,595	0.61806%	2,012,415	0.63939%
55159	Middlesex County	607,754	0.20205%	659,185	0.20945%
55160	Montgomery County	2,626,944	0.87350%	2,768,896	0.87977%
55162	Nelson County	585,645	0.19470%	699,275	0.22216%
55163	New Kent County	766,850	0.25500%	855,909	0.27191%
55165	Northampton County	1,077,942	0.35843%	1,260,271	0.40042%



Health Insurance Credit - Social Service Employees

Appendix 21 - Proportionate Share of Contributions

Employer Code	Employer	2021		2022	
		Employer Compensation	Employer Allocation Percentage	Employer Compensation	Employer Allocation Percentage
55166	Northumberland County	765,867	0.25465%	835,772	0.26555%
55167	Nottoway County	815,095	0.27101%	851,802	0.27065%
55168	Orange County	1,623,611	0.53992%	1,708,637	0.54290%
55169	Page County	1,028,633	0.34207%	1,192,781	0.37902%
55170	Patrick County	1,123,345	0.37357%	1,230,261	0.39089%
55171	Pittsylvania County	2,252,559	0.74906%	2,365,340	0.75151%
55172	Powhatan County	1,000,971	0.33288%	1,203,545	0.38236%
55173	Prince Edward County	1,295,411	0.43080%	1,336,422	0.42459%
55174	Prince George County	1,362,012	0.45294%	1,543,531	0.49039%
55176	Prince William County	16,939,361	5.63284%	16,691,088	5.30323%
55177	Pulaski County	1,974,462	0.65657%	2,134,797	0.67827%
55178	Rappahannock County	566,205	0.18832%	602,399	0.19139%
55179	Richmond County	599,431	0.19934%	612,011	0.19448%
55180	Roanoke County	4,641,634	1.54345%	4,648,279	1.47685%
55182	Rockingham County	5,858,310	1.94809%	6,115,029	1.94291%
55183	Russell County	1,531,209	0.50920%	1,538,834	0.48897%
55184	Scott County	1,377,050	0.45793%	1,599,886	0.50837%
55185	Shenandoah County	2,089,666	0.69490%	2,109,065	0.67007%
55186	Smyth County	2,081,760	0.69227%	2,284,641	0.72593%
55187	Southampton County	1,279,635	0.42555%	1,294,938	0.41146%
55188	Spotsylvania County	5,230,555	1.73929%	6,310,012	2.00487%
55189	Stafford County	3,745,259	1.24540%	4,061,145	1.29031%
55190	Surry County	865,428	0.28781%	876,528	0.27851%
55191	Sussex County	987,099	0.32824%	778,351	0.24733%
55192	Tazewell County	2,529,959	0.84130%	2,715,853	0.86288%
55193	Warren County	1,645,210	0.54710%	2,098,371	0.66673%
55195	Washington County	2,220,607	0.73839%	2,506,627	0.79641%
55196	Westmoreland County	1,127,585	0.37497%	1,133,938	0.36029%
55197	Wise County	2,884,891	0.95934%	3,423,895	1.08789%
55198	Wythe County	2,065,956	0.68702%	2,238,708	0.71129%
55199	York County	3,152,782	1.04842%	3,124,653	0.99282%
55200	City of Alexandria	21,646,829	7.19760%	22,766,330	7.23402%
55201	City of Bristol	1,348,261	0.44830%	1,527,989	0.48546%
55206	City of Fredericksburg	1,926,241	0.64055%	1,900,338	0.60377%
55207	City of Hampton	7,509,682	2.49720%	7,138,782	2.26817%
55209	City of Hopewell	1,902,737	0.63268%	1,955,391	0.62124%
55210	City of Lynchburg	4,160,981	1.38367%	4,044,547	1.28505%
55213	City of Petersburg	3,562,283	1.18459%	3,614,078	1.14826%
55214	City of Portsmouth	5,630,362	1.87222%	5,565,381	1.76825%
55215	City of Radford	713,882	0.23741%	811,755	0.25795%
55220	City of Suffolk	4,451,806	1.48036%	4,744,875	1.50762%
55221	City of Williamsburg	638,416	0.21229%	781,573	0.24833%
55222	City of Winchester	2,472,820	0.82231%	2,890,989	0.91857%
55224	City of Falls Church	78,182	0.02599%	0	0.00000%
55232	City of Franklin	700,319	0.23286%	824,116	0.26188%
55233	City of Chesapeake	9,642,387	3.20635%	9,738,243	3.09409%
55234	City of Virginia Beach	14,487,479	4.81745%	14,166,733	4.50122%
55235	City of Norton	520,674	0.17318%	575,172	0.18278%
55236	City of Manassas Park	936,628	0.31144%	1,030,158	0.32734%
55258	City of Newport News	9,579,204	3.18535%	10,792,859	3.42922%
55313	City of Galax	818,227	0.27206%	985,875	0.31321%
55332	City of Manassas	1,135,720	0.37768%	1,122,725	0.35669%
55454	Greensville/Emporia Department of Social Services	70,258	0.02336%	47,983	0.01522%
55494	Rockbridge Area Social Services Board	1,063,227	0.35353%	1,175,687	0.37358%

Total for VRS Health Insurance Credit - Social Service Employees⁽¹⁾ \$ 300,726,720 100.00000% \$ 314,733,803 100.00000%

⁽¹⁾ Employer-level results may not add to Health Insurance Credit - Social Service Employees systemwide results due to rounding.



Health Insurance Credit - Social Service Employees

Appendix 22 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense				
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
VRS Health Insurance Credit - Social Service Employees Total⁽¹⁾		28,601	57,381	479,341	749,014	1,314,337	655,873	0	0	761,852	1,417,725	1,129,013	(2,769)	1,126,244
Employer Allocation														
55100	Accomack County	185	372	3,104	2,171	5,832	4,247	0	0	4,459	8,706	7,311	(2,543)	4,768
55101	Albemarle County	664	1,332	11,128	18,753	31,877	15,227	0	0	2,715	17,942	26,211	5,937	32,148
55102	Alleghany County	116	234	1,951	5,837	8,138	2,670	0	0	1,585	4,255	4,596	1,688	6,284
55103	Amelia County	91	183	1,527	3,129	4,930	2,090	0	0	168	2,258	3,598	726	4,324
55104	Amherst County	163	328	2,738	6,998	10,227	3,747	0	0	488	4,235	6,449	2,296	8,745
55105	Appomattox County	74	148	1,234	5,914	7,370	1,688	0	0	938	2,626	2,906	958	3,864
55107	Augusta County	569	1,142	9,542	4,310	15,563	13,056	0	0	20,251	33,307	22,475	(26)	22,449
55108	Bath County	35	70	589	687	1,381	806	0	0	337	1,143	1,387	115	1,502
55109	Bedford County	414	830	6,933	9,674	17,851	9,487	0	0	1,797	11,284	16,330	4,184	20,514
55110	Bland County	42	84	705	670	1,501	964	0	0	1,481	2,445	1,660	(199)	1,461
55111	Botetourt County	68	137	1,140	2,517	3,862	1,560	0	0	1,318	2,878	2,686	602	3,288
55112	Brunswick County	117	234	1,955	2,798	5,104	2,675	0	0	1,456	4,131	4,605	28	4,633
55113	Buchanan County	181	364	3,039	1,078	4,662	4,158	0	0	6,739	10,897	7,157	(2,739)	4,418
55114	Buckingham County	85	171	1,428	2,507	4,191	1,953	0	0	1,494	3,447	3,363	(374)	2,989
55115	Campbell County	285	572	4,781	3,623	9,261	6,542	0	0	2,395	8,937	11,261	(304)	10,957
55116	Caroline County	147	295	2,463	2,017	4,922	3,370	0	0	2,297	5,667	5,801	77	5,878
55117	Carroll County	141	282	2,357	4,694	7,474	3,225	0	0	1,467	4,692	5,552	589	6,141
55118	Charles City County	54	109	909	5,056	6,128	1,244	0	0	660	1,904	2,142	1,370	3,512
55119	Charlotte County	92	184	1,537	209	2,022	2,103	0	0	238	2,341	3,619	(212)	3,407
55120	Chesterfield County	835	1,675	13,995	1,112	17,617	19,149	0	0	36,041	55,190	32,962	(8,389)	24,573
55121	Clarke County	68	137	1,143	2,290	3,638	1,565	0	0	3,111	4,676	2,693	(1,039)	1,654
55122	Craig County	28	56	466	1,671	2,221	637	0	0	1,383	2,020	1,097	231	1,328
55123	Culpeper County	323	649	5,419	0	6,391	7,415	0	0	13,726	21,141	12,764	(3,607)	9,157
55124	Cumberland County	71	142	1,188	2,241	3,642	1,625	0	0	1,260	2,885	2,797	(1)	2,796
55125	Dickenson County	153	307	2,565	1,375	4,400	3,510	0	0	1,587	5,097	6,042	(877)	5,165
55126	Dinwiddie County	136	273	2,279	5,719	8,407	3,118	0	0	2,524	5,642	5,368	312	5,680
55128	Essex County	83	167	1,397	3,771	5,418	1,912	0	0	1,866	3,778	3,291	471	3,762
55130	Fauquier County	308	617	5,157	5,564	11,646	7,056	0	0	787	7,843	12,146	2,852	14,998
55131	Floyd County	74	149	1,243	5,521	6,987	1,701	0	0	904	2,605	2,928	1,087	4,015
55132	Fluvanna County	152	305	2,544	8,834	11,835	3,481	0	0	2,779	6,260	5,992	2,782	8,774
55133	Franklin County	283	568	4,745	12,473	18,069	6,493	0	0	1,929	8,422	11,177	3,886	15,063
55134	Frederick County	365	732	6,114	6,797	14,008	8,365	0	0	8,457	16,822	14,400	117	14,517
55135	Giles County	115	230	1,922	4,592	6,859	2,630	0	0	3,175	5,805	4,527	850	5,377
55136	Gloucester County	203	407	3,403	6,775	10,788	4,656	0	0	7,093	11,749	8,015	1,427	9,442
55137	Goochland County	106	214	1,784	1,444	3,548	2,441	0	0	376	2,817	4,202	408	4,610
55138	Grayson County	112	225	1,881	9,072	11,290	2,573	0	0	606	3,179	4,429	1,918	6,347
55139	Greene County	81	163	1,360	977	2,581	1,861	0	0	1,790	3,651	3,203	(211)	2,992
55141	Halifax County	199	399	3,337	2,606	6,541	4,565	0	0	1,302	5,867	7,859	(1,182)	6,677
55142	Hanover County	289	579	4,840	1,930	7,638	6,623	0	0	3,184	9,807	11,401	(779)	10,622
55143	Henrico County	1,008	2,022	16,891	14,789	34,710	23,112	0	0	19,186	42,298	39,785	7,580	47,365
55144	Henry County	358	719	6,008	7,999	15,084	8,220	0	0	1,409	9,629	14,150	2,916	17,066
55145	Highland County	21	42	347	1,489	1,899	475	0	0	836	1,311	818	134	952
55146	Isle of Wight County	165	332	2,769	3,003	6,269	3,789	0	0	1,678	5,467	6,523	(113)	6,410
55147	James City County	213	427	3,571	2,050	6,261	4,886	0	0	2,126	7,012	8,411	(386)	8,025
55148	King George County	89	179	1,498	3,944	5,710	2,049	0	0	1,541	3,590	3,528	(616)	2,912
55149	King and Queen County	55	110	921	944	2,030	1,261	0	0	907	2,168	2,170	(80)	2,090
55150	King William County	97	114	953	1,527	2,651	1,304	0	0	2,820	4,124	2,244	78	2,322
55151	Lancaster County	55	190	1,586	1,190	3,061	2,171	0	0	856	3,027	3,736	99	3,835
55152	Lee County	186	373	3,116	6,327	10,002	4,264	0	0	1,445	5,709	7,340	(138)	7,202
55153	Loudoun County	1,451	2,912	24,325	25,759	54,447	33,284	0	0	88,054	121,338	57,294	(17,860)	39,434
55154	Louisa County	155	311	2,596	1,999	5,061	3,551	0	0	8,025	11,576	6,113	(1,268)	4,845



Health Insurance Credit - Social Service Employees

Appendix 22 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
55155	Lunenburg County	32	64	535	837	1,468	732	0	0	1,062	1,794	1,259	(101)	1,158
55156	Madison County	83	166	1,388	1,140	2,777	1,899	0	0	867	2,766	3,269	194	3,463
55157	Mathews County	74	148	1,240	3,763	5,225	1,696	0	0	33	1,729	2,920	1,051	3,971
55158	Mecklenburg County	183	367	3,065	9,638	13,253	4,194	0	0	2,407	6,601	7,219	2,823	10,042
55159	Middlesex County	60	120	1,004	2,359	3,543	1,374	0	0	1,150	2,524	2,365	106	2,471
55160	Montgomery County	252	505	4,217	5,605	10,579	5,770	0	0	3,109	8,879	9,933	628	10,561
55162	Nelson County	64	127	1,065	3,428	4,684	1,457	0	0	1,824	3,281	2,508	333	2,841
55163	New Kent County	78	156	1,303	2,806	4,343	1,783	0	0	1,502	3,285	3,070	197	3,267
55165	Northampton County	115	230	1,919	4,364	6,628	2,626	0	0	5,380	8,006	4,521	(1,912)	2,609
55166	Northumberland County	76	152	1,273	1,133	2,634	1,742	0	0	1,169	2,911	2,998	(121)	2,877
55167	Nottoway County	77	155	1,297	381	1,910	1,775	0	0	1,495	3,270	3,056	(785)	2,271
55168	Orange County	155	312	2,602	7,169	10,238	3,561	0	0	864	4,425	6,129	3,197	9,326
55169	Page County	108	217	1,817	3,851	5,993	2,486	0	0	2,032	4,518	4,279	2,357	6,636
55170	Patrick County	112	224	1,874	3,583	5,793	2,564	0	0	50	2,614	4,413	2,145	6,558
55171	Pittsylvania County	215	431	3,602	3,200	7,448	4,929	0	0	14,885	19,814	8,485	(5,824)	2,661
55172	Powhatan County	109	219	1,833	5,449	7,610	2,508	0	0	821	3,329	4,317	544	4,861
55173	Prince Edward County	121	244	2,035	0	2,400	2,785	0	0	3,620	6,405	4,794	(1,165)	3,629
55174	Prince George County	140	281	2,351	4,557	7,329	3,216	0	0	1,864	5,080	5,537	382	5,919
55176	Prince William County	1,516	3,043	25,421	40,870	70,850	34,782	0	0	34,939	69,721	59,874	4,297	64,171
55177	Pulaski County	194	389	3,251	2,256	6,090	4,449	0	0	3,443	7,892	7,658	(1,962)	5,696
55178	Rappahannock County	55	110	917	1,501	2,583	1,255	0	0	1,574	2,829	2,161	(386)	1,775
55179	Richmond County	56	112	932	1,578	2,678	1,276	0	0	1,189	2,465	2,196	475	2,671
55180	Roanoke County	422	847	7,079	1,827	10,175	9,686	0	0	14,744	24,430	16,674	(4,442)	12,232
55182	Rockingham County	556	1,115	9,313	4,659	15,643	12,743	0	0	3,067	15,810	21,936	1,407	23,343
55183	Russell County	140	281	2,344	753	3,518	3,207	0	0	3,687	6,894	5,520	(1,098)	4,422
55184	Scott County	145	292	2,437	6,970	9,844	3,334	0	0	1,218	4,552	5,740	1,487	7,227
55185	Shenandoah County	192	385	3,212	4,128	7,917	4,395	0	0	3,942	8,337	7,565	938	8,503
55186	Smyth County	208	417	3,480	3,558	7,663	4,761	0	0	943	5,704	8,196	306	8,502
55187	Southampton County	118	236	1,972	714	3,040	2,699	0	0	2,073	4,772	4,645	(426)	4,219
55188	Spotsylvania County	573	1,150	9,610	40,654	51,987	13,149	0	0	1,575	14,724	22,635	9,771	32,406
55189	Stafford County	369	740	6,185	18,828	26,122	8,463	0	0	7,404	15,867	14,568	3,904	18,472
55190	Surry County	80	160	1,335	892	2,467	1,827	0	0	2,365	4,192	3,144	(1,366)	1,778
55191	Sussex County	71	142	1,186	1,420	2,819	1,622	0	0	10,137	11,759	2,792	(2,920)	(128)
55192	Tazewell County	247	495	4,136	4,467	9,345	5,659	0	0	3,523	9,182	9,742	(1,858)	7,884
55193	Warren County	191	383	3,196	13,566	17,336	4,373	0	0	3,502	7,875	7,527	1,828	9,355
55195	Washington County	228	457	3,818	8,540	13,043	5,223	0	0	3,155	8,378	8,992	(1,104)	7,888
55196	Westmoreland County	103	207	1,727	843	2,880	2,363	0	0	4,917	7,280	4,068	(1,395)	2,673
55197	Wise County	311	624	5,215	13,917	20,067	7,135	0	0	5,341	12,476	12,282	(1,247)	11,035
55198	Wythe County	203	408	3,410	6,842	10,863	4,665	0	0	5,103	9,768	8,030	(430)	7,600
55199	York County	284	570	4,759	1,496	7,109	6,512	0	0	18,059	24,571	11,209	(4,188)	7,021
55200	City of Alexandria	2,069	4,151	34,676	39,997	80,893	47,446	0	0	34,541	81,987	81,672	(8,586)	73,086
55201	City of Bristol	139	279	2,327	3,862	6,607	3,184	0	0	5,467	8,651	5,481	(2,328)	3,153
55206	City of Fredericksburg	173	346	2,894	2,521	5,934	3,960	0	0	7,051	11,011	6,817	(1,755)	5,062
55207	City of Hampton	649	1,302	10,872	0	12,823	14,876	0	0	38,082	52,958	25,608	(9,095)	16,513
55209	City of Hopewell	178	356	2,978	1,211	4,723	4,075	0	0	8,233	12,308	7,014	(1,000)	6,014
55210	City of Lynchburg	367	737	6,160	0	7,264	8,428	0	0	32,651	41,079	14,508	(11,087)	3,421
55213	City of Petersburg	328	659	5,504	13,775	20,266	7,531	0	0	11,964	19,495	12,964	(3,087)	9,877
55214	City of Portsmouth	506	1,015	8,476	1,526	11,523	11,597	0	0	34,127	45,724	19,964	(15,051)	4,913
55215	City of Radford	74	148	1,236	2,376	3,834	1,692	0	0	1,521	3,213	2,912	636	3,548
55220	City of Suffolk	431	865	7,227	2,833	11,356	9,888	0	0	14,821	24,709	17,021	(5,188)	11,833
55221	City of Williamsburg	71	142	1,190	8,502	9,905	1,629	0	0	2,203	3,832	2,804	1,106	3,910
55222	City of Winchester	263	527	4,403	12,602	17,795	6,025	0	0	601	6,626	10,371	3,681	14,052
55224	City of Falls Church	0	0	0	0	0	0	0	0	2,792	2,792	0	(617)	(617)



Health Insurance Credit - Social Service Employees

Appendix 22 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	OPEB Expense from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
55232	City of Franklin	75	150	1,255	6,099	7,579	1,718	0	0	3,165	4,883	2,957	(852)	2,105
55233	City of Chesapeake	885	1,775	14,831	13,539	31,030	20,293	0	0	31,164	51,457	34,932	(10,025)	24,907
55234	City of Virginia Beach	1,287	2,583	21,576	0	25,446	29,522	0	0	64,188	93,710	50,819	(29,078)	21,741
55235	City of Norton	52	105	876	2,197	3,230	1,199	0	0	577	1,776	2,064	267	2,331
55236	City of Manassas Park	94	188	1,569	3,434	5,285	2,147	0	0	1,642	3,789	3,696	1,217	4,913
55258	City of Newport News	981	1,968	16,438	126,573	145,960	22,491	0	0	3,886	26,377	38,716	74,339	113,055
55313	City of Galax	90	180	1,501	9,978	11,749	2,054	0	0	40	2,094	3,536	2,809	6,345
55332	City of Manassas	102	205	1,710	12,204	14,221	2,339	0	0	2,600	4,939	4,027	3,540	7,567
55454	Greensville/Emporia Department of Social Services	4	9	73	0	86	100	0	0	3,736	3,836	172	(1,084)	(912)
55494	Rockbridge Area Social Services Board	107	214	1,791	3,817	5,929	2,450	0	0	1,720	4,170	4,218	54	4,272
Total for VRS Health Insurance Credit - Social Service Employees ⁽¹⁾		28,601	57,381	479,341	749,014	1,314,337	655,873	0	0	761,852	1,417,725	1,129,013	(2,769)	1,126,244

⁽¹⁾ Employer-level results may not add to Health Insurance Credit - Social Service Employees systemwide results due to rounding.



Health Insurance Credit - Social Service Employees

Appendix 23 - Amortization of Deferred (Inflows) and Outflows

Employer Code		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
VRS Health Insurance Credit - Social Service Employees Total⁽¹⁾		25,625	(9,185)	(74,438)	(15,854)	(29,536)	0
Employer Allocation							
55100	Accomack County	(877)	(415)	(1,222)	(350)	(10)	0
55101	Albemarle County	6,756	4,737	(178)	1,914	706	0
55102	Alleghany County	1,044	439	863	990	547	0
55103	Amelia County	816	711	555	507	83	0
55104	Amherst County	2,383	1,403	740	1,071	395	0
55105	Appomattox County	1,536	1,712	742	455	299	0
55107	Augusta County	(1,938)	(3,907)	(5,031)	(3,766)	(3,102)	0
55108	Bath County	150	94	(67)	30	31	0
55109	Bedford County	3,870	826	271	1,104	496	0
55110	Bland County	(157)	(189)	(148)	(250)	(200)	0
55111	Botetourt County	670	556	139	(136)	(245)	0
55112	Brunswick County	199	550	(172)	310	86	0
55113	Buchanan County	(2,089)	(2,185)	(1,615)	(307)	(39)	0
55114	Buckingham County	(234)	235	169	457	117	0
55115	Campbell County	34	231	(484)	367	176	0
55116	Caroline County	223	(19)	(801)	(135)	(13)	0
55117	Carroll County	729	557	230	780	486	0
55118	Charles City County	1,424	1,303	802	736	(41)	0
55119	Charlotte County	114	0	(236)	(75)	(122)	0
55120	Chesterfield County	(7,435)	(9,418)	(10,242)	(6,948)	(3,530)	0
55121	Clarke County	(916)	(393)	(155)	399	27	0
55122	Craig County	259	219	77	(141)	(213)	0
55123	Culpeper County	(3,936)	(3,744)	(4,181)	(1,870)	(1,019)	0
55124	Cumberland County	69	62	452	183	(9)	0
55125	Dickenson County	(20)	(201)	(502)	(4)	30	0
55126	Dinwiddie County	447	328	372	1,124	494	0
55128	Essex County	554	482	494	365	(255)	0
55130	Fauquier County	1,785	1,694	266	143	(85)	0
55131	Floyd County	926	890	1,128	1,052	386	0
55132	Fluvanna County	2,823	1,433	385	445	489	0
55133	Franklin County	4,092	2,828	891	1,587	249	0
55134	Frederick County	369	(1,168)	(1,728)	371	(658)	0
55135	Giles County	964	767	86	(220)	(543)	0
55136	Gloucester County	1,629	1,092	(1,480)	(1,109)	(1,093)	0
55137	Goochland County	514	369	(10)	13	(155)	0
55138	Grayson County	2,084	2,430	1,585	1,345	667	0
55139	Greene County	(130)	(261)	(643)	42	(78)	0
55141	Halifax County	(189)	517	177	268	(99)	0
55142	Hanover County	(222)	(260)	(1,326)	(198)	(163)	0
55143	Henrico County	42	(1,885)	(2,739)	(2,478)	(528)	0
55144	Henry County	3,142	1,334	(66)	703	342	0
55145	Highland County	155	115	(17)	181	154	0
55146	Isle of Wight County	286	114	(4)	476	(70)	0
55147	James City County	765	379	(1,009)	(451)	(435)	0
55148	King George County	413	330	316	616	445	0
55149	King and Queen County	(25)	(85)	(139)	43	68	0
55150	King William County	134	(20)	(795)	(577)	(215)	0
55151	Lancaster County	193	54	(329)	110	6	0
55152	Lee County	787	975	870	1,205	456	0
55153	Loudoun County	(18,791)	(13,280)	(14,095)	(15,190)	(5,535)	0
55154	Louisa County	(1,114)	(1,259)	(1,346)	(1,646)	(1,150)	0
55155	Lunenburg County	(69)	(89)	(51)	(111)	(6)	0
55156	Madison County	276	156	(172)	(60)	(189)	0
55157	Mathews County	1,124	1,020	707	452	193	0
55158	Mecklenburg County	2,120	2,458	1,892	69	113	0
55159	Middlesex County	165	126	267	418	43	0
55160	Montgomery County	933	1,152	229	(440)	(174)	0
55162	Nelson County	396	283	(99)	500	323	0
55163	New Kent County	274	213	247	165	159	0
55165	Northampton County	(1,253)	(618)	(579)	598	474	0
55166	Northumberland County	(46)	(136)	(289)	122	72	0
55167	Nottoway County	(673)	(361)	(256)	19	(89)	0
55168	Orange County	1,979	2,060	964	929	(119)	0
55169	Page County	353	219	(21)	510	414	0
55170	Patrick County	1,696	624	308	422	129	0
55171	Pittsylvania County	(5,376)	(5,175)	(2,095)	466	(186)	0
55172	Powhatan County	708	1,125	854	1,012	582	0



Health Insurance Credit - Social Service Employees

Appendix 23 - Amortization of Deferred (Inflows) and Outflows

Employer		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55173	Prince Edward County	(1,044)	(1,161)	(1,173)	(412)	(215)	0
55174	Prince George County	521	396	386	562	384	0
55176	Prince William County	8,960	5,160	(3,203)	(3,560)	(6,228)	0
55177	Pulaski County	(362)	(588)	(935)	(24)	107	0
55178	Rappahannock County	138	59	(187)	(241)	(15)	0
55179	Richmond County	495	34	(214)	27	(129)	0
55180	Roanoke County	(2,706)	(4,097)	(4,508)	(1,565)	(1,379)	0
55182	Rockingham County	984	82	(214)	(371)	(648)	0
55183	Russell County	(489)	(658)	(995)	(804)	(430)	0
55184	Scott County	1,811	1,060	638	1,217	566	0
55185	Shenandoah County	1,128	746	(848)	(894)	(552)	0
55186	Smyth County	512	309	224	653	261	0
55187	Southampton County	(309)	(415)	(425)	(258)	(325)	0
55188	Spotsylvania County	10,250	8,706	7,936	7,206	3,165	0
55189	Stafford County	5,010	4,568	853	(433)	257	0
55190	Surry County	(582)	(590)	(149)	(193)	(211)	0
55191	Sussex County	(1,910)	(1,953)	(1,822)	(2,037)	(1,218)	0
55192	Tazewell County	(598)	(70)	31	747	53	0
55193	Warren County	1,782	1,621	1,780	2,782	1,496	0
55195	Washington County	404	1,318	1,309	1,045	589	0
55196	Westmoreland County	(1,258)	(1,047)	(1,451)	(328)	(316)	0
55197	Wise County	1,354	633	1,514	2,594	1,496	0
55198	Wythe County	(193)	118	917	119	134	0
55199	York County	(3,941)	(4,729)	(5,696)	(2,019)	(1,077)	0
55200	City of Alexandria	(7,793)	(2,434)	4,538	6,218	(1,623)	0
55201	City of Bristol	(1,900)	(1,280)	141	614	381	0
55206	City of Fredericksburg	(1,349)	(1,464)	(1,102)	(468)	(694)	0
55207	City of Hampton	(9,858)	(10,329)	(9,408)	(6,631)	(3,909)	0
55209	City of Hopewell	(1,329)	(1,972)	(2,717)	(1,221)	(346)	0
55210	City of Lynchburg	(9,907)	(9,055)	(8,396)	(4,685)	(1,772)	0
55213	City of Petersburg	1,428	2,757	(479)	(2,081)	(854)	0
55214	City of Portsmouth	(13,389)	(10,916)	(5,565)	(2,339)	(1,992)	0
55215	City of Radford	239	136	(141)	172	215	0
55220	City of Suffolk	(5,947)	(4,008)	(3,088)	(252)	(58)	0
55221	City of Williamsburg	1,176	1,176	1,659	1,625	437	0
55222	City of Winchester	3,887	2,885	1,378	1,928	1,091	0
55224	City of Falls Church	(617)	(616)	(605)	(584)	(370)	0
55232	City of Franklin	629	506	160	1,072	329	0
55233	City of Chesapeake	(11,766)	(3,125)	(688)	(2,348)	(2,500)	0
55234	City of Virginia Beach	(23,021)	(16,069)	(14,721)	(8,654)	(5,799)	0
55235	City of Norton	319	291	421	339	84	0
55236	City of Manassas Park	570	114	127	557	128	0
55258	City of Newport News	72,198	35,433	3,489	6,023	2,440	0
55313	City of Galax	2,898	2,739	2,111	1,417	490	0
55332	City of Manassas	3,206	3,355	2,305	817	(401)	0
55454	Greensville/Emporia Department of Social Services	(1,080)	(1,081)	(1,044)	(425)	(120)	0
55494	Rockbridge Area Social Services Board	160	136	663	627	173	0
Total for VRS Health Insurance Credit - Social Service Employees ⁽¹⁾		25,625	(9,185)	(74,438)	(15,854)	(29,536)	0

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



Health Insurance Credit - Social Service Employees

Appendix 24 - Net OPEB Liability

Employer Code	Employer	June 30, 2021 Net OPEB Liability	June 30, 2022 Net OPEB Liability	Discount Rate Sensitivity	
				Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
VRS Health Insurance Credit - Social Service Employees Total⁽¹⁾		12,634,513	12,343,419	13,793,953	11,101,770
Employer Allocation					
55100	Accomack County	80,223	79,934	89,327	71,893
55101	Albemarle County	280,859	286,565	320,240	257,739
55102	Alleghany County	45,475	50,251	56,157	45,196
55103	Amelia County	38,663	39,332	43,954	35,376
55104	Amherst County	67,123	70,511	78,797	63,418
55105	Appomattox County	29,177	31,767	35,500	28,572
55107	Augusta County	273,994	245,716	274,591	220,998
55108	Bath County	14,904	15,161	16,943	13,636
55109	Bedford County	174,477	178,538	199,519	160,578
55110	Bland County	19,956	18,144	20,276	16,318
55111	Botetourt County	31,620	29,363	32,813	26,409
55112	Brunswick County	49,664	50,344	56,260	45,280
55113	Buchanan County	78,787	78,251	87,447	70,380
55114	Buckingham County	35,788	36,762	41,083	33,064
55115	Campbell County	121,817	123,116	137,584	110,731
55116	Caroline County	63,662	63,420	70,873	57,041
55117	Carroll County	56,475	60,696	67,829	54,591
55118	Charles City County	23,804	23,418	26,170	21,062
55119	Charlotte County	40,741	39,569	44,219	35,589
55120	Chesterfield County	392,702	360,377	402,727	324,126
55121	Clarke County	29,277	29,445	32,905	26,483
55122	Craig County	13,942	11,993	13,402	10,786
55123	Culpeper County	148,948	139,546	155,945	125,509
55124	Cumberland County	30,769	30,580	34,173	27,504
55125	Dickenson County	65,938	66,052	73,814	59,408
55126	Dinwiddie County	54,374	58,683	65,579	52,780
55128	Essex County	38,343	35,977	40,205	32,358
55130	Fauquier County	133,868	132,797	148,402	119,438
55131	Floyd County	28,613	32,015	35,777	28,795
55132	Fluvanna County	61,306	65,505	73,203	58,916
55133	Franklin County	120,246	122,197	136,557	109,905
55134	Frederick County	163,675	157,432	175,932	141,595
55135	Giles County	54,462	49,498	55,315	44,519
55136	Gloucester County	97,593	87,633	97,932	78,818
55137	Goochland County	47,419	45,937	51,336	41,316
55138	Grayson County	42,577	48,424	54,115	43,553
55139	Greene County	35,767	35,018	39,133	31,496
55141	Halifax County	86,990	85,920	96,017	77,277
55142	Hanover County	126,371	124,643	139,290	112,105
55143	Henrico County	440,664	434,965	486,080	391,211
55144	Henry County	152,011	154,707	172,888	139,145
55145	Highland County	7,584	8,938	9,988	8,039
55146	Isle of Wight County	72,086	71,315	79,696	64,142
55147	James City County	96,078	91,957	102,764	82,707
55148	King George County	34,683	38,568	43,101	34,689
55149	King and Queen County	23,140	23,728	26,516	21,341
55150	King William County	26,545	24,533	27,415	22,065
55151	Lancaster County	40,852	40,849	45,650	36,740
55152	Lee County	76,364	80,243	89,673	72,171
55153	Loudoun County	677,242	626,394	700,005	563,383
55154	Louisa County	77,272	66,837	74,692	60,114
55155	Lunenburg County	13,831	13,768	15,386	12,383
55156	Madison County	37,513	35,740	39,940	32,145
55157	Mathews County	30,261	31,921	35,673	28,710
55158	Mecklenburg County	78,089	78,923	88,197	70,984
55159	Middlesex County	25,528	25,853	28,891	23,253
55160	Montgomery County	110,363	108,594	121,355	97,670
55162	Nelson County	24,599	27,422	30,645	24,664
55163	New Kent County	32,218	33,563	37,507	30,187
55165	Northampton County	45,286	49,426	55,234	44,454
55166	Northumberland County	32,174	32,778	36,630	29,481
55167	Nottoway County	34,241	33,407	37,333	30,047
55168	Orange County	68,217	67,012	74,887	60,271



Health Insurance Credit - Social Service Employees

Appendix 24 - Net OPEB Liability

Employer Code	Employer	June 30, 2021 Net OPEB Liability	June 30, 2022 Net OPEB Liability	Discount Rate Sensitivity	
				Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
55169	Page County	43,219	46,784	52,282	42,078
55170	Patrick County	47,199	48,249	53,919	43,396
55171	Pittsylvania County	94,640	92,762	103,663	83,431
55172	Powhatan County	42,058	47,196	52,743	42,449
55173	Prince Edward County	54,429	52,409	58,568	47,137
55174	Prince George County	57,227	60,531	67,644	54,442
55176	Prince William County	711,682	654,600	731,525	588,752
55177	Pulaski County	82,954	83,722	93,560	75,300
55178	Rappahannock County	23,794	23,624	26,400	21,248
55179	Richmond County	25,185	24,005	26,826	21,591
55180	Roanoke County	195,007	182,294	203,716	163,956
55182	Rockingham County	246,132	239,822	268,004	215,697
55183	Russell County	64,335	60,356	67,448	54,284
55184	Scott County	57,857	62,750	70,124	56,438
55185	Shenandoah County	87,797	82,710	92,429	74,390
55186	Smyth County	87,465	89,605	100,134	80,591
55187	Southampton County	53,767	50,788	56,757	45,679
55188	Spotsylvania County	219,750	247,470	276,551	222,576
55189	Stafford County	157,351	159,268	177,985	143,247
55190	Surry County	36,364	34,378	38,418	30,920
55191	Sussex County	41,472	30,529	34,117	27,458
55192	Tazewell County	106,294	106,509	119,025	95,795
55193	Warren County	69,123	82,297	91,968	74,019
55195	Washington County	93,292	98,304	109,856	88,416
55196	Westmoreland County	47,376	44,472	49,698	39,999
55197	Wise County	121,208	134,283	150,063	120,775
55198	Wythe County	86,802	87,798	98,115	78,966
55199	York County	132,463	122,548	136,949	110,221
55200	City of Alexandria	909,377	892,925	997,858	803,104
55201	City of Bristol	56,640	59,922	66,964	53,895
55206	City of Fredericksburg	80,931	74,526	83,284	67,029
55207	City of Hampton	315,509	279,970	312,870	251,807
55209	City of Hopewell	79,936	76,682	85,694	68,969
55210	City of Lynchburg	174,820	158,619	177,259	142,663
55213	City of Petersburg	149,668	141,735	158,390	127,477
55214	City of Portsmouth	236,546	218,263	243,912	196,307
55215	City of Radford	29,996	31,840	35,582	28,637
55220	City of Suffolk	187,037	186,092	207,960	167,372
55221	City of Williamsburg	26,822	30,652	34,255	27,569
55222	City of Winchester	103,895	113,383	126,707	101,977
55224	City of Falls Church	3,284	0	0	0
55232	City of Franklin	29,420	32,325	36,124	29,073
55233	City of Chesapeake	405,107	381,917	426,797	343,499
55234	City of Virginia Beach	608,662	555,604	620,896	499,715
55235	City of Norton	21,881	22,561	25,213	20,292
55236	City of Manassas Park	39,349	40,405	45,153	36,341
55258	City of Newport News	402,453	423,283	473,025	380,704
55313	City of Galax	34,373	38,661	43,204	34,772
55332	City of Manassas	47,718	44,028	49,202	39,599
55454	Greensville/Emporia Department of Social Services	2,951	1,879	2,099	1,690
55494	Rockbridge Area Social Services Board	44,666	46,113	51,531	41,474

Total for VRS Health Insurance Credit - Social Service Employees⁽¹⁾ 12,634,513 12,343,419 13,793,953 11,101,770

⁽¹⁾ Employer-level results may not add to Health Insurance Credit - Social Service Employees systemwide results due to rounding.



Health Insurance Credit - Registrars

Appendix 25 - Proportionate Share of Contributions

Employer Code	Employer	2021		2022	
		Employer Compensation	Employer Allocation Percentage	Employer Compensation	Employer Allocation Percentage
55100	Accomack County	\$ 126,865	0.94780%	\$ 125,776	0.73870%
55101	Albemarle County	53,939	0.40210%	147,486	0.86508%
55102	Alleghany County	54,186	0.40401%	75,135	0.44081%
55103	Amelia County	49,256	0.36763%	75,135	0.44081%
55104	Amherst County	97,682	0.72952%	95,852	0.56268%
55105	Appomattox County	49,256	0.36763%	75,135	0.44081%
55107	Augusta County	59,317	0.44231%	103,065	0.60480%
55108	Bath County	0	0.00000%	0	0.00000%
55109	Bedford County	137,650	1.02822%	194,360	1.14040%
55110	Bland County	49,256	0.36763%	67,619	0.39718%
55111	Botetourt County	105,664	0.78888%	151,604	0.88915%
55112	Brunswick County	82,892	0.61847%	107,384	0.63038%
55113	Buchanan County	96,982	0.72378%	124,379	0.72967%
55114	Buckingham County	49,256	0.36763%	75,135	0.44081%
55115	Campbell County	122,041	0.91142%	159,772	0.93729%
55116	Caroline County	99,278	0.74101%	126,588	0.74321%
55117	Carroll County	128,374	0.95929%	92,477	0.92375%
55118	Charles City County	80,164	0.59932%	126,735	0.74321%
55119	Charlotte County	50,091	0.37338%	62,613	0.36709%
55120	Chesterfield County	489,887	3.65910%	502,243	2.94728%
55122	Craig County	41,047	0.30636%	67,619	0.39718%
55123	Culpeper County	111,079	0.82909%	156,640	0.91924%
55124	Cumberland County	53,183	0.39635%	71,000	0.41674%
55125	Dickenson County	97,256	0.72569%	121,435	0.71313%
55126	Dinwiddie County	85,739	0.63953%	117,374	0.68905%
55128	Essex County	53,196	0.39635%	78,140	0.45887%
55130	Fauquier County	138,030	1.03014%	163,268	0.95836%
55131	Floyd County	88,327	0.65868%	110,145	0.64693%
55132	Fluvanna County	85,102	0.63570%	96,695	0.56719%
55133	Franklin County	100,924	0.75441%	98,174	0.57622%
55134	Frederick County	133,762	0.99950%	183,220	1.07571%
55135	Giles County	84,091	0.62804%	90,722	0.53259%
55136	Gloucester County	95,875	0.71612%	130,363	0.76428%
55137	Goochland County	72,100	0.53805%	89,322	0.52356%
55138	Grayson County	45,234	0.33700%	75,135	0.44081%
55139	Greene County	49,256	0.36763%	83,484	0.49046%
55140	Greensville County	51,718	0.38678%	105,135	0.61684%
55141	Halifax County	75,209	0.56102%	109,234	0.64091%
55142	Hanover County	198,453	1.48202%	247,348	1.45183%
55143	Henrico County	494,907	3.69548%	561,449	3.29482%
55144	Henry County	76,843	0.57443%	126,179	0.74021%
55145	Highland County	49,256	0.36763%	67,619	0.39718%
55146	Isle of Wight County	104,087	0.77739%	117,804	0.69056%
55147	James City County	125,600	0.93823%	190,448	1.11783%
55148	King George County	131,235	0.98035%	138,369	0.81242%
55149	King and Queen County	49,256	0.36763%	67,619	0.39718%
55150	King William County	83,571	0.62421%	108,726	0.63790%
55151	Lancaster County	98,459	0.73527%	107,895	0.63339%
55152	Lee County	84,786	0.63378%	119,694	0.70259%
55153	Loudoun County	780,545	5.84006%	802,506	4.70001%
55154	Louisa County	111,257	0.83100%	123,692	0.72516%
55155	Lunenburg County	49,256	0.36763%	100,095	0.58675%
55156	Madison County	51,537	0.38487%	75,135	0.44081%
55157	Mathews County	50,185	0.37529%	67,619	0.39718%
55158	Mecklenburg County	85,954	0.64144%	119,364	0.70109%
55159	Middlesex County	78,470	0.58592%	106,242	0.62286%
55160	Montgomery County	188,474	1.40735%	217,253	1.27430%
55162	Nelson County	91,349	0.68165%	112,599	0.66047%
55163	New Kent County	101,466	0.75824%	113,045	0.66348%
55165	Northampton County	28,288	0.21062%	29,642	0.17452%



Health Insurance Credit - Registrars

Appendix 25 - Proportionate Share of Contributions

Employer Code	Employer	2021		2022	
		Employer Compensation	Employer Allocation Percentage	Employer Compensation	Employer Allocation Percentage
55166	Northumberland County	58,283	0.43465%	75,135	0.44081%
55167	Nottoway County	60,169	0.44997%	93,818	0.55064%
55168	Orange County	0	0.00000%	0	0.00000%
55169	Page County	55,297	0.41359%	83,484	0.49046%
55170	Patrick County	52,538	0.39252%	104,417	0.61232%
55171	Pittsylvania County	103,429	0.77165%	134,865	0.79136%
55172	Powhatan County	109,019	0.81377%	128,916	0.75676%
55173	Prince Edward County	76,139	0.56868%	111,711	0.65595%
55174	Prince George County	94,123	0.70272%	100,151	0.58825%
55176	Prince William County	511,871	3.82185%	470,786	2.76223%
55177	Pulaski County	58,238	0.43465%	135,075	0.79286%
55178	Rappahannock County	106,516	0.79462%	114,025	0.66950%
55179	Richmond County	49,749	0.37146%	67,619	0.39718%
55180	Roanoke County	107,318	0.80228%	182,737	1.07270%
55181	Rockbridge County	77,018	0.57443%	116,542	0.68454%
55182	Rockingham County	62,085	0.46337%	103,065	0.60480%
55183	Russell County	73,600	0.54953%	106,364	0.62436%
55184	Scott County	84,513	0.63187%	119,915	0.70410%
55185	Shenandoah County	56,829	0.42508%	92,757	0.54462%
55186	Smyth County	95,525	0.71420%	118,314	0.69357%
55187	Southampton County	80,321	0.59932%	107,753	0.63188%
55188	Spotsylvania County	155,143	1.15843%	210,396	1.23518%
55189	Stafford County	185,040	1.38245%	201,893	1.18403%
55190	Surry County	49,256	0.36763%	99,112	0.58224%
55191	Sussex County	87,810	0.65485%	97,596	0.57321%
55192	Tazewell County	89,358	0.66633%	128,617	0.75525%
55193	Warren County	90,815	0.67782%	167,172	0.98092%
55195	Washington County	132,133	0.98610%	168,438	0.98845%
55196	Westmoreland County	49,256	0.36763%	75,135	0.44081%
55197	Wise County	57,395	0.42891%	83,484	0.49046%
55198	Wythe County	52,080	0.38870%	107,284	0.62887%
55199	York County	165,036	1.23310%	166,484	0.97641%
55200	City of Alexandria	216,714	1.61797%	250,345	1.46838%
55201	City of Bristol	85,713	0.63953%	108,790	0.63790%
55202	City of Buena Vista	49,254	0.36763%	70,325	0.41223%
55206	City of Fredericksburg	146,218	1.09141%	130,290	0.76428%
55207	City of Hampton	139,150	1.03971%	165,904	0.97340%
55208	City of Harrisonburg	59,608	0.44422%	92,768	0.54462%
55209	City of Hopewell	87,949	0.65676%	128,584	0.75375%
55210	City of Lynchburg	129,979	0.97078%	185,123	1.08624%
55212	City of Norfolk	0	0.00000%	36,974	0.21665%
55213	City of Petersburg	107,001	0.79845%	130,359	0.76428%
55214	City of Portsmouth	327,657	2.44706%	368,202	2.16044%
55215	City of Radford	65,728	0.49018%	75,761	0.44382%
55216	City of Richmond	452,009	3.37571%	671,914	3.94175%
55219	City of Staunton	49,781	0.37146%	85,362	0.50099%
55220	City of Suffolk	115,379	0.86164%	118,752	0.69658%
55221	City of Williamsburg	49,256	0.36763%	75,135	0.44081%
55222	City of Winchester	91,374	0.68165%	122,242	0.71764%
55223	City of Martinsville	58,608	0.43848%	75,135	0.44081%
55225	City of Colonial Heights	82,398	0.61464%	107,708	0.63188%
55230	City of Covington	50,487	0.37721%	67,619	0.39718%
55233	City of Chesapeake	271,802	2.02964%	262,104	1.53758%
55234	City of Virginia Beach	194,185	1.44947%	241,414	1.41722%
55235	City of Norton	49,256	0.36763%	67,621	0.39718%
55236	City of Manassas Park	70,711	0.52847%	86,405	0.50701%
55258	City of Newport News	85,659	0.63953%	107,771	0.63188%
55307	City of Lexington	49,256	0.36763%	67,619	0.39718%
55308	City of Waynesboro	54,189	0.40401%	83,484	0.49046%
55313	City of Galax	49,379	0.36955%	67,619	0.39718%



Health Insurance Credit - Registrars

Appendix 25 - Proportionate Share of Contributions

Employer Code	Employer	2021 Employer Compensation	2021 Employer Allocation Percentage	2022 Employer Compensation	2022 Employer Allocation Percentage
55316	City of Fairfax	210,412	1.57201%	260,785	1.53006%
55319	City of Emporia	50,174	0.37529%	68,464	0.40170%
55332	City of Manassas	130,458	0.97461%	167,005	0.97942%
55335	City of Salem	75,246	0.56102%	88,541	0.51905%
55365	City of Poquoson	93,918	0.70080%	112,920	0.66197%
Total for VRS Health Insurance Credit - Registrars ⁽¹⁾		\$ 13,391,211	100.00000%	\$ 17,043,046	99.99996%

⁽¹⁾ Employer-level results may not add to Health Insurance Cred - Registrars systemwide results due to rounding.



Health Insurance Credit - Registrars

Appendix 26 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense				
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
VRS Health Insurance Credit - Registrars Total⁽¹⁾		412	4,032	7,399	60,416	72,259	51,249	0	43,757	61,605	156,611	23,861	(256)	23,605
Employer Allocation														
55100	Accomack County	3	30	55	457	545	379	0	323	991	1,693	176	(41)	135
55101	Albemarle County	3	35	64	2,110	2,212	443	0	379	46	868	206	493	699
55102	Alleghany County	2	18	33	146	199	226	0	193	94	513	105	5	110
55103	Amelia County	2	18	33	289	342	226	0	193	173	592	105	(13)	92
55104	Amherst County	2	23	42	395	462	288	0	246	666	1,200	134	77	211
55105	Appomattox County	2	18	33	303	356	226	0	193	291	710	105	(14)	91
55107	Augusta County	2	24	45	643	714	310	0	265	116	691	144	105	249
55108	Bath County	0	0	0	0	0	0	0	0	984	984	0	(406)	(406)
55109	Bedford County	5	46	84	443	578	584	0	499	324	1,407	272	(20)	252
55110	Bland County	2	16	29	117	164	204	0	174	93	471	95	(8)	87
55111	Botetourt County	4	36	66	429	535	456	0	389	153	998	212	67	279
55112	Brunswick County	3	25	47	65	140	323	0	276	157	756	150	(28)	122
55113	Buchanan County	3	29	54	24	110	374	0	319	221	914	174	(71)	103
55114	Buckingham County	2	18	33	289	342	226	0	193	270	689	105	(25)	80
55115	Campbell County	4	38	69	729	840	480	0	410	218	1,108	224	137	361
55116	Caroline County	3	30	55	51	139	381	0	325	177	883	177	(22)	155
55117	Carroll County	4	37	68	0	109	473	0	404	397	1,274	220	(126)	94
55118	Charles City County	3	30	55	987	1,075	381	0	325	106	812	177	277	454
55119	Charlotte County	1	15	27	0	43	188	0	161	232	581	88	(76)	12
55120	Chesterfield County	12	119	218	1,293	1,642	1,510	0	1,290	3,437	6,237	703	(624)	79
55122	Craig County	2	16	29	359	406	204	0	174	290	668	95	(10)	85
55123	Culpeper County	4	37	68	380	489	471	0	402	170	1,043	219	48	267
55124	Cumberland County	2	17	31	86	136	214	0	182	80	476	99	(7)	92
55125	Dickenson County	3	29	53	432	517	365	0	312	190	867	170	118	288
55126	Dinwiddie County	3	28	51	457	539	353	0	302	146	801	164	202	366
55128	Essex County	2	18	34	247	301	235	0	201	124	560	110	14	124
55130	Fauquier County	4	39	71	1	115	491	0	419	938	1,848	229	(343)	(114)
55131	Floyd County	3	26	48	687	764	332	0	283	63	678	154	189	343
55132	Fluvanna County	2	23	42	72	139	291	0	248	667	1,206	135	(134)	1
55133	Franklin County	2	23	43	79	147	295	0	252	917	1,464	138	(172)	(34)
55134	Frederick County	4	43	80	543	670	551	0	471	329	1,351	257	57	314
55135	Giles County	2	21	39	0	62	273	0	233	515	1,021	127	(137)	(10)
55136	Gloucester County	3	31	57	221	312	392	0	334	229	955	182	1	183
55137	Goochland County	2	21	39	0	62	268	0	229	252	749	125	(105)	20
55138	Grayson County	2	18	33	411	464	226	0	193	219	638	105	23	128
55139	Greene County	2	20	36	485	543	251	0	215	94	560	117	77	194
55140	Greensville County	2	25	46	911	984	316	0	270	99	685	147	172	319
55141	Halifax County	3	26	47	727	803	328	0	280	256	864	153	165	318
55142	Hanover County	6	59	107	626	798	744	0	635	510	1,889	346	94	440
55143	Henrico County	13	133	244	159	549	1,688	0	1,442	2,110	5,240	786	(527)	259
55144	Henry County	3	30	55	655	743	379	0	324	998	1,701	177	(155)	22
55145	Highland County	2	16	29	117	164	204	0	174	97	475	95	(12)	83
55146	Isle of Wight County	3	28	51	7	89	354	0	302	573	1,229	165	(152)	13
55147	James City County	4	45	83	1,186	1,318	573	0	489	498	1,560	267	163	430
55148	King George County	3	33	60	545	641	416	0	355	977	1,748	194	(81)	113
55149	King and Queen County	2	16	29	117	164	204	0	174	93	471	95	(8)	87
55150	King William County	3	26	47	1,467	1,543	327	0	279	8	614	152	604	756



Health Insurance Credit - Registrars

Appendix 26 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
55151	Lancaster County	3	26	47	978	1,054	325	0	277	433	1,035	151	183	334
55152	Lee County	3	28	52	272	355	360	0	307	176	843	168	(3)	165
55153	Loudoun County	19	189	348	2,390	2,946	2,409	0	2,057	4,567	9,033	1,122	(172)	950
55154	Louisa County	3	29	54	199	285	372	0	317	522	1,211	173	(70)	103
55155	Lunenburg County	2	24	43	867	936	301	0	257	105	663	140	163	303
55156	Madison County	2	18	33	222	275	226	0	193	123	542	105	2	107
55157	Mathews County	2	16	29	86	133	204	0	174	88	466	95	(8)	87
55158	Mecklenburg County	3	28	52	2,292	2,375	359	0	307	8	674	167	659	826
55159	Middlesex County	2	25	46	418	491	319	0	273	120	712	149	207	356
55160	Montgomery County	5	51	94	32	182	653	0	558	727	1,938	304	(208)	96
55162	Nelson County	3	27	49	545	624	338	0	289	93	720	158	189	347
55163	New Kent County	3	27	49	0	79	340	0	290	575	1,205	158	(159)	(1)
55165	Northampton County	1	7	13	2	23	89	0	76	184	349	42	(47)	(5)
55166	Northumberland County	2	18	33	24	77	226	0	193	133	552	105	(39)	66
55167	Nottoway County	2	22	41	511	576	282	0	241	46	569	131	109	240
55168	Orange County	0	0	0	0	0	0	0	0	363	363	0	(284)	(284)
55169	Page County	2	20	36	304	362	251	0	215	80	546	117	40	157
55170	Patrick County	2	25	45	870	942	314	0	268	105	687	146	161	307
55171	Pittsylvania County	3	32	59	78	172	406	0	346	180	932	189	(41)	148
55172	Powhatan County	3	30	56	749	838	388	0	331	234	953	181	237	418
55173	Prince Edward County	3	26	49	776	854	336	0	287	17	640	157	231	388
55174	Prince George County	2	24	43	54	123	301	0	257	934	1,492	140	(363)	(223)
55176	Prince William County	11	111	204	1,348	1,674	1,416	0	1,209	4,523	7,148	659	(740)	(81)
55177	Pulaski County	3	32	59	1,416	1,510	406	0	347	120	873	189	282	471
55178	Rappahannock County	3	27	50	0	80	343	0	293	679	1,315	160	(174)	(14)
55179	Richmond County	2	16	29	102	149	204	0	174	91	469	95	(11)	84
55180	Roanoke County	4	43	79	1,069	1,195	550	0	469	646	1,665	256	(152)	104
55181	Rockbridge County	3	28	51	704	786	351	0	300	51	702	163	241	404
55182	Rockingham County	2	24	45	562	633	310	0	265	1,010	1,585	144	(174)	(30)
55183	Russell County	2	25	46	325	398	320	0	273	428	1,021	149	(43)	106
55184	Scott County	3	28	52	285	368	361	0	308	133	802	168	14	182
55185	Shenandoah County	2	22	40	472	536	279	0	238	111	628	130	71	201
55186	Smyth County	3	28	51	33	115	355	0	303	163	821	166	(49)	117
55187	Southampton County	3	25	47	129	204	324	0	276	171	771	151	(35)	116
55188	Spotsylvania County	5	50	91	866	1,012	633	0	540	128	1,301	295	199	494
55189	Stafford County	5	48	88	6	147	607	0	518	1,703	2,828	283	(542)	(259)
55190	Surry County	2	23	43	849	917	298	0	255	95	648	139	160	299
55191	Sussex County	2	23	42	138	205	294	0	251	471	1,016	137	(100)	37
55192	Tazewell County	3	30	56	403	492	387	0	330	72	789	180	63	243
55193	Warren County	4	40	73	1,199	1,316	503	0	429	139	1,071	234	226	460
55195	Washington County	4	40	73	10	127	507	0	433	293	1,233	236	(105)	131
55196	Westmoreland County	2	18	33	289	342	226	0	193	266	685	105	(56)	49
55197	Wise County	2	20	36	459	517	251	0	215	690	1,156	117	19	136
55198	Wythe County	3	25	46	951	1,025	322	0	275	197	794	150	139	289
55199	York County	4	39	72	202	317	500	0	427	1,657	2,584	233	(424)	(191)
55200	City of Alexandria	6	59	109	0	174	752	0	643	4,765	6,160	350	(1,660)	(1,310)
55201	City of Bristol	3	26	47	0	76	327	0	279	186	792	152	(67)	85
55202	City of Buena Vista	2	17	30	176	225	211	0	180	103	494	98	5	103
55206	City of Fredericksburg	3	31	57	1,131	1,222	392	0	334	1,303	2,029	182	281	463



Health Insurance Credit - Registrars

Appendix 26 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	OPEB Expense Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
55207	City of Hampton	4	39	72	1,394	1,509	499	0	426	2,471	3,396	232	(144)	88
55208	City of Harrisonburg	2	22	40	397	461	279	0	238	198	715	130	24	154
55209	City of Hopewell	3	30	56	515	604	386	0	330	72	788	180	103	283
55210	City of Lynchburg	4	44	80	919	1,047	557	0	475	150	1,182	259	196	455
55212	City of Norfolk	1	9	16	858	884	111	0	95	4	210	52	196	248
55213	City of Petersburg	3	31	57	449	540	392	0	334	291	1,017	182	166	348
55214	City of Portsmouth	9	87	160	1,168	1,424	1,107	0	945	1,732	3,784	516	(139)	377
55215	City of Radford	2	18	33	0	53	227	0	194	333	754	106	(93)	13
55216	City of Richmond	16	159	291	3,173	3,639	2,020	0	1,725	129	3,874	941	795	1,736
55219	City of Staunton	2	20	37	515	574	257	0	219	106	582	120	86	206
55220	City of Suffolk	3	28	52	3	86	357	0	305	758	1,420	166	(185)	(19)
55221	City of Williamsburg	2	18	33	433	486	226	0	193	64	483	105	110	215
55222	City of Winchester	3	29	53	142	227	368	0	314	177	859	171	(27)	144
55223	City of Martinsville	2	18	33	1,415	1,468	226	0	193	5	424	105	416	521
55225	City of Colonial Heights	3	25	47	69	144	324	0	276	182	782	151	(54)	97
55230	City of Covington	2	16	29	79	126	204	0	174	62	440	95	(8)	87
55233	City of Chesapeake	6	62	114	174	356	788	0	673	2,308	3,769	367	(522)	(155)
55234	City of Virginia Beach	6	57	105	12	180	726	0	620	313	1,659	338	(79)	259
55235	City of Norton	2	16	29	117	164	204	0	174	93	471	95	(8)	87
55236	City of Manassas Park	2	20	37	0	59	260	0	222	247	729	121	(82)	39
55258	City of Newport News	3	25	47	1,180	1,255	324	0	276	41	641	151	367	518
55307	City of Lexington	2	16	29	117	164	204	0	174	93	471	95	(8)	87
55308	City of Waynesboro	2	20	36	341	399	251	0	215	106	572	117	41	158
55313	City of Galax	2	16	29	109	156	204	0	174	87	465	95	(8)	87
55316	City of Fairfax	6	62	113	2,127	2,308	784	0	670	184	1,638	365	756	1,121
55319	City of Emporia	2	16	30	104	152	206	0	176	89	471	96	(7)	89
55332	City of Manassas	4	39	72	42	157	502	0	429	136	1,067	234	68	302
55335	City of Salem	2	21	38	19	80	266	0	227	263	756	124	(57)	67
55365	City of Poquoson	3	27	49	5	84	339	0	290	316	945	158	(85)	73
Total for VRS Health Insurance Credit - Registrars ⁽¹⁾		412	4,032	7,399	60,416	72,259	51,249	0	43,757	61,605	156,611	23,861	(256)	23,605

⁽¹⁾ Employer-level results may not add to Health Insurance Credit - Registrars systemwide results due to rounding.



Health Insurance Credit - Registrars

Appendix 27 - Amortization of Deferred (Inflows) and Outflows

Employer Code		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
VRS Health Insurance Credit - Registrars Total⁽¹⁾		(24,627)	(23,818)	(19,594)	(11,591)	(4,719)	0
Employer Allocation							
55100	Accomack County	(221)	(225)	(305)	(296)	(101)	0
55101	Albemarle County	282	281	327	351	103	0
55102	Alleghany County	(102)	(100)	(77)	(28)	(7)	0
55103	Amelia County	(120)	(98)	(45)	13	0	0
55104	Amherst County	(60)	(187)	(214)	(199)	(78)	0
55105	Appomattox County	(121)	(117)	(99)	(17)	0	0
55107	Augusta County	(42)	(30)	6	67	22	0
55108	Bath County	(406)	(406)	(172)	0	0	0
55109	Bedford County	(298)	(274)	(190)	(50)	(17)	0
55110	Bland County	(105)	(98)	(70)	(24)	(10)	0
55111	Botetourt County	(150)	(164)	(116)	(23)	(10)	0
55112	Brunswick County	(182)	(185)	(152)	(72)	(25)	0
55113	Buchanan County	(249)	(243)	(190)	(92)	(30)	0
55114	Buckingham County	(132)	(127)	(85)	(3)	0	0
55115	Campbell County	(91)	14	(61)	(90)	(40)	0
55116	Caroline County	(203)	(223)	(188)	(96)	(34)	0
55117	Carroll County	(351)	(336)	(270)	(151)	(57)	0
55118	Charles City County	96	96	26	35	10	0
55119	Charlotte County	(165)	(154)	(130)	(70)	(19)	0
55120	Chesterfield County	(1,342)	(988)	(954)	(947)	(364)	0
55122	Craig County	(107)	(100)	(72)	9	8	0
55123	Culpeper County	(176)	(185)	(139)	(38)	(16)	0
55124	Cumberland County	(109)	(98)	(82)	(36)	(15)	0
55125	Dickenson County	(56)	(40)	(110)	(106)	(38)	0
55126	Dinwiddie County	34	(105)	(129)	(46)	(16)	0
55128	Essex County	(98)	(93)	(62)	(3)	(3)	0
55130	Fauquier County	(577)	(513)	(377)	(201)	(65)	0
55131	Floyd County	31	46	57	(17)	(31)	0
55132	Fluvanna County	(272)	(310)	(275)	(158)	(52)	0
55133	Franklin County	(312)	(352)	(327)	(244)	(82)	0
55134	Frederick County	(205)	(254)	(155)	(43)	(24)	0
55135	Giles County	(267)	(250)	(224)	(161)	(57)	0
55136	Gloucester County	(185)	(196)	(171)	(70)	(21)	0
55137	Goochland County	(233)	(194)	(146)	(82)	(32)	0
55138	Grayson County	(84)	(73)	(51)	20	14	0
55139	Greene County	(43)	(35)	(3)	50	14	0
55140	Greensville County	22	34	65	132	46	0
55141	Halifax County	9	16	(53)	(29)	(4)	0
55142	Hanover County	(260)	(220)	(300)	(233)	(78)	0
55143	Henrico County	(1,330)	(1,214)	(1,080)	(787)	(280)	0
55144	Henry County	(335)	(329)	(275)	(35)	16	0
55145	Highland County	(109)	(98)	(70)	(24)	(10)	0
55146	Isle of Wight County	(320)	(322)	(267)	(173)	(58)	0
55147	James City County	(109)	(173)	(40)	75	5	0
55148	King George County	(279)	(317)	(226)	(195)	(90)	0
55149	King and Queen County	(105)	(98)	(70)	(24)	(10)	0
55150	King William County	449	306	176	26	(28)	0
55151	Lancaster County	29	35	66	(54)	(57)	0
55152	Lee County	(174)	(158)	(116)	(29)	(11)	0
55153	Loudoun County	(1,221)	(1,452)	(1,433)	(1,399)	(582)	0
55154	Louisa County	(247)	(250)	(203)	(157)	(69)	0
55155	Lunenburg County	20	25	60	125	43	0
55156	Madison County	(105)	(103)	(55)	0	(4)	0
55157	Mathews County	(105)	(101)	(81)	(33)	(13)	0
55158	Mecklenburg County	488	494	523	208	(12)	0
55159	Middlesex County	55	(89)	(119)	(50)	(18)	0
55160	Montgomery County	(519)	(460)	(391)	(281)	(105)	0
55162	Nelson County	28	34	(40)	(83)	(35)	0
55163	New Kent County	(321)	(303)	(262)	(179)	(61)	0
55165	Northampton County	(90)	(88)	(76)	(57)	(15)	0
55166	Northumberland County	(146)	(143)	(113)	(52)	(21)	0
55167	Nottoway County	(25)	(21)	11	42	2	0
55168	Orange County	(284)	(79)	0	0	0	0
55169	Page County	(80)	(74)	(39)	9	0	0
55170	Patrick County	12	21	59	123	40	0
55171	Pittsylvania County	(234)	(227)	(180)	(87)	(32)	0
55172	Powhatan County	53	10	(36)	(88)	(54)	0



Health Insurance Credit - Registrars

Appendix 27 - Amortization of Deferred (Inflows) and Outflows

Employer		Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55173	Prince Edward County	71	83	43	17	0	0
55174	Prince George County	(506)	(384)	(249)	(168)	(62)	0
55176	Prince William County	(1,413)	(1,220)	(1,176)	(1,195)	(470)	0
55177	Pulaski County	89	103	144	227	74	0
55178	Rappahannock County	(337)	(330)	(292)	(208)	(68)	0
55179	Richmond County	(108)	(98)	(76)	(29)	(9)	0
55180	Roanoke County	(413)	(181)	(19)	108	35	0
55181	Rockbridge County	74	14	(21)	13	4	0
55182	Rockingham County	(321)	(318)	(277)	(51)	15	0
55183	Russell County	(195)	(202)	(175)	(47)	(4)	0
55184	Scott County	(158)	(143)	(100)	(22)	(11)	0
55185	Shenandoah County	(62)	(52)	(22)	36	8	0
55186	Smyth County	(218)	(201)	(157)	(94)	(36)	0
55187	Southampton County	(189)	(175)	(130)	(54)	(19)	0
55188	Spotsylvania County	(102)	(107)	(31)	(13)	(36)	0
55189	Stafford County	(831)	(823)	(579)	(328)	(120)	0
55190	Surry County	18	27	62	123	39	0
55191	Sussex County	(240)	(223)	(166)	(125)	(57)	0
55192	Tazewell County	(121)	(106)	(59)	(3)	(8)	0
55193	Warren County	(13)	2	53	152	51	0
55195	Washington County	(346)	(326)	(257)	(133)	(44)	0
55196	Westmoreland County	(163)	(129)	(62)	11	0	0
55197	Wise County	(101)	(221)	(238)	(75)	(4)	0
55198	Wythe County	(14)	(1)	56	140	50	0
55199	York County	(662)	(671)	(482)	(326)	(126)	0
55200	City of Alexandria	(2,018)	(1,848)	(1,405)	(600)	(115)	0
55201	City of Bristol	(222)	(210)	(165)	(86)	(33)	0
55202	City of Buena Vista	(95)	(91)	(64)	(12)	(7)	0
55206	City of Fredericksburg	95	(174)	(269)	(318)	(141)	0
55207	City of Hampton	(381)	(364)	(652)	(423)	(67)	0
55208	City of Harrisonburg	(109)	(96)	(64)	10	5	0
55209	City of Hopewell	(81)	(81)	(34)	15	(3)	0
55210	City of Lynchburg	(69)	(78)	(1)	27	(14)	0
55212	City of Norfolk	143	145	154	171	61	0
55213	City of Petersburg	(20)	(159)	(153)	(99)	(46)	0
55214	City of Portsmouth	(666)	(672)	(451)	(384)	(187)	0
55215	City of Radford	(201)	(197)	(164)	(104)	(35)	0
55216	City of Richmond	(166)	(91)	(64)	86	0	0
55219	City of Staunton	(36)	(35)	(6)	54	15	0
55220	City of Suffolk	(355)	(352)	(309)	(234)	(84)	0
55221	City of Williamsburg	3	3	(14)	11	0	0
55222	City of Winchester	(202)	(194)	(152)	(61)	(23)	0
55223	City of Martinsville	309	312	331	112	(20)	0
55225	City of Colonial Heights	(208)	(197)	(144)	(66)	(23)	0
55230	City of Covington	(105)	(98)	(70)	(29)	(12)	0
55233	City of Chesapeake	(897)	(834)	(794)	(657)	(231)	0
55234	City of Virginia Beach	(424)	(423)	(348)	(208)	(76)	0
55235	City of Norton	(105)	(98)	(70)	(24)	(10)	0
55236	City of Manassas Park	(206)	(193)	(151)	(84)	(36)	0
55258	City of Newport News	213	217	188	25	(29)	0
55307	City of Lexington	(105)	(98)	(70)	(24)	(10)	0
55308	City of Waynesboro	(79)	(69)	(39)	14	1	0
55313	City of Galax	(105)	(98)	(70)	(26)	(10)	0
55316	City of Fairfax	383	394	114	(134)	(87)	0
55319	City of Emporia	(105)	(100)	(74)	(30)	(10)	0
55332	City of Manassas	(268)	(272)	(216)	(112)	(42)	0
55335	City of Salem	(184)	(181)	(163)	(108)	(40)	0
55365	City of Poquoson	(246)	(244)	(205)	(122)	(44)	0
Total for VRS Health Insurance Credit - Registrars ⁽¹⁾		(24,627)	(23,818)	(19,594)	(11,591)	(4,719)	0

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



Health Insurance Credit - Registrars

Appendix 28 - Net OPEB Liability

Employer Code	Employer	June 30, 2021 Net OPEB Liability	June 30, 2022 Net OPEB Liability	Discount Rate Sensitivity	
				Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Decrease Discount Rate (7.75%)
VRS Health Insurance Credit - Registrars Total⁽¹⁾		433,446	352,525	406,789	305,871
55100	Accomack County	4,108	2,604	3,005	2,259
55101	Albemarle County	1,743	3,050	3,519	2,646
55102	Alleghany County	1,751	1,554	1,793	1,348
55103	Amelia County	1,593	1,554	1,793	1,348
55104	Amherst County	3,163	1,984	2,289	1,721
55105	Appomattox County	1,593	1,554	1,793	1,348
55107	Augusta County	1,917	2,132	2,460	1,850
55108	Bath County	0	0	0	0
55109	Bedford County	4,456	4,020	4,639	3,488
55110	Bland County	1,593	1,400	1,616	1,215
55111	Botetourt County	3,419	3,134	3,617	2,720
55112	Brunswick County	2,681	2,222	2,564	1,928
55113	Buchanan County	3,137	2,572	2,968	2,232
55114	Buckingham County	1,593	1,554	1,793	1,348
55115	Campbell County	3,950	3,304	3,813	2,867
55116	Caroline County	3,212	2,620	3,023	2,273
55117	Carroll County	4,158	3,256	3,758	2,825
55118	Charles City County	2,597	2,620	3,023	2,273
55119	Charlotte County	1,619	1,294	1,493	1,123
55120	Chesterfield County	15,860	10,390	11,989	9,015
55122	Craig County	1,328	1,400	1,616	1,215
55123	Culpeper County	3,593	3,241	3,739	2,812
55124	Cumberland County	1,718	1,469	1,695	1,275
55125	Dickenson County	3,145	2,514	2,901	2,181
55126	Dinwiddie County	2,772	2,429	2,803	2,108
55128	Essex County	1,718	1,618	1,867	1,404
55130	Fauquier County	4,465	3,378	3,899	2,931
55131	Floyd County	2,855	2,281	2,632	1,979
55132	Fluvanna County	2,756	1,999	2,307	1,735
55133	Franklin County	3,270	2,031	2,344	1,762
55134	Frederick County	4,333	3,792	4,376	3,290
55135	Giles County	2,722	1,878	2,167	1,629
55136	Gloucester County	3,104	2,694	3,109	2,338
55137	Goochland County	2,332	1,846	2,130	1,601
55138	Grayson County	1,461	1,554	1,793	1,348
55139	Greene County	1,593	1,729	1,995	1,500
55140	Greensville County	1,676	2,175	2,509	1,887
55141	Halifax County	2,432	2,259	2,607	1,960
55142	Hanover County	6,424	5,118	5,906	4,441
55143	Henrico County	16,018	11,615	13,403	10,078
55144	Henry County	2,490	2,609	3,011	2,264
55145	Highland County	1,593	1,400	1,616	1,215
55146	Isle of Wight County	3,370	2,434	2,809	2,112
55147	James City County	4,067	3,941	4,547	3,419
55148	King George County	4,249	2,864	3,305	2,485
55149	King and Queen County	1,593	1,400	1,616	1,215
55150	King William County	2,705	2,249	2,595	1,951
55151	Lancaster County	3,187	2,233	2,577	1,937
55152	Lee County	2,747	2,477	2,858	2,149
55153	Loudoun County	25,328	16,569	19,119	14,376
55154	Louisa County	3,602	2,556	2,950	2,218
55155	Lunenburg County	1,593	2,068	2,387	1,795
55156	Madison County	1,668	1,554	1,793	1,348
55157	Mathews County	1,626	1,400	1,616	1,215
55158	Mecklenburg County	2,780	2,472	2,852	2,144
55159	Middlesex County	2,540	2,196	2,534	1,905



Health Insurance Credit - Registrars

Appendix 28 - Net OPEB Liability

Employer Code	Employer	June 30, 2021 Net OPEB Liability	June 30, 2022 Net OPEB Liability	Discount Rate Sensitivity	
				Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Decrease Discount Rate (7.75%)
55160	Montgomery County	6,100	4,492	5,184	3,898
55162	Nelson County	2,954	2,328	2,687	2,020
55163	New Kent County	3,287	2,339	2,699	2,029
55165	Northampton County	912	615	710	534
55166	Northumberland County	1,884	1,554	1,793	1,348
55167	Nottoway County	1,950	1,941	2,240	1,684
55168	Orange County	0	0	0	0
55169	Page County	1,793	1,729	1,995	1,500
55170	Patrick County	1,701	2,159	2,491	1,873
55171	Pittsylvania County	3,344	2,790	3,219	2,421
55172	Powhatan County	3,527	2,668	3,078	2,315
55173	Prince Edward County	2,465	2,312	2,668	2,006
55174	Prince George County	3,046	2,074	2,393	1,799
55176	Prince William County	16,565	9,738	11,237	8,449
55177	Pulaski County	1,884	2,795	3,225	2,425
55178	Rappahannock County	3,445	2,360	2,723	2,048
55179	Richmond County	1,610	1,400	1,616	1,215
55180	Roanoke County	3,478	3,782	4,364	3,281
55181	Rockbridge County	2,490	2,413	2,785	2,094
55182	Rockingham County	2,009	2,132	2,460	1,850
55183	Russell County	2,382	2,201	2,540	1,910
55184	Scott County	2,738	2,482	2,864	2,154
55185	Shenandoah County	1,842	1,920	2,215	1,666
55186	Smyth County	3,095	2,445	2,821	2,121
55187	Southampton County	2,597	2,228	2,570	1,933
55188	Spotsylvania County	5,021	4,354	5,025	3,778
55189	Stafford County	5,992	4,174	4,817	3,622
55190	Surry County	1,593	2,053	2,369	1,781
55191	Sussex County	2,839	2,021	2,332	1,753
55192	Tazewell County	2,888	2,662	3,072	2,310
55193	Warren County	2,938	3,458	3,990	3,000
55195	Washington County	4,274	3,485	4,021	3,023
55196	Westmoreland County	1,593	1,554	1,793	1,348
55197	Wise County	1,859	1,729	1,995	1,500
55198	Wythe County	1,685	2,217	2,558	1,924
55199	York County	5,344	3,442	3,972	2,987
55200	City of Alexandria	7,013	5,176	5,973	4,491
55201	City of Bristol	2,772	2,249	2,595	1,951
55202	City of Buena Vista	1,593	1,453	1,677	1,261
55206	City of Fredericksburg	4,731	2,694	3,109	2,338
55207	City of Hampton	4,507	3,431	3,960	2,977
55208	City of Harrisonburg	1,925	1,920	2,215	1,666
55209	City of Hopewell	2,846	2,657	3,066	2,306
55210	City of Lynchburg	4,208	3,829	4,419	3,322
55212	City of Norfolk	0	764	881	663
55213	City of Petersburg	3,461	2,694	3,109	2,338
55214	City of Portsmouth	10,606	7,616	8,789	6,608
55215	City of Radford	2,125	1,565	1,805	1,358
55216	City of Richmond	14,632	13,896	16,035	12,057
55219	City of Staunton	1,610	1,766	2,038	1,532
55220	City of Suffolk	3,734	2,456	2,834	2,131
55221	City of Williamsburg	1,593	1,554	1,793	1,348
55222	City of Winchester	2,954	2,530	2,919	2,195
55223	City of Martinsville	1,901	1,554	1,793	1,348
55225	City of Colonial Heights	2,664	2,228	2,570	1,933
55230	City of Covington	1,635	1,400	1,616	1,215
55233	City of Chesapeake	8,798	5,420	6,255	4,703



Health Insurance Credit - Registrars

Appendix 28 - Net OPEB Liability

Employer Code	Employer	June 30, 2021 Net OPEB Liability	June 30, 2022 Net OPEB Liability	Discount Rate Sensitivity	
				Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Decrease Discount Rate (7.75%)
55234	City of Virginia Beach	6,282	4,996	5,765	4,335
55235	City of Norton	1,593	1,400	1,616	1,215
55236	City of Manassas Park	2,291	1,787	2,062	1,551
55258	City of Newport News	2,772	2,228	2,570	1,933
55307	City of Lexington	1,593	1,400	1,616	1,215
55308	City of Waynesboro	1,751	1,729	1,995	1,500
55313	City of Galax	1,602	1,400	1,616	1,215
55316	City of Fairfax	6,813	5,394	6,224	4,680
55319	City of Emporia	1,626	1,416	1,634	1,229
55332	City of Manassas	4,225	3,453	3,984	2,996
55335	City of Salem	2,432	1,830	2,111	1,588
55365	City of Poquoson	3,038	2,334	2,693	2,025
Total for VRS Health Insurance Credit - Registrars ⁽¹⁾		433,446	352,525	406,789	305,871

⁽¹⁾ Employer-level results may not add to Health Insurance Credit - Registrars systemwide results due to rounding.



Virginia Sickness and Disability Program

Appendix 29 - Proportionate Share of Contributions

Employer Code	Employer	2021		2022	
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
21156	Department Of State Police	\$ 593,292	2.25032%	\$ 657,967	2.34341%
30100	General Assembly - Senate	36,432	0.13818%	36,791	0.13103%
30101	House Of Delegates	58,411	0.22155%	61,949	0.22064%
30103	Magistrate System	113,870	0.43190%	113,112	0.40286%
30107	Div Of Legislative Services	34,137	0.12948%	37,116	0.13219%
30109	Legislative Automated System	10,685	0.04053%	11,087	0.03949%
30110	Joint Legislative Audit & Review	17,593	0.06673%	18,523	0.06597%
30111	Supreme Court	112,565	0.42695%	116,044	0.41330%
30112	Judicial Inquiry And Review Commission	2,622	0.00995%	2,504	0.00892%
30114	District Courts	180,406	0.68427%	191,140	0.68076%
30115	Juvenile & Domestic Relation Dist Courts	115,943	0.43976%	120,610	0.42956%
30116	Combined District Courts	31,096	0.11795%	34,467	0.12276%
30117	Virginia State Bar	40,404	0.15325%	41,267	0.14698%
30119	Office Of Lieutenant Governor	588	0.00223%	799	0.00285%
30121	Office Of The Governor	8,171	0.03099%	8,556	0.03047%
30122	Department Of Planning & Budget	23,573	0.08941%	25,532	0.09093%
30123	Department Of Military Affairs	87,143	0.33053%	93,804	0.33409%
30125	Court Of Appeals Judges	24,025	0.09113%	37,900	0.13498%
30127	Va Dept Of Emergency Management	61,686	0.23397%	68,740	0.24482%
30128	Dept Of Veterans Services-Va Veterans Care Center	57,103	0.21659%	58,998	0.21013%
30129	Dept Of Human Resource Management	51,136	0.19396%	54,453	0.19394%
30132	Virginia Department Of Elections	23,868	0.09053%	27,036	0.09629%
30133	Auditor Of Public Accounts	51,907	0.19688%	57,571	0.20504%
30136	Virginia Information Technologies Agency	124,033	0.47045%	140,894	0.50181%
30140	Dept Of Criminal Justice Svcs	49,495	0.18773%	60,805	0.21656%
30141	Office Of The Attorney General	178,036	0.67528%	193,657	0.68973%
30143	Division Of Debt Collection	7,325	0.02778%	8,094	0.02883%
30146	Science Museum Of Virginia	17,550	0.06657%	20,800	0.07408%
30147	Office Of The State Inspector	18,911	0.07173%	20,758	0.07393%
30148	Commission For The Arts	1,355	0.00514%	1,208	0.00430%
30151	Department Of Accounts	70,016	0.26557%	76,157	0.27124%
30152	Department Of Treasury	48,596	0.18432%	50,627	0.18031%
30154	Department Of Motor Vehicles	521,281	1.97719%	556,440	1.98182%
30156	Department Of State Police	218,228	0.82772%	250,392	0.89180%
30157	Compensation Board	5,075	0.01925%	5,483	0.01953%
30160	Virginia Criminal Sentencing Commission	4,087	0.01550%	4,061	0.01446%
30161	Department Of Taxation	259,105	0.98277%	279,061	0.99390%
30162	Department Of Accounts Transfer Payments	724	0.00275%	813	0.00290%
30164	Virginia Management Fellows Program Administration	2,562	0.00972%	4,175	0.01487%
30165	Va Dept Of Housing & Comm Dev	47,112	0.17869%	60,487	0.21543%
30166	Secretary Of The Commonwealth	2,882	0.01093%	3,408	0.01214%
30171	State Corporation Commission	257,537	0.97682%	280,099	0.99760%
30172	Virginia State Lottery	136,562	0.51797%	157,161	0.55974%
30174	Va College Savings Plan	62,278	0.23622%	67,172	0.23924%
30180	Secretary Of Administration	5,267	0.01998%	6,019	0.02144%
30181	Department Of Labor & Industry	48,916	0.18554%	53,752	0.19144%
30182	Virginia Employment Commission	252,180	0.95650%	331,182	1.17954%
30183	Secretary Of Natural And Historic Resources	0	0.00000%	369	0.00131%
30185	Secretary Of Education	865	0.00328%	632	0.00225%
30186	Secretary Of Transportation	916	0.00347%	879	0.00313%
30187	Secretary Of Public Safety	2,634	0.00999%	2,731	0.00973%
30188	Secretary Of Health And Human Resources	128	0.00049%	809	0.00288%
30190	Secretary Of Finance	2,027	0.00769%	2,642	0.00941%
30191	Workers' Compensation Commission	111,681	0.42360%	114,221	0.40681%
30192	Secretary Of Commerce And Trade	427	0.00162%	1,055	0.00376%
30193	Secretary Of Agriculture And Forestry	1,603	0.00608%	777	0.00277%
30194	Department Of General Services	210,823	0.79964%	221,167	0.78771%
30195	Secretary of Labor	0	0.00000%	1,477	0.00526%
30199	Conservation & Recreation	140,639	0.53343%	156,319	0.55675%
30200	Office Of Children'S Services	6,190	0.02348%	6,912	0.02462%



Virginia Sickness and Disability Program

Appendix 29 - Proportionate Share of Contributions

Employer Code	Employer	2021		2022	
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
30201	Department Of Education	153,583	0.58253%	220,059	0.78376%
30202	Library Of Virginia	41,717	0.15823%	45,465	0.16193%
30203	Wilson Workforce And Rehabilitation Center	54,389	0.20629%	53,831	0.19172%
30204	College Of William And Mary	253,664	0.96213%	274,805	0.97875%
30207	University Of Va - Academic	1,926,826	7.30828%	1,999,794	7.12246%
30208	Vpi & Su - Academic	958,954	3.63725%	991,510	3.53136%
30211	Va Military Institute	88,676	0.33634%	99,227	0.35341%
30212	Virginia State University	187,929	0.71280%	199,111	0.70915%
30213	Norfolk State University	214,357	0.81304%	230,278	0.82016%
30214	Longwood University	92,788	0.35194%	100,413	0.35763%
30215	University Of Mary Washington	96,096	0.36449%	98,098	0.34939%
30216	James Madison University	631,503	2.39525%	674,941	2.40387%
30217	Radford University	295,535	1.12095%	310,737	1.10672%
30218	Va School For The Deaf & Blind	36,284	0.13762%	36,895	0.13141%
30221	Old Dominion University	467,799	1.77433%	501,582	1.78643%
30222	Dept Of Professional And Occupational Regulation	54,052	0.20502%	56,497	0.20122%
30223	Health Professions	96,552	0.36622%	105,444	0.37555%
30226	Board Of Accountancy	4,784	0.01815%	5,200	0.01852%
30233	State Board Of Bar Examiners	3,254	0.01234%	3,365	0.01198%
30234	Vsu-Coop Ext & Agr Research Services	22,662	0.08596%	23,222	0.08271%
30236	Va Commonwealth University - Academic	1,402,554	5.31980%	1,480,751	5.27384%
30238	Virginia Museum Of Fine Arts	76,328	0.28951%	84,114	0.29958%
30239	Frontier Culture Museum Of Va	7,822	0.02967%	8,281	0.02949%
30241	Richard Bland College	13,714	0.05202%	17,710	0.06308%
30242	Christopher Newport University	182,191	0.69104%	196,373	0.69940%
30245	Council Of Higher Education	23,996	0.09102%	25,194	0.08973%
30246	Uva'S College At Wise	46,907	0.17792%	46,853	0.16687%
30247	George Mason University	881,643	3.34402%	956,248	3.40577%
30261	Va Community College System	102,208	0.38767%	110,691	0.39424%
30262	Dept For Aging And Rehabilitative Services	287,446	1.09026%	315,811	1.12479%
30263	Va Rehab Center For The Blind	6,589	0.02499%	7,225	0.02573%
30268	Va Institute Marine Science	55,163	0.20923%	59,007	0.21016%
30270	Virginia Community College System - Shared Services Center	28,558	0.10832%	30,183	0.10750%
30275	New River Community College	34,969	0.13264%	37,996	0.13533%
30276	Southside Va Community College	38,166	0.14476%	42,386	0.15096%
30277	Paul D Camp Community College	20,074	0.07614%	21,015	0.07485%
30278	Rappahannock Community College	33,301	0.12631%	38,462	0.13699%
30279	Danville Community College	32,079	0.12167%	38,219	0.13612%
30280	Northern Va Community College	524,991	1.99126%	543,878	1.93708%
30282	Piedmont Virginia Community College	54,566	0.20697%	57,532	0.20491%
30283	J Sargeant Reynolds Community College	105,730	0.40103%	110,771	0.39452%
30284	Eastern Shore Comm College	11,225	0.04258%	13,098	0.04665%
30285	Patrick Henry Community College	60,816	0.23067%	62,838	0.22380%
30286	Va Western Community College	65,651	0.24901%	70,511	0.25113%
30287	Dabney S Lancaster Comm College	17,059	0.06470%	18,974	0.06758%
30288	Wytheville Community College	23,206	0.08802%	26,601	0.09474%
30290	John Tyler Community College	80,722	0.30617%	85,263	0.30367%
30291	Blue Ridge Community College	50,394	0.19114%	55,151	0.19643%
30292	Central Va Community College	42,585	0.16152%	47,503	0.16919%
30293	Thomas Nelson Community College	75,689	0.28708%	77,000	0.27424%
30294	Southwest Va Community College	31,298	0.11871%	37,445	0.13336%
30295	Tidewater Community College	222,904	0.84546%	230,405	0.82061%
30296	Va Highlands Community College	26,078	0.09891%	28,749	0.10239%
30297	Germanna Community College	77,453	0.29377%	86,322	0.30744%
30298	Lord Fairfax Community College	66,042	0.25049%	68,357	0.24346%
30299	Mountain Empire Comm College	28,725	0.10895%	32,477	0.11567%
30301	Va Dept Of Agriculture & Cons	146,301	0.55491%	152,805	0.54423%
30310	Virginia Economic Development Partnership	72,980	0.27681%	85,751	0.30541%
30320	Virginia Tourism Authority	32,051	0.12157%	34,007	0.12112%
30330	Virginia Israel Advisory Board	614	0.00233%	661	0.00235%



Virginia Sickness and Disability Program

Appendix 29 - Proportionate Share of Contributions

Employer Code	Employer	2021		2022	
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
30350	Department Of Small Business And Supplier Diversity	15,039	0.05704%	20,214	0.07199%
30400	Jamestown-Yorktown Commemoration	0	0.00000%	366	0.00130%
30402	Marine Resources Commission	20,780	0.07882%	23,457	0.08354%
30403	Department Of Wildlife Resources	82,923	0.31452%	88,509	0.31523%
30405	Virginia Racing Commission	2,334	0.00885%	2,517	0.00896%
30407	Virginia Port Authority	414	0.00157%	439	0.00156%
30409	Dept Mines Minerals Energy	65,767	0.24945%	69,674	0.24815%
30411	Department Of Forestry	55,939	0.21217%	61,567	0.21928%
30413	Commission On Vasap	3,507	0.01330%	3,605	0.01284%
30417	Board Of Regents, Gunston Hall	500	0.00190%	647	0.00230%
30423	Department Of Historic Resources	16,849	0.06391%	19,160	0.06824%
30425	Jamestown-Yorktown Foundation	39,505	0.14984%	43,802	0.15601%
30440	Department Of Environmental Quality	296,085	1.12303%	314,821	1.12127%
30454	Office Of Commonwealth Preparedness	0	0.00000%	808	0.00288%
30501	Va Dept Of Transportation	0	0.00000%	2,689,413	9.57861%
30505	Department Of Rail & Public Transportation	33,733	0.12795%	32,190	0.11465%
30506	Motor Vehicle Dealer Board	6,981	0.02648%	7,364	0.02623%
30510	Va Dept Of Transportation Central Office	653,674	2.47934%	0	0.00000%
30511	Va Dept Of Transportation Bristol	166,589	0.63186%	0	0.00000%
30512	Va Dept Of Transportation Salem	222,175	0.84270%	0	0.00000%
30513	Va Dept Of Transportation Lynchburg	142,468	0.54037%	0	0.00000%
30514	Va Dept Of Transportation Richmond	238,765	0.90562%	0	0.00000%
30515	Va Dept Of Transportation Hampton Roads	260,154	0.98675%	0	0.00000%
30516	Va Dept Of Transportation Fredericksburg	158,378	0.60072%	0	0.00000%
30517	Va Dept Of Transportation Culpeper	142,456	0.54033%	0	0.00000%
30518	Va Dept Of Transportation Staunton	185,786	0.70467%	0	0.00000%
30519	Va Dept Of Transportation Nova	346,150	1.31292%	0	0.00000%
30601	Department Of Health	1,051,637	3.98879%	1,104,201	3.93272%
30602	Dept Of Medical Assistance Services	232,983	0.88369%	271,209	0.96594%
30606	Virginia Board For People With Disabilities	3,951	0.01499%	4,099	0.01460%
30701	Department Of Corrections	137,044	0.51980%	152,492	0.54312%
30702	Virginia Department For The Blind And Vision Impaired	43,380	0.16454%	46,148	0.16436%
30703	Central State Hospital	205,847	0.78076%	212,452	0.75667%
30704	Eastern State Hospital	185,245	0.70262%	183,680	0.65419%
30705	Southwestern Virginia Mental Health Institute	136,741	0.51865%	143,775	0.51207%
30706	Western State Hospital	192,179	0.72892%	200,098	0.71267%
30707	Central Va Training Center	1,276	0.00484%	297	0.00106%
30708	Commonwealth Center For Children & Adolescents	40,857	0.15497%	37,478	0.13348%
30711	Virginia Correctional Enterprises	47,803	0.18131%	46,945	0.16720%
30716	Correctional Center For Women	34,724	0.13171%	33,369	0.11885%
30718	Bland Correctional Center	20,078	0.07615%	21,794	0.07762%
30720	Dept Of Behavioral Health & Developmental Services	219,387	0.83212%	243,539	0.86739%
30723	Southeastern Va Training Ctr	65,356	0.24789%	68,835	0.24516%
30724	Catawba Hospital	80,526	0.30543%	87,581	0.31193%
30725	Northern Va Training Center	0	0.00000%	0	0.00000%
30728	Northern Va Mental Health Institute	129,820	0.49240%	133,698	0.47618%
30729	Piedmont Geriatric Hospital	79,311	0.30082%	77,298	0.27530%
30733	Sussex I Correctional Center	15,370	0.05830%	0	0.00000%
30734	Sussex Ii Correctional Center	12,729	0.04828%	0	0.00000%
30735	Wallen Ridge Correctional Center	29,483	0.11183%	32,106	0.11435%
30737	St Brides Correctional Center	23,262	0.08823%	23,828	0.08487%
30738	Southwestern Va Training Ctr	0	0.00000%	0	0.00000%
30739	Southern Va Mental Health Institute	48,107	0.18247%	46,585	0.16592%
30741	Red Onion Correctional Center	30,679	0.11636%	32,654	0.11630%
30742	Academy For Staff Development	36,847	0.13976%	42,291	0.15062%
30743	Fluvanna Women'S Correctional Center	47,424	0.17988%	51,702	0.18414%
30745	Nottoway Correctional Center	33,230	0.12604%	33,016	0.11759%
30747	Marion Correctional Treatment Center	26,679	0.10119%	28,286	0.10074%
30748	Hiram W Davis Medical Center	53,557	0.20314%	55,329	0.19706%
30749	Buckingham Correctional Center	23,163	0.08786%	24,605	0.08763%



Virginia Sickness and Disability Program

Appendix 29 - Proportionate Share of Contributions

Employer Code	Employer	2021		2022	
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
30751	Dept Deaf & Hard Of Hearing	3,237	0.01228%	3,100	0.01104%
30752	State Farm Correctional Complex	29,401	0.11152%	27,538	0.09808%
30753	Deerfield Correctional Center	27,809	0.10548%	28,965	0.10316%
30754	Augusta Correctional Center	17,809	0.06755%	17,707	0.06307%
30756	Department Of Corrections-Division Of Institutions	161,384	0.61212%	173,934	0.61948%
30757	Western Regional Field Units	6,900	0.02617%	7,708	0.02745%
30761	Eastern Reg Corr Field Unit	9,652	0.03661%	11,229	0.03999%
30765	Department Of Social Services	590,571	2.24000%	580,396	2.06714%
30766	Virginia Parole Board	2,500	0.00948%	3,389	0.01207%
30767	Adult Community Service	62,821	0.23828%	67,116	0.23904%
30768	Keen Mtn Correctional Center	21,215	0.08047%	21,898	0.07799%
30769	Greensville Correctional Center	51,256	0.19441%	51,982	0.18514%
30770	Dillwyn Correctional Center	27,196	0.10315%	28,156	0.10028%
30771	Indian Creek Correctional Center	18,203	0.06904%	18,963	0.06754%
30772	Haynesville Correctional Center	31,114	0.11801%	31,914	0.11366%
30773	Coffeewood Correctional Center	21,007	0.07968%	21,655	0.07713%
30774	Lunenburg Correctional Center	19,045	0.07224%	19,493	0.06943%
30775	Pocahontas State Correctional Center	25,573	0.09700%	25,474	0.09073%
30776	Green Rock Correctional Center	27,440	0.10408%	28,351	0.10097%
30777	Department Of Juvenile Justice	352,068	1.33537%	357,577	1.27355%
30778	Department Of Forensic Science	139,683	0.52981%	147,847	0.52657%
30779	Sussex State Prison Complex	0	0.00000%	37,831	0.13474%
30785	River North Correctional Center	26,470	0.10040%	26,020	0.09267%
30794	Virginia Center For Behavioral Rehabilitation	122,378	0.46417%	121,286	0.43197%
30841	Department Of Aviation	15,730	0.05966%	16,732	0.05959%
30848	Virginia Indigent Defense Commission	205,686	0.78015%	229,927	0.81891%
30851	Virginia Tobacco Region Revitalization Commission	4,632	0.01757%	4,457	0.01587%
30852	Virginia Foundation For Healthy Youth	7,352	0.02789%	7,602	0.02708%
30882	Behavioral Health Commission	0	0.00000%	305	0.00109%
30912	Department Of Veterans Services	71,851	0.27253%	77,956	0.27765%
30913	Veterans Services Foundation	628	0.00238%	783	0.00279%
30922	Sitter-Barfoot Veterans Care Center	79,014	0.29970%	81,517	0.29033%
30937	Southern Virginia Higher Education Center	11,596	0.04398%	14,013	0.04991%
30938	The New College Institute	5,993	0.02273%	6,423	0.02288%
30942	Va Museum Of Natural History	8,046	0.03052%	8,977	0.03197%
30948	Southwest Virginia Higher Education Center	5,817	0.02206%	6,576	0.02342%
30957	Commonwealth Attorneys Services Council	3,006	0.01140%	3,159	0.01125%
30960	Department Of Fire Programs	24,983	0.09476%	26,752	0.09528%
30961	Virginia Capitol Police	3,536	0.01341%	5,191	0.01849%
30977	Virginia Cannabis Control Authority	0	0.00000%	572	0.00204%
30999	Alcoholic Beverage Control Bd	339,392	1.28729%	432,397	1.54002%
35522	Virginia Passenger Rail Authority	779	0.00295%	15,034	0.05355%
35885	Fort Monroe Authority	9,512	0.03608%	10,387	0.03699%
70156	Department Of State Police	1,653	0.00627%	1,834	0.00653%
70203	Wilson Workforce And Rehabilitation Center	1,595	0.00605%	1,616	0.00576%
70204	College Of William And Mary	7,058	0.02677%	7,256	0.02584%
70207	University Of Va - Academic	18,421	0.06987%	19,187	0.06834%
70208	Vpi & Su - Academic	13,090	0.04965%	14,512	0.05169%
70211	Va Military Institute	2,902	0.01101%	2,845	0.01013%
70212	Virginia State University	6,002	0.02277%	6,710	0.02390%
70213	Norfolk State University	4,213	0.01598%	5,722	0.02038%
70214	Longwood University	4,045	0.01534%	3,999	0.01424%
70215	University Of Mary Washington	5,588	0.02119%	5,805	0.02068%
70216	James Madison University	9,311	0.03532%	9,847	0.03507%
70217	Radford University	6,274	0.02380%	5,988	0.02133%
70221	Old Dominion University	13,505	0.05122%	13,938	0.04964%
70236	Va Commonwealth University - Academic	25,162	0.09544%	34,417	0.12258%
70241	Richard Bland College	1,294	0.00491%	1,234	0.00440%
70242	Christopher Newport University	5,835	0.02213%	7,238	0.02578%
70246	Uva'S College At Wise	2,059	0.00781%	2,224	0.00792%



Virginia Sickness and Disability Program

Appendix 29 - Proportionate Share of Contributions

Employer Code	Employer	2021	2021	2022	2022
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
70247	George Mason University	17,778	0.06743%	16,906	0.06021%
70280	Northern Va Community College	15,616	0.05923%	18,290	0.06514%
70282	Piedmont Virginia Community College	872	0.00331%	1,005	0.00358%
70283	J Sargeant Reynolds Community College	3,596	0.01364%	3,037	0.01082%
70286	Va Western Community College	2,375	0.00901%	2,507	0.00893%
70291	Blue Ridge Community College	264	0.00100%	153	0.00054%
70292	Central Va Community College	1,219	0.00462%	1,616	0.00576%
70293	Thomas Nelson Community College	2,145	0.00814%	2,117	0.00754%
70294	Southwest Va Community College	504	0.00191%	918	0.00327%
70296	Va Highlands Community College	378	0.00143%	554	0.00197%
70297	Germanna Community College	814	0.00309%	946	0.00337%
70298	Lord Fairfax Community College	1,165	0.00442%	1,071	0.00381%
70299	Mountain Empire Comm College	519	0.00197%	660	0.00235%
70402	Marine Resources Commission	20,374	0.07728%	20,533	0.07313%
70403	Department Of Wildlife Resources	40,322	0.15294%	47,139	0.16789%
70716	Correctional Center For Women	47,222	0.17911%	43,526	0.15502%
70718	Bland Correctional Center	38,699	0.14678%	42,335	0.15078%
70733	Sussex I Correctional Center	50,246	0.19058%	0	0.00000%
70734	Sussex II Correctional Center	51,597	0.19570%	0	0.00000%
70735	Wallen Ridge Correctional Center	77,499	0.29395%	85,420	0.30423%
70737	St Brides Correctional Center	39,952	0.15154%	37,837	0.13476%
70741	Red Onion Correctional Center	79,620	0.30199%	81,754	0.29117%
70743	Fluvanna Women'S Correctional Center	44,489	0.16874%	37,809	0.13466%
70745	Nottoway Correctional Center	61,269	0.23239%	52,205	0.18593%
70747	Marion Correctional Treatment Center	34,275	0.13000%	36,802	0.13107%
70749	Buckingham Correctional Center	56,326	0.21364%	52,545	0.18714%
70752	State Farm Correctional Complex	91,074	0.34544%	85,498	0.30451%
70753	Deerfield Correctional Center	54,067	0.20507%	52,943	0.18856%
70754	Augusta Correctional Center	57,776	0.21914%	38,793	0.13817%
70756	Department Of Corrections-Division Of Institutions	11,778	0.04467%	12,502	0.04453%
70757	Western Regional Field Units	23,536	0.08927%	24,767	0.08821%
70761	Eastern Reg Corr Field Unit	20,743	0.07868%	19,411	0.06913%
70767	Adult Community Service	286,270	1.08580%	294,795	1.04994%
70768	Keen Mtn Correctional Center	46,526	0.17647%	48,791	0.17377%
70769	Greensville Correctional Center	109,761	0.41632%	96,000	0.34191%
70770	Dillwyn Correctional Center	48,300	0.18320%	45,363	0.16156%
70771	Indian Creek Correctional Center	37,780	0.14330%	36,200	0.12893%
70772	Haynesville Correctional Center	57,234	0.21708%	48,025	0.17105%
70773	Coffeewood Correctional Center	43,495	0.16497%	38,454	0.13696%
70774	Lunenburg Correctional Center	40,374	0.15314%	38,441	0.13691%
70775	Pocahontas State Correctional Center	43,081	0.16340%	47,910	0.17064%
70776	Green Rock Correctional Center	41,573	0.15768%	39,803	0.14176%
70777	Department Of Juvenile Justice	61,752	0.23422%	54,210	0.19307%
70779	Sussex State Prison Complex	0	0.00000%	89,640	0.31926%
70785	River North Correctional Center	53,619	0.20337%	51,697	0.18412%
70961	Virginia Capitol Police	22,476	0.08525%	24,400	0.08690%
70999	Alcoholic Beverage Control Bd	32,637	0.12379%	39,592	0.14101%

Total for VRS Virginia Sickness and Disability Program⁽¹⁾ \$ 26,364,799 100.00000% \$ 28,077,277 99.99993%

⁽¹⁾ Employer-level results may not add to VSDP systemwide results due to rounding.



Virginia Sickness and Disability Program

Appendix 30 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
VRS Virginia Sickness and Disability Program - Plan Total⁽¹⁾		29,711,486	0	1,703,016	31,288,845	62,703,347	43,936,860	16,297,270	5,798,417	31,438,271	97,470,818	2,578,816	(21,749)	2,557,067
Employer Allocation														
21156	Department Of State Police	696,262	0	39,909	24,464	760,635	1,029,621	381,912	135,881	436,995	1,984,409	60,432	(116,644)	(56,212)
30100	General Assembly - Senate	38,931	0	2,231	16,992	58,154	57,571	21,354	7,598	8,448	94,971	3,379	933	4,312
30101	House Of Delegates	65,555	0	3,758	3,811	73,124	96,942	35,958	12,794	10,017	155,711	5,690	(1,542)	4,148
30103	Magistrate System	119,696	0	6,861	81,971	208,528	177,004	65,655	23,360	9,097	275,116	10,389	15,944	26,333
30107	Div Of Legislative Services	39,276	0	2,251	7,778	49,305	58,080	21,543	7,665	9,201	96,489	3,409	1,796	5,205
30109	Legislative Automated System	11,733	0	673	3,321	15,727	17,351	6,436	2,290	1,677	27,754	1,018	369	1,387
30110	Joint Legislative Audit & Review	19,601	0	1,123	3,761	24,485	28,985	10,751	3,825	6,670	50,231	1,701	(821)	880
30111	Supreme Court	122,798	0	7,039	34,656	164,493	181,591	67,357	23,965	12,685	285,598	10,658	3,568	14,226
30112	Judicial Inquiry And Review Commission	2,650	0	152	2,299	5,101	3,919	1,454	517	3,026	8,916	230	(512)	(282)
30114	District Courts	202,264	0	11,593	24,481	238,338	299,105	110,945	39,473	28,236	477,759	17,556	(4,268)	13,288
30115	Juvenile & Domestic Relation Dist Courts	127,629	0	7,315	34,592	169,536	188,735	70,007	24,908	12,403	296,053	11,078	1,772	12,850
30116	Combined District Courts	36,474	0	2,091	19,012	57,577	53,937	20,007	7,118	12,158	93,220	3,166	2,365	5,531
30117	Virginia State Bar	43,670	0	2,503	24,827	71,000	64,578	23,954	8,523	221	97,276	3,790	7,033	10,823
30119	Office Of Lieutenant Governor	847	0	49	518	1,414	1,252	464	165	2,153	4,034	73	(321)	(828)
30121	Office Of The Governor	9,053	0	519	3,032	12,604	13,388	4,966	1,767	7,090	27,211	786	(1,791)	(1,005)
30122	Department Of Planning & Budget	27,017	0	1,549	10,461	39,027	39,952	14,819	5,273	3,250	63,294	2,345	2,730	5,075
30123	Department Of Military Affairs	99,263	0	5,690	6,960	111,913	146,789	54,448	19,372	26,595	247,204	8,616	(2,711)	5,905
30125	Court Of Appeals Judges	40,105	0	2,299	10,167	52,571	59,306	21,998	7,827	97,505	186,636	3,481	(11,661)	(8,180)
30127	Va Dept Of Emergency Management	72,740	0	4,169	18,178	95,087	107,566	39,899	14,196	117,409	279,076	6,313	(26,887)	(20,574)
30128	Dept Of Veterans Services-Va Veterans Care Center	62,433	0	3,579	18,390	84,402	92,325	34,245	12,184	17,827	156,581	5,419	(894)	4,525
30129	Dept Of Human Resource Management	57,622	0	3,303	41	60,966	85,211	31,607	11,245	16,248	144,311	5,001	(6,355)	(1,354)
30132	Virginia Department Of Elections	28,609	0	1,640	0	30,249	42,307	15,693	5,583	49,071	112,654	2,483	(15,134)	(12,651)
30133	Auditor Of Public Accounts	60,920	0	3,492	21,383	85,795	90,088	33,416	11,889	19,220	154,613	5,288	2,657	7,945
30136	Virginia Information Technologies Agency	149,095	0	8,546	19,559	177,200	220,480	81,781	29,097	89,985	421,343	12,941	(8,503)	4,438
30140	Dept Of Criminal Justice Svcs	64,343	0	3,688	0	68,031	95,150	35,293	12,557	94,666	237,666	5,585	(17,418)	(11,833)
30141	Office Of The Attorney General	204,929	0	11,746	37,495	254,170	303,046	112,407	39,993	50,821	506,267	17,787	6,465	24,252
30143	Division Of Debt Collection	8,566	0	491	11,132	20,189	12,667	4,699	1,672	3,405	22,443	743	1,777	2,520
30146	Science Museum Of Virginia	22,010	0	1,262	29,616	52,888	32,548	12,073	4,295	15,508	64,424	1,910	4,564	6,474
30147	Office Of The State Inspector	21,966	0	1,259	5,308	28,533	32,483	12,049	4,287	10,879	59,698	1,907	(1,583)	324
30148	Commission For The Arts	1,278	0	73	1,792	3,143	1,889	701	249	1,766	4,605	111	(162)	(51)
30151	Department Of Accounts	80,589	0	4,619	5,274	90,482	119,174	44,205	15,728	17,333	196,440	6,995	(1,061)	5,934
30152	Department Of Treasury	53,573	0	3,071	8,221	64,865	79,223	29,386	10,455	15,536	134,600	4,650	(3,405)	1,245
30154	Department Of Motor Vehicles	588,829	0	33,751	37,308	659,888	870,750	322,983	114,914	58,696	1,367,343	51,108	4,498	55,606
30156	Department Of State Police	264,967	0	15,188	1,504	281,659	391,829	145,339	51,710	237,398	826,276	22,998	(45,299)	(22,301)
30157	Compensation Board	5,803	0	333	2,749	8,885	8,581	3,183	1,132	4,156	17,052	504	128	632
30160	Virginia Criminal Sentencing Commission	4,296	0	246	2,162	6,704	6,353	2,357	838	683	10,231	373	112	485
30161	Department Of Taxation	295,303	0	16,926	47,399	359,628	436,689	161,979	57,630	34,703	691,001	25,631	4,455	30,086
30162	Department Of Accounts Transfer Payments	862	0	49	55	966	1,274	473	168	335	2,250	75	(37)	38
30164	Virginia Management Fellows Program Administration	4,418	0	253	8,550	13,221	6,533	2,423	862	23,495	33,313	383	(4,182)	(3,799)
30165	Va Dept Of Housing & Comm Dev	64,008	0	3,669	1,562	69,239	94,653	35,109	12,492	117,587	259,841	5,556	(19,788)	(14,232)
30166	Secretary Of The Commonwealth	3,607	0	207	2,927	6,741	5,334	1,978	704	5,601	13,617	313	(170)	143
30171	State Corporation Commission	296,402	0	16,989	29,196	342,587	438,314	162,582	57,845	87,146	745,887	25,726	(12,969)	12,757
30172	Virginia State Lottery	166,307	0	9,532	6,900	182,739	245,932	91,222	32,456	170,444	540,054	14,435	(29,529)	(15,094)
30174	Va College Savings Plan	71,082	0	4,074	0	75,156	105,115	38,990	13,872	57,056	215,033	6,170	(14,668)	(8,498)
30180	Secretary Of Administration	6,370	0	365	1,472	8,207	9,420	3,494	1,243	11,264	25,421	553	(1,857)	(1,304)
30181	Department Of Labor & Industry	56,880	0	3,260	7,023	67,163	84,113	31,200	11,100	35,249	161,662	4,937	(4,076)	861
30182	Virginia Employment Commission	350,459	0	20,088	43,227	413,774	518,253	192,233	68,395	748,047	1,526,928	30,418	(114,955)	(84,537)
30183	Secretary Of Natural And Historic Resources	389	0	22	4,608	5,019	576	213	76	2,687	3,552	34	1,673	1,707
30185	Secretary Of Education	669	0	38	6,141	6,848	989	367	130	445	1,931	58	1,512	1,570
30186	Secretary Of Transportation	930	0	53	4,112	5,095	1,375	510	181	6	2,072	81	1,196	1,277
30187	Secretary Of Public Safety	2,891	0	166	4,261	7,318	4,275	1,586	564	1,250	7,675	251	522	773



Virginia Sickness and Disability Program

Appendix 30 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
30188	Secretary Of Health And Human Resources	856	0	49	1,442	2,347	1,265	469	167	5,600	7,501	74	(344)	(270)
30190	Secretary Of Finance	2,796	0	160	977	3,933	4,134	1,534	546	3,624	9,838	243	(180)	63
30191	Workers' Compensation Commission	120,869	0	6,928	54,781	182,578	178,740	66,299	23,589	1,608	270,236	10,491	11,362	21,853
30192	Secretary Of Commerce And Trade	1,117	0	64	362	1,543	1,652	613	218	5,913	8,396	97	(1,091)	(994)
30193	Secretary Of Agriculture And Forestry	823	0	47	7,007	7,877	1,217	451	161	3,541	5,370	71	(228)	(157)
30194	Department Of General Services	234,041	0	13,415	50,314	297,770	346,095	128,375	45,675	25,955	546,100	20,314	5,064	25,378
30195	Secretary of Labor	1,563	0	90	0	1,653	2,311	857	305	10,792	14,265	136	(1,571)	(1,435)
30199	Conservation & Recreation	165,419	0	9,482	19,095	193,996	244,619	90,735	32,283	66,574	434,211	14,358	(10,224)	4,134
30200	Office Of Children'S Services	7,315	0	419	2,115	9,849	10,817	4,012	1,428	3,831	20,088	635	(383)	252
30201	Department Of Education	232,867	0	13,348	1,426	247,641	344,360	127,732	45,446	495,696	1,013,234	20,212	(82,028)	(61,816)
30202	Library Of Virginia	48,112	0	2,758	3,707	54,577	71,147	26,390	9,389	13,580	120,506	4,176	(1,308)	2,868
30203	Wilson Workforce And Rehabilitation Center	56,963	0	3,265	140,909	201,137	84,236	31,245	11,117	1,377	127,975	4,944	33,897	38,841
30204	College Of William And Mary	290,801	0	16,668	142,499	449,968	430,032	159,510	56,752	35,540	681,834	25,240	50,986	76,226
30207	University Of Va - Academic	2,116,190	0	121,297	724,300	2,961,787	3,129,387	1,160,768	412,990	364,746	5,067,891	183,675	(8,703)	174,972
30208	Vpi & Su - Academic	1,049,220	0	60,140	367,251	1,476,611	1,551,570	575,516	204,763	12,830	2,344,679	91,067	67,709	158,776
30211	Va Military Institute	105,003	0	6,019	111,985	155,277	57,596	20,492	62,046	295,411	9,114	(14,433)	(2,319)	(2,319)
30212	Virginia State University	210,699	0	12,077	96,439	319,215	311,578	115,572	41,119	9,123	477,392	18,288	19,559	37,847
30213	Norfolk State University	243,682	0	13,967	43,153	300,802	360,353	133,664	47,556	59,919	601,492	21,150	(782)	20,368
30214	Longwood University	106,257	0	6,090	78,655	191,002	157,131	58,284	20,737	22,485	258,637	9,223	11,962	21,185
30215	University Of Mary Washington	103,809	0	5,950	107,895	217,654	153,511	56,941	20,259	524	231,235	9,010	25,670	34,680
30216	James Madison University	714,226	0	40,938	495	755,659	1,056,186	391,766	139,386	166,511	1,753,849	61,992	(59,270)	2,722
30217	Radford University	328,823	0	18,848	86,818	434,489	486,258	180,365	64,172	158,345	889,140	28,540	(27,873)	667
30218	Va School For The Deaf & Blind	39,044	0	2,238	16,439	57,721	57,737	21,416	7,620	1,615	88,388	3,389	3,801	6,407
30221	Old Dominion University	530,775	0	30,423	21,642	582,840	784,902	291,140	103,585	82,697	1,262,324	46,069	(21,392)	24,677
30222	Dept Of Professional And Occupational Regulation	59,785	0	3,427	44,424	107,636	88,410	32,793	11,668	3,017	135,888	5,189	9,188	14,377
30223	Health Professions	111,582	0	6,396	0	117,978	165,005	61,204	21,776	62,361	310,346	9,685	(14,408)	(4,723)
30226	Board Of Accountancy	5,503	0	315	1,941	7,759	8,137	3,018	1,074	2,416	14,645	478	(137)	341
30233	State Board Of Bar Examiners	3,559	0	204	3,767	7,530	5,264	1,952	695	17	7,928	309	906	1,215
30234	Vsu-Coop Ext & Agr Research Services	24,574	0	1,409	7,602	33,585	36,340	13,479	4,796	10,904	65,519	2,133	(1,168)	965
30236	Va Commonwealth University - Academic	1,566,937	0	89,814	232,641	1,889,392	2,317,161	859,493	305,799	343,905	3,826,358	136,003	(75,011)	60,992
30238	Virginia Museum Of Fine Arts	89,010	0	5,102	0	94,112	131,626	48,823	17,371	53,002	250,822	7,726	(14,710)	(6,984)
30239	Frontier Culture Museum Of Va	8,762	0	502	3,886	13,150	12,957	4,806	1,710	675	20,148	760	596	1,356
30241	Richard Bland College	18,742	0	1,074	18,686	38,502	27,715	10,280	3,658	38,782	80,435	1,627	(3,001)	(1,374)
30242	Christopher Newport University	207,802	0	11,911	6,097	225,810	307,295	113,983	40,554	50,134	511,966	18,036	(13,339)	4,697
30245	Council Of Higher Education	26,660	0	1,528	9,428	37,616	39,425	14,624	5,203	6,041	65,293	2,314	(680)	1,634
30246	Uva'S College At Wise	49,580	0	2,842	45,101	97,523	73,317	27,195	9,676	250	110,438	4,303	10,934	15,237
30247	George Mason University	1,011,906	0	58,001	19,660	1,089,567	1,496,389	555,048	197,481	600,136	2,849,054	87,829	(135,545)	(47,716)
30261	Va Community College System	117,135	0	6,714	46,697	170,546	173,217	64,250	22,860	76,122	336,449	10,167	(4,101)	6,066
30262	Dept For Aging And Rehabilitative Services	334,192	0	19,155	130,256	483,603	494,198	183,310	65,220	154,674	897,402	29,006	18,468	47,474
30263	Va Rehab Center For The Blind	7,645	0	438	6,142	14,225	11,305	4,193	1,492	3,011	20,001	664	1,068	1,732
30268	Va Institute Marine Science	62,442	0	3,579	17,294	83,315	92,338	34,250	12,186	3,112	141,886	5,420	6,066	11,486
30270	Virginia Community College System - Shared Services Center	31,940	0	1,831	6,926	40,697	47,232	17,520	6,233	67,389	138,374	2,772	(28,660)	(25,888)
30275	New River Community College	40,209	0	2,305	8,197	50,711	59,460	22,055	7,847	9,950	98,902	3,490	1,520	5,010
30276	Southside Va Community College	44,852	0	2,571	50,751	98,174	66,327	24,602	8,753	12,937	112,619	3,893	15,294	19,187
30277	Paul D Camp Community College	22,239	0	1,275	7,469	30,983	32,887	12,199	4,340	3,890	53,316	1,930	(186)	1,744
30278	Rappahannock Community College	40,702	0	2,333	2,637	45,672	60,189	22,326	7,943	29,124	119,582	3,533	(4,746)	(1,213)
30279	Danville Community College	40,443	0	2,318	30,307	73,068	59,807	22,184	7,893	29,829	119,713	3,510	6,749	10,259
30280	Northern Va Community College	575,536	0	32,898	358,469	966,994	851,093	315,692	112,320	6,827	1,285,932	49,954	108,800	158,754
30282	Piedmont Virginia Community College	60,882	0	3,490	21,010	85,382	90,031	33,395	11,882	9,321	144,629	5,284	1,011	6,295
30283	J Sargeant Reynolds Community College	117,218	0	6,719	127,632	251,569	173,340	64,296	22,876	590	261,102	10,174	42,841	53,015
30284	Eastern Shore Comm College	13,860	0	794	19,290	33,944	20,497	7,603	2,705	9,870	40,675	1,203	4,139	5,342
30285	Patrick Henry Community College	66,494	0	3,811	18,009	88,314	98,331	36,473	12,977	21,306	169,087	5,771	(2,101)	3,670
30286	Va Western Community College	74,615	0	4,277	33,891	112,783	110,339	40,927	14,562	4,721	170,549	6,476	10,678	17,154



Virginia Sickness and Disability Program

Appendix 30 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense				
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
30287	Dabney S Lancaster Comm College	20,079	0	1,151	10,880	32,110	29,693	11,014	3,919	8,941	53,567	1,743	1,968	3,711
30288	Wytheville Community College	28,149	0	1,613	36,506	66,268	41,626	15,440	5,493	13,919	76,478	2,443	7,135	9,578
30290	John Tyler Community College	90,225	0	5,172	37,682	133,079	133,423	49,490	17,608	6,007	206,528	7,831	12,963	20,794
30291	Blue Ridge Community College	58,362	0	3,345	16,293	78,000	86,305	32,013	11,390	17,394	147,102	5,066	2,478	7,544
30292	Central Va Community College	50,269	0	2,881	14,604	67,754	74,337	27,573	9,810	24,061	135,781	4,363	(826)	3,537
30293	Thomas Nelson Community College	81,481	0	4,670	216,633	302,784	120,493	44,694	15,902	409	181,498	7,072	61,740	68,812
30294	Southwest Va Community College	39,623	0	2,271	4,048	45,942	58,594	21,734	7,733	69,020	157,081	3,439	(12,537)	(9,098)
30295	Tidewater Community College	243,816	0	13,975	288,994	546,785	360,550	133,737	47,582	1,227	543,096	21,162	97,895	119,057
30296	Va Highlands Community College	30,422	0	1,744	24,360	56,526	44,987	16,687	5,937	10,927	78,538	2,640	4,704	7,344
30297	Germanna Community College	91,345	0	5,236	7,912	104,493	135,080	50,104	17,827	55,602	258,613	7,928	(7,410)	518
30298	Lord Fairfax Community College	72,336	0	4,146	39,312	115,794	106,969	39,677	14,117	4,406	165,169	6,278	12,290	18,568
30299	Mountain Empire Comm College	34,367	0	1,970	834	37,171	50,822	18,851	6,707	24,894	101,274	2,983	(5,281)	(2,298)
30301	Va Dept Of Agriculture & Cons	161,699	0	9,268	53,797	224,764	239,118	88,695	31,557	814	360,184	14,035	13,076	27,111
30310	Virginia Economic Development Partnership	90,742	0	5,201	1,023	96,966	134,188	49,774	17,709	135,916	337,587	7,876	(30,670)	(22,794)
30320	Virginia Tourism Authority	35,987	0	2,063	4,603	42,653	53,216	19,739	7,023	7,200	87,178	3,123	(1,844)	1,279
30330	Virginia Israel Advisory Board	698	0	40	111	849	1,033	383	136	1,440	2,992	61	(481)	(420)
30350	Department Of Small Business And Supplier Diversity	21,389	0	1,226	2,935	25,550	31,630	11,732	4,174	39,063	86,599	1,856	(6,229)	(4,373)
30400	Jamestown-Yorktown Commemoration	386	0	22	25,067	25,475	571	212	75	12,383	13,241	34	976	1,010
30402	Marine Resources Commission	24,821	0	1,423	0	26,244	36,705	13,615	4,844	23,860	79,024	2,154	(6,801)	(4,647)
30403	Department Of Wildlife Resources	93,660	0	5,368	18,722	117,750	138,502	51,374	18,278	16,901	225,055	8,129	(579)	7,550
30405	Virginia Racing Commission	2,662	0	153	53	2,868	3,937	1,460	520	4,464	10,381	231	(986)	(755)
30407	Virginia Port Authority	463	0	27	1,486	1,976	685	254	90	17	1,046	40	528	568
30409	Dept Mines Minerals Energy	73,729	0	4,226	22,611	100,566	109,029	40,442	14,389	2,360	166,220	6,399	6,879	13,278
30411	Department Of Forestry	65,151	0	3,734	7,816	76,701	96,345	35,737	12,715	18,546	163,343	5,655	(1,195)	4,460
30413	Commission On Vasap	3,815	0	219	3,277	7,311	5,641	2,093	745	19	8,498	331	763	1,094
30417	Board Of Regents, Gunston Hall	683	0	39	2,083	2,805	1,011	375	133	823	2,342	59	402	461
30423	Department Of Historic Resources	20,275	0	1,162	1,874	23,311	29,983	11,121	3,957	15,034	60,095	1,760	(2,013)	(253)
30425	Jamestown-Yorktown Foundation	46,353	0	2,657	26,933	75,943	68,546	25,425	9,046	15,905	118,922	4,023	2,818	6,841
30440	Department Of Environmental Quality	333,146	0	19,095	41,930	394,171	492,651	182,737	65,016	4,528	744,932	28,916	15,549	44,465
30454	Office Of Commonwealth Preparedness	856	0	49	1,189	2,094	1,265	469	167	5,911	7,812	74	(429)	(355)
30501	Va Dept Of Transportation	2,845,949	0	163,125	0	3,009,074	4,208,543	1,561,054	555,408	19,652,545	25,977,550	247,015	(2,860,633)	(2,613,618)
30505	Department Of Rail & Public Transportation	34,064	0	1,953	31,612	67,629	50,374	18,685	6,648	25,303	101,010	2,957	(1,740)	1,217
30506	Motor Vehicle Dealer Board	7,793	0	447	2,448	10,688	11,525	4,275	1,521	408	17,729	676	626	1,302
30510	Va Dept Of Transportation Central Office	0	0	0	5,160,623	5,160,623	0	0	0	80,421	80,421	0	729,777	729,777
30511	Va Dept Of Transportation Bristol	0	0	0	1,315,664	1,315,664	0	0	0	39,351	39,351	0	174,541	174,541
30512	Va Dept Of Transportation Salem	0	0	0	1,747,012	1,747,012	0	0	0	12,016	12,016	0	256,625	256,625
30513	Va Dept Of Transportation Lynchburg	0	0	0	1,115,103	1,115,103	0	0	0	52,300	52,300	0	141,269	141,269
30514	Va Dept Of Transportation Richmond	0	0	0	1,871,375	1,871,375	0	0	0	61,562	61,562	0	256,356	256,356
30515	Va Dept Of Transportation Hampton Roads	0	0	0	2,060,849	2,060,849	0	0	0	36,266	36,266	0	290,226	290,226
30516	Va Dept Of Transportation Fredericksburg	0	0	0	1,276,268	1,276,268	0	0	0	38,868	38,868	0	172,594	172,594
30517	Va Dept Of Transportation Culpeper	0	0	0	1,111,220	1,111,220	0	0	0	61,372	61,372	0	138,183	138,183
30518	Va Dept Of Transportation Staunton	0	0	0	1,464,011	1,464,011	0	0	0	15,111	15,111	0	212,270	212,270
30519	Va Dept Of Transportation Nova	0	0	0	2,739,586	2,739,586	0	0	0	28,308	28,308	0	399,110	399,110
30601	Department Of Health	1,168,470	0	66,975	234,591	1,470,036	1,727,915	640,927	228,036	5,883	2,602,761	101,418	57,976	159,394
30602	Dept Of Medical Assistance Services	286,995	0	16,450	0	303,445	424,404	157,422	56,009	339,544	977,379	24,910	(70,747)	(45,837)
30606	Virginia Board For People With Disabilities	4,338	0	249	1,177	5,764	6,415	2,379	847	1,071	10,712	377	(1)	376
30701	Department Of Corrections	161,369	0	9,249	0	170,618	238,630	88,514	31,492	103,995	462,631	14,006	(22,781)	(8,775)
30702	Virginia Department For The Blind And Vision Impaired	48,834	0	2,799	17,706	69,339	72,215	26,786	9,530	3,591	112,122	4,239	4,191	8,430
30703	Central State Hospital	224,818	0	12,886	125,474	363,178	332,457	123,317	43,875	60,485	560,134	19,513	8,027	27,540
30704	Eastern State Hospital	194,370	0	11,141	186,477	391,988	287,431	106,615	37,933	94,076	526,055	16,870	28,556	45,426
30705	Southwestern Virginia Mental Health Institute	152,144	0	8,721	17,339	178,204	224,988	83,454	29,692	54,062	392,196	13,205	(11,376)	1,829
30706	Western State Hospital	211,745	0	12,137	42,504	266,386	313,125	116,146	41,324	41,529	512,124	18,378	(9,170)	9,208
30707	Central Va Training Center	315	0	18	439,275	439,608	466	173	61	2	702	27	150,188	150,215



Virginia Sickness and Disability Program

Appendix 30 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
30708	Commonwealth Center For Children & Adolescents	39,659	0	2,273	72,833	114,765	58,647	21,754	7,740	33,748	121,889	3,442	1,049	4,491
30711	Virginia Correctional Enterprises	49,678	0	2,847	76,216	128,741	73,462	27,249	9,695	12,862	123,268	4,312	10,482	14,794
30716	Correctional Center For Women	35,312	0	2,024	37,372	74,708	52,219	19,369	6,891	26,537	105,016	3,065	2,192	5,257
30718	Bland Correctional Center	23,062	0	1,322	3,276	27,660	34,104	12,650	4,501	11,833	63,088	2,002	(2,167)	(165)
30720	Dept Of Behavioral Health & Developmental Services	257,715	0	14,772	0	272,487	381,104	141,361	50,295	239,639	812,399	22,368	(71,024)	(48,656)
30723	Southeastern Va Training Ctr	72,841	0	4,175	28,684	105,700	107,716	39,954	14,215	16,006	177,891	6,322	4,003	10,325
30724	Catawba Hospital	92,679	0	5,312	4,791	102,782	137,052	50,836	18,087	59,364	265,339	8,044	(12,641)	(4,597)
30725	Northern Va Training Center	0	0	0	89,844	89,844	0	0	0	0	0	0	39,789	39,789
30728	Northern Va Mental Health Institute	141,480	0	8,109	43,139	192,728	209,219	77,604	27,611	79,280	393,714	12,280	(18,633)	(6,353)
30729	Piedmont Geriatric Hospital	81,796	0	4,688	79,705	166,189	120,958	44,866	15,963	21,399	203,186	7,099	9,372	16,471
30733	Sussex I Correctional Center	0	0	0	132,130	132,130	0	0	0	2,291	2,291	0	21,466	21,466
30734	Sussex II Correctional Center	0	0	0	120,780	120,780	0	0	0	5,747	5,747	0	20,361	20,361
30735	Wallen Ridge Correctional Center	33,975	0	1,947	2,268	38,190	50,242	18,636	6,630	14,496	90,004	2,949	(2,220)	729
30737	St Brides Correctional Center	25,216	0	1,445	14,693	41,354	37,289	13,832	4,921	5,275	61,317	2,189	2,545	4,734
30738	Southwestern Va Training Ctr	0	0	0	176,616	176,616	0	0	0	0	0	0	65,429	65,429
30739	Southern Va Mental Health Institute	49,297	0	2,826	73,677	125,800	72,900	27,040	9,621	21,324	130,885	4,279	6,686	10,965
30741	Red Onion Correctional Center	34,554	0	1,981	5,390	41,925	51,099	18,954	6,744	14,868	91,665	2,999	(2,344)	655
30742	Academy For Staff Development	44,751	0	2,565	5,824	53,140	66,178	24,547	8,734	44,671	144,130	3,884	(7,012)	(3,128)
30743	Fluvanna Women'S Correctional Center	54,711	0	3,136	5,096	62,943	80,905	30,010	10,677	90,951	212,543	4,749	(25,606)	(20,857)
30745	Nottoway Correctional Center	34,938	0	2,003	25,435	62,376	51,665	19,164	6,818	14,493	92,140	3,032	(1,501)	1,531
30747	Marion Correctional Treatment Center	29,931	0	1,716	2,379	34,026	44,262	16,418	5,841	25,905	92,426	2,598	(6,734)	(4,136)
30748	Hiram W Davis Medical Center	58,549	0	3,356	17,977	79,882	86,582	32,115	11,426	28,973	159,096	5,082	(2,317)	2,765
30749	Buckingham Correctional Center	26,036	0	1,492	11,240	38,768	38,502	14,281	5,081	130	57,994	2,260	2,637	4,897
30751	Dept Deaf & Hard Of Hearing	3,280	0	188	5,228	8,696	4,851	1,799	640	786	8,076	285	892	1,177
30752	State Farm Correctional Complex	29,141	0	1,670	65,120	95,931	43,093	15,984	5,687	9,300	74,064	2,529	13,358	15,887
30753	Deerfield Correctional Center	30,650	0	1,757	29,254	61,661	45,325	16,812	5,982	5,272	73,391	2,660	6,035	8,695
30754	Augusta Correctional Center	18,739	0	1,074	13,660	33,473	27,711	10,279	3,657	2,392	44,039	1,626	2,210	3,836
30756	Department Of Corrections-Division Of Institutions	184,057	0	10,550	2,184	196,791	272,180	100,958	35,920	68,614	477,672	15,975	(18,093)	(2,118)
30757	Western Regional Field Units	8,156	0	467	0	8,623	12,061	4,474	1,592	8,388	26,515	708	(2,116)	(1,408)
30761	Eastern Reg Corr Field Unit	11,882	0	681	4,124	16,687	17,570	6,517	2,319	7,033	33,439	1,031	(58)	973
30765	Department Of Social Services	614,178	0	35,204	463,394	1,112,776	908,237	336,888	119,861	6,388	1,371,374	53,308	90,066	143,374
30766	Virginia Parole Board	3,586	0	206	6,775	10,567	5,303	1,967	700	6,821	14,791	311	1,378	1,689
30767	Adult Community Service	71,022	0	4,071	9,053	84,146	105,027	38,957	13,861	35,683	193,528	6,164	(8,265)	(2,101)
30768	Keen Mtn Correctional Center	23,172	0	1,328	8,572	33,072	34,266	12,710	4,522	10,492	61,990	2,011	235	2,246
30769	Greensville Correctional Center	55,008	0	3,153	23,370	81,531	81,345	30,173	10,735	5,008	127,261	4,774	3,291	8,065
30770	Dillwyn Correctional Center	29,795	0	1,708	13,801	45,304	44,060	16,343	5,815	2,283	68,501	2,586	1,978	4,564
30771	Indian Creek Correctional Center	20,067	0	1,150	7,450	28,667	29,675	11,007	3,916	3,556	48,154	1,742	1,026	2,768
30772	Haynesville Correctional Center	33,770	0	1,936	17,509	53,215	49,939	18,523	6,590	4,683	79,735	2,931	2,705	5,636
30773	Coffeewood Correctional Center	22,916	0	1,314	10,716	34,946	33,889	12,570	4,472	4,925	55,856	1,989	2,066	4,055
30774	Lunenburg Correctional Center	20,629	0	1,182	12,383	34,194	30,505	11,315	4,026	4,977	50,823	1,790	961	2,751
30775	Pocahontas State Correctional Center	26,957	0	1,545	21,217	49,719	39,864	14,787	5,261	19,978	79,890	2,340	(414)	1,926
30776	Green Rock Correctional Center	30,000	0	1,720	7,988	39,708	44,363	16,455	5,855	8,500	75,173	2,604	(814)	1,790
30777	Department Of Juvenile Justice	378,391	0	21,689	179,075	579,155	559,558	207,554	73,846	4,268	845,226	32,843	35,658	68,501
30778	Department Of Forensic Science	156,452	0	8,968	6,643	172,063	231,358	85,817	30,533	41,667	389,375	13,579	(14,080)	(501)
30779	Sussex State Prison Complex	40,033	0	2,295	0	42,328	59,201	21,959	7,813	276,448	365,421	3,475	(40,240)	(36,765)
30785	River North Correctional Center	27,534	0	1,578	20,346	49,458	40,716	15,103	5,373	10,652	71,844	2,390	1,149	3,539
30794	Virginia Center For Behavioral Rehabilitation	128,345	0	7,357	91,428	227,130	189,794	70,399	25,047	83,927	369,167	11,140	(6,955)	4,185
30841	Department Of Aviation	17,705	0	1,015	3,053	21,773	26,182	9,712	3,455	4,033	43,382	1,537	(351)	1,186
30848	Virginia Indigent Defense Commission	243,311	0	13,946	34,483	291,740	359,804	133,460	47,484	121,076	661,824	21,118	(8,860)	12,258
30851	Virginia Tobacco Region Revitalization Commission	4,715	0	270	6,967	11,952	6,973	2,586	920	23	10,502	409	1,577	1,986
30852	Virginia Foundation For Healthy Youth	8,046	0	461	3,390	11,897	11,898	4,413	1,570	736	18,617	698	612	1,310
30882	Behavioral Health Commission	324	0	19	0	343	479	178	63	2,238	2,958	28	(325)	(297)
30912	Department Of Veterans Services	82,494	0	4,728	525	87,747	121,991	45,249	16,099	73,488	256,827	7,160	(27,223)	(20,063)



Virginia Sickness and Disability Program

Appendix 30 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense				
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
30913	Veterans Services Foundation	829	0	48	84	961	1,226	455	162	1,272	3,115	72	(191)	(119)
30922	Sitter-Barfoot Veterans Care Center	86,261	0	4,944	44,704	135,909	127,562	47,316	16,835	17,902	209,615	7,487	2,569	10,056
30937	Southern Virginia Higher Education Center	14,829	0	850	8,744	24,423	21,929	8,134	2,894	12,611	45,568	1,287	168	1,455
30938	The New College Institute	6,798	0	390	1,320	8,508	10,053	3,729	1,327	7,926	23,035	590	(1,524)	(934)
30942	Va Museum Of Natural History	9,499	0	544	6,096	16,139	14,047	5,210	1,854	4,581	25,692	824	1,472	2,296
30948	Southwest Virginia Higher Education Center	6,958	0	399	6,449	13,806	10,290	3,817	1,358	2,823	18,288	604	1,352	1,956
30957	Commonwealth Attorneys Services Council	3,343	0	192	489	4,024	4,943	1,833	652	665	8,093	290	(86)	204
30960	Department Of Fire Programs	28,309	0	1,623	1,092	31,024	41,863	15,528	5,525	15,946	78,862	2,457	(3,836)	(1,379)
30961	Virginia Capitol Police	5,494	0	315	1,036	6,845	8,124	3,013	1,072	12,859	25,068	477	(1,907)	(1,430)
30977	Virginia Cannabis Control Authority	606	0	35	3	644	896	332	118	4,188	5,534	53	(610)	(557)
30999	Alcoholic Beverage Control Bd	457,563	0	26,227	0	483,790	676,637	250,981	89,297	769,426	1,786,341	39,714	(150,505)	(110,791)
35522	Virginia Passenger Rail Authority	15,911	0	912	0	16,823	23,528	8,727	3,105	108,005	143,365	1,381	(16,038)	(14,657)
35885	Fort Monroe Authority	10,990	0	630	4,055	15,675	16,252	6,028	2,145	5,983	30,408	954	(818)	136
70156	Department Of State Police	1,940	0	111	3,515	5,566	2,869	1,064	379	588	4,900	168	743	911
70203	Wilson Workforce And Rehabilitation Center	1,711	0	98	4,611	6,420	2,531	939	334	10	3,814	149	1,102	1,251
70204	College Of William And Mary	7,677	0	440	2,841	10,958	11,353	4,211	1,498	3,443	20,505	666	(819)	(153)
70207	University Of Va - Academic	20,305	0	1,164	3,206	24,675	30,026	11,138	3,963	26,854	71,981	1,762	(6,600)	(4,838)
70208	Vpi & Su - Academic	15,358	0	880	2,441	18,679	22,711	8,424	2,997	5,117	39,249	1,333	(154)	1,179
70211	Va Military Institute	3,010	0	173	2,088	5,271	4,451	1,651	587	2,290	8,979	261	(411)	(150)
70212	Virginia State University	7,101	0	407	0	7,508	10,501	3,895	1,386	9,718	25,500	616	(2,433)	(1,817)
70213	Norfolk State University	6,055	0	347	13,003	19,405	8,954	3,321	1,182	11,964	25,421	526	893	1,419
70214	Longwood University	4,231	0	243	5,334	9,808	6,257	2,321	826	161	9,565	367	1,064	1,431
70215	University Of Mary Washington	6,144	0	352	3,942	10,438	9,086	3,370	1,199	936	14,591	533	373	906
70216	James Madison University	10,420	0	597	512	11,529	15,409	5,715	2,034	2,597	25,755	904	(766)	138
70217	Radford University	6,337	0	363	9,615	16,315	9,372	3,476	1,237	2,557	16,642	550	1,383	1,933
70221	Old Dominion University	14,749	0	845	6,837	22,431	21,810	8,090	2,878	158	32,936	1,280	1,344	2,624
70236	Va Commonwealth University - Academic	36,420	0	2,088	19,909	58,417	53,858	19,977	7,108	73,835	154,778	3,161	(9,230)	(6,069)
70241	Richard Bland College	1,307	0	75	1,184	2,566	1,933	717	255	518	3,423	113	81	194
70242	Christopher Newport University	7,660	0	439	4,387	12,486	11,327	4,201	1,495	8,665	25,688	665	52	717
70246	Uva'S College At Wise	2,353	0	135	810	3,298	3,480	1,291	459	1,245	6,475	204	2	206
70247	George Mason University	17,889	0	1,025	22,787	41,701	26,454	9,813	3,491	9,544	49,302	1,553	825	2,378
70280	Northern Va Community College	19,354	0	1,109	10,320	30,783	28,620	10,616	3,777	12,213	55,226	1,680	1,130	2,810
70282	Piedmont Virginia Community College	1,064	0	61	1,299	2,424	1,573	583	208	1,350	3,714	92	62	154
70283	J Sargeant Reynolds Community College	3,215	0	184	7,814	11,213	4,754	1,763	627	18	7,162	279	1,321	1,600
70286	Va Western Community College	2,653	0	152	1,458	4,263	3,924	1,455	518	507	6,404	230	339	569
70291	Blue Ridge Community College	160	0	9	1,410	1,579	237	88	31	802	1,158	14	(44)	(30)
70292	Central Va Community College	1,711	0	98	242	2,051	2,531	939	334	3,070	6,874	149	(429)	(280)
70293	Thomas Nelson Community College	2,240	0	128	3,202	5,570	3,313	1,229	437	552	5,531	194	627	821
70294	Southwest Va Community College	972	0	56	1,221	2,249	1,437	533	190	3,899	6,059	84	(423)	(339)
70296	Va Highlands Community College	585	0	34	406	1,025	866	321	114	1,365	2,666	51	(106)	(55)
70297	Germanna Community College	1,001	0	57	54	1,112	1,481	549	195	913	3,138	87	(140)	(53)
70298	Lord Fairfax Community College	1,132	0	65	2,814	4,011	1,674	621	221	1,405	3,921	98	88	186
70299	Mountain Empire Comm College	698	0	40	785	1,523	1,033	383	136	855	2,407	61	84	145
70402	Marine Resources Commission	21,728	0	1,245	9,964	32,937	32,131	11,918	4,240	12,885	61,174	1,886	(1,910)	(24)
70403	Department Of Wildlife Resources	49,883	0	2,859	33,939	86,681	73,766	27,362	9,735	53,910	164,773	4,330	(6,108)	(1,778)
70716	Correctional Center For Women	46,059	0	2,640	61,088	109,787	68,111	25,264	8,989	49,581	151,945	3,998	(1,600)	2,398
70718	Bland Correctional Center	44,799	0	2,568	3,481	50,848	66,248	24,573	8,743	15,782	115,346	3,888	(3,571)	317
70733	Sussex I Correctional Center	0	0	0	475,431	475,431	0	0	0	0	0	0	79,523	79,523
70734	Sussex II Correctional Center	0	0	0	464,527	464,527	0	0	0	20,108	20,108	0	73,309	73,309
70735	Wallen Ridge Correctional Center	90,391	0	5,181	15,422	110,994	133,669	49,581	17,641	21,545	222,436	7,846	1,540	9,386
70737	St Brides Correctional Center	40,039	0	2,295	60,677	103,011	59,209	21,962	7,814	5,342	94,327	3,475	9,516	12,991
70741	Red Onion Correctional Center	86,511	0	4,959	43,553	135,023	127,931	47,453	16,883	435	192,702	7,509	10,294	17,803
70743	Fluvanna Women'S Correctional Center	40,010	0	2,293	90,680	132,983	59,165	21,946	7,808	202	89,121	3,473	18,495	21,968



Virginia Sickness and Disability Program

Appendix 30 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense				
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
70745	Nottoway Correctional Center	55,243	0	3,166	118,904	177,313	81,692	30,302	10,781	14,230	137,005	4,795	13,780	18,575
70747	Marion Correctional Treatment Center	38,943	0	2,232	7,557	48,732	57,588	21,361	7,600	12,680	99,229	3,380	(1,921)	1,459
70749	Buckingham Correctional Center	55,602	0	3,187	119,300	178,089	82,223	30,499	10,851	17,354	140,927	4,826	20,236	25,062
70752	State Farm Correctional Complex	90,475	0	5,186	175,897	271,558	133,792	49,627	17,657	40,548	241,624	7,853	21,135	28,988
70753	Deerfield Correctional Center	56,024	0	3,211	96,780	156,015	82,847	30,730	10,934	11,080	135,591	4,863	15,931	20,794
70754	Augusta Correctional Center	41,052	0	2,353	204,468	247,873	60,708	22,518	8,012	48,315	139,553	3,563	21,836	25,399
70756	Department Of Corrections-Division Of Institutions	13,231	0	758	2,542	16,531	19,565	7,257	2,582	51,681	81,085	1,148	(10,743)	(9,595)
70757	Western Regional Field Units	26,209	0	1,502	7,124	34,835	38,757	14,376	5,115	3,348	61,596	2,275	400	2,675
70761	Eastern Reg Corr Field Unit	20,540	0	1,177	26,681	48,398	30,374	11,266	4,008	5,568	51,216	1,783	2,268	4,051
70767	Adult Community Service	311,953	0	17,881	81,528	411,362	461,311	171,112	60,880	115,071	808,374	27,076	(15,380)	11,696
70768	Keen Mtn Correctional Center	51,630	0	2,959	11,993	66,582	76,349	28,320	10,076	3,797	118,542	4,481	1,651	6,132
70769	Greensville Correctional Center	101,587	0	5,823	263,453	370,863	150,225	55,722	19,825	19,119	244,891	8,817	44,132	52,949
70770	Dillwyn Correctional Center	48,002	0	2,751	72,750	123,503	70,984	26,330	9,368	9,485	116,167	4,166	10,486	14,652
70771	Indian Creek Correctional Center	38,307	0	2,196	41,352	81,855	56,648	21,012	7,476	9,559	94,695	3,325	4,978	8,303
70772	Haynesville Correctional Center	50,822	0	2,913	125,652	179,387	75,154	27,877	9,918	4,485	117,434	4,411	20,878	25,289
70773	Coffeewood Correctional Center	40,693	0	2,332	80,631	123,656	60,176	22,321	7,942	205	90,644	3,532	15,218	18,750
70774	Lunenburg Correctional Center	40,678	0	2,332	49,956	92,966	60,154	22,313	7,939	8,456	98,862	3,531	4,934	8,465
70775	Pocahontas State Correctional Center	50,700	0	2,906	13,263	66,869	74,974	27,810	9,894	21,183	133,861	4,401	(332)	4,069
70776	Green Rock Correctional Center	42,119	0	2,414	58,512	103,045	62,285	23,103	8,220	1,303	94,911	3,656	10,444	14,100
70777	Department Of Juvenile Justice	57,364	0	3,288	251,019	311,671	84,829	31,465	11,195	288	127,777	4,979	73,567	78,546
70779	Sussex State Prison Complex	94,857	0	5,437	0	100,294	140,273	52,031	18,512	655,029	865,845	8,233	(95,347)	(87,114)
70785	River North Correctional Center	54,705	0	3,136	54,166	112,007	80,897	30,007	10,676	8,922	130,502	4,748	4,764	9,512
70961	Virginia Capitol Police	25,819	0	1,480	23,342	50,641	38,181	14,162	5,039	11,118	68,500	2,241	2,331	4,572
70999	Alcoholic Beverage Control Bd	41,896	0	2,401	12,597	56,894	61,955	22,981	8,176	49,110	142,222	3,636	(6,400)	(2,764)
Total for VRS Virginia Sickness and Disability Program ⁽¹⁾		29,711,486	0	1,703,016	31,288,845	62,703,347	43,936,860	16,297,270	5,798,417	31,438,271	97,470,818	2,578,816	(21,749)	2,557,067

⁽¹⁾ Employer-level results may not add to VSDP systemwide results due to rounding.



Virginia Sickness and Disability Program

Appendix 31 - Amortization of Deferred (Inflows) and Outflows

Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
VRS Virginia Sickness and Disability Program - Plan Total⁽¹⁾		(13,160,134)	(13,055,298)	(16,235,530)	2,222,370	684,558	4,776,583
Employer Allocation							
21156	Department Of State Police	(424,531)	(407,092)	(438,717)	8,163	(21,583)	59,985
30100	General Assembly - Senate	(16,282)	(16,145)	(20,526)	3,327	2,563	10,246
30101	House Of Delegates	(30,531)	(30,299)	(37,223)	3,638	784	11,043
30103	Magistrate System	(36,985)	(37,365)	(53,918)	15,750	10,476	35,454
30107	Div Of Legislative Services	(15,572)	(15,859)	(21,666)	1,375	(267)	4,805
30109	Legislative Automated System	(4,819)	(4,778)	(6,139)	833	405	2,471
30110	Joint Legislative Audit & Review	(9,488)	(9,419)	(11,672)	521	740	3,572
30111	Supreme Court	(50,733)	(50,300)	(63,889)	10,943	5,516	27,357
30112	Judicial Inquiry And Review Commission	(1,684)	(1,675)	(1,828)	188	181	1,003
30114	District Courts	(93,709)	(91,253)	(108,985)	15,909	4,144	34,473
30115	Juvenile & Domestic Relation Dist Courts	(54,665)	(52,987)	(64,304)	13,696	5,536	26,208
30116	Combined District Courts	(13,764)	(13,303)	(16,608)	4,579	275	3,177
30117	Virginia State Bar	(12,278)	(12,926)	(20,181)	5,608	2,981	10,519
30119	Office Of Lieutenant Governor	(695)	(692)	(735)	(88)	(202)	(209)
30121	Office Of The Governor	(5,794)	(5,618)	(6,167)	808	422	1,744
30122	Department Of Planning & Amp; Budget	(9,217)	(9,121)	(13,030)	2,918	683	3,500
30123	Department Of Military Affairs	(46,605)	(46,775)	(59,679)	3,100	697	13,971
30125	Court Of Appeals Judges	(29,395)	(29,398)	(34,152)	(10,079)	(13,016)	(18,026)
30127	Va Dept Of Emergency Management	(59,052)	(56,960)	(54,653)	(10,024)	(8,933)	5,639
30128	Dept Of Veterans Services-Va Veterans Care Center	(28,502)	(28,281)	(35,431)	3,144	3,249	13,641
30129	Dept Of Human Resource Management	(31,836)	(30,924)	(33,994)	2,891	1,244	9,274
30132	Virginia Department Of Elections	(27,785)	(26,932)	(24,675)	(2,753)	(1,645)	1,386
30133	Auditor Of Public Accounts	(24,282)	(24,067)	(30,362)	5,394	(738)	5,236
30136	Virginia Information Technologies Agency	(74,433)	(74,897)	(92,225)	(933)	(8,122)	6,466
30140	Dept Of Criminal Justice Svcs	(45,871)	(45,643)	(52,466)	(10,961)	(8,951)	(5,742)
30141	Office Of The Attorney General	(84,154)	(84,609)	(113,674)	7,372	(1,909)	24,878
30143	Division Of Debt Collection	(2,011)	(1,793)	(2,264)	2,514	514	787
30146	Science Museum Of Virginia	(5,169)	(5,091)	(7,460)	5,784	1,053	(655)
30147	Office Of The State Inspector	(11,296)	(10,843)	(12,690)	1,109	249	2,306
30148	Commission For The Arts	(727)	(722)	(864)	(17)	194	673
30151	Department Of Accounts	(36,698)	(36,977)	(46,150)	3,991	87	9,790
30152	Department Of Treasury	(27,095)	(26,762)	(31,601)	3,311	1,564	10,848
30154	Department Of Motor Vehicles	(255,881)	(256,016)	(329,444)	32,885	8,918	92,082
30156	Department Of State Police	(162,467)	(160,780)	(185,642)	(19,099)	(23,462)	6,832
30157	Compensation Board	(2,438)	(2,605)	(3,886)	107	(123)	777
30160	Virginia Criminal Sentencing Commission	(1,788)	(1,773)	(2,213)	559	414	1,274
30161	Department Of Taxation	(126,128)	(125,556)	(155,892)	28,182	6,761	41,259
30162	Department Of Accounts Transfer Payments	(418)	(415)	(505)	25	(29)	58
30164	Virginia Management Fellows Program Administration	(6,136)	(5,788)	(4,973)	(577)	(453)	(2,166)
30165	Va Dept Of Housing & Comm Dev	(48,092)	(47,866)	(54,862)	(15,419)	(14,148)	(10,214)
30166	Secretary Of The Commonwealth	(1,765)	(1,940)	(2,580)	(309)	(188)	(94)
30171	State Corporation Commission	(144,038)	(142,566)	(167,041)	15,667	(1,374)	36,051
30172	Virginia State Lottery	(103,070)	(103,047)	(122,262)	(15,783)	(16,579)	3,425
30174	Va College Savings Plan	(46,100)	(45,474)	(51,296)	(4,521)	(2,225)	9,740
30180	Secretary Of Administration	(4,674)	(4,651)	(5,347)	(1,518)	(1,236)	212
30181	Department Of Labor & Industry	(29,228)	(29,591)	(36,951)	(2,083)	(2,502)	5,857
30182	Virginia Employment Commission	(269,928)	(268,315)	(312,484)	(103,587)	(90,712)	(68,128)
30183	Secretary Of Natural And Historic Resources	1,501	1,220	159	(362)	(382)	(669)
30185	Secretary Of Education	1,216	1,219	869	491	434	687
30186	Secretary Of Transportation	785	788	518	470	123	339
30187	Secretary Of Public Safety	(756)	(746)	(946)	1,080	405	606
30188	Secretary Of Health And Human Resources	(722)	(719)	(943)	(803)	(772)	(1,195)
30190	Secretary Of Finance	(1,416)	(1,406)	(1,797)	(319)	(454)	(513)
30191	Workers' Compensation Commission	(42,086)	(41,848)	(56,424)	15,336	8,563	28,802
30192	Secretary Of Commerce And Trade	(1,585)	(1,581)	(1,565)	(495)	(615)	(1,012)
30193	Secretary Of Agriculture And Forestry	(592)	(589)	(363)	1,072	999	1,980
30194	Department Of General Services	(98,428)	(98,781)	(127,042)	20,698	10,935	44,287
30195	Secretary Of Labor	(2,262)	(2,257)	(2,424)	(1,453)	(1,534)	(2,683)
30199	Conservation & Recreation	(83,372)	(81,516)	(93,889)	8,484	(3,497)	13,575
30200	Office Of Children'S Services	(3,618)	(3,592)	(3,998)	489	(56)	536
30201	Department Of Education	(185,002)	(183,190)	(204,099)	(57,823)	(60,617)	(74,861)
30202	Library Of Virginia	(22,583)	(22,413)	(27,856)	1,853	(597)	5,666
30203	Wilson Workforce And Rehabilitation Center	8,708	8,909	580	26,108	11,564	17,293
30204	College Of William And Mary	(77,606)	(82,520)	(141,859)	28,293	4,352	37,474
30207	University Of Va - Academic	(944,480)	(935,760)	(1,094,521)	288,140	136,606	443,911
30208	Vpi & Su - Academic	(396,255)	(391,375)	(505,183)	135,735	61,241	227,770
30211	Va Military Institute	(57,865)	(57,213)	(67,774)	(2,653)	(5,274)	7,353



Virginia Sickness and Disability Program

Appendix 31 - Amortization of Deferred (Inflows) and Outflows

		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
30212	Virginia State University	(73,612)	(72,023)	(93,737)	34,305	10,978	35,910
30213	Norfolk State University	(108,538)	(108,148)	(136,346)	16,640	497	35,205
30214	Longwood University	(35,025)	(33,616)	(41,409)	22,133	6,376	13,907
30215	University Of Mary Washington	(20,234)	(20,150)	(34,099)	24,932	10,855	25,116
30216	James Madison University	(375,100)	(370,080)	(423,359)	46,400	13,938	110,012
30217	Radford University	(173,278)	(172,826)	(203,010)	15,729	17,931	60,803
30218	Va School For The Deaf & Blind	(14,247)	(14,109)	(19,213)	4,566	2,591	9,744
30221	Old Dominion University	(256,100)	(252,906)	(296,608)	39,410	8,144	78,578
30222	Dept Of Professional And Occupational Regulation	(17,249)	(16,612)	(22,816)	12,490	4,203	11,734
30223	Health Professions	(63,749)	(63,356)	(74,491)	(1,451)	(2,052)	12,730
30226	Board Of Accountancy	(2,570)	(2,551)	(3,127)	449	238	675
30233	State Board Of Bar Examiners	(668)	(655)	(1,054)	948	259	774
30234	Vsu-Coop Ext & Agr Research Services	(12,035)	(11,948)	(14,665)	466	484	5,764
30236	Va Commonwealth University - Academic	(767,909)	(754,561)	(889,922)	132,969	64,902	277,554
30238	Virginia Museum Of Fine Arts	(54,070)	(52,578)	(57,157)	671	(2,264)	8,687
30239	Frontier Culture Museum Of Va	(3,279)	(3,248)	(4,126)	1,488	661	1,506
30241	Richard Bland College	(11,289)	(10,471)	(13,382)	(1,744)	(1,891)	(3,156)
30242	Christopher Newport University	(105,229)	(104,352)	(121,744)	14,171	2,257	28,741
30245	Council Of Higher Education	(12,469)	(12,137)	(13,637)	3,864	1,695	5,009
30246	Uva'S College At Wise	(10,990)	(11,241)	(18,803)	9,241	4,744	14,134
30247	George Mason University	(583,009)	(576,048)	(677,012)	(27,428)	(24,211)	128,220
30261	Va Community College System	(55,898)	(56,425)	(67,133)	2,822	(4,436)	15,167
30262	Dept For Aging And Rehabilitative Services	(129,311)	(131,240)	(181,397)	5,752	(12,060)	34,458
30263	Va Rehab Center For The Blind	(2,313)	(2,286)	(2,945)	931	21	815
30268	Va Institute Marine Science	(21,546)	(21,845)	(31,624)	5,859	1,060	9,524
30270	Virginia Community College System - Shared Services Center	(42,784)	(38,053)	(26,277)	2,265	1,582	5,588
30275	New River Community College	(16,260)	(16,682)	(22,657)	2,513	(71)	4,966
30276	Southside Va Community College	(4,540)	(5,609)	(16,594)	8,254	294	3,750
30277	Paul D Camp Community College	(10,020)	(9,660)	(11,098)	3,042	1,111	4,293
30278	Rappahannock Community College	(22,744)	(22,601)	(26,739)	(459)	(1,948)	581
30279	Danville Community College	(11,135)	(11,744)	(20,192)	1,304	(3,315)	(1,561)
30280	Northern Va Community College	(145,701)	(152,199)	(265,064)	81,258	40,007	122,762
30282	Piedmont Virginia Community College	(25,911)	(24,800)	(28,883)	7,756	1,653	10,937
30283	J Sargeant Reynolds Community College	(8,993)	(10,885)	(38,157)	20,386	5,639	22,477
30284	Eastern Shore Comm College	(1,990)	(2,367)	(4,721)	2,794	(404)	(41)
30285	Patrick Henry Community College	(31,505)	(31,884)	(38,612)	4,022	2,679	14,528
30286	Va Western Community College	(22,316)	(22,053)	(33,536)	7,774	1,549	10,816
30287	Dabney S Lancaster Comm College	(6,911)	(7,078)	(9,961)	1,611	(736)	1,620
30288	Wytheville Community College	(5,312)	(5,213)	(8,671)	6,886	1,325	775
30290	John Tyler Community College	(26,934)	(28,922)	(46,464)	9,712	3,259	15,901
30291	Blue Ridge Community College	(23,330)	(23,782)	(32,825)	4,237	165	6,432
30292	Central Va Community College	(23,055)	(22,877)	(29,221)	3,476	(151)	3,801
30293	Thomas Nelson Community College	25,709	23,359	3,287	37,393	11,272	20,267
30294	Southwest Va Community College	(30,058)	(30,201)	(34,277)	(8,843)	(5,955)	(1,805)
30295	Tidewater Community College	(9,920)	(16,316)	(77,047)	39,104	14,799	53,067
30296	Va Highlands Community College	(8,748)	(9,161)	(12,933)	5,079	801	2,951
30297	Germanna Community College	(47,803)	(47,812)	(59,328)	(2,865)	(3,373)	7,060
30298	Lord Fairfax Community College	(19,697)	(21,278)	(34,981)	7,730	3,299	15,552
30299	Mountain Empire Comm College	(20,478)	(19,931)	(22,410)	(963)	(2,091)	1,771
30301	Va Dept Of Agriculture & Cons	(58,427)	(58,515)	(78,227)	19,631	8,159	31,960
30310	Virginia Economic Development Partnership	(70,796)	(68,734)	(73,828)	(15,476)	(10,411)	(1,375)
30320	Virginia Tourism Authority	(17,757)	(17,298)	(19,860)	3,441	912	6,036
30330	Virginia Israel Advisory Board	(790)	(787)	(740)	68	8	100
30350	Department Of Small Business And Supplier Diversity	(15,687)	(15,944)	(17,690)	(2,801)	(4,023)	(4,904)
30400	Jamestown-Yorktown Commemoration	805	1,233	4,254	4,989	1,616	(664)
30402	Marine Resources Commission	(17,777)	(17,125)	(17,323)	(855)	(1,058)	1,358
30403	Department Of Wildlife Resources	(41,995)	(41,427)	(48,202)	7,919	1,740	14,659
30405	Virginia Racing Commission	(2,163)	(2,154)	(2,446)	(749)	(371)	370
30407	Virginia Port Authority	323	325	146	46	11	78
30409	Dept Mines Minerals Energy	(25,724)	(25,890)	(36,323)	6,900	2,805	12,579
30411	Department Of Forestry	(30,005)	(29,963)	(36,533)	3,652	(299)	6,507
30413	Commission On Vasap	(924)	(911)	(1,365)	807	333	873
30417	Board Of Regents, Gunston Hall	100	102	(9)	300	88	(117)
30423	Department Of Historic Resources	(10,979)	(10,907)	(13,199)	(1,022)	(1,519)	842
30425	Jamestown-Yorktown Foundation	(17,679)	(17,046)	(20,857)	7,126	1,471	4,005
30440	Department Of Environmental Quality	(131,768)	(131,720)	(175,181)	25,495	7,876	54,540
30454	Office Of Commonwealth Preparedness	(807)	(804)	(1,001)	(795)	(840)	(1,471)
30501	Va Dept Of Transportation	(4,119,109)	(4,109,068)	(4,413,689)	(2,645,677)	(2,792,979)	(4,887,953)
30505	Department Of Rail & Public Transportation	(16,803)	(16,683)	(19,030)	2,452	3,785	12,899



Virginia Sickness and Disability Program

Appendix 31 - Amortization of Deferred (Inflows) and Outflows

		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
30506	Motor Vehicle Dealer Board	(2,820)	(2,793)	(3,744)	712	214	1,391
30510	Va Dept Of Transportation Central Office	729,777	731,287	743,798	745,213	746,495	1,383,632
30511	Va Dept Of Transportation Bristol	174,541	177,135	190,199	192,654	189,165	352,619
30512	Va Dept Of Transportation Salem	256,625	255,917	252,664	248,934	250,574	470,282
30513	Va Dept Of Transportation Lynchburg	141,269	143,575	155,780	158,839	161,780	301,560
30514	Va Dept Of Transportation Richmond	256,356	256,638	262,841	262,025	266,556	505,397
30515	Va Dept Of Transportation Hampton Roads	290,226	290,464	299,660	299,777	293,786	550,670
30516	Va Dept Of Transportation Fredericksburg	172,594	175,420	188,157	185,410	180,578	335,241
30517	Va Dept Of Transportation Culpeper	138,183	139,881	153,600	157,626	159,020	301,538
30518	Va Dept Of Transportation Staunton	212,270	211,518	211,605	210,777	209,480	393,250
30519	Va Dept Of Transportation Nova	399,110	398,684	398,637	392,506	389,647	732,694
30601	Department Of Health	(458,720)	(456,246)	(596,718)	114,632	45,191	219,138
30602	Dept Of Medical Assistance Services	(197,656)	(195,415)	(219,393)	(34,382)	(27,324)	236
30606	Virginia Board For People With Disabilities	(1,919)	(1,904)	(2,386)	250	95	916
30701	Department Of Corrections	(94,138)	(93,005)	(107,659)	(3,445)	(6,689)	12,923
30702	Virginia Department For The Blind And Vision Impaired	(17,403)	(17,231)	(22,366)	5,092	1,173	7,952
30703	Central State Hospital	(91,387)	(90,030)	(114,817)	29,782	19,908	49,588
30704	Eastern State Hospital	(57,394)	(58,638)	(99,605)	9,609	13,689	58,273
30705	Southwestern Virginia Mental Health Institute	(78,654)	(78,305)	(93,195)	3,957	4,073	28,131
30706	Western State Hospital	(102,803)	(101,160)	(116,115)	20,447	10,784	43,110
30707	Central Va Training Center	150,049	140,814	87,124	45,668	13,092	2,159
30708	Commonwealth Center For Children & Adolescents	(16,488)	(15,878)	(17,543)	14,630	9,786	18,371
30711	Virginia Correctional Enterprises	(11,485)	(10,558)	(11,930)	17,373	6,217	15,856
30716	Correctional Center For Women	(13,423)	(13,956)	(20,080)	2,243	2,055	12,853
30718	Bland Correctional Center	(12,365)	(11,952)	(14,286)	486	(200)	2,890
30720	Dept Of Behavioral Health & Developmental Services	(184,985)	(179,602)	(180,853)	(7,199)	(9,025)	21,751
30723	Southeastern Va Training Ctr	(28,207)	(28,940)	(39,818)	7,498	4,045	13,231
30724	Catawba Hospital	(53,624)	(52,495)	(60,246)	(3,013)	(4,454)	11,274
30725	Northern Va Training Center	39,789	39,175	10,880	0	0	0
30728	Northern Va Mental Health Institute	(81,195)	(78,672)	(88,580)	7,181	8,485	31,796
30729	Piedmont Geriatric Hospital	(26,798)	(27,073)	(37,943)	15,736	11,688	27,392
30733	Sussex I Correctional Center	21,466	21,466	20,319	16,894	17,156	32,538
30734	Sussex Ii Correctional Center	20,361	20,079	17,578	14,846	15,224	26,945
30735	Wallen Ridge Correctional Center	(17,244)	(17,124)	(20,966)	320	(855)	4,056
30737	St Brides Correctional Center	(8,606)	(8,517)	(11,794)	2,033	992	5,928
30738	Southwestern Va Training Ctr	65,429	63,123	41,028	6,720	316	0
30739	Southern Va Mental Health Institute	(15,113)	(14,513)	(18,155)	14,887	10,649	17,160
30741	Red Onion Correctional Center	(17,624)	(17,314)	(20,683)	830	(535)	5,586
30742	Academy For Staff Development	(26,801)	(26,361)	(31,913)	(3,563)	(3,487)	1,137
30743	Fluvanna Women'S Correctional Center	(49,799)	(49,042)	(51,301)	(4,871)	(1,004)	6,417
30745	Nottoway Correctional Center	(16,950)	(15,931)	(16,475)	5,303	3,956	10,332
30747	Marion Correctional Treatment Center	(19,970)	(19,438)	(21,503)	(1,576)	(979)	5,066
30748	Hiram W Davis Medical Center	(28,208)	(28,521)	(36,868)	186	1,387	12,808
30749	Buckingham Correctional Center	(8,876)	(8,784)	(11,659)	4,148	1,634	4,312
30751	Dept Deaf & Hard Of Hearing	(558)	(547)	(982)	848	643	1,216
30752	State Farm Correctional Complex	472	(271)	(6,940)	9,228	7,196	12,183
30753	Deerfield Correctional Center	(7,519)	(8,118)	(12,043)	7,153	2,575	6,222
30754	Augusta Correctional Center	(6,076)	(6,154)	(8,486)	3,065	1,572	5,514
30756	Department Of Corrections-Division Of Institutions	(99,483)	(96,947)	(112,160)	3,142	(915)	25,481
30757	Western Regional Field Units	(5,722)	(5,694)	(6,372)	(485)	(216)	598
30761	Eastern Reg Corr Field Unit	(5,312)	(5,270)	(6,536)	758	(422)	28
30765	Department Of Social Services	(181,523)	(183,454)	(266,954)	107,088	71,043	195,201
30766	Virginia Parole Board	(208)	(621)	(2,208)	(30)	(291)	(866)
30767	Adult Community Service	(39,671)	(37,866)	(42,083)	(45)	(710)	10,994
30768	Keen Mtn Correctional Center	(10,012)	(10,356)	(14,050)	200	188	5,111
30769	Greensville Correctional Center	(21,033)	(21,403)	(28,391)	7,031	4,051	14,016
30770	Dillwyn Correctional Center	(11,197)	(11,092)	(13,849)	4,702	1,849	6,389
30771	Indian Creek Correctional Center	(7,848)	(7,921)	(10,384)	2,012	591	4,063
30772	Haynesville Correctional Center	(12,228)	(12,347)	(16,725)	4,194	2,724	7,861
30773	Coffeewood Correctional Center	(8,068)	(8,319)	(12,285)	1,502	1,152	5,108
30774	Lunenburg Correctional Center	(8,161)	(8,088)	(10,273)	2,936	2,076	4,881
30775	Pocahontas State Correctional Center	(12,334)	(11,863)	(14,928)	631	490	7,834
30776	Green Rock Correctional Center	(14,080)	(13,974)	(16,876)	1,726	1,178	6,560
30777	Department Of Juvenile Justice	(131,666)	(131,271)	(178,758)	50,787	29,503	95,334
30778	Department Of Forensic Science	(83,263)	(81,389)	(91,662)	9,125	2,914	26,962
30779	Sussex State Prison Complex	(57,943)	(57,801)	(62,086)	(37,216)	(39,288)	(68,757)
30785	River North Correctional Center	(11,026)	(10,785)	(13,762)	2,310	2,139	8,739
30794	Virginia Center For Behavioral Rehabilitation	(63,709)	(62,830)	(77,977)	10,059	13,813	38,605
30841	Department Of Aviation	(8,180)	(8,118)	(10,048)	1,129	722	2,886



Virginia Sickness and Disability Program

Appendix 31 - Amortization of Deferred (Inflows) and Outflows

		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
30848	Virginia Indigent Defense Commission	(116,452)	(116,019)	(145,728)	1,238	(10,604)	17,481
30851	Virginia Tobacco Region Revitalization Commission	(508)	(491)	(1,151)	1,225	668	1,708
30852	Virginia Foundation For Healthy Youth	(2,946)	(2,917)	(3,844)	895	349	1,743
30882	Behavioral Health Commission	(468)	(467)	(502)	(301)	(317)	(561)
30912	Department Of Veterans Services	(63,702)	(60,535)	(56,694)	1,014	434	10,402
30913	Veterans Services Foundation	(558)	(555)	(646)	(147)	(152)	(95)
30922	Sitter-Barfoot Veterans Care Center	(35,576)	(34,989)	(39,494)	12,352	4,904	19,098
30937	Southern Virginia Higher Education Center	(6,389)	(6,337)	(7,892)	1,190	(793)	(922)
30938	The New College Institute	(4,530)	(4,506)	(5,138)	(722)	(641)	1,010
30942	Va Museum Of Natural History	(2,728)	(2,977)	(4,816)	643	(395)	721
30948	Southwest Virginia Higher Education Center	(1,725)	(1,700)	(2,562)	1,171	(25)	360
30957	Commonwealth Attorneys Services Council	(1,564)	(1,552)	(1,913)	200	141	617
30960	Department Of Fire Programs	(16,354)	(16,016)	(18,560)	(481)	(689)	4,261
30961	Virginia Capitol Police	(4,336)	(4,317)	(4,928)	(1,395)	(1,295)	(1,953)
30977	Virginia Cannabis Control Authority	(878)	(876)	(941)	(564)	(596)	(1,036)
30999	Alcoholic Beverage Control Bd	(352,839)	(348,117)	(379,850)	(76,410)	(77,854)	(67,482)
35522	Virginia Passenger Rail Authority	(23,074)	(23,017)	(24,720)	(14,836)	(15,219)	(25,677)
35885	Fort Monroe Authority	(5,678)	(5,213)	(5,474)	544	(175)	1,263
70156	Department Of State Police	(115)	(108)	(310)	814	219	166
70203	Wilson Workforce And Rehabilitation Center	345	351	136	980	363	431
70204	College Of William And Mary	(4,214)	(4,187)	(4,463)	1,049	520	1,748
70207	University Of Va - Academic	(15,579)	(15,507)	(16,669)	(2,978)	(688)	4,115
70208	Vpi & Su - Academic	(6,945)	(6,891)	(8,636)	672	(99)	1,329
70211	Va Military Institute	(1,742)	(1,731)	(1,898)	422	269	972
70212	Virginia State University	(5,573)	(5,548)	(6,137)	(913)	(329)	509
70213	Norfolk State University	(1,785)	(1,763)	(1,829)	1,183	(337)	(1,485)
70214	Longwood University	(807)	(792)	(1,235)	1,266	516	1,296
70215	University Of Mary Washington	(2,344)	(2,178)	(2,520)	1,091	523	1,275
70216	James Madison University	(5,374)	(5,337)	(6,290)	699	262	1,814
70217	Radford University	(1,419)	(1,635)	(2,716)	1,874	1,172	2,399
70221	Old Dominion University	(5,178)	(5,126)	(6,696)	2,306	937	3,252
70236	Va Commonwealth University - Academic	(25,335)	(25,207)	(28,457)	(3,104)	(4,967)	(9,291)
70241	Richard Bland College	(497)	(492)	(635)	149	124	495
70242	Christopher Newport University	(3,335)	(3,308)	(4,685)	(355)	(714)	(805)
70246	Uva'S College At Wise	(1,039)	(1,030)	(1,355)	(64)	(9)	321
70247	George Mason University	(7,086)	(6,271)	(6,483)	3,299	2,037	6,902
70280	Northern Va Community College	(7,428)	(7,548)	(10,252)	1,403	(433)	(185)
70282	Piedmont Virginia Community College	(408)	(405)	(564)	25	37	24
70283	J Sargeant Reynolds Community College	(101)	(89)	(447)	1,491	1,106	2,090
70286	Va Western Community College	(834)	(825)	(1,216)	163	101	470
70291	Blue Ridge Community College	(115)	(114)	(64)	238	192	284
70292	Central Va Community College	(1,186)	(1,180)	(1,370)	(339)	(383)	(365)
70293	Thomas Nelson Community College	(364)	(356)	(636)	531	166	697
70294	Southwest Va Community College	(853)	(849)	(891)	(186)	(431)	(601)
70296	Va Highlands Community College	(365)	(363)	(426)	(99)	(179)	(209)
70297	Germanna Community College	(583)	(579)	(693)	(81)	(97)	9
70298	Lord Fairfax Community College	(413)	(409)	(469)	466	389	525
70299	Mountain Empire Comm College	(225)	(222)	(303)	69	(103)	(98)
70402	Marine Resources Commission	(11,518)	(11,441)	(13,855)	1,118	1,653	5,807
70403	Department Of Wildlife Resources	(28,166)	(27,282)	(27,195)	6,326	(1,449)	(324)
70716	Correctional Center For Women	(21,967)	(21,805)	(26,555)	3,661	3,656	20,851
70718	Bland Correctional Center	(23,381)	(22,891)	(25,718)	2,736	(216)	4,972
70733	Sussex I Correctional Center	79,523	78,157	74,223	72,870	64,303	106,355
70734	Sussex Ii Correctional Center	73,309	70,433	62,165	66,573	62,727	109,212
70735	Wallen Ridge Correctional Center	(38,431)	(38,394)	(49,508)	6,138	(41)	8,794
70737	St Brides Correctional Center	(8,189)	(7,528)	(10,526)	11,963	7,167	15,797
70741	Red Onion Correctional Center	(27,961)	(28,270)	(39,608)	12,344	5,871	19,945
70743	Fluvanna Women'S Correctional Center	803	98	(8,322)	14,643	11,194	25,446
70745	Nottoway Correctional Center	(10,648)	(10,027)	(13,642)	21,962	17,857	34,807
70747	Marion Correctional Treatment Center	(19,141)	(18,672)	(21,837)	2,331	1,164	5,659
70749	Buckingham Correctional Center	(4,351)	(5,239)	(14,557)	22,088	15,490	23,732
70752	State Farm Correctional Complex	(18,873)	(19,356)	(26,399)	33,093	24,085	37,383
70753	Deerfield Correctional Center	(8,843)	(8,977)	(14,086)	22,266	11,844	18,220
70754	Augusta Correctional Center	3,683	2,600	(4,208)	25,831	28,632	51,784
70756	Department Of Corrections-Division Of Institutions	(16,594)	(16,547)	(18,002)	(10,026)	(5,591)	2,205
70757	Western Regional Field Units	(11,189)	(11,097)	(13,375)	2,797	1,298	4,806
70761	Eastern Reg Corr Field Unit	(6,815)	(6,742)	(7,882)	5,937	4,049	8,633
70767	Adult Community Service	(153,325)	(151,661)	(185,019)	12,898	9,932	70,163
70768	Keen Mtn Correctional Center	(21,180)	(20,997)	(26,781)	4,777	2,414	9,807



Virginia Sickness and Disability Program

Appendix 31 - Amortization of Deferred (Inflows) and Outflows

		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
70769	Greensville Correctional Center	(790)	(1,797)	(15,921)	50,535	36,087	57,857
70770	Dillwyn Correctional Center	(10,740)	(10,715)	(16,172)	14,447	10,723	19,794
70771	Indian Creek Correctional Center	(11,961)	(12,252)	(17,258)	8,351	6,101	14,180
70772	Haynesville Correctional Center	(1,595)	(758)	(6,838)	21,125	16,165	33,854
70773	Coffeewood Correctional Center	(2,776)	(2,871)	(8,464)	14,582	10,368	22,175
70774	Lunenburg Correctional Center	(13,054)	(12,484)	(14,392)	11,425	7,013	15,596
70775	Pocahontas State Correctional Center	(22,751)	(22,572)	(27,210)	2,623	(1,193)	4,111
70776	Green Rock Correctional Center	(8,181)	(8,220)	(12,927)	13,284	8,521	15,657
70777	Department Of Juvenile Justice	48,201	43,221	10,083	32,335	17,865	32,190
70779	Sussex State Prison Complex	(137,293)	(136,958)	(147,111)	(88,182)	(93,092)	(162,915)
70785	River North Correctional Center	(19,426)	(18,337)	(20,934)	12,775	7,891	19,536
70961	Virginia Capitol Police	(9,086)	(8,381)	(10,850)	5,337	1,892	3,230
70999	Alcoholic Beverage Control Bd	(24,926)	(24,779)	(29,102)	(716)	(2,933)	(2,872)
Total for VRS Virginia Sickness and Disability Program ⁽¹⁾		(13,160,134)	(13,055,298)	(16,235,530)	2,222,370	684,558	4,776,583

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



Virginia Sickness and Disability Program

Appendix 32 - Net OPEB Liability

Employer Code	Employer	June 30, 2021 Net OPEB Liability	June 30, 2022 Net OPEB Liability	Discount Rate Sensitivity	
				Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
VRS Virginia Sickness and Disability Program - Plan Total⁽¹⁾		(344,720,384)	(295,152,278)	(271,661,068)	(315,792,569)
Employer Allocation					
21156	Department Of State Police	(7,757,312)	(6,916,633)	(6,366,137)	(7,400,320)
30100	General Assembly - Senate	(476,335)	(386,738)	(355,958)	(413,783)
30101	House Of Delegates	(763,728)	(651,224)	(599,393)	(696,765)
30103	Magistrate System	(1,488,848)	(1,189,051)	(1,094,415)	(1,272,203)
30107	Div Of Legislative Services	(446,344)	(390,162)	(359,109)	(417,446)
30109	Legislative Automated System	(139,716)	(116,556)	(107,279)	(124,707)
30110	Joint Legislative Audit & Review	(230,032)	(194,712)	(179,215)	(208,329)
30111	Supreme Court	(1,471,784)	(1,219,865)	(1,122,776)	(1,305,172)
30112	Judicial Inquiry And Review Commission	(34,300)	(26,328)	(24,232)	(28,169)
30114	District Courts	(2,358,818)	(2,009,280)	(1,849,361)	(2,149,791)
30115	Juvenile & Domestic Relation Dist Courts	(1,515,942)	(1,267,857)	(1,166,948)	(1,356,520)
30116	Combined District Courts	(406,598)	(362,329)	(333,491)	(387,667)
30117	Virginia State Bar	(528,284)	(433,815)	(399,288)	(464,152)
30119	Office Of Lieutenant Governor	(7,687)	(8,412)	(7,742)	(9,000)
30121	Office Of The Governor	(106,829)	(89,933)	(82,775)	(96,222)
30122	Department Of Planning & Budget	(308,214)	(268,382)	(247,022)	(287,150)
30123	Department Of Military Affairs	(1,139,404)	(986,075)	(907,593)	(1,055,032)
30125	Court Of Appeals Judges	(314,143)	(398,397)	(366,688)	(426,257)
30127	Va Dept Of Emergency Management	(806,542)	(722,592)	(665,081)	(773,124)
30128	Dept Of Veterans Services-Va Veterans Care Center	(746,630)	(620,204)	(570,842)	(663,575)
30129	Dept Of Human Resource Management	(668,620)	(572,419)	(526,860)	(612,449)
30132	Virginia Department Of Elections	(312,076)	(284,202)	(261,583)	(304,077)
30133	Auditor Of Public Accounts	(678,686)	(605,181)	(557,014)	(647,502)
30136	Virginia Information Technologies Agency	(1,621,737)	(1,481,105)	(1,363,223)	(1,584,680)
30140	Dept Of Criminal Justice Svcs	(647,143)	(639,182)	(588,310)	(683,881)
30141	Office Of The Attorney General	(2,327,827)	(2,035,755)	(1,873,729)	(2,178,118)
30143	Division Of Debt Collection	(95,763)	(85,092)	(78,320)	(91,043)
30146	Science Museum Of Virginia	(229,480)	(218,649)	(201,247)	(233,939)
30147	Office Of The State Inspector	(247,268)	(218,206)	(200,839)	(233,466)
30148	Commission For The Arts	(17,719)	(12,692)	(11,681)	(13,579)
30151	Department Of Accounts	(915,474)	(800,572)	(736,854)	(856,556)
30152	Department Of Treasury	(635,389)	(532,189)	(489,832)	(569,406)
30154	Department Of Motor Vehicles	(6,815,777)	(5,849,391)	(5,383,837)	(6,258,445)
30156	Department Of State Police	(2,853,320)	(2,632,170)	(2,422,675)	(2,816,240)
30157	Compensation Board	(66,358)	(57,643)	(53,055)	(61,674)
30160	Virginia Criminal Sentencing Commission	(53,431)	(42,679)	(39,282)	(45,664)
30161	Department Of Taxation	(3,387,808)	(2,933,521)	(2,700,041)	(3,138,665)
30162	Department Of Accounts Transfer Payments	(9,480)	(8,559)	(7,878)	(9,158)
30164	Virginia Management Fellows Program Administration	(33,506)	(43,889)	(40,396)	(46,958)
30165	Va Dept Of Housing & Comm Dev	(615,981)	(635,847)	(585,240)	(680,312)
30166	Secretary Of The Commonwealth	(37,678)	(35,832)	(32,980)	(38,337)
30171	State Corporation Commission	(3,367,297)	(2,944,441)	(2,710,093)	(3,150,349)
30172	Virginia State Lottery	(1,785,549)	(1,652,087)	(1,520,597)	(1,767,619)
30174	Va College Savings Plan	(814,299)	(706,123)	(649,922)	(755,503)
30180	Secretary Of Administration	(68,875)	(63,281)	(58,244)	(67,706)
30181	Department Of Labor & Industry	(639,594)	(565,040)	(520,068)	(604,554)
30182	Virginia Employment Commission	(3,297,250)	(3,481,442)	(3,204,353)	(3,724,902)
30183	Secretary Of Natural And Historic Resources	0	(3,866)	(3,559)	(4,137)
30185	Secretary Of Education	(11,307)	(6,641)	(6,112)	(7,105)
30186	Secretary Of Transportation	(11,962)	(9,238)	(8,503)	(9,884)
30187	Secretary Of Public Safety	(34,438)	(28,718)	(26,433)	(30,727)
30188	Secretary Of Health And Human Resources	(1,689)	(8,500)	(7,824)	(9,095)
30190	Secretary Of Finance	(26,509)	(27,774)	(25,563)	(29,716)
30191	Workers' Compensation Commission	(1,460,235)	(1,200,710)	(1,105,145)	(1,284,677)
30192	Secretary Of Commerce And Trade	(5,584)	(11,098)	(10,214)	(11,874)
30193	Secretary Of Agriculture And Forestry	(20,959)	(8,176)	(7,525)	(8,747)
30194	Department Of General Services	(2,756,522)	(2,324,946)	(2,139,903)	(2,487,531)
30195	Secretary of Labor	0	(15,525)	(14,289)	(16,611)
30199	Conservation & Recreation	(1,838,842)	(1,643,262)	(1,512,474)	(1,758,176)
30200	Office Of Children'S Services	(80,940)	(72,667)	(66,883)	(77,748)
30201	Department Of Education	(2,008,099)	(2,313,287)	(2,129,172)	(2,475,058)
30202	Library Of Virginia	(545,451)	(477,940)	(439,901)	(511,363)
30203	Wilson Workforce And Rehabilitation Center	(711,123)	(565,866)	(520,829)	(605,438)



Virginia Sickness and Disability Program

Appendix 32 - Net OPEB Liability

Employer Code	Employer	June 30, 2021 Net OPEB Liability	June 30, 2022 Net OPEB Liability	Discount Rate Sensitivity	
				Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
30204	College Of William And Mary	(3,316,658)	(2,888,805)	(2,658,885)	(3,090,822)
30207	University Of Va - Academic	(25,193,133)	(21,022,118)	(19,348,965)	(22,492,215)
30208	Vpi & Su - Academic	(12,538,342)	(10,422,897)	(9,593,337)	(11,151,780)
30211	Va Military Institute	(1,159,432)	(1,043,098)	(960,078)	(1,116,043)
30212	Virginia State University	(2,457,167)	(2,093,074)	(1,926,486)	(2,239,445)
30213	Norfolk State University	(2,802,714)	(2,420,723)	(2,228,057)	(2,590,006)
30214	Longwood University	(1,213,209)	(1,055,554)	(971,542)	(1,129,370)
30215	University Of Mary Washington	(1,256,471)	(1,031,233)	(949,157)	(1,103,348)
30216	James Madison University	(8,256,915)	(7,095,082)	(6,530,384)	(7,591,248)
30217	Radford University	(3,864,143)	(3,266,512)	(3,006,529)	(3,494,942)
30218	Va School For The Deaf & Blind	(474,404)	(387,860)	(356,990)	(414,983)
30221	Old Dominion University	(6,116,477)	(5,272,693)	(4,853,038)	(5,641,417)
30222	Dept Of Professional And Occupational Regulation	(706,746)	(593,906)	(546,637)	(635,438)
30223	Health Professions	(1,262,435)	(1,108,445)	(1,020,224)	(1,185,960)
30226	Board Of Accountancy	(62,567)	(54,662)	(50,312)	(58,485)
30233	State Board Of Bar Examiners	(42,539)	(35,359)	(32,545)	(37,832)
30234	Vsu-Coop Ext & Agr Research Services	(296,322)	(244,121)	(224,691)	(261,192)
30236	Va Commonwealth University - Academic	(18,338,435)	(15,565,870)	(14,326,980)	(16,654,406)
30238	Virginia Museum Of Fine Arts	(998,000)	(884,218)	(813,843)	(946,052)
30239	Frontier Culture Museum Of Va	(102,278)	(87,040)	(80,113)	(93,127)
30241	Richard Bland College	(179,324)	(186,182)	(171,364)	(199,202)
30242	Christopher Newport University	(2,382,156)	(2,064,297)	(1,899,999)	(2,208,655)
30245	Council Of Higher Education	(313,764)	(264,840)	(243,762)	(283,361)
30246	Uva'S College At Wise	(613,326)	(492,521)	(453,321)	(526,963)
30247	George Mason University	(11,527,518)	(10,052,215)	(9,252,158)	(10,755,176)
30261	Va Community College System	(1,336,378)	(1,163,609)	(1,070,997)	(1,244,981)
30262	Dept For Aging And Rehabilitative Services	(3,758,348)	(3,319,846)	(3,055,619)	(3,552,006)
30263	Va Rehab Center For The Blind	(86,145)	(75,943)	(69,898)	(81,253)
30268	Va Institute Marine Science	(721,259)	(620,292)	(570,923)	(663,670)
30270	Virginia Community College System - Shared Services Center	(373,401)	(317,289)	(292,036)	(339,477)
30275	New River Community College	(457,238)	(399,430)	(367,639)	(427,362)
30276	Southside Va Community College	(499,017)	(445,562)	(410,100)	(476,721)
30277	Paul D Camp Community College	(262,470)	(220,922)	(203,338)	(236,371)
30278	Rappahannock Community College	(435,416)	(404,329)	(372,149)	(432,605)
30279	Danville Community College	(419,421)	(401,762)	(369,785)	(429,857)
30280	Northern Va Community College	(6,864,279)	(5,717,340)	(5,262,296)	(6,117,159)
30282	Piedmont Virginia Community College	(713,467)	(604,797)	(556,661)	(647,091)
30283	J Sargeant Reynolds Community College	(1,382,432)	(1,164,436)	(1,071,758)	(1,245,866)
30284	Eastern Shore Comm College	(146,782)	(137,689)	(126,730)	(147,317)
30285	Patrick Henry Community College	(795,166)	(660,551)	(607,978)	(706,744)
30286	Va Western Community College	(858,388)	(741,216)	(682,223)	(793,050)
30287	Dabney S Lancaster Comm College	(223,034)	(199,464)	(183,589)	(213,413)
30288	Wytheville Community College	(303,423)	(279,627)	(257,372)	(299,182)
30290	John Tyler Community College	(1,055,431)	(896,290)	(824,954)	(958,968)
30291	Blue Ridge Community College	(658,899)	(579,768)	(533,624)	(620,312)
30292	Central Va Community College	(556,793)	(499,369)	(459,624)	(534,290)
30293	Thomas Nelson Community College	(989,623)	(809,426)	(745,004)	(866,030)
30294	Southwest Va Community College	(409,217)	(393,615)	(362,287)	(421,141)
30295	Tidewater Community College	(2,914,473)	(2,422,051)	(2,229,279)	(2,591,427)
30296	Va Highlands Community College	(340,962)	(302,207)	(278,154)	(323,340)
30297	Germanna Community College	(1,012,685)	(907,417)	(835,195)	(970,873)
30298	Lord Fairfax Community College	(863,490)	(718,578)	(661,387)	(768,829)
30299	Mountain Empire Comm College	(375,573)	(341,403)	(314,231)	(365,278)
30301	Va Dept Of Agriculture & Cons	(1,912,888)	(1,606,308)	(1,478,462)	(1,718,639)
30310	Virginia Economic Development Partnership	(954,220)	(901,425)	(829,681)	(964,463)
30320	Virginia Tourism Authority	(419,076)	(357,489)	(329,036)	(382,488)
30330	Virginia Israel Advisory Board	(8,032)	(6,936)	(6,384)	(7,421)
30350	Department Of Small Business And Supplier Diversity	(196,628)	(212,480)	(195,569)	(227,339)
30400	Jamestown-Yorktown Commemoration	0	(3,837)	(3,532)	(4,105)
30402	Marine Resources Commission	(271,709)	(246,570)	(226,946)	(263,813)
30403	Department Of Wildlife Resources	(1,084,215)	(930,409)	(856,358)	(995,474)
30405	Virginia Racing Commission	(30,508)	(26,446)	(24,341)	(28,295)
30407	Virginia Port Authority	(5,412)	(4,604)	(4,238)	(4,926)
30409	Dept Mines Minerals Energy	(859,905)	(732,421)	(674,127)	(783,640)
30411	Department Of Forestry	(731,393)	(647,210)	(595,699)	(692,470)



Virginia Sickness and Disability Program

Appendix 32 - Net OPEB Liability

Employer Code	Employer	June 30, 2021 Net OPEB Liability	June 30, 2022 Net OPEB Liability	Discount Rate Sensitivity	
				Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
30413	Commission On Vasap	(45,848)	(37,898)	(34,881)	(40,548)
30417	Board Of Regents, Gunston Hall	(6,549)	(6,789)	(6,248)	(7,263)
30423	Department Of Historic Resources	(220,311)	(201,412)	(185,382)	(215,497)
30425	Jamestown-Yorktown Foundation	(516,530)	(460,467)	(423,819)	(492,668)
30440	Department Of Environmental Quality	(3,871,313)	(3,309,456)	(3,046,056)	(3,540,890)
30454	Office Of Commonwealth Preparedness	0	(8,500)	(7,824)	(9,095)
30501	Va Dept Of Transportation	0	(28,271,506)	(26,021,373)	(30,248,560)
30505	Department Of Rail & Public Transportation	(441,070)	(338,392)	(311,460)	(362,056)
30506	Motor Vehicle Dealer Board	(91,282)	(77,418)	(71,257)	(82,832)
30510	Va Dept Of Transportation Central Office	(8,546,790)	0	0	0
30511	Va Dept Of Transportation Bristol	(2,178,151)	0	0	0
30512	Va Dept Of Transportation Salem	(2,904,958)	0	0	0
30513	Va Dept Of Transportation Lynchburg	(1,862,765)	0	0	0
30514	Va Dept Of Transportation Richmond	(3,121,856)	0	0	0
30515	Va Dept Of Transportation Hampton Roads	(3,401,529)	0	0	0
30516	Va Dept Of Transportation Fredericksburg	(2,070,804)	0	0	0
30517	Va Dept Of Transportation Culpeper	(1,862,628)	0	0	0
30518	Va Dept Of Transportation Staunton	(2,429,141)	0	0	0
30519	Va Dept Of Transportation Nova	(4,525,903)	0	0	0
30601	Department Of Health	(13,750,172)	(11,607,521)	(10,683,677)	(12,419,246)
30602	Dept Of Medical Assistance Services	(3,046,260)	(2,850,996)	(2,624,085)	(3,050,369)
30606	Virginia Board For People With Disabilities	(51,674)	(43,092)	(39,663)	(46,106)
30701	Department Of Corrections	(1,791,857)	(1,603,032)	(1,475,447)	(1,715,134)
30702	Virginia Department For The Blind And Vision Impaired	(567,203)	(485,113)	(446,502)	(519,037)
30703	Central State Hospital	(2,691,439)	(2,233,330)	(2,055,579)	(2,389,509)
30704	Eastern State Hospital	(2,422,074)	(1,930,858)	(1,777,181)	(2,065,885)
30705	Southwestern Virginia Mental Health Institute	(1,787,893)	(1,511,387)	(1,391,096)	(1,617,080)
30706	Western State Hospital	(2,512,735)	(2,103,463)	(1,936,048)	(2,250,560)
30707	Central Va Training Center	(16,685)	(3,129)	(2,880)	(3,347)
30708	Commonwealth Center For Children & Adolescents	(534,213)	(393,970)	(362,613)	(421,520)
30711	Virginia Correctional Enterprises	(625,012)	(493,495)	(454,218)	(528,006)
30716	Correctional Center For Women	(454,032)	(350,789)	(322,869)	(375,320)
30718	Bland Correctional Center	(262,505)	(229,097)	(210,863)	(245,118)
30720	Dept Of Behavioral Health & Developmental Services	(2,868,487)	(2,560,123)	(2,356,363)	(2,739,155)
30723	Southeastern Va Training Ctr	(854,527)	(723,596)	(666,005)	(774,198)
30724	Catawba Hospital	(1,052,879)	(920,669)	(847,393)	(985,052)
30725	Northern Va Training Center	0	0	0	0
30728	Northern Va Mental Health Institute	(1,697,403)	(1,405,457)	(1,293,597)	(1,503,742)
30729	Piedmont Geriatric Hospital	(1,036,988)	(812,555)	(747,883)	(869,378)
30733	Sussex I Correctional Center	(200,972)	0	0	0
30734	Sussex II Correctional Center	(166,431)	0	0	0
30735	Wallen Ridge Correctional Center	(385,500)	(337,507)	(310,645)	(361,109)
30737	St Brides Correctional Center	(304,147)	(250,496)	(230,559)	(268,013)
30738	Southwestern Va Training Ctr	0	0	0	0
30739	Southern Va Mental Health Institute	(629,011)	(489,717)	(450,740)	(523,963)
30741	Red Onion Correctional Center	(401,116)	(343,262)	(315,942)	(367,267)
30742	Academy For Staff Development	(481,781)	(444,559)	(409,176)	(475,647)
30743	Fluvanna Women'S Correctional Center	(620,083)	(543,494)	(500,237)	(581,501)
30745	Nottoway Correctional Center	(434,486)	(347,070)	(319,446)	(371,341)
30747	Marion Correctional Treatment Center	(348,822)	(297,337)	(273,672)	(318,130)
30748	Hiram W Davis Medical Center	(700,265)	(581,628)	(535,336)	(622,301)
30749	Buckingham Correctional Center	(302,871)	(258,642)	(238,057)	(276,729)
30751	Dept Deaf & Hard Of Hearing	(42,332)	(32,585)	(29,991)	(34,864)
30752	State Farm Correctional Complex	(384,432)	(289,486)	(266,445)	(309,730)
30753	Deerfield Correctional Center	(363,612)	(304,479)	(280,246)	(325,772)
30754	Augusta Correctional Center	(232,859)	(186,153)	(171,337)	(199,171)
30756	Department Of Corrections-Division Of Institutions	(2,110,103)	(1,828,411)	(1,682,887)	(1,956,273)
30757	Western Regional Field Units	(90,213)	(81,019)	(74,571)	(86,685)
30761	Eastern Reg Corr Field Unit	(126,202)	(118,031)	(108,637)	(126,286)
30765	Department Of Social Services	(7,721,737)	(6,101,215)	(5,615,619)	(6,527,879)
30766	Virginia Parole Board	(32,680)	(35,625)	(32,790)	(38,116)
30767	Adult Community Service	(821,400)	(705,533)	(649,379)	(754,871)
30768	Keen Mtn Correctional Center	(277,397)	(230,189)	(211,869)	(246,287)
30769	Greensville Correctional Center	(670,171)	(546,445)	(502,954)	(584,659)
30770	Dillwyn Correctional Center	(355,579)	(295,979)	(272,422)	(316,677)



Virginia Sickness and Disability Program

Appendix 32 - Net OPEB Liability

Employer Code	Employer	June 30, 2021 Net OPEB Liability	June 30, 2022 Net OPEB Liability	Discount Rate Sensitivity	
				Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
30771	Indian Creek Correctional Center	(237,995)	(199,346)	(183,480)	(213,286)
30772	Haynesville Correctional Center	(406,805)	(335,470)	(308,770)	(358,930)
30773	Coffeewood Correctional Center	(274,674)	(227,651)	(209,532)	(243,571)
30774	Lunenburg Correctional Center	(249,026)	(204,924)	(188,614)	(219,255)
30775	Pocahontas State Correctional Center	(334,379)	(267,792)	(246,478)	(286,519)
30776	Green Rock Correctional Center	(358,785)	(298,015)	(274,296)	(318,856)
30777	Department Of Juvenile Justice	(4,603,293)	(3,758,915)	(3,459,742)	(4,021,779)
30778	Department Of Forensic Science	(1,826,363)	(1,554,184)	(1,430,487)	(1,662,870)
30779	Sussex State Prison Complex	0	(397,688)	(366,036)	(425,499)
30785	River North Correctional Center	(346,099)	(273,518)	(251,748)	(292,645)
30794	Virginia Center For Behavioral Rehabilitation	(1,600,089)	(1,274,970)	(1,173,495)	(1,364,130)
30841	Department Of Aviation	(205,661)	(175,881)	(161,883)	(188,181)
30848	Virginia Indigent Defense Commission	(2,689,336)	(2,417,033)	(2,224,661)	(2,586,059)
30851	Virginia Tobacco Region Revitalization Commission	(60,567)	(46,841)	(43,113)	(50,116)
30852	Virginia Foundation For Healthy Youth	(96,142)	(79,927)	(73,566)	(85,517)
30882	Behavioral Health Commission	0	(3,217)	(2,961)	(3,442)
30912	Department Of Veterans Services	(939,466)	(819,491)	(754,267)	(876,799)
30913	Veterans Services Foundation	(8,205)	(8,235)	(7,579)	(8,811)
30922	Sitter-Barfoot Veterans Care Center	(1,033,127)	(856,916)	(788,714)	(916,841)
30937	Southern Virginia Higher Education Center	(151,608)	(147,311)	(135,586)	(157,612)
30938	The New College Institute	(78,355)	(67,531)	(62,156)	(72,253)
30942	Va Museum Of Natural History	(105,208)	(94,360)	(86,850)	(100,959)
30948	Southwest Virginia Higher Education Center	(76,045)	(69,125)	(63,623)	(73,959)
30957	Commonwealth Attorneys Services Council	(39,298)	(33,205)	(30,562)	(35,527)
30960	Department Of Fire Programs	(326,657)	(281,221)	(258,839)	(300,887)
30961	Virginia Capitol Police	(46,227)	(54,574)	(50,230)	(58,390)
30977	Virginia Cannabis Control Authority	0	(6,021)	(5,542)	(6,442)
30999	Alcoholic Beverage Control Bd	(4,437,551)	(4,545,407)	(4,183,638)	(4,863,272)
35522	Virginia Passenger Rail Authority	(10,170)	(158,054)	(145,475)	(169,107)
35885	Fort Monroe Authority	(124,375)	(109,177)	(100,488)	(116,812)
70156	Department Of State Police	(21,614)	(19,273)	(17,739)	(20,621)
70203	Wilson Workforce And Rehabilitation Center	(20,856)	(17,001)	(15,648)	(18,190)
70204	College Of William And Mary	(92,282)	(76,267)	(70,197)	(81,601)
70207	University Of Va - Academic	(240,856)	(201,707)	(185,653)	(215,813)
70208	Vpi & Su - Academic	(171,153)	(152,564)	(140,422)	(163,233)
70211	Va Military Institute	(37,954)	(29,899)	(27,519)	(31,990)
70212	Virginia State University	(78,493)	(70,541)	(64,927)	(75,474)
70213	Norfolk State University	(55,087)	(60,152)	(55,365)	(64,359)
70214	Longwood University	(52,880)	(42,030)	(38,685)	(44,969)
70215	University Of Mary Washington	(73,047)	(61,038)	(56,180)	(65,306)
70216	James Madison University	(121,756)	(103,510)	(95,272)	(110,749)
70217	Radford University	(82,044)	(62,956)	(57,945)	(67,359)
70221	Old Dominion University	(176,566)	(146,514)	(134,853)	(156,760)
70236	Va Commonwealth University - Academic	(329,001)	(361,798)	(333,002)	(387,099)
70241	Richard Bland College	(16,926)	(12,987)	(11,953)	(13,895)
70242	Christopher Newport University	(76,287)	(76,090)	(70,034)	(81,411)
70246	Uva'S College At Wise	(26,923)	(23,376)	(21,516)	(25,011)
70247	George Mason University	(232,445)	(177,711)	(163,567)	(190,139)
70280	Northern Va Community College	(204,178)	(192,262)	(176,960)	(205,707)
70282	Piedmont Virginia Community College	(11,410)	(10,566)	(9,725)	(11,305)
70283	J Sargeant Reynolds Community College	(47,020)	(31,936)	(29,394)	(34,169)
70286	Va Western Community College	(31,059)	(26,357)	(24,259)	(28,200)
70291	Blue Ridge Community College	(3,447)	(1,594)	(1,467)	(1,705)
70292	Central Va Community College	(15,926)	(17,001)	(15,648)	(18,190)
70293	Thomas Nelson Community College	(28,060)	(22,254)	(20,483)	(23,811)
70294	Southwest Va Community College	(6,585)	(9,651)	(8,883)	(10,326)
70296	Va Highlands Community College	(4,929)	(5,815)	(5,352)	(6,221)
70297	Germanna Community College	(10,652)	(9,947)	(9,155)	(10,642)
70298	Lord Fairfax Community College	(15,237)	(11,245)	(10,350)	(12,032)
70299	Mountain Empire Comm College	(6,791)	(6,936)	(6,384)	(7,421)
70402	Marine Resources Commission	(266,400)	(215,845)	(198,666)	(230,939)
70403	Department Of Wildlife Resources	(527,215)	(495,532)	(456,092)	(530,185)
70716	Correctional Center For Women	(617,429)	(457,545)	(421,129)	(489,542)
70718	Bland Correctional Center	(505,981)	(445,031)	(409,611)	(476,152)
70733	Sussex I Correctional Center	(656,968)	0	0	0



Virginia Sickness and Disability Program

Appendix 32 - Net OPEB Liability

Employer Code	Employer	June 30, 2021 Net OPEB Liability	June 30, 2022 Net OPEB Liability	Discount Rate Sensitivity	
				Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
70734	Sussex Ii Correctional Center	(674,618)	0	0	0
70735	Wallen Ridge Correctional Center	(1,013,305)	(897,942)	(826,475)	(960,736)
70737	St Brides Correctional Center	(522,389)	(397,748)	(366,091)	(425,562)
70741	Red Onion Correctional Center	(1,041,021)	(859,396)	(790,996)	(919,494)
70743	Fluvanna Women'S Correctional Center	(581,681)	(397,452)	(365,819)	(425,247)
70745	Nottoway Correctional Center	(801,096)	(548,777)	(505,100)	(587,154)
70747	Marion Correctional Treatment Center	(448,137)	(386,856)	(356,066)	(413,910)
70749	Buckingham Correctional Center	(736,460)	(552,348)	(508,387)	(590,975)
70752	State Farm Correctional Complex	(1,190,802)	(898,769)	(827,236)	(961,621)
70753	Deerfield Correctional Center	(706,918)	(556,540)	(512,244)	(595,459)
70754	Augusta Correctional Center	(755,420)	(407,812)	(375,354)	(436,331)
70756	Department Of Corrections-Division Of Institutions	(153,987)	(131,431)	(120,971)	(140,623)
70757	Western Regional Field Units	(307,732)	(260,354)	(239,632)	(278,561)
70761	Eastern Reg Corr Field Unit	(271,226)	(204,039)	(187,799)	(218,308)
70767	Adult Community Service	(3,742,974)	(3,098,924)	(2,852,280)	(3,315,635)
70768	Keen Mtn Correctional Center	(608,328)	(512,886)	(472,066)	(548,753)
70769	Greensville Correctional Center	(1,435,140)	(1,009,156)	(928,837)	(1,079,727)
70770	Dillwyn Correctional Center	(631,527)	(476,848)	(438,896)	(510,195)
70771	Indian Creek Correctional Center	(493,984)	(380,540)	(350,253)	(407,152)
70772	Haynesville Correctional Center	(748,319)	(504,858)	(464,677)	(540,164)
70773	Coffeewood Correctional Center	(568,685)	(404,241)	(372,067)	(432,510)
70774	Lunenburg Correctional Center	(527,905)	(404,093)	(371,931)	(432,352)
70775	Pocahontas State Correctional Center	(563,273)	(503,648)	(463,563)	(538,869)
70776	Green Rock Correctional Center	(543,555)	(418,408)	(385,107)	(447,668)
70777	Department Of Juvenile Justice	(807,404)	(569,851)	(524,496)	(609,701)
70779	Sussex State Prison Complex	0	(942,304)	(867,306)	(1,008,200)
70785	River North Correctional Center	(701,057)	(543,435)	(500,183)	(581,438)
70961	Virginia Capitol Police	(293,874)	(256,488)	(236,074)	(274,424)
70999	Alcoholic Beverage Control Bd	(426,730)	(416,195)	(383,070)	(445,299)
Total for VRS Virginia Sickness and Disability Program ⁽¹⁾		(344,720,384)	(295,152,278)	(271,661,068)	(315,792,569)

⁽¹⁾ Employer-level results may not add to VSDP systemwide results due to rounding.



Virginia Local Disability - Teachers

Appendix 33 - Proportionate Share of Contributions

Employer Code	Employer	2021		2022	
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
40104	Amherst County School Board	\$ 28,397	0.89788%	\$ 35,917	0.94947%
40107	Augusta County School Board	77,751	2.45840%	95,255	2.51809%
40108	Bath County School Board	6,462	0.20432%	7,854	0.20762%
40110	Bland County School Board	6,903	0.21827%	7,821	0.20675%
40113	Buchanan County School Board	12,915	0.40836%	14,258	0.37691%
40116	Caroline County School Board	36,017	1.13882%	41,653	1.10111%
40128	Essex County Public Schools	13,420	0.42433%	15,298	0.40441%
40137	Goochland County School Board	25,343	0.80132%	29,566	0.78158%
40146	Isle of Wight County Schools	40,797	1.28996%	54,565	1.44244%
40152	Lee County School Board	20,808	0.65793%	23,942	0.63291%
40153	Loudoun County School Board	1,098,186	34.72343%	1,337,514	35.35749%
40157	Mathews County School Board	7,290	0.23050%	7,959	0.21040%
40162	Nelson County Public Schools	13,459	0.42556%	16,221	0.42881%
40183	Russell County School Board	21,200	0.67032%	24,484	0.64724%
40187	Southampton County School Board	20,434	0.64610%	23,370	0.61779%
40195	Washington County School Board	39,585	1.25163%	48,604	1.28486%
40199	York County School Board	84,455	2.67037%	100,189	2.64852%
40201	Bristol City School Board	14,514	0.45892%	18,685	0.49394%
40212	Norfolk Public Schools	333,132	10.53326%	362,037	9.57053%
40214	Portsmouth School Board	138,323	4.37362%	144,190	3.81170%
40215	Radford City School Board	10,808	0.34174%	15,061	0.39814%
40220	Suffolk City School Board	109,247	3.45427%	126,041	3.33192%
40232	Franklin City Public Schools	14,473	0.45762%	16,679	0.44091%
40233	Chesapeake Public Schools	294,965	9.32647%	376,036	9.94060%
40234	Virginia Beach City School Board	553,724	17.50814%	659,577	17.43607%
40306	Town of West Point School Board	3,682	0.11642%	4,920	0.13006%
40313	Galax City Schools	9,423	0.29794%	12,347	0.32640%
40314	Norton City Schools	7,068	0.22348%	8,023	0.21209%
40402	Williamsburg-James City County School Board	92,331	2.91940%	123,435	3.26303%
40410	Valley Vocational Technical Center	3,305	0.10450%	3,830	0.10125%
40415	New Horizons Technical Center	18,414	0.58223%	20,564	0.54361%
40416	Northern Neck Regional Vocational Center	1,249	0.03949%	1,421	0.03756%
40418	Amelia-Nottoway Vocational Center	676	0.02137%	696	0.01840%
40421	Northern Neck Regional Special Education Program	900	0.02846%	632	0.01671%
40423	Maggie Walker Governor's School for Govt & Intl Studies	3,010	0.09517%	4,187	0.11068%
Total for VRS Virginia Local Disability Program - Teachers ⁽¹⁾		\$ 3,162,666	100.00000%	\$ 3,782,831	100.00000%

⁽¹⁾ Employer-level results may not add to VLDP - Teachers systemwide results due to rounding.



Virginia Local Disability - Teachers

Appendix 34 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Employer	Deferred Outflows of Resources				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 and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
VRS Virginia Local Disability Program - Teachers - Plan Total⁽¹⁾		1,326,012	0	335,389	38,556	1,699,957	341,136	31,274	0	38,214	410,624	2,867,802	29	2,867,831
Employer Allocation														
40104	Amherst County School Board	12,590	0	3,184	340	16,114	3,239	297	0	474	4,010	27,229	(22)	27,207
40107	Augusta County School Board	33,390	0	8,445	10	41,845	8,590	788	0	1,350	10,728	72,214	(171)	72,043
40108	Bath County School Board	2,753	0	696	1	3,450	708	65	0	324	1,097	5,954	(34)	5,920
40110	Bland County School Board	2,742	0	693	95	3,530	705	65	0	70	840	5,929	(1)	5,928
40113	Buchanan County School Board	4,998	0	1,264	266	6,528	1,286	118	0	70	1,474	10,809	14	10,823
40116	Caroline County School Board	14,601	0	3,693	171	18,465	3,756	344	0	1,523	5,623	31,578	(173)	31,405
40128	Essex County Public Schools	5,363	0	1,356	152	6,871	1,380	126	0	186	1,692	11,598	1	11,599
40137	Goochland County School Board	10,364	0	2,621	90	13,075	2,666	244	0	788	3,698	22,414	(83)	22,331
40146	Isle of Wight County Schools	19,127	0	4,838	261	24,226	4,921	451	0	765	6,137	41,366	(53)	41,313
40152	Lee County School Board	8,392	0	2,123	113	10,628	2,159	198	0	1,425	3,782	18,151	(183)	17,968
40153	Loudoun County School Board	468,844	0	118,585	17,024	604,453	120,617	11,058	0	2,803	134,478	1,013,982	1,723	1,015,705
40157	Mathews County School Board	2,790	0	706	282	3,778	718	66	0	0	784	6,034	27	6,061
40162	Nelson County Public Schools	5,686	0	1,438	1	7,125	1,463	134	0	266	1,863	12,297	(29)	12,268
40183	Russell County School Board	8,582	0	2,171	220	10,973	2,208	202	0	319	2,729	18,562	(10)	18,552
40187	Southampton County School Board	8,192	0	2,072	469	10,733	2,108	193	0	154	2,455	17,717	47	17,764
40195	Washington County School Board	17,037	0	4,309	94	21,440	4,383	402	0	147	4,932	36,847	(4)	36,843
40199	York County School Board	35,120	0	8,883	435	44,438	9,035	828	0	481	10,344	75,954	(36)	75,918
40201	Bristol City School Board	6,550	0	1,657	185	8,392	1,685	154	0	191	2,030	14,165	(1)	14,164
40212	Norfolk Public Schools	126,906	0	32,099	4,288	163,293	32,649	2,993	0	15,487	51,129	274,464	(1,382)	273,082
40214	Portsmouth School Board	50,544	0	12,784	2,497	65,825	13,003	1,192	0	954	15,149	109,312	165	109,477
40215	Radford City School Board	5,279	0	1,335	62	6,676	1,358	125	0	339	1,822	11,418	(32)	11,386
40220	Suffolk City School Board	44,182	0	11,175	679	56,036	11,366	1,042	0	1,915	14,323	95,553	(95)	95,458
40232	Franklin City Public Schools	5,847	0	1,479	167	7,493	1,504	138	0	952	2,594	12,644	(87)	12,557
40233	Chesapeake Public Schools	131,813	0	33,340	6,304	171,457	33,911	3,109	0	2,715	39,735	285,077	501	285,578
40234	Virginia Beach City School Board	231,204	0	58,479	3,070	292,753	59,481	5,453	0	0	64,934	500,032	328	500,360
40306	Town of West Point School Board	1,725	0	436	49	2,210	444	41	0	225	710	3,730	(17)	3,713
40313	Galax City Schools	4,328	0	1,095	321	5,744	1,113	102	0	126	1,341	9,361	23	9,384
40314	Norton City Schools	2,812	0	711	264	3,787	724	66	0	0	790	6,082	28	6,110
40402	Williamsburg-James City County School Board	43,268	0	10,944	11	54,223	11,131	1,020	0	3,137	15,288	93,577	(346)	93,231
40410	Valley Vocational Technical Center	1,343	0	340	88	1,771	345	32	0	139	516	2,904	0	2,904
40415	New Horizons Technical Center	7,208	0	1,823	436	9,467	1,854	170	0	283	2,307	15,590	0	15,590
40416	Northern Neck Regional Vocational Center	498	0	126	8	632	128	12	0	149	289	1,077	(17)	1,060
40418	Amelia-Nottoway Vocational Center	244	0	62	31	337	63	6	0	21	90	528	2	530
40421	Northern Neck Regional Special Education Program	222	0	56	55	333	57	5	0	247	309	479	(31)	448
40423	Maggie Walker Governor's School for Govt & Intl Studies	1,468	0	371	17	1,856	378	35	0	189	602	3,174	(23)	3,151
Total for VRS Virginia Local Disability Program - Teachers⁽¹⁾		1,326,012	0	335,389	38,556	1,699,957	341,136	31,274	0	38,214	410,624	2,867,802	29	2,867,831

⁽¹⁾ Employer-level results may not add to VLDP - Teachers systemwide results due to rounding.



Virginia Local Disability - Teachers

Appendix 35 - Amortization of Deferred (Inflows) and Outflows

		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
VRS Virginia Local Disability Program - Teachers - Plan Total⁽¹⁾		88,306	89,244	67,724	223,589	125,034	695,431
Employer Allocation							
40104	Amherst County School Board	816	825	621	2,101	1,165	6,577
40107	Augusta County School Board	2,052	2,076	1,534	5,458	2,977	17,021
40108	Bath County School Board	149	151	107	430	226	1,291
40110	Bland County School Board	182	183	139	461	257	1,468
40113	Buchanan County School Board	347	350	269	857	485	2,746
40116	Caroline County School Board	799	809	572	2,289	1,203	7,168
40128	Essex County Public Schools	358	362	275	905	507	2,772
40137	Goochland County School Board	607	614	446	1,664	894	5,151
40146	Isle of Wight County Schools	1,220	1,234	923	3,172	1,750	9,790
40152	Lee County School Board	376	382	245	1,232	608	4,002
40153	Loudoun County School Board	32,936	33,267	25,659	80,769	45,922	251,423
40157	Mathews County School Board	213	215	169	497	289	1,610
40162	Nelson County Public Schools	350	354	261	930	507	2,862
40183	Russell County School Board	561	567	428	1,437	799	4,450
40187	Southampton County School Board	592	598	465	1,428	819	4,376
40195	Washington County School Board	1,130	1,141	865	2,867	1,601	8,904
40199	York County School Board	2,302	2,327	1,757	5,885	3,275	18,548
40201	Bristol City School Board	435	440	333	1,103	616	3,434
40212	Norfolk Public Schools	7,067	7,156	5,097	20,014	10,582	62,249
40214	Portsmouth School Board	3,530	3,566	2,745	8,687	4,930	27,217
40215	Radford City School Board	319	323	238	858	466	2,651
40220	Suffolk City School Board	2,846	2,878	2,161	7,354	4,070	22,402
40232	Franklin City Public Schools	302	306	211	899	464	2,717
40233	Chesapeake Public Schools	9,276	9,370	7,230	22,724	12,927	70,194
40234	Virginia Beach City School Board	15,720	15,884	12,132	39,308	22,124	122,651
40306	Town of West Point School Board	98	99	71	274	146	813
40313	Galax City Schools	311	314	244	753	431	2,349
40314	Norton City Schools	215	217	172	502	293	1,598
40402	Williamsburg-James City County School Board	2,535	2,565	1,863	6,949	3,733	21,291
40410	Valley Vocational Technical Center	89	90	69	226	127	653
40415	New Horizons Technical Center	480	485	368	1,215	680	3,932
40416	Northern Neck Regional Vocational Center	16	18	9	68	31	200
40418	Amelia-Nottoway Vocational Center	18	18	14	43	25	128
40421	Northern Neck Regional Special Education Program	(16)	(16)	(20)	6	(10)	80
40423	Maggie Walker Governor's School for Govt & Intl Studies	75	76	52	224	115	713
Total for VRS Virginia Local Disability Program - Teachers⁽¹⁾		88,306	89,244	67,724	223,589	125,034	695,431

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



Virginia Local Disability - Teachers

Appendix 36 - Net OPEB Liability

Employer Code	Employer	June 30, 2021 Net OPEB Liability	June 30, 2022 Net OPEB Liability	Discount Rate Sensitivity	
				Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
VRS Virginia Local Disability Program - Teachers - Plan Total⁽¹⁾		(704,003)	(112,437)	814,564	(914,184)
Employer Allocation					
40104	Amherst County School Board	(6,322)	(1,068)	7,734	(8,680)
40107	Augusta County School Board	(17,307)	(2,831)	20,511	(23,020)
40108	Bath County School Board	(1,438)	(233)	1,691	(1,898)
40110	Bland County School Board	(1,537)	(232)	1,684	(1,890)
40113	Buchanan County School Board	(2,875)	(424)	3,070	(3,446)
40116	Caroline County School Board	(8,017)	(1,238)	8,969	(10,066)
40128	Essex County Public Schools	(2,987)	(455)	3,294	(3,697)
40137	Goochland County School Board	(5,641)	(879)	6,366	(7,145)
40146	Isle of Wight County Schools	(9,082)	(1,622)	11,750	(13,187)
40152	Lee County School Board	(4,632)	(712)	5,155	(5,786)
40153	Loudoun County School Board	(244,455)	(39,754)	288,010	(323,232)
40157	Mathews County School Board	(1,622)	(237)	1,714	(1,923)
40162	Nelson County Public Schools	(2,996)	(482)	3,493	(3,920)
40183	Russell County School Board	(4,719)	(728)	5,272	(5,917)
40187	Southampton County School Board	(4,549)	(695)	5,032	(5,648)
40195	Washington County School Board	(8,812)	(1,445)	10,466	(11,746)
40199	York County School Board	(18,799)	(2,978)	21,574	(24,212)
40201	Bristol City School Board	(3,230)	(555)	4,023	(4,516)
40212	Norfolk Public Schools	(74,154)	(10,761)	77,958	(87,492)
40214	Portsmouth School Board	(30,790)	(4,286)	31,049	(34,846)
40215	Radford City School Board	(2,406)	(448)	3,243	(3,640)
40220	Suffolk City School Board	(24,318)	(3,746)	27,141	(30,460)
40232	Franklin City Public Schools	(3,222)	(496)	3,591	(4,031)
40233	Chesapeake Public Schools	(65,659)	(11,177)	80,973	(90,875)
40234	Virginia Beach City School Board	(123,258)	(19,604)	142,028	(159,397)
40306	Town of West Point School Board	(820)	(146)	1,059	(1,189)
40313	Galax City Schools	(2,097)	(367)	2,659	(2,984)
40314	Norton City Schools	(1,573)	(238)	1,728	(1,939)
40402	Williamsburg-James City County School Board	(20,553)	(3,669)	26,580	(29,830)
40410	Valley Vocational Technical Center	(736)	(114)	825	(926)
40415	New Horizons Technical Center	(4,099)	(611)	4,428	(4,970)
40416	Northern Neck Regional Vocational Center	(278)	(42)	306	(343)
40418	Amelia-Nottoway Vocational Center	(150)	(21)	150	(168)
40421	Northern Neck Regional Special Education Program	(200)	(19)	136	(153)
40423	Maggie Walker Governor's School for Govt & Intl Studies	(670)	(124)	902	(1,012)
Total for VRS Virginia Local Disability Program - Teachers⁽¹⁾		(704,003)	(112,437)	814,564	(914,184)

⁽¹⁾ Employer-level results may not add to VLDP - Teachers systemwide results due to rounding.



Virginia Local Disability - Political Subdivisions

Appendix 37 - Proportionate Share of Contributions

Employer Code	Employer	2021		2022	
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
55108	Bath County	\$ 3,099	0.09294%	\$ 4,668	0.12005%
55146	Isle Of Wight County	33,218	0.99627%	38,916	1.00081%
55150	King William County	15,661	0.46970%	18,891	0.48582%
55162	Nelson County	14,954	0.44850%	17,111	0.44005%
55167	Nottoway County	11,206	0.33609%	12,996	0.33422%
55183	Russell County	10,542	0.31617%	12,526	0.32213%
55201	City Of Bristol	26,310	0.78909%	30,448	0.78304%
55203	Town Of St. Paul	1,095	0.03284%	1,567	0.04030%
55212	City Of Norfolk	36,816	1.10418%	87,313	2.24544%
55214	City Of Portsmouth	161,339	4.83886%	188,200	4.83996%
55215	City Of Radford	20,612	0.61819%	23,162	0.59566%
55216	City Of Richmond	39,979	1.19905%	42,543	1.09408%
55218	Town Of Craigsville	947	0.02840%	1,028	0.02644%
55221	City Of Williamsburg	16,910	0.50716%	20,887	0.53715%
55226	Town Of Front Royal	17,501	0.52489%	20,010	0.51460%
55228	Town Of Middletown	1,974	0.05920%	1,986	0.05107%
55229	Town Of Chilhowie	2,014	0.06040%	1,817	0.04673%
55231	Town Of Floyd	530	0.01590%	1,189	0.03058%
55232	City Of Franklin	14,522	0.43554%	21,405	0.55048%
55233	City Of Chesapeake	338,729	10.15913%	381,606	9.81381%
55234	City Of Virginia Beach	657,261	19.71247%	744,619	19.14947%
55239	Town Of Grottoes	1,875	0.05623%	2,639	0.06787%
55245	Town Of Scottsville	302	0.00906%	831	0.02137%
55246	Town Of Burkeville	273	0.00819%	278	0.00715%
55247	Town Of Madison	350	0.01050%	539	0.01386%
55248	Town Of Pennington Gap	2,896	0.08686%	3,389	0.08716%
55249	Town Of La Crosse	357	0.01071%	281	0.00723%
55250	Town Of Rich Creek	894	0.02681%	1,159	0.02981%
55255	Town Of Brodnax	340	0.01020%	269	0.00692%
55256	Town Of Mineral	1,046	0.03137%	1,256	0.03230%
55257	Town Of Lebanon	6,259	0.18772%	7,082	0.18213%
55259	Town Of Richlands	7,021	0.21057%	8,109	0.20854%
55260	Town Of Haymarket	1,925	0.05773%	2,072	0.05329%
55262	Town Of Troutville	746	0.02237%	587	0.01510%
55263	Town Of Buchanan	1,917	0.05749%	1,268	0.03261%
55265	Town Of Occoquan	1,091	0.03272%	2,007	0.05161%
55266	Town Of Farmville	0	0.00000%	14,150	0.36390%
55301	Town Of Dumfries	5,729	0.17182%	6,599	0.16971%
55302	Town Of Iron Gate	211	0.00633%	211	0.00543%
55303	Town Of Montross	83	0.00249%	249	0.00640%
55309	Town Of Colonial Beach	8,327	0.24974%	10,708	0.27538%
55311	Town Of Brookneal	529	0.01587%	524	0.01348%
55312	Town Of Hamilton	683	0.02048%	60	0.00154%
55314	Town Of Jonesville	873	0.02618%	694	0.01785%
55315	Town Of Wytheville	17,021	0.51049%	20,081	0.51643%
55322	Town Of Glasgow	406	0.01218%	222	0.00571%
55323	Town Of Marion	5,159	0.15473%	6,617	0.17017%
55328	Town Of Wakefield	1,479	0.04436%	1,288	0.03312%
55329	Town Of Leesburg	56,159	1.68432%	68,463	1.76067%
55330	Town Of Chatham	1,022	0.03065%	1,424	0.03662%
55334	Town Of Boydton	753	0.02258%	675	0.01736%
55336	Town Of Mckenney	379	0.01137%	419	0.01078%
55338	Town Of Quantico	332	0.00996%	365	0.00939%
55341	Town Of Chincoteague	2,023	0.06067%	2,089	0.05372%
55344	Town Of Stanley	1,420	0.04259%	1,346	0.03462%
55345	Town Of Hillsville	4,801	0.14399%	5,516	0.14186%
55346	Town Of Elkton	4,031	0.12090%	4,477	0.11514%
55347	Town Of Bridgewater	7,024	0.21066%	8,004	0.20584%
55350	Town Of Wise	3,432	0.10293%	5,181	0.13324%
55351	Town Of New Market	1,300	0.03899%	1,910	0.04912%



Virginia Local Disability - Political Subdivisions

Appendix 37 - Proportionate Share of Contributions

Employer Code	Employer	2021		2022	
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
55353	Town Of Rocky Mount	4,912	0.14732%	6,666	0.17143%
55355	Town Of Luray	3,345	0.10032%	3,730	0.09592%
55357	Town Of Strasburg	6,169	0.18502%	4,919	0.12650%
55360	Town Of Dublin	1,679	0.05036%	2,149	0.05527%
55364	Town Of Bedford	8,604	0.25805%	10,606	0.27276%
55367	Town Of Broadway	988	0.02963%	761	0.01957%
55369	Town Of Tazewell	6,229	0.18682%	6,825	0.17552%
55370	Town Of Urbanna	337	0.01011%	553	0.01422%
55371	Town Of Bluefield	4,674	0.14018%	4,688	0.12056%
55372	Town Of Weber City	491	0.01473%	849	0.02183%
55374	Town Of Hurt	488	0.01464%	973	0.02502%
55375	Town Of Waverly	2,665	0.07993%	926	0.02381%
55380	Town Of Independence	1,455	0.04364%	1,763	0.04534%
55382	Town Of Grundy	2,622	0.07864%	2,601	0.06689%
55384	Town Of Louisa	1,602	0.04805%	1,634	0.04202%
55386	Town Of Mt Jackson	2,209	0.06625%	2,779	0.07147%
55388	Town of Jarratt	0	0.00000%	0	0.00000%
55389	Town Of Pembroke	606	0.01818%	827	0.02127%
55395	Town Of Round Hill	1,602	0.04805%	1,413	0.03634%
55398	Town Of Saltville	1,091	0.03272%	1,325	0.03408%
55399	Town Of Blackstone	5,026	0.15074%	7,142	0.18367%
55401	Southeastern Public Svc Auth	13,062	0.39175%	13,404	0.34471%
55404	Appomattox Regional Library	2,905	0.08713%	3,229	0.08304%
55405	Staunton Red/Hous Auth	1,188	0.03563%	1,106	0.02844%
55409	Southside Reg Juvenile Group Home	328	0.00984%	369	0.00949%
55413	Richmond Redevelopment And Housing Authority	36,412	1.09207%	35,045	0.90126%
55415	Chesapeake Red/Hous Auth	7,712	0.23130%	8,142	0.20939%
55417	Norfolk Airport Authority	20,237	0.60695%	23,330	0.59998%
55419	Hampton Red/Hous Authority	3,018	0.09052%	3,271	0.08412%
55420	Loudoun County Sanitation Authority	90,258	2.70701%	100,710	2.58997%
55421	Danville Red/Hous Auth	4,156	0.12465%	6,019	0.15479%
55424	Hopewell Red/Hous Auth	4,474	0.13418%	4,380	0.11264%
55426	Blacksburg-Vpi Sanitation Authority	502	0.01506%	906	0.02330%
55427	Potomac River Fisheries Comm	143	0.00429%	117	0.00301%
55429	Alexandria Red/Hous Auth	19,706	0.59102%	21,171	0.54446%
55433	Norfolk Red/Hous Auth	30,418	0.91229%	31,952	0.82171%
55436	Riverside Regional Jail	7,425	0.22269%	9,998	0.25712%
55440	Shenandoah Valley Juvenile Center	13,896	0.41677%	12,735	0.32751%
55445	Chesterfield County Health Center Commission	38,547	1.15610%	39,529	1.01657%
55447	Rappahannock Area Comm Svcs	107,097	3.21204%	117,138	3.01245%
55449	Hampton Roads Planning District Commission	7,717	0.23145%	7,375	0.18966%
55458	Wytheville Red/ Hous Auth	334	0.01002%	527	0.01355%
55459	Waynesboro Red/Hous Auth	2,334	0.07000%	3,058	0.07864%
55460	Region Ten Community Services Board	75,470	2.26349%	87,388	2.24737%
55462	Lenowisco Planning Dist Comm	397	0.01191%	502	0.01291%
55469	Eastern Shore Comm Svcs Bd	22,723	0.68151%	23,699	0.60947%
55470	Anchor Commission	1,282	0.03845%	910	0.02340%
55473	Hampton Roads Transit	71,688	2.15006%	82,724	2.12742%
55476	Rockbridge Regional Library	1,396	0.04187%	1,810	0.04655%
55479	Cumberland Mountain Comm Svcs	32,016	0.96022%	35,430	0.91116%
55482	Middle Pen/No Neck Comm Svcs_Board	44,656	1.33932%	47,886	1.23149%
55486	Hampton Roads Workforce Council	6,878	0.20628%	18,617	0.47878%
55487	Capital Region Airport Comm	16,479	0.49424%	17,268	0.44408%
55488	Northwestern Comm Svcs Bd	46,932	1.40758%	48,517	1.24772%
55491	Middle Peninsula Reg Security	2,858	0.08572%	3,598	0.09253%
55493	Planning Dis One Behavioral Health Svcs	703	0.02108%	994	0.02556%
55499	Eastern Shore Public Library	1,382	0.04145%	1,891	0.04863%
55504	Amherst County School Board	7,564	0.22686%	8,230	0.21165%
55507	Augusta County School Board	10,653	0.31950%	12,143	0.31228%
55508	Bath County School Board	2,594	0.07780%	2,794	0.07185%



Virginia Local Disability - Political Subdivisions

Appendix 37 - Proportionate Share of Contributions

Employer Code	Employer	2021	2021	2022	2022
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
55510	Bland County School Board	543	0.01629%	600	0.01543%
55512	Norfolk Public Schools	49,799	1.49357%	52,204	1.34254%
55515	Radford City School Board	1,278	0.03833%	1,466	0.03770%
55516	Caroline County School Board	4,848	0.14540%	5,912	0.15204%
55528	Essex County Public Schools	2,533	0.07597%	2,407	0.06190%
55533	Chesapeake Public Schools	57,858	1.73527%	64,038	1.64687%
55534	Va Beach City School Board	145,180	4.35422%	172,873	4.44580%
55537	Goochland County School Board	1,913	0.05737%	4,497	0.11565%
55546	Isle Of Wight County Schools	3,122	0.09363%	5,174	0.13306%
55552	Lee County School Board	7,689	0.23061%	9,381	0.24125%
55553	Loudoun County School Board	212,111	6.36161%	260,538	6.70029%
55557	Mathews County School Board	2,912	0.08734%	3,971	0.10212%
55562	Nelson County Public Schools	4,470	0.13406%	4,933	0.12686%
55583	Russell County School Board	7,476	0.22422%	9,043	0.23256%
55587	Southampton Co School Bd	2,866	0.08596%	3,536	0.09094%
55595	Washington County School Board	8,446	0.25331%	9,861	0.25360%
55599	York County School Board	17,919	0.53742%	20,783	0.53448%
55601	Bristol City School Bd	7,605	0.22809%	8,463	0.21764%
55606	Franklin City Public Schools	2,787	0.08359%	4,404	0.11326%
55614	Portsmouth School Board	27,450	0.82328%	30,544	0.78550%
55620	Suffolk City School Board	20,691	0.62056%	32,153	0.82688%
55638	Town Of West Point School Bd	1,670	0.05009%	2,131	0.05480%
55710	Valley Vo-Tech Center	195	0.00585%	218	0.00561%
55711	New Horizons Technical Ctr	1,170	0.03509%	1,272	0.03271%
55713	Galax City Schools	2,495	0.07483%	3,701	0.09518%
55714	Norton City Schools	940	0.02819%	1,805	0.04642%
55802	Williamsburg-James City Co Sch	18,586	0.55743%	21,838	0.56161%
55813	Buchanan County School Board	5,040	0.15116%	6,794	0.17472%
55853	Northern Neck Soil and Water Conservation District	0	0.00000%	1,011	0.02600%
55854	Orange County Broadband Authority	0	0.00000%	5,512	0.14175%
55855	Northern Virginia Soil and Water Conservation District	0	0.00000%	4,258	0.10950%
55856	Blue Ridge Resource Authority	711	0.02132%	1,420	0.03652%
55857	Peanut Soil And Water Conservation District	1,059	0.03176%	1,149	0.02955%
55858	Peumansend Creek Regional Jail Authority	5,849	0.17542%	5,855	0.15057%
55859	Williamsburg Area Transit Authority	9,718	0.29146%	9,161	0.23559%
55860	Middle Peninsula Juvenile Detention Commission	7,606	0.22812%	6,832	0.17570%
55861	Breaks Interstate Park Commission	1,186	0.03557%	1,386	0.03564%
55862	Crater Criminal Justice Training Academy	1,268	0.03803%	1,415	0.03639%
55863	Central Shenandoah Criminal Justice Training Academy	312	0.00936%	315	0.00810%
55864	New River Valley Emergency Communications Regional Authority	9,376	0.28120%	7,923	0.20376%
55865	Maury Service Authority	3,869	0.11604%	5,403	0.13895%
55866	Hampton Roads Transportation Accountability Commission	671	0.02012%	701	0.01803%
55867	Pamunkey Regional Library	5,395	0.16181%	5,673	0.14589%
55868	Northern Virginia Transportation Authority	7,811	0.23427%	8,496	0.21849%
55869	Rsw Regional Jail Authority	7,991	0.23967%	10,520	0.27054%
55871	Portsmouth Redevelopment And Housing Authority	8,750	0.26243%	9,982	0.25671%
55872	Southwest Regional Recreation Authority	4,282	0.12843%	4,083	0.10500%
55873	Roanoke Redevelopment And Housing Authority	13,895	0.41674%	15,089	0.38805%
55880	Big Sandy Soil & Water & Conservation District	0	0.00000%	125	0.00321%
55884	Halifax Service Authority	3,456	0.10365%	4,053	0.10423%
55886	Russell County Psa	1,782	0.05345%	2,203	0.05665%
55891	Tidewater Soil & Water Conservation District	488	0.01464%	577	0.01484%
55893	Eastern Shore Soil & Water Conservation District	0	0.00000%	0	0.00000%
55896	Virginia Resources Authority	1,861	0.05581%	1,748	0.04495%
55899	Shenandoah Valley Regional Airport Commission	337	0.01011%	794	0.02042%
55906	Suffolk Redev & Housing Auth	4,421	0.13259%	4,652	0.11964%
55922	Piedmont Regional Jail Authority	2,106	0.06316%	2,602	0.06692%
55923	Nelson County Service Authority	2,421	0.07261%	3,044	0.07828%
55924	Coeburn-Norton-Wise Regional Water Treatment Authority	37	0.00111%	562	0.01445%
55925	Fauquier Co Water & Sanitation Auth	10,214	0.30634%	10,666	0.27430%



Virginia Local Disability - Political Subdivisions

Appendix 37 - Proportionate Share of Contributions

Employer Code	Employer	2021	2021	2022	2022
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
55926	Scott County Soil & Water Conservation District	0	0.00000%	235	0.00604%
55927	New River Resource Authority	2,150	0.06448%	2,493	0.06411%
55930	Petersburg Redevelopment And Housing Authority	2,377	0.07129%	2,435	0.06262%
55931	Central Rappahannock Regional Library	15,211	0.45621%	18,333	0.47147%
55934	Thomas Jefferson Soil & Water Conservation Dist.	2,696	0.08086%	2,739	0.07044%
55938	Colonial Soil & Water Conservation District	1,932	0.05794%	2,025	0.05208%
55940	Monacan Soil And Water Conservation District	304	0.00912%	656	0.01687%
55941	Robert E. Lee Soil And Water Conservation District	484	0.01452%	606	0.01558%
55945	Lonesome Pine Regional Library	778	0.02333%	700	0.01800%
55951	Handley Regional Library	1,916	0.05746%	2,379	0.06118%
55954	Potomac And Rappahannock Transportation Commission	36,426	1.09249%	42,865	1.10236%
55957	Wise County Redevelopment And Housing Authority	1,384	0.04151%	1,981	0.05095%
55958	Prince William Soil & Water Conservation District	818	0.02453%	792	0.02037%
55959	Hampton Roads Regional Jail	6,332	0.18991%	10,822	0.27831%
55960	Castlewood Water And Sewage Authority	0	0.00000%	0	0.00000%
55964	Virginia Biotechnology Research Partnership Authority	4,623	0.13865%	5,329	0.13705%
55967	Massanutten Regional Library	3,242	0.09723%	3,647	0.09379%
55969	Culpeper Soil And Water Conservation District	575	0.01725%	1,190	0.03060%
55972	Big Walker Soil & Water Conservation District	332	0.00996%	338	0.00869%
55973	Peter Francisco Soil & Water Conservation District	0	0.00000%	191	0.00491%
55974	Peaks Of Otter Soil & Water Conservation District	360	0.01080%	384	0.00988%
55975	New River Soil & Water Conservation District	273	0.00819%	287	0.00738%
55978	Evergreen Soil And Water Conservation District	516	0.01548%	380	0.00977%
55982	Daniel Boone Soil And Water Conservation District	314	0.00942%	557	0.01432%
55985	Tazewell Soil And Water Conservation District	228	0.00684%	452	0.01162%
55988	Henricopolis Soil And Water Conservation District	322	0.00966%	339	0.00872%
55990	Roanoke River Service Authority	1,624	0.04871%	2,035	0.05233%
55991	Lee County Public Service Authority	3,148	0.09441%	3,116	0.08013%
55994	Wise County Public Service Authority	2,578	0.07732%	5,622	0.14458%
55995	Holston River Soil And Water Conservation District	297	0.00891%	249	0.00640%
55996	New River Valley Community Services	115,365	3.46002%	125,275	3.22171%
55999	Clinch Valley Soil & Water Conservation District	1,143	0.03428%	1,289	0.03315%
Total for VRS Virginia Local Disability Program - Political Subdivisions ⁽¹⁾		\$ 3,334,233	100.00000%	\$ 3,888,458	100.00000%

⁽¹⁾ Employer-level results may not add to VLDP - Political Subdivisions systemwide results due to rounding.



Virginia Local Disability - Political Subdivisions

Appendix 38 - Deferred Inflows and Outflows and OPEB Expense

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 Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
VRS Virginia Local Disability Program - Political Subdivisions - Plan Total⁽¹⁾		826,644	0	22,505	75,519	924,668	1,258,099	2,555	210,938	75,399	1,546,991	3,214,902	9	3,214,911
Employer Allocation														
55108	Bath County	992	0	27	260	1,279	1,510	3	253	24	1,790	3,859	66	3,925
55146	Isle Of Wright County	8,273	0	225	57	8,555	12,591	26	2,111	89	14,817	32,175	(33)	32,142
55150	King William County	4,016	0	109	862	4,987	6,112	12	1,025	48	7,197	15,619	322	15,941
55162	Nelson County	3,638	0	99	254	3,991	5,536	11	928	148	6,623	14,147	42	14,189
55167	Nottoway County	2,763	0	75	19	2,857	4,205	9	705	145	5,064	10,745	(67)	10,678
55183	Russell County	2,663	0	73	36	2,772	4,053	8	679	911	5,651	10,356	(284)	10,072
55201	City Of Bristol	6,473	0	176	12	6,661	9,851	20	1,652	360	11,883	25,174	(153)	25,021
55203	Town Of St. Paul	333	0	9	45	387	507	1	85	42	635	1,296	(4)	1,292
55212	City Of Norfolk	18,562	0	506	7,244	26,312	28,250	58	4,736	582	33,626	72,189	1,338	73,527
55214	City Of Portsmouth	40,009	0	1,090	3,162	44,261	60,891	124	10,209	21	71,245	155,600	855	156,455
55215	City Of Radford	4,924	0	134	439	5,497	7,494	15	1,256	133	8,898	19,150	90	19,240
55216	City Of Richmond	9,044	0	246	897	10,187	13,765	28	2,308	621	16,722	35,174	158	35,332
55218	Town Of Craigsville	219	0	6	69	294	333	1	56	12	402	850	13	863
55221	City Of Williamsburg	4,440	0	121	759	5,320	6,758	14	1,133	439	8,344	17,269	116	17,385
55226	Town Of Front Royal	4,254	0	116	220	4,590	6,474	13	1,085	766	8,338	16,544	(60)	16,484
55228	Town Of Middletown	422	0	11	31	464	643	1	108	118	870	1,642	(11)	1,631
55229	Town Of Chilhowie	386	0	11	264	661	588	1	99	83	771	1,502	53	1,555
55231	Town Of Floyd	253	0	7	88	348	385	1	65	23	474	983	6	989
55232	City Of Franklin	4,550	0	124	685	5,359	6,926	14	1,161	1,163	9,264	17,697	(152)	17,545
55233	City Of Chesapeake	81,125	0	2,209	729	84,063	123,467	252	20,701	3,464	147,884	315,505	(327)	315,178
55234	City Of Virginia Beach	158,297	0	4,311	3,394	166,002	240,919	491	40,393	5,488	287,291	615,638	(503)	615,135
55239	Town Of Grottoes	561	0	15	287	863	854	2	143	105	1,104	2,182	35	2,217
55245	Town Of Scottsville	177	0	5	110	292	269	1	45	32	347	687	29	716
55246	Town Of Burkeville	59	0	2	63	124	90	0	15	6	111	230	10	240
55247	Town Of Madison	115	0	3	74	192	174	0	29	20	223	446	17	463
55248	Town Of Pennington Gap	720	0	20	1	741	1,097	2	184	232	1,515	2,802	(57)	2,745
55249	Town Of La Crosse	60	0	2	77	139	91	0	15	23	129	232	8	240
55250	Town Of Rich Creek	246	0	7	112	365	375	1	63	0	439	958	32	990
55255	Town Of Brodnax	57	0	2	1	60	87	0	15	50	152	222	(14)	208
55256	Town Of Mineral	267	0	7	25	299	406	1	68	15	490	1,038	3	1,041
55257	Town Of Lebanon	1,506	0	41	248	1,795	2,291	5	384	85	2,765	5,855	17	5,872
55259	Town Of Richlands	1,724	0	47	357	2,128	2,624	5	440	12	3,081	6,704	62	6,766
55260	Town Of Haymarket	441	0	12	5	458	670	1	112	86	869	1,713	(11)	1,702
55262	Town Of Troutville	125	0	3	51	179	190	0	32	97	319	485	9	494
55263	Town Of Buchanan	270	0	7	476	753	410	1	69	222	702	1,048	24	1,072
55265	Town Of Occoquan	427	0	12	367	806	649	1	109	0	759	1,659	101	1,760
55266	Town Of Farmville	3,008	0	82	2,154	5,244	4,578	9	768	0	5,355	11,699	422	12,121
55301	Town Of Dumfries	1,403	0	38	610	2,051	2,135	4	358	23	2,520	5,456	143	5,599
55302	Town Of Iron Gate	45	0	1	0	46	68	0	11	21	100	175	(6)	169
55303	Town Of Montross	53	0	1	45	99	81	0	13	2	96	206	11	217
55309	Town Of Colonial Beach	2,276	0	62	814	3,152	3,465	7	581	52	4,105	8,853	138	8,991
55311	Town Of Brookneal	111	0	3	36	150	170	0	28	44	242	433	(5)	428
55312	Town Of Hamilton	13	0	0	154	167	19	0	3	112	134	50	4	54
55314	Town Of Jonesville	148	0	4	29	181	225	0	38	55	318	574	(6)	568
55315	Town Of Wytheville	4,269	0	116	574	4,959	6,497	13	1,089	490	8,089	16,603	113	16,716
55322	Town Of Glasgow	47	0	1	100	148	72	0	12	106	190	184	(18)	166
55323	Town Of Marion	1,407	0	38	91	1,536	2,141	4	359	500	3,004	5,471	(122)	5,349
55328	Town Of Wakefield	274	0	7	339	620	417	1	70	67	555	1,065	51	1,116
55329	Town Of Leesburg	14,554	0	396	1,085	16,035	22,151	45	3,714	0	25,910	56,604	256	56,860



Virginia Local Disability - Political Subdivisions

Appendix 38 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				OPEB Expense				
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
55330	Town Of Chatham	303	0	8	195	506	461	1	77	0	539	1,177	53	1,230
55334	Town Of Boydton	144	0	4	58	206	218	0	37	36	291	558	14	572
55336	Town Of Mckenney	89	0	2	4	95	136	0	23	15	174	347	(6)	341
55338	Town Of Quantico	78	0	2	69	149	118	0	20	3	141	302	11	313
55341	Town Of Chincoteague	444	0	12	30	486	676	1	113	60	850	1,727	(13)	1,714
55344	Town Of Stanley	286	0	8	106	400	436	1	73	74	584	1,113	15	1,128
55345	Town Of Hillsville	1,173	0	32	82	1,287	1,785	4	299	22	2,110	4,561	12	4,573
55346	Town Of Elkton	952	0	26	1	979	1,449	3	243	187	1,882	3,702	(51)	3,651
55347	Town Of Bridgewater	1,702	0	46	2	1,750	2,590	5	434	564	3,593	6,618	(151)	6,467
55350	Town Of Wise	1,101	0	30	381	1,512	1,676	3	281	5	1,965	4,284	89	4,373
55351	Town Of New Market	406	0	11	64	481	618	1	104	152	875	1,579	(33)	1,546
55353	Town Of Rocky Mount	1,417	0	39	235	1,691	2,157	4	362	122	2,645	5,511	13	5,524
55355	Town Of Luray	793	0	22	170	985	1,207	2	202	61	1,472	3,084	17	3,101
55357	Town Of Strasburg	1,046	0	28	110	1,184	1,591	3	267	548	2,409	4,067	(56)	4,011
55360	Town Of Dublin	457	0	12	240	709	695	1	117	1	814	1,777	62	1,839
55364	Town Of Bedford	2,255	0	61	174	2,490	3,432	7	575	220	4,234	8,769	13	8,782
55367	Town Of Broadway	162	0	4	56	222	246	1	41	85	373	629	(5)	624
55369	Town Of Tazewell	1,451	0	40	0	1,491	2,208	4	370	759	3,341	5,643	(237)	5,406
55370	Town Of Urbanna	118	0	3	34	155	179	0	30	29	238	457	(1)	456
55371	Town Of Bluefield	997	0	27	227	1,251	1,517	3	254	158	1,932	3,876	(4)	3,872
55372	Town Of Weber City	180	0	5	116	301	275	1	46	0	322	702	38	740
55374	Town Of Hurt	207	0	6	99	312	315	1	53	15	384	804	17	821
55375	Town Of Waverly	197	0	5	207	409	300	1	50	532	883	765	(121)	644
55380	Town Of Independence	375	0	10	183	568	570	1	96	0	667	1,458	59	1,517
55382	Town Of Grundy	553	0	15	2	570	842	2	141	168	1,153	2,150	(43)	2,107
55384	Town Of Louisa	347	0	9	33	389	529	1	89	167	786	1,351	(23)	1,328
55386	Town Of Mt Jackson	591	0	16	306	913	899	2	151	0	1,052	2,298	91	2,389
55388	Town Of Jarratt	0	0	0	0	0	0	0	0	39	39	0	(19)	(19)
55389	Town Of Pembroke	176	0	5	37	218	268	1	45	28	342	684	5	689
55395	Town Of Round Hill	300	0	8	207	515	457	1	77	99	634	1,168	5	1,173
55398	Town Of Saltville	282	0	8	87	377	429	1	72	41	543	1,096	31	1,127
55399	Town Of Blackstone	1,518	0	41	195	1,754	2,311	5	387	98	2,801	5,905	4	5,909
55401	Southeastern Public Svc Auth	2,850	0	78	552	3,480	4,337	9	727	498	5,571	11,082	(62)	11,020
55404	Appomattox Regional Library	686	0	19	16	721	1,045	2	175	121	1,343	2,670	(13)	2,657
55405	Staunton Red/Hous Auth	235	0	6	124	365	358	1	60	43	462	914	25	939
55409	Southside Reg Juvenile Group Home	78	0	2	0	80	119	0	20	28	167	305	(9)	296
55413	Richmond Redevelopment And Housing Authority	7,450	0	203	1,866	9,519	11,339	23	1,901	1,729	14,992	28,975	(61)	28,914
55415	Chesapeake Red/Hous Auth	1,731	0	47	293	2,071	2,634	5	442	176	3,257	6,732	40	6,772
55417	Norfolk Airport Authority	4,960	0	135	227	5,322	7,548	15	1,266	464	9,293	19,289	29	19,318
55419	Hampton Red/Hous Authority	695	0	19	353	1,067	1,058	2	177	38	1,275	2,704	82	2,786
55420	Loudoun County Sanitation Authority	21,410	0	583	1,110	23,103	32,584	66	5,463	834	38,947	83,265	177	83,442
55421	Danville Red/Hous Auth	1,280	0	35	509	1,824	1,947	4	327	0	2,278	4,976	131	5,107
55424	Hopewell Red/Hous Auth	931	0	25	244	1,200	1,417	3	238	175	1,833	3,621	39	3,660
55426	Blacksburg-Vpi Sanitation Authority	193	0	5	173	371	293	1	49	35	378	749	47	796
55427	Potomac River Fisheries Comm	25	0	1	33	59	38	0	6	8	52	97	10	107
55429	Alexandria Red/Hous Auth	4,501	0	123	55	4,679	6,850	14	1,148	401	8,413	17,504	(45)	17,459
55433	Norfolk Red/Hous Auth	6,793	0	185	1	6,979	10,338	21	1,733	1,831	13,923	26,417	(487)	25,930
55436	Riverside Regional Jail	2,125	0	58	250	2,433	3,235	7	542	52	3,836	8,266	27	8,293
55440	Shenandoah Valley Juvenile Center	2,707	0	74	0	2,781	4,120	8	691	1,733	6,552	10,529	(492)	10,037
55445	Chesterfield County Health Center Commission	8,403	0	229	992	9,624	12,789	26	2,144	2,134	17,093	32,682	(141)	32,541
55447	Rappahannock Area Comm Svcs	24,902	0	678	5	25,585	37,900	77	6,354	3,500	47,831	96,848	(1,437)	95,411



Virginia Local Disability - Political Subdivisions

Appendix 38 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources					OPEB Expense			
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
55449	Hampton Roads Planning District Commission	1,568	0	43	280	1,891	2,386	5	400	435	3,226	6,097	(42)	6,055
55458	Wytheville Red/ Hous Auth	112	0	3	70	185	170	0	29	7	206	436	8	444
55459	Waynesboro Red/Hous Auth	650	0	18	214	882	989	2	166	25	1,182	2,528	60	2,588
55460	Region Ten Community Services Board	18,578	0	506	771	19,855	28,274	58	4,740	5,488	38,560	72,251	(770)	71,481
55462	Lenowisco Planning Dist Comm	107	0	3	6	116	162	0	27	30	219	415	(6)	409
55469	Eastern Shore Comm Svcs Bd	5,038	0	137	241	5,416	7,668	16	1,286	1,087	10,057	19,594	(338)	19,256
55470	Anchor Commission	193	0	5	113	311	294	1	49	119	463	752	(7)	745
55473	Hampton Roads Transit	17,586	0	479	861	18,926	26,765	55	4,487	483	31,790	68,395	77	68,472
55476	Rockbridge Regional Library	385	0	10	28	423	586	1	98	324	1,009	1,497	(73)	1,424
55479	Cumberland Mountain Comm Svcs	7,532	0	205	512	8,249	11,463	23	1,922	476	13,884	29,293	(72)	29,221
55482	Middle Pen/No Neck Comm Svcs_Board	10,180	0	277	2	10,459	15,493	32	2,598	3,903	22,026	39,591	(856)	38,735
55486	Hampton Roads Workforce Council	3,958	0	108	2,021	6,087	6,024	12	1,010	0	7,046	15,392	447	15,839
55487	Capital Region Airport Comm	3,671	0	100	1	3,772	5,587	11	937	826	7,361	14,277	(242)	14,035
55488	Northwestern Comm Svcs Bd	10,314	0	281	2,070	12,665	15,698	32	2,632	946	19,308	40,113	575	40,688
55491	Middle Peninsula Reg Security	765	0	21	172	958	1,164	2	195	63	1,424	2,975	0	2,975
55493	Planning Dis One Behavioral Health Svcs	211	0	6	191	408	322	1	54	0	377	822	57	879
55499	Eastern Shore Public Library	402	0	11	55	468	612	1	103	4	720	1,563	7	1,570
55504	Amherst County School Board	1,750	0	48	226	2,024	2,663	5	446	94	3,208	6,804	22	6,826
55507	Augusta County School Board	2,581	0	70	108	2,759	3,929	8	659	230	4,826	10,040	(88)	9,952
55508	Bath County School Board	594	0	16	6	616	904	2	152	170	1,228	2,310	(39)	2,271
55510	Bland County School Board	128	0	3	11	142	194	0	33	82	309	496	(31)	465
55512	Norfolk Public Schools	11,098	0	302	96	11,496	16,890	34	2,832	2,567	22,323	43,161	(447)	42,714
55515	Radford City School Board	312	0	8	0	320	474	1	80	161	716	1,212	(50)	1,162
55516	Caroline County School Board	1,257	0	34	259	1,550	1,913	4	321	253	2,491	4,888	15	4,903
55528	Essex County Public Schools	512	0	14	75	601	779	2	131	266	1,178	1,990	(38)	1,952
55533	Chesapeake Public Schools	13,614	0	371	220	14,205	20,719	42	3,474	1,243	25,478	52,945	(161)	52,784
55534	Va Beach City School Board	36,751	0	1,001	547	38,299	55,933	114	9,378	3,033	68,458	142,928	(951)	141,977
55537	Goochland County School Board	956	0	26	443	1,425	1,455	3	244	38	1,740	3,718	72	3,790
55546	Isle Of Wight County Schools	1,100	0	30	501	1,631	1,674	3	281	924	2,882	4,278	36	4,314
55552	Lee County School Board	1,994	0	54	328	2,376	3,035	6	509	66	3,616	7,756	19	7,775
55553	Loudoun County School Board	55,387	0	1,508	7,140	64,035	84,296	172	14,133	0	98,601	215,408	2,611	218,019
55557	Mathews County School Board	844	0	23	147	1,014	1,285	3	215	50	1,553	3,283	7	3,290
55562	Nelson County Public Schools	1,049	0	29	22	1,100	1,596	3	268	207	2,074	4,078	(74)	4,004
55583	Russell County School Board	1,922	0	52	231	2,205	2,926	6	491	113	3,536	7,477	33	7,510
55587	Southampton Co School Bd	752	0	20	220	992	1,144	2	192	36	1,374	2,924	31	2,955
55595	Washington County School Board	2,096	0	57	128	2,281	3,191	6	535	37	3,769	8,153	44	8,197
55599	York County School Board	4,418	0	120	242	4,780	6,724	14	1,127	452	8,317	17,183	(92)	17,091
55601	Bristol City School Bd	1,799	0	49	93	1,941	2,738	6	459	237	3,440	6,997	(26)	6,971
55606	Franklin City Public Schools	936	0	25	335	1,296	1,425	3	239	0	1,667	3,641	81	3,722
55614	Portsmouth School Board	6,493	0	177	96	6,766	9,882	20	1,657	1,069	12,628	25,253	(178)	25,075
55620	Suffolk City School Board	6,835	0	186	1,856	8,877	10,403	21	1,744	44	12,212	26,583	499	27,082
55638	Town Of West Point School Bd	453	0	12	418	883	689	1	116	0	806	1,762	126	1,888
55710	Valley Vo-Tech Center	46	0	1	0	47	71	0	12	14	97	180	(4)	176
55711	New Horizons Technical Ctr	270	0	7	30	307	412	1	69	37	519	1,052	(9)	1,043
55713	Galax City Schools	787	0	21	406	1,214	1,197	2	201	24	1,424	3,060	89	3,149
55714	Norton City Schools	384	0	10	232	626	584	1	98	0	683	1,492	56	1,548
55802	Williamsburg-James City Co Sch	4,642	0	126	41	4,809	7,066	14	1,185	974	9,239	18,055	(254)	17,801
55813	Buchanan County School Board	1,444	0	39	405	1,888	2,198	4	369	0	2,571	5,617	105	5,722
55853	Northern Neck Soil and Water Conservation District	215	0	6	154	375	327	1	55	0	383	836	30	866
55854	Orange County Broadband Authority	1,172	0	32	839	2,043	1,783	4	299	0	2,086	4,557	164	4,721
55855	Northern Virginia Soil and Water Conservation District	905	0	25	648	1,578	1,378	3	231	0	1,612	3,520	127	3,647



Virginia Local Disability - Political Subdivisions

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		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer OPEB Expense
55856	Blue Ridge Resource Authority	302	0	8	256	566	459	1	77	0	537	1,174	71	1,245
55857	Peanut Soil And Water Conservation District	244	0	7	250	501	372	1	62	15	450	950	72	1,022
55858	Peumansend Creek Regional Jail Authority	1,245	0	34	1,212	2,491	1,894	4	318	214	2,430	4,841	169	5,010
55859	Williamsburg Area Transit Authority	1,947	0	53	1,549	3,549	2,964	6	497	503	3,970	7,574	309	7,883
55860	Middle Peninsula Juvenile Detention Commission	1,452	0	40	1,221	2,713	2,210	5	371	553	3,139	5,649	222	5,871
55861	Breaks Interstate Park Commission	295	0	8	262	565	448	1	75	402	926	1,146	70	1,216
55862	Crater Criminal Justice Training Academy	301	0	8	0	309	458	1	77	272	808	1,170	(60)	1,110
55863	Central Shenandoah Criminal Justice Training Academy	67	0	2	7	76	102	0	17	151	270	260	(24)	236
55864	New River Valley Emergency Communications Regional Authority	1,684	0	46	298	2,028	2,564	5	430	506	3,505	6,551	(57)	6,494
55865	Maury Service Authority	1,149	0	31	546	1,726	1,748	4	293	3	2,048	4,467	134	4,601
55866	Hampton Roads Transportation Accountability Commission	149	0	4	164	317	227	0	38	24	289	580	18	598
55867	Pamunkey Regional Library	1,206	0	33	355	1,594	1,835	4	308	95	2,242	4,690	93	4,783
55868	Northern Virginia Transportation Authority	1,806	0	49	246	2,101	2,749	6	461	276	3,492	7,024	(27)	6,997
55869	Rsw Regional Jail Authority	2,236	0	61	441	2,738	3,404	7	571	79	4,061	8,698	32	8,730
55871	Portsmouth Redevelopment And Housing Authority	2,122	0	58	2	2,182	3,230	7	541	1,089	4,867	8,253	(337)	7,916
55872	Southwest Regional Recreation Authority	868	0	24	151	1,043	1,321	3	221	149	1,694	3,376	24	3,400
55873	Roanoke Redevelopment And Housing Authority	3,208	0	87	353	3,648	4,882	10	819	966	6,677	12,475	(128)	12,347
55880	Big Sandy Soil & Water & Conservation District	27	0	1	20	48	40	0	7	1	48	103	4	107
55884	Halifax Service Authority	862	0	23	59	944	1,311	3	220	80	1,614	3,351	12	3,363
55886	Russell County Psa	468	0	13	270	751	713	1	119	1	834	1,821	73	1,894
55891	Tidewater Soil & Water Conservation District	123	0	3	82	208	187	0	31	39	257	477	(4)	473
55893	Eastern Shore Soil & Water Conservation District	0	0	0	0	0	0	0	0	91	91	0	(20)	(20)
55896	Virginia Resources Authority	372	0	10	233	615	566	1	95	65	727	1,445	65	1,510
55899	Shenandoah Valley Regional Airport Commission	169	0	5	140	314	257	1	43	0	301	656	37	693
55906	Suffolk Redev & Housing Auth	989	0	27	2	1,018	1,505	3	252	446	2,206	3,846	(140)	3,706
55922	Piedmont Regional Jail Authority	553	0	15	72	640	842	2	141	129	1,114	2,151	4	2,155
55923	Nelson County Service Authority	647	0	18	55	720	985	2	165	84	1,236	2,517	(7)	2,510
55924	Coeburn-Norton-Wise Regional Water Treatment Authority	119	0	3	79	201	182	0	30	121	333	465	(22)	443
55925	Fauquier Co Water & Sanitation Auth	2,267	0	62	190	2,519	3,451	7	579	221	4,258	8,818	(3)	8,815
55926	Scott County Soil & Water Conservation District	50	0	1	57	108	76	0	13	77	166	194	(6)	188
55927	New River Resource Authority	530	0	14	268	812	807	2	135	63	1,007	2,061	63	2,124
55930	Petersburg Redevelopment And Housing Authority	518	0	14	12	544	788	2	132	78	1,000	2,013	(10)	2,003
55931	Central Rappahannock Regional Library	3,897	0	106	600	4,603	5,932	12	994	0	6,938	15,157	119	15,276
55934	Thomas Jefferson Soil & Water Conservation Dist.	582	0	16	114	712	886	2	149	142	1,179	2,265	(38)	2,227
55938	Colonial Soil & Water Conservation District	431	0	12	23	466	655	1	110	63	829	1,674	(17)	1,657
55940	Monacan Soil And Water Conservation District	139	0	4	116	259	212	0	36	0	248	542	32	574
55941	Robert E. Lee Soil And Water Conservation District	129	0	4	121	254	196	0	33	55	284	501	(7)	494
55945	Lonesome Pine Regional Library	149	0	4	88	241	226	0	38	32	296	579	11	590
55951	Handley Regional Library	506	0	14	228	748	770	2	129	0	901	1,967	61	2,028
55954	Potomac And Rappahannock Transportation Commission	9,113	0	248	61	9,422	13,869	28	2,325	1,621	17,843	35,440	(335)	35,105
55957	Wise County Redevelopment And Housing Authority	421	0	11	134	566	641	1	107	0	749	1,638	29	1,667
55958	Prince William Soil & Water Conservation District	168	0	5	32	205	256	1	43	61	361	655	5	660
55959	Hampton Roads Regional Jail	2,301	0	63	725	3,089	3,501	7	587	114	4,209	8,947	192	9,139
55960	Castlewood Water And Sewage Authority	0	0	0	0	0	0	0	0	262	262	0	(69)	(69)
55964	Virginia Biotechnology Research Partnership Authority	1,133	0	31	657	1,821	1,724	4	289	10	2,027	4,406	223	4,629
55967	Massanutten Regional Library	775	0	21	63	859	1,180	2	198	121	1,501	3,015	13	3,028
55969	Culpeper Soil And Water Conservation District	253	0	7	117	377	385	1	65	77	528	984	(6)	978
55972	Big Walker Soil & Water Conservation District	72	0	2	0	74	109	0	18	18	145	279	(6)	273
55973	Peter Francisco Soil & Water Conservation District	41	0	1	30	72	62	0	10	1	73	158	6	164
55974	Peaks Of Otter Soil & Water Conservation District	82	0	2	0	84	124	0	21	30	175	318	(8)	310
55975	New River Soil & Water Conservation District	61	0	2	30	93	93	0	16	8	117	237	11	248



Virginia Local Disability - Political Subdivisions

Appendix 38 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual 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
55978	Evergreen Soil And Water Conservation District	81	0	2	2	85	123	0	21	123	267	314	(33)	281
55982	Daniel Boone Soil And Water Conservation District	118	0	3	30	151	180	0	30	104	314	460	(25)	435
55985	Tazewell Soil And Water Conservation District	96	0	3	30	129	146	0	25	23	194	374	(1)	373
55988	Henricopolis Soil And Water Conservation District	72	0	2	0	74	110	0	18	23	151	280	(9)	271
55990	Roanoke River Service Authority	433	0	12	290	735	658	1	110	0	769	1,682	50	1,732
55991	Lee County Public Service Authority	662	0	18	20	700	1,008	2	169	101	1,280	2,576	(15)	2,561
55994	Wise County Public Service Authority	1,195	0	33	497	1,725	1,819	4	305	37	2,165	4,648	98	4,746
55995	Holston River Soil And Water Conservation District	53	0	1	68	122	81	0	13	15	109	206	16	222
55996	New River Valley Community Services	26,632	0	725	5	27,362	40,532	83	6,796	3,687	51,098	103,575	(1,838)	101,737
55999	Clinch Valley Soil & Water Conservation Distric	274	0	7	151	432	417	1	70	16	504	1,066	16	1,082
Total for VRS Virginia Local Disability Program - Political Subdivisions ⁽¹⁾		826,644	0	22,505	75,519	924,668	1,258,099	2,555	210,938	75,399	1,546,991	3,214,902	9	3,214,911

⁽¹⁾ Employer-level results may not add to VLDP - Political Subdivisions systemwide results due to rounding.



Virginia Local Disability - Political Subdivisions

Appendix 39 - Amortization of Deferred (Inflows) and Outflows

Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
VRS Virginia Local Disability Program - Political Subdivisions - Plan Total⁽¹⁾		(43,196)	(51,733)	(274,534)	30,425	(41,661)	(241,625)
Employer Allocation							
55108	Bath County	14	2	(283)	67	(23)	(288)
55146	Isle Of Wight County	(465)	(545)	(2,749)	312	(408)	(2,407)
55150	King William County	112	44	(1,300)	198	(152)	(1,112)
55162	Nelson County	(148)	(191)	(1,230)	138	(174)	(1,027)
55167	Nottoway County	(211)	(234)	(915)	101	(140)	(808)
55183	Russell County	(423)	(433)	(961)	37	(193)	(906)
55201	City Of Bristol	(491)	(545)	(2,161)	224	(340)	(1,909)
55203	Town Of St. Paul	(21)	(27)	(106)	17	(10)	(101)
55212	City Of Norfolk	368	181	(4,749)	1,969	326	(5,409)
55214	City Of Portsmouth	(1,236)	(1,650)	(12,423)	1,699	(1,903)	(11,471)
55215	City Of Radford	(167)	(220)	(1,567)	192	(247)	(1,392)
55216	City Of Richmond	(315)	(421)	(2,978)	270	(532)	(2,559)
55218	Town Of Craigsville	2	(3)	(67)	14	(6)	(48)
55221	City Of Williamsburg	(116)	(155)	(1,302)	177	(236)	(1,392)
55226	Town Of Front Royal	(282)	(326)	(1,450)	63	(320)	(1,433)
55228	Town Of Middletown	(33)	(35)	(150)	(3)	(40)	(145)
55229	Town Of Chilhowie	33	31	(73)	18	(26)	(93)
55231	Town Of Floyd	(7)	(10)	(67)	26	4	(72)
55232	City Of Franklin	(390)	(420)	(1,499)	178	(218)	(1,556)
55233	City Of Chesapeake	(4,673)	(5,994)	(27,568)	2,575	(4,460)	(23,701)
55234	City Of Virginia Beach	(8,778)	(10,476)	(53,575)	5,484	(8,287)	(45,657)
55239	Town Of Grottoes	6	(3)	(184)	50	7	(117)
55245	Town Of Scottsville	20	13	(51)	16	3	(56)
55246	Town Of Burkeville	7	6	(10)	10	3	(5)
55247	Town Of Madison	11	10	(36)	10	2	(28)
55248	Town Of Pennington Gap	(95)	(103)	(295)	6	(50)	(237)
55249	Town Of La Crosse	5	3	(13)	9	6	1
55250	Town Of Rich Creek	19	17	(62)	19	(4)	(63)
55255	Town Of Brodnax	(17)	(15)	(27)	(4)	(9)	(20)
55256	Town Of Mineral	(11)	(12)	(91)	12	(12)	(77)
55257	Town Of Lebanon	(62)	(77)	(458)	76	(60)	(389)
55259	Town Of Richlands	(28)	(45)	(519)	107	(47)	(421)
55260	Town Of Haymarket	(34)	(39)	(158)	3	(35)	(148)
55262	Town Of Troutville	2	0	(58)	(11)	(19)	(54)
55263	Town Of Buchanan	10	3	(77)	40	22	53
55265	Town Of Occoquan	79	74	(41)	50	2	(117)
55266	Town Of Farmville	265	234	(577)	533	270	(836)
55301	Town Of Dumfries	70	53	(319)	102	(36)	(339)
55302	Town Of Iron Gate	(8)	(6)	(17)	0	(4)	(19)
55303	Town Of Montross	8	8	(7)	9	2	(17)
55309	Town Of Colonial Beach	19	(2)	(591)	186	(23)	(542)
55311	Town Of Brookneal	(11)	(13)	(45)	3	(5)	(21)
55312	Town Of Hamilton	3	3	0	(1)	(3)	31
55314	Town Of Jonesville	(14)	(17)	(57)	(2)	(14)	(33)
55315	Town Of Wytheville	(110)	(153)	(1,319)	117	(278)	(1,387)
55322	Town Of Glasgow	(20)	(22)	(26)	7	4	15
55323	Town Of Marion	(196)	(207)	(581)	36	(72)	(448)
55328	Town Of Wakefield	37	34	(40)	35	9	(10)
55329	Town Of Leesburg	(505)	(657)	(4,596)	677	(611)	(4,183)
55330	Town Of Chatham	37	33	(51)	27	(3)	(76)
55334	Town Of Boydton	6	2	(52)	2	(10)	(33)
55336	Town Of Mckenney	(11)	(10)	(31)	3	(4)	(26)
55338	Town Of Quantico	7	4	(17)	13	6	(5)
55341	Town Of Chincoteague	(36)	(40)	(150)	13	(25)	(126)
55344	Town Of Stanley	0	0	(72)	4	(25)	(91)
55345	Town Of Hillsville	(49)	(58)	(371)	50	(56)	(339)
55346	Town Of Elkton	(101)	(109)	(336)	15	(68)	(304)
55347	Town Of Bridgewater	(240)	(249)	(657)	10	(131)	(576)
55350	Town Of Wise	31	19	(275)	89	(13)	(304)
55351	Town Of New Market	(54)	(57)	(134)	16	(19)	(146)
55353	Town Of Rocky Mount	(61)	(75)	(471)	82	(33)	(396)
55355	Town Of Luray	(24)	(34)	(257)	44	(23)	(193)
55357	Town Of Strasburg	(111)	(120)	(419)	(57)	(150)	(368)
55360	Town Of Dublin	38	34	(93)	41	(7)	(118)
55364	Town Of Bedford	(105)	(131)	(781)	78	(113)	(692)
55367	Town Of Broadway	(13)	(12)	(50)	(3)	(21)	(52)
55369	Town Of Tazewell	(313)	(323)	(697)	6	(92)	(431)
55370	Town Of Urbanna	(7)	(10)	(34)	6	(2)	(36)
55371	Town Of Bluefield	(56)	(62)	(312)	39	(49)	(241)
55372	Town Of Weber City	29	24	(36)	16	(1)	(53)



Virginia Local Disability - Political Subdivisions

Appendix 39 - Amortization of Deferred (Inflows) and Outflows

Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55374	Town Of Hurt	6	7	(47)	20	2	(60)
55375	Town Of Waverly	(131)	(127)	(128)	(34)	(45)	(9)
55380	Town Of Independence	39	34	(95)	28	(8)	(97)
55382	Town Of Grundy	(72)	(79)	(228)	0	(43)	(161)
55384	Town Of Louisa	(41)	(42)	(128)	(7)	(41)	(138)
55386	Town Of Mt Jackson	60	52	(120)	42	(17)	(156)
55388	Town of Jarratt	(19)	(20)	0	0	0	0
55389	Town Of Pembroke	(4)	(6)	(52)	7	(8)	(61)
55395	Town Of Round Hill	(11)	(16)	(90)	24	0	(26)
55398	Town Of Saltville	16	12	(101)	9	(15)	(87)
55399	Town Of Blackstone	(75)	(88)	(478)	86	(45)	(447)
55401	Southeastern Public Svc Auth	(211)	(230)	(893)	111	(145)	(723)
55404	Appomattox Regional Library	(49)	(59)	(250)	7	(51)	(220)
55405	Staunton Red/Hous Auth	13	9	(68)	12	(10)	(53)
55409	Southside Reg Juvenile Group Home	(13)	(15)	(29)	1	(6)	(25)
55413	Richmond Redevelopment And Housing Authority	(450)	(538)	(2,649)	260	(361)	(1,735)
55415	Chesapeake Red/Hous Auth	(50)	(73)	(586)	63	(84)	(456)
55417	Norfolk Airport Authority	(230)	(293)	(1,737)	124	(302)	(1,533)
55419	Hampton Red/Hous Authority	46	33	(184)	52	(11)	(144)
55420	Loudoun County Sanitation Authority	(942)	(1,161)	(6,909)	695	(1,227)	(6,300)
55421	Danville Red/Hous Auth	64	50	(320)	103	(15)	(336)
55424	Hopewell Red/Hous Auth	(10)	(21)	(261)	18	(76)	(283)
55426	Blacksburg-Vpi Sanitation Authority	37	36	(27)	18	(5)	(66)
55427	Potomac River Fisheries Comm	9	8	2	0	(2)	(10)
55429	Alexandria Red/Hous Auth	(280)	(331)	(1,569)	93	(297)	(1,350)
55433	Norfolk Red/Hous Auth	(842)	(899)	(2,591)	49	(520)	(2,141)
55436	Riverside Regional Jail	(84)	(104)	(673)	125	(60)	(607)
55440	Shenandoah Valley Juvenile Center	(634)	(646)	(1,218)	(81)	(291)	(901)
55445	Chesterfield County Health Center Commission	(580)	(653)	(2,786)	48	(733)	(2,765)
55447	Rappahannock Area Comm Svcs	(2,669)	(2,515)	(8,636)	599	(1,566)	(7,459)
55449	Hampton Roads Planning District Commission	(124)	(145)	(598)	29	(97)	(400)
55458	Wytheville Red/ Hous Auth	2	0	(26)	15	5	(17)
55459	Waynesboro Red/Hous Auth	26	17	(160)	37	(27)	(193)
55460	Region Ten Community Services Board	(1,741)	(1,971)	(7,343)	103	(1,413)	(6,340)
55462	Lenowisco Planning Dist Comm	(12)	(13)	(37)	1	(6)	(36)
55469	Eastern Shore Comm Svcs Bd	(601)	(633)	(1,813)	120	(304)	(1,410)
55470	Anchor Commission	(17)	(21)	(76)	4	(13)	(29)
55473	Hampton Roads Transit	(842)	(1,008)	(5,600)	658	(918)	(5,154)
55476	Rockbridge Regional Library	(93)	(97)	(188)	(12)	(39)	(157)
55479	Cumberland Mountain Comm Svcs	(466)	(535)	(2,502)	291	(364)	(2,059)
55482	Middle Pen/No Neck Comm Svcs Board	(1,388)	(1,482)	(4,136)	(84)	(920)	(3,557)
55486	Hampton Roads Workforce Council	240	200	(880)	480	119	(1,118)
55487	Capital Region Airport Comm	(434)	(461)	(1,367)	50	(260)	(1,117)
55488	Northwestern Comm Svcs Bd	36	(101)	(3,124)	273	(702)	(3,025)
55491	Middle Peninsula Reg Security	(40)	(43)	(220)	51	(17)	(197)
55493	Planning Dis One Behavioral Health Svcs	46	44	(13)	21	(6)	(61)
55499	Eastern Shore Public Library	(14)	(16)	(124)	25	(10)	(113)
55504	Amherst County School Board	(69)	(86)	(556)	73	(83)	(463)
55507	Augusta County School Board	(223)	(243)	(852)	100	(123)	(726)
55508	Bath County School Board	(70)	(78)	(240)	3	(43)	(184)
55510	Bland County School Board	(38)	(38)	(42)	2	(9)	(42)
55512	Norfolk Public Schools	(1,027)	(1,144)	(4,181)	37	(907)	(3,605)
55515	Radford City School Board	(66)	(68)	(130)	(1)	(24)	(107)
55516	Caroline County School Board	(51)	(58)	(367)	39	(82)	(422)
55528	Essex County Public Schools	(65)	(67)	(180)	(12)	(60)	(193)
55533	Chesapeake Public Schools	(873)	(1,025)	(4,797)	335	(834)	(4,079)
55534	Va Beach City School Board	(2,872)	(3,202)	(12,663)	1,304	(1,828)	(10,898)
55537	Goochland County School Board	22	16	(225)	113	25	(266)
55546	Isle Of Wight County Schools	(21)	(45)	(469)	(39)	(127)	(550)
55552	Lee County School Board	(85)	(102)	(609)	120	(54)	(510)
55553	Loudoun County School Board	(424)	(1,779)	(17,576)	2,777	(2,070)	(15,494)
55557	Mathews County School Board	(37)	(45)	(267)	53	(18)	(225)
55562	Nelson County Public Schools	(129)	(134)	(383)	32	(58)	(302)
55583	Russell County School Board	(67)	(82)	(579)	79	(96)	(586)
55587	Southampton Co School Bd	(8)	(18)	(231)	56	(8)	(173)
55595	Washington County School Board	(66)	(92)	(674)	76	(112)	(620)
55599	York County School Board	(323)	(368)	(1,578)	166	(197)	(1,237)
55601	Bristol City School Bd	(120)	(139)	(598)	39	(121)	(560)
55606	Franklin City Public Schools	32	22	(230)	78	(10)	(263)
55614	Portsmouth School Board	(517)	(591)	(2,386)	110	(439)	(2,039)
55620	Suffolk City School Board	142	54	(1,934)	501	(112)	(1,986)
55638	Town Of West Point School Bd	102	98	(24)	41	(15)	(125)



Virginia Local Disability - Political Subdivisions

Appendix 39 - Amortization of Deferred (Inflows) and Outflows

Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55710	Valley Vo-Tech Center	(6)	(6)	(16)	1	(3)	(20)
55711	New Horizons Technical Ctr	(23)	(25)	(92)	11	(13)	(70)
55713	Galax City Schools	48	40	(160)	75	(5)	(208)
55714	Norton City Schools	36	30	(85)	43	10	(91)
55802	Williamsburg-James City Co Sch	(497)	(544)	(1,803)	104	(265)	(1,425)
55813	Buchanan County School Board	29	15	(383)	97	(37)	(404)
55853	Northern Neck Soil and Water Conservation District	19	17	(41)	38	19	(60)
55854	Orange County Broadband Authority	103	91	(225)	207	105	(324)
55855	Northern Virginia Soil and Water Conservation District	80	70	(174)	160	81	(251)
55856	Blue Ridge Resource Authority	55	52	(29)	36	3	(88)
55857	Peanut Soil And Water Conservation District	59	57	(9)	21	(12)	(65)
55858	Peumansend Creek Regional Jail Authority	104	84	(307)	169	64	(53)
55859	Williamsburg Area Transit Authority	207	159	(622)	141	(19)	(287)
55860	Middle Peninsula Juvenile Detention Commission	146	108	(516)	84	(30)	(218)
55861	Breaks Interstate Park Commission	55	36	(167)	(40)	(63)	(182)
55862	Crater Criminal Justice Training Academy	(76)	(79)	(148)	(20)	(42)	(134)
55863	Central Shenandoah Criminal Justice Training Academy	(28)	(29)	(50)	(14)	(19)	(54)
55864	New River Valley Emergency Communications Regional Authority	(145)	(160)	(591)	4	(145)	(440)
55865	Maury Service Authority	74	58	(316)	108	8	(254)
55866	Hampton Roads Transportation Accountability Commission	10	9	(32)	24	13	4
55867	Pamunkey Regional Library	30	17	(325)	45	(76)	(339)
55868	Northern Virginia Transportation Authority	(121)	(144)	(645)	67	(79)	(469)
55869	Rsw Regional Jail Authority	(85)	(105)	(671)	154	(41)	(575)
55871	Portsmouth Redevelopment And Housing Authority	(448)	(461)	(935)	4	(151)	(694)
55872	Southwest Regional Recreation Authority	(21)	(30)	(273)	8	(72)	(263)
55873	Roanoke Redevelopment And Housing Authority	(296)	(316)	(1,065)	23	(274)	(1,101)
55880	Big Sandy Soil & Water & Conservation District	3	2	(5)	5	3	(8)
55884	Halifax Service Authority	(33)	(42)	(302)	22	(50)	(265)
55886	Russell County Psa	49	40	(96)	40	(7)	(109)
55891	Tidewater Soil & Water Conservation District	(11)	(10)	(37)	17	6	(14)
55893	Eastern Shore Soil & Water Conservation District	(20)	(19)	(11)	(11)	(11)	(19)
55896	Virginia Resources Authority	46	39	(77)	13	(30)	(103)
55899	Shenandoah Valley Regional Airport Commission	28	26	(19)	22	3	(47)
55906	Suffolk Redev & Housing Auth	(192)	(202)	(446)	7	(65)	(290)
55922	Piedmont Regional Jail Authority	(25)	(32)	(186)	8	(42)	(197)
55923	Nelson County Service Authority	(41)	(48)	(210)	23	(34)	(206)
55924	Coeburn-Norton-Wise Regional Water Treatment Authority	(28)	(27)	(57)	12	7	(39)
55925	Fauquier Co Water & Sanitation Auth	(122)	(142)	(739)	61	(143)	(654)
55926	Scott County Soil & Water Conservation District	(9)	(10)	(34)	4	4	(13)
55927	New River Resource Authority	35	26	(173)	37	(5)	(115)
55930	Petersburg Redevelopment And Housing Authority	(37)	(44)	(189)	7	(37)	(156)
55931	Central Rappahannock Regional Library	(85)	(126)	(1,196)	219	(121)	(1,026)
55934	Thomas Jefferson Soil & Water Conservation Dist.	(68)	(68)	(188)	27	(25)	(145)
55938	Colonial Soil & Water Conservation District	(40)	(41)	(151)	11	(26)	(116)
55940	Monacan Soil And Water Conservation District	25	23	(14)	15	2	(40)
55941	Robert E. Lee Soil And Water Conservation District	(14)	(13)	(29)	20	12	(6)
55945	Lonesome Pine Regional Library	3	2	(42)	10	(5)	(23)
55951	Handley Regional Library	35	29	(118)	36	(11)	(124)
55954	Potomac And Rappahannock Transportation Commission	(811)	(894)	(3,236)	163	(627)	(3,016)
55957	Wise County Redevelopment And Housing Authority	7	3	(11)	33	(5)	(110)
55958	Prince William Soil & Water Conservation District	(4)	(7)	(67)	(4)	(16)	(58)
55959	Hampton Roads Regional Jail	72	40	(677)	172	(29)	(698)
55960	Castlewood Water And Sewage Authority	(69)	(65)	(50)	(24)	(17)	(37)
55964	Virginia Biotechnology Research Partnership Authority	164	149	(207)	69	(56)	(325)
55967	Massanutten Regional Library	(28)	(39)	(275)	11	(58)	(253)
55969	Culpeper Soil And Water Conservation District	(19)	(17)	(59)	23	0	(79)
55972	Big Walker Soil & Water Conservation District	(10)	(7)	(26)	0	(5)	(23)
55973	Peter Francisco Soil & Water Conservation District	4	3	(7)	7	4	(12)
55974	Peaks Of Otter Soil & Water Conservation District	(12)	(12)	(30)	0	(7)	(30)
55975	New River Soil & Water Conservation District	8	5	(21)	2	(3)	(15)
55978	Evergreen Soil And Water Conservation District	(37)	(40)	(51)	(8)	(15)	(31)
55982	Daniel Boone Soil And Water Conservation District	(31)	(34)	(57)	3	(2)	(42)
55985	Tazewell Soil And Water Conservation District	(6)	(6)	(29)	7	0	(31)
55988	Henricopolis Soil And Water Conservation District	(13)	(12)	(27)	1	(5)	(21)
55990	Roanoke River Service Authority	27	24	(96)	52	14	(55)
55991	Lee County Public Service Authority	(50)	(56)	(234)	5	(51)	(194)
55994	Wise County Public Service Authority	36	22	(291)	125	15	(347)
55995	Holston River Soil And Water Conservation District	13	13	(2)	2	(3)	(10)
55996	New River Valley Community Services	(3,055)	(2,443)	(9,357)	642	(1,648)	(7,875)
55999	Clinch Valley Soil & Water Conservation Distric	2	1	(72)	28	6	(37)
Total for VRS Virginia Local Disability Program - Political Subdivisions ⁽¹⁾		(43,196)	(51,733)	(274,534)	30,425	(41,661)	(241,625)



Virginia Local Disability - Political Subdivisions

Appendix 39 - Amortization of Deferred (Inflows) and Outflows

Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter

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



Virginia Local Disability - Political Subdivisions

Appendix 40 - Net OPEB Liability

Employer Code	Employer	Discount Rate Sensitivity			
		June 30, 2021	June 30, 2022	Net OPEB Liability	
		Net OPEB Liability	Net OPEB Liability	Net OPEB Liability	
			1% Decrease Discount Rate (5.75%)	1% Increase Discount Rate (7.75%)	
VRS Virginia Local Disability Program - Political Subdivisions - Plan Total⁽¹⁾		(1,012,271)	(587,949)	62,311	(1,152,559)
Employer Allocation					
55108	Bath County	(941)	(706)	75	(1,384)
55146	Isle Of Wight County	(10,085)	(5,884)	624	(11,535)
55150	King William County	(4,754)	(2,856)	303	(5,599)
55162	Nelson County	(4,540)	(2,587)	274	(5,072)
55167	Nottoway County	(3,402)	(1,965)	208	(3,852)
55183	Russell County	(3,200)	(1,894)	201	(3,713)
55201	City Of Bristol	(7,988)	(4,604)	488	(9,025)
55203	Town Of St. Paul	(332)	(237)	25	(464)
55212	City Of Norfolk	(11,177)	(13,202)	1,399	(25,880)
55214	City Of Portsmouth	(48,982)	(28,456)	3,016	(55,783)
55215	City Of Radford	(6,257)	(3,502)	371	(6,865)
55216	City Of Richmond	(12,138)	(6,433)	682	(12,610)
55218	Town Of Craigsville	(288)	(155)	16	(305)
55221	City Of Williamsburg	(5,134)	(3,158)	335	(6,191)
55226	Town Of Front Royal	(5,313)	(3,026)	321	(5,931)
55228	Town Of Middletown	(599)	(300)	32	(589)
55229	Town Of Chilhowie	(611)	(275)	29	(539)
55231	Town Of Floyd	(161)	(180)	19	(352)
55232	City Of Franklin	(4,408)	(3,237)	343	(6,345)
55233	City Of Chesapeake	(102,838)	(57,700)	6,115	(113,110)
55234	City Of Virginia Beach	(199,534)	(112,589)	11,932	(220,709)
55239	Town Of Grottoes	(569)	(399)	42	(782)
55245	Town Of Scottsville	(92)	(126)	13	(246)
55246	Town Of Burkeville	(83)	(42)	4	(82)
55247	Town Of Madison	(107)	(81)	9	(160)
55248	Town Of Pennington Gap	(879)	(512)	54	(1,005)
55249	Town Of La Crosse	(109)	(43)	5	(83)
55250	Town Of Rich Creek	(272)	(175)	19	(344)
55255	Town Of Brodnax	(103)	(41)	4	(80)
55256	Town Of Mineral	(318)	(190)	20	(372)
55257	Town Of Lebanon	(1,900)	(1,071)	113	(2,099)
55259	Town Of Richlands	(2,131)	(1,226)	130	(2,404)
55260	Town Of Haymarket	(585)	(313)	33	(614)
55262	Town Of Troutville	(227)	(89)	9	(174)
55263	Town Of Buchanan	(582)	(192)	20	(376)
55265	Town Of Occoquan	(331)	(303)	32	(595)
55266	Town Of Farmville	0	(2,140)	227	(4,194)
55301	Town Of Dumfries	(1,739)	(998)	106	(1,956)
55302	Town Of Iron Gate	(64)	(32)	3	(63)
55303	Town Of Montross	(26)	(38)	4	(74)
55309	Town Of Colonial Beach	(2,528)	(1,619)	172	(3,174)
55311	Town Of Brookneal	(161)	(79)	8	(155)
55312	Town Of Hamilton	(207)	(9)	1	(18)
55314	Town Of Jonesville	(265)	(105)	11	(206)
55315	Town Of Wytheville	(5,168)	(3,036)	322	(5,952)
55322	Town Of Glasgow	(123)	(34)	4	(66)
55323	Town Of Marion	(1,566)	(1,001)	106	(1,961)
55328	Town Of Wakefield	(449)	(195)	21	(382)
55329	Town Of Leesburg	(17,050)	(10,352)	1,097	(20,293)
55330	Town Of Chatham	(310)	(215)	23	(422)
55334	Town Of Boydton	(229)	(102)	11	(200)
55336	Town Of Mckenney	(115)	(63)	7	(124)
55338	Town Of Quantico	(101)	(55)	6	(108)
55341	Town Of Chincoteague	(614)	(316)	33	(619)
55344	Town Of Stanley	(431)	(204)	22	(399)
55345	Town Of Hillsville	(1,458)	(834)	88	(1,635)
55346	Town Of Elkton	(1,224)	(677)	72	(1,327)
55347	Town Of Bridgewater	(2,133)	(1,210)	128	(2,372)
55350	Town Of Wise	(1,042)	(783)	83	(1,536)
55351	Town Of New Market	(395)	(289)	31	(566)
55353	Town Of Rocky Mount	(1,491)	(1,008)	107	(1,976)
55355	Town Of Luray	(1,015)	(564)	60	(1,106)
55357	Town Of Strasburg	(1,873)	(744)	79	(1,458)
55360	Town Of Dublin	(510)	(325)	34	(637)
55364	Town Of Bedford	(2,612)	(1,604)	170	(3,144)
55367	Town Of Broadway	(299)	(115)	12	(226)



Virginia Local Disability - Political Subdivisions

Appendix 40 - Net OPEB Liability

Employer Code	Employer	June 30, 2021 Net OPEB Liability	June 30, 2022 Net OPEB Liability	Discount Rate Sensitivity	
				Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
55369	Town Of Tazewell	(1,891)	(1,032)	109	(2,023)
55370	Town Of Urbanna	(103)	(84)	9	(164)
55371	Town Of Bluefield	(1,419)	(709)	75	(1,390)
55372	Town Of Weber City	(149)	(128)	14	(252)
55374	Town Of Hurt	(148)	(147)	16	(288)
55375	Town Of Waverly	(809)	(140)	15	(274)
55380	Town Of Independence	(442)	(267)	28	(523)
55382	Town Of Grundy	(796)	(393)	42	(771)
55384	Town Of Louisa	(487)	(247)	26	(484)
55386	Town Of Mt Jackson	(671)	(420)	45	(824)
55388	Town Of Jarratt	0	0	0	0
55389	Town Of Pembroke	(184)	(125)	13	(245)
55395	Town Of Round Hill	(487)	(214)	23	(419)
55398	Town Of Saltville	(331)	(200)	21	(393)
55399	Town Of Blackstone	(1,526)	(1,080)	114	(2,117)
55401	Southeastern Public Svc Auth	(3,966)	(2,027)	215	(3,973)
55404	Appomattox Regional Library	(882)	(488)	52	(957)
55405	Staunton Red/Hous Auth	(361)	(167)	18	(328)
55409	Southside Reg Juvenile Group Home	(100)	(56)	6	(109)
55413	Richmond Redevelopment And Housing Authority	(11,054)	(5,299)	562	(10,388)
55415	Chesapeake Red/Hous Auth	(2,342)	(1,231)	130	(2,413)
55417	Norfolk Airport Authority	(6,144)	(3,528)	374	(6,915)
55419	Hampton Red/Hous Authority	(916)	(495)	52	(970)
55420	Loudoun County Sanitation Authority	(27,402)	(15,228)	1,614	(29,851)
55421	Danville Red/Hous Auth	(1,262)	(910)	96	(1,784)
55424	Hopewell Red/Hous Auth	(1,359)	(662)	70	(1,298)
55426	Blacksburg-Vpi Sanitation Authority	(153)	(137)	15	(269)
55427	Potomac River Fisheries Comm	(44)	(18)	2	(35)
55429	Alexandria Red/Hous Auth	(5,983)	(3,201)	339	(6,275)
55433	Norfolk Red/Hous Auth	(9,234)	(4,831)	512	(9,471)
55436	Riverside Regional Jail	(2,255)	(1,512)	160	(2,963)
55440	Shenandoah Valley Juvenile Center	(4,219)	(1,926)	204	(3,775)
55445	Chesterfield County Health Center Commission	(11,703)	(5,977)	633	(11,717)
55447	Rappahannock Area Comm Svcs	(32,515)	(17,712)	1,877	(34,720)
55449	Hampton Roads Planning District Commission	(2,343)	(1,115)	118	(2,186)
55458	Wytheville Red/ Hous Auth	(101)	(80)	8	(156)
55459	Waynesboro Red/Hous Auth	(708)	(462)	49	(906)
55460	Region Ten Community Services Board	(22,913)	(13,213)	1,400	(25,902)
55462	Lenowisco Planning Dist Comm	(121)	(76)	8	(149)
55469	Eastern Shore Comm Svcs Bd	(6,899)	(3,583)	380	(7,024)
55470	Anchor Commission	(389)	(138)	15	(270)
55473	Hampton Roads Transit	(21,764)	(12,508)	1,326	(24,520)
55476	Rockbridge Regional Library	(423)	(274)	29	(537)
55479	Cumberland Mountain Comm Svcs	(9,721)	(5,357)	568	(10,502)
55482	Middle Pen/No Neck Comm Svcs_Board	(13,558)	(7,241)	767	(14,194)
55486	Hampton Roads Workforce Council	(2,089)	(2,815)	298	(5,518)
55487	Capital Region Airport Comm	(5,003)	(2,611)	277	(5,118)
55488	Northwestern Comm Svcs Bd	(14,249)	(7,336)	777	(14,381)
55491	Middle Peninsula Reg Security	(868)	(544)	58	(1,066)
55493	Planning Dis One Behavioral Health Svcs	(213)	(150)	16	(295)
55499	Eastern Shore Public Library	(419)	(286)	30	(560)
55504	Amherst County School Board	(2,297)	(1,244)	132	(2,439)
55507	Augusta County School Board	(3,234)	(1,836)	195	(3,599)
55508	Bath County School Board	(787)	(422)	45	(828)
55510	Bland County School Board	(165)	(91)	10	(178)
55512	Norfolk Public Schools	(15,119)	(7,893)	837	(15,474)
55515	Radford City School Board	(388)	(222)	23	(435)
55516	Caroline County School Board	(1,472)	(894)	95	(1,752)
55528	Essex County Public Schools	(769)	(364)	39	(713)
55533	Chesapeake Public Schools	(17,565)	(9,683)	1,026	(18,981)
55534	Va Beach City School Board	(44,077)	(26,139)	2,770	(51,240)
55537	Goochland County School Board	(580)	(680)	72	(1,333)
55546	Isle Of Wight County Schools	(948)	(782)	83	(1,534)
55552	Lee County School Board	(2,334)	(1,418)	150	(2,781)
55553	Loudoun County School Board	(64,397)	(39,394)	4,175	(77,225)
55557	Mathews County School Board	(884)	(600)	64	(1,177)
55562	Nelson County Public Schools	(1,357)	(746)	79	(1,462)
55583	Russell County School Board	(2,270)	(1,367)	145	(2,680)



Virginia Local Disability - Political Subdivisions

Appendix 40 - Net OPEB Liability

Employer Code	Employer	June 30, 2021 Net OPEB Liability	June 30, 2022 Net OPEB Liability	Discount Rate Sensitivity	
				Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
55587	Southampton Co School Bd	(870)	(535)	57	(1,048)
55595	Washington County School Board	(2,564)	(1,491)	158	(2,923)
55599	York County School Board	(5,440)	(3,142)	333	(6,160)
55601	Bristol City School Bd	(2,309)	(1,280)	136	(2,508)
55606	Franklin City Public Schools	(846)	(666)	71	(1,305)
55614	Portsmouth School Board	(8,334)	(4,618)	489	(9,053)
55620	Suffolk City School Board	(6,282)	(4,862)	515	(9,530)
55638	Town Of West Point School Bd	(507)	(322)	34	(632)
55710	Valley Vo-Tech Center	(59)	(33)	3	(65)
55711	New Horizons Technical Ctr	(355)	(192)	20	(377)
55713	Galax City Schools	(757)	(560)	59	(1,097)
55714	Norton City Schools	(286)	(273)	29	(535)
55802	Williamsburg-James City Co Sch	(5,643)	(3,302)	350	(6,473)
55813	Buchanan County School Board	(1,530)	(1,027)	109	(2,014)
55853	Northern Neck Soil and Water Conservation District	0	(153)	16	(300)
55854	Orange County Broadband Authority	0	(833)	88	(1,634)
55855	Northern Virginia Soil and Water Conservation District	0	(644)	68	(1,262)
55856	Blue Ridge Resource Authority	(216)	(215)	23	(421)
55857	Peanut Soil And Water Conservation District	(322)	(174)	18	(341)
55858	Peumansend Creek Regional Jail Authority	(1,776)	(885)	94	(1,735)
55859	Williamsburg Area Transit Authority	(2,950)	(1,385)	147	(2,715)
55860	Middle Peninsula Juvenile Detention Commission	(2,310)	(1,033)	109	(2,025)
55861	Breaks Interstate Park Commission	(360)	(210)	22	(411)
55862	Crater Criminal Justice Training Academy	(385)	(214)	23	(419)
55863	Central Shenandoah Criminal Justice Training Academy	(94)	(48)	5	(93)
55864	New River Valley Emergency Communications Regional Authority	(2,846)	(1,198)	127	(2,348)
55865	Maury Service Authority	(1,175)	(817)	87	(1,601)
55866	Hampton Roads Transportation Accountability Commission	(204)	(106)	11	(208)
55867	Pamunkey Regional Library	(1,638)	(858)	91	(1,681)
55868	Northern Virginia Transportation Authority	(2,372)	(1,285)	136	(2,518)
55869	Rsw Regional Jail Authority	(2,426)	(1,591)	169	(3,118)
55871	Portsmouth Redevelopment And Housing Authority	(2,657)	(1,509)	160	(2,959)
55872	Southwest Regional Recreation Authority	(1,300)	(617)	65	(1,210)
55873	Roanoke Redevelopment And Housing Authority	(4,219)	(2,282)	242	(4,472)
55880	Big Sandy Soil & Water & Conservation District	0	(19)	2	(37)
55884	Halifax Service Authority	(1,050)	(613)	65	(1,201)
55886	Russell County Psa	(541)	(333)	35	(653)
55891	Tidewater Soil & Water Conservation District	(148)	(87)	9	(171)
55893	Eastern Shore Soil & Water Conservation District	0	0	0	0
55896	Virginia Resources Authority	(565)	(264)	28	(518)
55899	Shenandoah Valley Regional Airport Commission	(103)	(120)	13	(235)
55906	Suffolk Redev & Housing Auth	(1,343)	(703)	75	(1,379)
55922	Piedmont Regional Jail Authority	(639)	(393)	42	(771)
55923	Nelson County Service Authority	(735)	(460)	49	(902)
55924	Coeburn-Norton-Wise Regional Water Treatment Authority	(11)	(85)	9	(167)
55925	Fauquier Co Water & Sanitation Auth	(3,101)	(1,613)	171	(3,161)
55926	Scott County Soil & Water Conservation District	0	(36)	4	(70)
55927	New River Resource Authority	(653)	(377)	40	(739)
55930	Petersburg Redevelopment And Housing Authority	(722)	(368)	39	(722)
55931	Central Rappahannock Regional Library	(4,618)	(2,772)	294	(5,434)
55934	Thomas Jefferson Soil & Water Conservation Dist.	(818)	(414)	44	(812)
55938	Colonial Soil & Water Conservation District	(587)	(306)	32	(600)
55940	Monacan Soil And Water Conservation District	(92)	(99)	11	(194)
55941	Robert E. Lee Soil And Water Conservation District	(147)	(92)	10	(180)
55945	Lonesome Pine Regional Library	(236)	(106)	11	(207)
55951	Handley Regional Library	(582)	(360)	38	(705)
55954	Potomac And Rappahannock Transportation Commission	(11,059)	(6,481)	687	(12,705)
55957	Wise County Redevelopment And Housing Authority	(420)	(300)	32	(587)
55958	Prince William Soil & Water Conservation District	(248)	(120)	13	(235)
55959	Hampton Roads Regional Jail	(1,923)	(1,636)	173	(3,208)
55960	Castlewood Water And Sewage Authority	0	0	0	0
55964	Virginia Biotechnology Research Partnership Authority	(1,403)	(806)	85	(1,580)
55967	Massanutten Regional Library	(984)	(551)	58	(1,081)
55969	Culpeper Soil And Water Conservation District	(175)	(180)	19	(353)
55972	Big Walker Soil & Water Conservation District	(101)	(51)	5	(100)
55973	Peter Francisco Soil & Water Conservation District	0	(29)	3	(57)
55974	Peaks Of Otter Soil & Water Conservation District	(109)	(58)	6	(114)
55975	New River Soil & Water Conservation District	(83)	(43)	5	(85)



Virginia Local Disability - Political Subdivisions

Appendix 40 - Net OPEB Liability

Employer Code	Employer	June 30, 2021 Net OPEB Liability	June 30, 2022 Net OPEB Liability	Discount Rate Sensitivity	
				Net OPEB Liability 1% Decrease Discount Rate (5.75%)	Net OPEB Liability 1% Increase Discount Rate (7.75%)
55978	Evergreen Soil And Water Conservation District	(157)	(57)	6	(113)
55982	Daniel Boone Soil And Water Conservation District	(95)	(84)	9	(165)
55985	Tazewell Soil And Water Conservation District	(69)	(68)	7	(134)
55988	Henricopolis Soil And Water Conservation District	(98)	(51)	5	(101)
55990	Roanoke River Service Authority	(493)	(308)	33	(603)
55991	Lee County Public Service Authority	(956)	(471)	50	(924)
55994	Wise County Public Service Authority	(783)	(850)	90	(1,666)
55995	Holston River Soil And Water Conservation District	(91)	(38)	4	(74)
55996	New River Valley Community Services	(35,025)	(18,942)	2,007	(37,132)
55999	Clinch Valley Soil & Water Conservation Distric	(347)	(195)	21	(382)
Total for VRS Virginia Local Disability Program - Political Subdivisions ⁽¹⁾		(1,012,271)	(587,949)	62,311	(1,152,559)

⁽¹⁾ Employer-level results may not add to VLDP - Political Subdivisions systemwide results due to rounding.



Line of Duty Act

Appendix 41 - Proportionate Share of Contributions

Employer Code	Employer	2021	2021	2022	2022
		Pay-as-you-go Rate (717.31 per FTE)	Employer Allocation Percentage	Pay-as-you-go Rate (722.55 per FTE)	Employer Allocation Percentage
21156	State Police Troopers - SPORS	\$ 1,355,716	9.84714%	\$ 1,362,007	9.88930%
30123	Department of Military Affairs - Ft. Pickett Fire & Rescue	16,498	0.11983%	16,619	0.12067%
30123b	Department of Military Affairs -Army National Guard	874,395	6.35110%	909,505	6.60376%
30123c	Department of Military Affairs -Air National Guard	204,217	1.48331%	367,421	2.66778%
30127	Virginia Department of Emergency Management	7,173	0.05210%	7,226	0.05246%
30154	Virginia Department of Motor Vehicles	50,212	0.36471%	52,746	0.38298%
30172	Virginia State Lottery	5,738	0.04168%	5,780	0.04197%
30199	Conservation & Recreation	68,862	0.50017%	71,532	0.51938%
30407	Virginia Port Authority	27,975	0.20320%	28,179	0.20461%
30411	Department of Forestry	96,120	0.69815%	98,989	0.71874%
70156	Department Of State Police	6,456	0.04689%	5,058	0.03672%
70203	Woodrow Wilson Rehabilitation Center	4,304	0.03126%	2,890	0.02099%
70204	College Of William and Mary	15,781	0.11462%	15,174	0.11017%
70207	University Of Virginia - Academic	35,866	0.26050%	41,185	0.29904%
70208	Virginia Polytechnic Institute & State University- Academic	34,431	0.25009%	33,960	0.24658%
70211	Virginia Military Institute	8,608	0.06252%	8,671	0.06296%
70212	Virginia State University	9,325	0.06773%	9,393	0.06820%
70213	Norfolk State University	11,477	0.08336%	10,116	0.07345%
70214	Longwood University	12,912	0.09378%	14,451	0.10493%
70215	University Of Mary Washington	12,912	0.09378%	11,561	0.08394%
70216	James Madison University	34,431	0.25009%	32,515	0.23608%
70217	Radford University	15,064	0.10941%	13,728	0.09968%
70221	Old Dominion University	32,279	0.23445%	30,347	0.22035%
70236	Virginia Commonwealth University - Academic	66,710	0.48454%	52,746	0.38298%
70241	Richard Bland College	15,064	0.10941%	15,896	0.11542%
70242	Christopher Newport University	14,346	0.10420%	12,283	0.08919%
70246	University of Virginia College At Wise	6,456	0.04689%	5,780	0.04197%
70247	George Mason University	32,458	0.23576%	29,805	0.21641%
70280	Northern Virginia Community College	26,540	0.19277%	28,902	0.20985%
70282	Piedmont Virginia Community College	2,152	0.01563%	1,445	0.01049%
70283	J. Sargeant Reynolds Community College	9,325	0.06773%	8,671	0.06296%
70286	Virginia Western Community College	5,738	0.04168%	6,503	0.04722%
70291	Blue Ridge Community College	717	0.00521%	0	0.00000%
70292	Central Virginia Community College	2,869	0.02084%	3,613	0.02623%
70293	Thomas Nelson Community College	5,021	0.03647%	5,058	0.03672%
70294	Southwest Virginia Community College	2,152	0.01563%	2,890	0.02099%
70296	Virginia Highlands Community College	2,869	0.02084%	1,445	0.01049%
70297	Germanna Community College	1,435	0.01042%	1,445	0.01049%
70298	Lord Fairfax Community College	10,042	0.07294%	7,948	0.05771%
70299	Mountain Empire Community College	717	0.00521%	1,445	0.01049%
70402	Marine Resources Commission	49,494	0.35950%	49,133	0.35675%
70403	Department of Wildfire Resources	110,466	0.80236%	98,267	0.71350%
70961	Division of Capitol Police	52,364	0.38034%	44,076	0.32003%
70999	Alcoholic Beverage Control Board	68,862	0.50017%	64,307	0.46692%
70716	70716 - Correctional Center For Women	134,854	0.97950%	162,574	1.18042%
70718	70718 - Bland Correctional Center	144,179	1.04723%	140,175	1.01778%
70733	70733 - Sussex I Correctional Center	205,151	1.49009%	172,689	1.25387%
70734	70734 - Sussex II Correctional Center	195,826	1.42236%	165,464	1.20141%
70735	70735 - Wallen Ridge Correctional Center	258,949	1.88085%	241,332	1.75227%
70737	70737 - St. Brides Correctional Center	142,027	1.03160%	133,672	0.97057%
70741	70741 - Red Onion State Prison	258,232	1.87564%	247,112	1.79424%
70743	70743 - Fluvanna Women's' Correctional Center	180,045	1.30774%	169,077	1.22764%
70745	70745 - Nottoway Correctional Center	230,257	1.67245%	204,482	1.48471%
70747	70747 - Marion Correctional Treatment Center	124,095	0.90135%	117,776	0.85515%
70749	70749 - Buckingham Correctional Center	214,476	1.55782%	171,244	1.24338%
70752	70752 - Deep Meadow Correctional Center	357,938	2.59985%	325,870	2.36609%
70753	70753 - Deerfield Correctional Center	210,889	1.53177%	179,915	1.30633%
70754	70754 - Augusta Correctional Center	205,151	1.49009%	168,354	1.22239%
70756	70756 - Adult Regional Office	13,629	0.09899%	39,740	0.28855%
70757	70757 - Department of Corrections	91,816	0.66689%	82,371	0.59808%
70761	70761 - Eastern Reg Corr Field Unit	83,208	0.60437%	65,752	0.47741%
70767	70767 - Adult Community Service	96,837	0.70337%	124,279	0.90237%
70768	70768 - Keen Mountain Correctional Center	173,589	1.26085%	155,348	1.12796%
70769	70769 - Greensville Correctional Center	428,951	3.11564%	380,784	2.76481%



Line of Duty Act

Appendix 41 - Proportionate Share of Contributions

Employer Code	Employer	2021	2021	2022	2022
		Pay-as-you-go Rate (717.31 per FTE)	Employer Allocation Percentage	Pay-as-you-go Rate (722.55 per FTE)	Employer Allocation Percentage
70770	70770 - Dillwyn Correctional Center	131,985	0.95866%	161,851	1.17517%
70771	70771 - Indian Creek Correctional Center	106,162	0.77109%	117,776	0.85515%
70772	70772 - Haynesville Correctional Center	148,483	1.07849%	189,308	1.37453%
70773	70773 - Coffeewood Correctional Center	100,423	0.72942%	125,724	0.91286%
70774	70774 - Lunenburg Correctional Center	122,660	0.89093%	129,336	0.93909%
70775	70775 - Pocahontas State Correctional Center	114,052	0.82841%	137,285	0.99680%
70776	70776 - Green Rock Correctional Center	129,833	0.94303%	132,949	0.96532%
70785	70785 - Grayson County Correctional Center	154,222	1.12017%	164,019	1.19091%
50001	Arlington County	628,364	4.56406%	665,107	4.82923%
55201	Bristol, City	120,508	0.87530%	127,169	0.92335%
55113	Buchanan County	66,710	0.48454%	67,198	0.48791%
55233	Chesapeake, City	931,427	6.76533%	916,013	6.65101%
55224	Falls Church, City	37,838	0.27484%	39,560	0.28724%
55232	Franklin, City	64,020	0.46500%	71,894	0.52201%
55136	Gloucester County	99,169	0.72030%	106,396	0.77252%
55139	Greene County	38,376	0.27874%	53,108	0.38561%
55152	Lee County	58,820	0.42723%	57,443	0.41709%
55332	Manassas, City	112,438	0.81668%	109,647	0.79613%
55236	Manassas Park, City	43,039	0.31261%	39,740	0.28855%
55235	Norton, City	24,927	0.18105%	25,470	0.18493%
55167	Nottoway County	32,996	0.23966%	42,089	0.30560%
55213	Petersburg, City	162,292	1.17879%	157,697	1.14501%
55214	Portsmouth, City	403,487	2.93069%	412,757	2.99696%
55215	Radford, City	62,585	0.45458%	68,642	0.49840%
55183	Russell County	64,020	0.46500%	64,669	0.46955%
55220	Suffolk, City	383,044	2.78220%	361,456	2.62447%
55234	Virginia Beach, City	1,374,547	9.98391%	1,347,919	9.78701%
55221	Williamsburg, City	61,509	0.44677%	62,501	0.45381%
55222	Winchester, City	120,149	0.87270%	123,195	0.89450%
55197	Wise County	74,063	0.53795%	80,926	0.58759%
55375	Town Of Waverly	4,304	0.03126%	0	0.00000%
55487	Capital Region Airport Commission	33,714	0.24487%	26,734	0.19411%
55417	Norfolk Airport Authority	41,604	0.30219%	42,630	0.30953%
55922	Piedmont Regional Jail	64,558	0.46891%	57,081	0.41446%
55861	Breaks Interstate Park	1,435	0.01042%	1,445	0.01049%
55899	Shenandoah Valley Regional Airport	7,352	0.05340%	8,129	0.05902%
55858	Peumansend Creek Regional Jail Authority	73,166	0.53143%	45,521	0.33052%
55300	Abingdon, Town	18,650	0.13546%	19,509	0.14165%
50005	Appalachia, Town	2,869	0.02084%	0	0.00000%
55354	Big Stone Gap, Town	9,325	0.06773%	7,948	0.05771%
50025	Boones Mill, Town	2,511	0.01824%	2,168	0.01574%
55334	Boydton, Town	717	0.00521%	0	0.00000%
55255	Brodnax, Town	1,435	0.01042%	1,445	0.01049%
55330	Chatham, Town	2,152	0.01563%	1,445	0.01049%
55327	Christiansburg, Town	74,063	0.53795%	75,507	0.54824%
55378	Courtland, Town	2,152	0.01563%	2,168	0.01574%
55301	Dumfries, Town	5,738	0.04168%	8,671	0.06296%
55226	Front Royal, Town	26,540	0.19277%	26,012	0.18887%
55382	Grundy, Town	5,021	0.03647%	5,058	0.03672%
55374	Hurt, Town	1,435	0.01042%	723	0.00525%
55380	Independence, Town	4,304	0.03126%	4,335	0.03148%
55314	Jonesville, Town	2,869	0.02084%	1,445	0.01049%
55249	LaCrosse, Town	717	0.00521%	1,445	0.01049%
55355	Luray, Town	15,064	0.10941%	18,064	0.13116%
55397	Orange, Town	11,118	0.08076%	11,200	0.08132%
55389	Pembroke, Town	2,869	0.02084%	2,890	0.02099%
50026	Pocahontas, Town	1,435	0.01042%	1,445	0.01049%
55238	Pound, Town	3,587	0.02605%	0	0.00000%
55338	Quantico, Town	2,331	0.01693%	1,626	0.01180%
55306	Remington, Town	2,152	0.01563%	1,987	0.01443%
55259	Richlands, Town	38,017	0.27614%	36,128	0.26232%
55245	Scottsville, Town	3,228	0.02344%	3,071	0.02230%
55310	Smithfield, Town	15,064	0.10941%	13,728	0.09968%
55304	South Boston, Town	27,258	0.19798%	27,457	0.19936%



Line of Duty Act

Appendix 41 - Proportionate Share of Contributions

Employer Code	Employer	2021	2021	2022	2022
		Pay-as-you-go Rate (717.31 per FTE)	Employer Allocation Percentage	Pay-as-you-go Rate (722.55 per FTE)	Employer Allocation Percentage
55369	Tazewell, Town	25,465	0.18496%	34,863	0.25313%
55317	Vienna, Town	28,692	0.20841%	27,457	0.19936%
55372	Weber City, Town	3,587	0.02605%	4,335	0.03148%
55321	Woodstock, Town	12,912	0.09378%	12,283	0.08919%
55869	Rsw Regional Jail Authority	0	0.00000%	0	0.00000%
55315	Wytheville, Town	39,452	0.28656%	39,018	0.28330%
Total for VRS Line of Duty Act ⁽¹⁾		\$ 13,767,652	100.00000%	\$ 13,772,532	100.00005%

⁽¹⁾ Employer-level results may not add to Line of Duty Act systemwide results due to rounding.



Line of Duty Act

Appendix 42 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
	VRS Line of Duty Act Total⁽¹⁾	29,075,678	0	105,540,751	40,928,565	175,544,994	70,732,556	1,618,458	93,344,766	40,926,618	206,622,398	50,699,296	215	50,699,511
	Employer Allocation													
21156	State Police Troopers - SPORS	2,875,379	0	10,437,236	777,395	14,090,010	6,994,951	160,054	9,231,139	1,486,966	17,873,110	5,013,803	(191,413)	4,822,390
30123	Department of Military Affairs - Ft. Pickett Fire & Rescue	35,086	0	127,356	7,818	170,260	85,353	1,953	112,639	5,885	205,830	61,179	646	61,825
30123b	Department of Military Affairs -Army National Guard	1,920,087	0	6,969,654	1,934,436	10,824,177	4,671,006	106,879	6,164,261	2,072,482	13,014,628	3,348,058	(6,231)	3,341,827
30123c	Department of Military Affairs -Air National Guard	775,675	0	2,815,594	5,122,924	8,714,193	1,886,988	43,177	2,490,232	35,804	4,456,201	1,352,545	595,649	1,948,194
30127	Virginia Department of Emergency Management	15,253	0	55,367	16,425	87,045	37,106	849	48,969	6,126	93,050	26,597	1,674	28,271
30154	Virginia Department of Motor Vehicles	111,354	0	404,200	100,694	616,248	270,891	6,198	357,492	109,107	743,688	194,168	(215)	193,953
30172	Virginia State Lottery	12,203	0	44,295	22,933	79,431	29,686	679	39,177	695	70,237	21,278	3,534	24,812
30199	Conservation & Recreation	151,013	0	548,157	172,239	871,409	367,371	8,406	484,814	206,805	1,067,396	263,322	(9,827)	253,495
30407	Virginia Port Authority	59,492	0	215,947	93,741	369,180	144,726	3,312	190,993	5,225	344,256	103,736	17,816	121,552
30411	Department of Forestry	208,977	0	758,563	123,466	1,091,007	508,383	11,632	670,906	183,268	1,374,189	364,396	(26,504)	337,892
70156	Department Of State Police	10,678	0	38,755	9,652	59,084	25,973	594	34,276	100,048	160,891	18,617	(12,673)	5,944
70203	Woodrow Wilson Rehabilitation Center	6,103	0	22,153	8,121	36,377	14,847	340	19,593	61,163	95,943	10,642	(5,856)	4,786
70204	College Of William and Mary	32,033	0	116,274	80,886	229,193	77,926	1,783	102,838	26,484	209,031	55,855	8,624	64,479
70207	University Of Virginia - Academic	86,948	0	315,609	195,089	597,646	211,519	4,840	279,138	62,767	558,264	151,611	16,249	167,860
70208	Virginia Polytechnic Institute & State University- Academic	71,695	0	260,242	86,475	418,412	174,412	3,991	230,169	62,435	471,007	125,014	1,110	126,124
70211	Virginia Military Institute	18,306	0	66,448	61,058	145,812	44,533	1,019	58,770	24,932	129,254	31,920	6,334	38,254
70212	Virginia State University	19,830	0	71,979	14,439	106,248	48,240	1,104	63,661	48,489	161,494	34,577	(5,712)	28,865
70213	Norfolk State University	21,356	0	77,520	38,909	137,785	51,953	1,189	68,562	164,907	286,611	37,239	(10,678)	26,561
70214	Longwood University	30,509	0	110,744	78,785	220,038	74,220	1,698	97,947	13,885	187,750	53,199	12,523	65,722
70215	University Of Mary Washington	24,406	0	88,591	41,465	154,462	59,373	1,359	78,354	48,783	187,869	42,557	2,892	45,449
70216	James Madison University	68,642	0	249,160	245,129	562,931	166,885	3,821	220,368	125,069	516,243	119,691	25,841	145,532
70217	Radford University	28,983	0	105,203	12,266	146,452	70,506	1,613	93,046	60,962	226,127	50,537	(4,326)	46,211
70221	Old Dominion University	64,068	0	232,559	74,475	371,102	155,559	3,566	205,685	88,190	453,300	111,716	2,704	114,420
70236	Virginia Commonwealth University - Academic	111,354	0	404,200	189,156	704,710	270,891	6,198	357,492	487,973	1,122,554	194,168	(38,294)	155,874
70241	Richard Bland College	33,559	0	121,815	244,103	399,477	81,639	1,868	107,738	63,671	254,916	58,517	27,758	86,275
70242	Christopher Newport University	25,933	0	94,132	45,008	165,073	63,086	1,443	83,254	77,679	225,462	45,219	(6,635)	38,584
70246	University of Virginia College At Wise	12,203	0	44,295	10,030	66,528	29,686	679	39,177	18,790	88,332	21,278	881	22,159
70247	George Mason University	62,923	0	228,401	113,370	404,694	153,072	3,502	202,007	174,727	533,308	109,718	(13,855)	95,863
70280	Northern Virginia Community College	61,015	0	221,477	66,947	349,439	148,432	3,396	195,884	177,205	524,917	106,392	(15,404)	90,988
70282	Piedmont Virginia Community College	3,050	0	11,071	142	14,263	7,420	170	9,792	17,989	35,371	5,318	(2,056)	3,262
70283	J. Sargeant Reynolds Community College	18,306	0	66,448	25,935	110,689	44,533	1,019	58,770	48,099	152,421	31,920	(3,749)	28,171
70286	Virginia Western Community College	13,730	0	49,836	18,926	82,492	33,400	764	44,077	11,074	89,315	23,940	(53)	23,887
70291	Blue Ridge Community College	0	0	0	28	28	0	0	0	17,687	17,687	0	(1,997)	1,997
70292	Central Virginia Community College	7,627	0	27,683	22,425	57,735	18,553	425	24,484	15,780	59,242	13,298	1,587	14,885
70293	Thomas Nelson Community College	10,677	0	38,755	25,291	74,723	25,973	594	34,276	49,420	110,263	18,617	(911)	17,706
70294	Southwest Virginia Community College	6,103	0	22,153	17,957	46,213	14,847	340	19,593	15,576	50,356	10,642	205	10,847
70296	Virginia Highlands Community College	3,050	0	11,071	55,928	70,049	7,420	170	9,792	63,970	81,352	5,318	1,954	7,272
70297	Germanna Community College	3,050	0	11,071	236	14,357	7,420	170	9,792	15,368	32,750	5,318	(1,742)	3,576
70298	Lord Fairfax Community College	16,780	0	60,908	144,186	221,874	40,820	934	53,869	74,426	170,049	29,259	15,950	45,209
70299	Mountain Empire Community College	3,050	0	11,071	26,503	40,624	7,420	170	9,792	14,933	32,315	5,318	2,017	7,389
70402	Marine Resources Commission	103,727	0	376,516	24,194	504,437	252,338	5,774	333,007	62,522	653,641	180,870	(8,489)	172,381
70403	Department of Wildfire Resources	207,455	0	753,033	259,794	1,220,282	504,677	11,548	666,015	675,176	1,857,416	361,739	(28,969)	332,770
70961	Division of Capitol Police	93,051	0	337,762	67,813	498,626	226,365	5,180	298,731	230,862	761,138	162,253	(20,465)	141,788
70999	Alcoholic Beverage Control Board	135,760	0	492,791	38,972	667,523	330,264	7,557	435,845	328,179	1,101,845	263,725	(52,068)	184,657
70716	70716 - Correctional Center For Women	343,215	0	1,245,824	1,044,273	2,633,312	834,941	19,105	1,101,860	131,516	2,087,422	598,464	105,208	703,672
70718	70718 - Bland Correctional Center	295,926	0	1,074,172	243,912	1,614,010	719,901	16,472	950,044	102,610	1,789,027	516,007	24,396	540,403
70733	70733 - Sussex I Correctional Center	364,521	0	1,323,343	202,012	1,889,926	886,894	20,293	1,170,421	978,655	3,056,263	635,703	(101,445)	534,258
70734	70734 - Sussex II Correctional Center	349,318	0	1,267,976	753,002	2,370,296	849,788	19,444	1,121,453	1,231,281	3,221,966	609,106	(76,256)	532,850
70735	70735 - Wallen Ridge Correctional Center	509,484	0	1,849,358	585,641	2,944,483	1,239,425	28,360	1,635,652	673,925	3,577,362	888,388	(20,479)	867,909
70737	70737 - St. Brides Correctional Center	282,200	0	1,024,346	438,321	1,744,867	686,509	15,708	905,976	498,809	2,107,002	492,072	(14,862)	477,210
70741	70741 - Red Onion State Prison	521,687	0	1,893,653	327,872	2,743,212	1,269,111	29,039	1,674,828	438,194	3,411,172	909,667	(13,568)	896,099
70743	70743 - Fluvanna Women's' Correctional Center	356,944	0	1,295,660	899,383	2,551,987	868,341	19,869	1,145,937	918,616	2,952,763	622,405	(20,676)	601,729



Line of Duty Act

Appendix 42 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					OPEB Expense		
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
70745	70745 - Nottoway Correctional Center	431,689	0	1,566,973	678,911	2,677,573	1,050,173	24,029	1,385,898	983,389	3,443,489	752,737	(33,358)	719,379
70747	70747 - Marion Correctional Treatment Center	248,640	0	902,531	288,918	1,440,089	604,869	13,840	798,237	219,905	1,636,851	433,555	11,908	445,463
70749	70749 - Buckingham Correctional Center	361,521	0	1,312,272	418,893	2,092,686	879,474	20,124	1,160,630	1,251,136	3,311,364	630,385	(110,322)	520,063
70752	70752 - Deep Meadow Correctional Center	687,956	0	2,497,188	855,143	4,040,287	1,673,595	38,294	2,208,620	1,001,659	4,922,168	1,199,590	30,652	1,230,242
70753	70753 - Deerfield Correctional Center	379,824	0	1,378,710	148,266	1,906,800	924,000	21,142	1,219,390	1,317,278	3,481,810	662,300	(130,301)	531,999
70754	70754 - Augusta Correctional Center	355,418	0	1,290,119	965,750	2,611,287	864,627	19,784	1,141,037	1,104,278	3,129,726	619,743	(31,338)	588,405
70756	70756 - Adult Regional Office	83,898	0	304,538	768,173	1,156,609	204,099	4,670	269,346	13,495	491,610	146,293	82,148	228,441
70757	70757 - Department of Corrections	173,896	0	631,218	309,878	1,114,992	423,077	9,680	558,276	255,931	1,246,924	303,222	4,695	307,917
70761	70761 - Eastern Reg Corr Field Unit	138,810	0	503,862	316,061	958,733	337,684	7,727	445,637	526,112	1,317,160	242,043	(17,851)	224,192
70767	70767 - Adult Community Service	262,370	0	952,368	2,287,113	3,501,851	638,269	14,604	842,315	2,205,885	3,701,073	457,495	82,699	540,194
70768	70768 - Keen Mountain Correctional Center	327,962	0	1,190,457	377,681	1,896,100	797,834	18,256	1,052,891	614,621	2,483,602	571,868	(28,228)	543,640
70769	70769 - Greensville Correctional Center	803,887	0	2,918,000	428,153	4,150,404	1,955,620	44,747	2,580,804	2,014,699	6,595,870	1,401,739	(212,527)	1,189,212
70770	70770 - Dillwyn Correctional Center	341,688	0	1,240,283	809,444	2,391,415	831,227	19,020	1,096,959	991,416	2,938,622	593,803	(33,335)	560,468
70771	70771 - Indian Creek Correctional Center	248,640	0	902,531	413,244	1,564,415	604,869	13,840	798,237	442,932	1,859,898	433,555	(7,040)	426,515
70772	70772 - Haynesville Correctional Center	399,654	0	1,450,689	1,199,320	3,049,663	972,240	22,246	1,283,051	1,091,661	3,369,178	696,877	21,117	717,994
70773	70773 - Coffeewood Correctional Center	265,420	0	963,439	710,173	1,939,032	645,689	14,774	852,107	642,935	2,155,505	462,813	16,772	479,585
70774	70774 - Lunenburg Correctional Center	273,047	0	991,122	190,608	1,454,777	664,242	15,199	876,591	429,515	1,985,547	476,112	(25,824)	450,288
70775	70775 - Pocahontas State Correctional Center	289,026	0	1,052,030	711,796	2,053,652	795,062	16,133	930,460	688,058	2,339,713	505,370	18,783	524,955
70776	70776 - Green Rock Correctional Center	280,673	0	1,018,805	153,930	1,453,408	682,795	15,623	901,075	316,149	1,915,642	489,410	(10,700)	478,710
70785	70785 - Grayson County Correctional Center	346,265	0	1,256,895	534,560	2,137,720	842,361	19,274	1,111,652	587,418	2,560,705	603,783	28,656	632,439
50001	Arlington County	1,404,130	0	5,096,803	1,738,813	8,239,746	3,415,836	78,159	4,507,831	179,452	8,181,278	2,448,384	199,891	2,648,275
55201	Bristol, City	268,470	0	974,510	160,987	1,403,967	653,109	14,944	861,898	81,505	1,611,456	468,132	4,377	472,509
55113	Buchanan County	141,863	0	514,944	207,210	864,017	345,111	7,897	455,438	44,642	853,088	247,367	16,298	263,665
55233	Chesapeake, City	1,933,825	0	7,019,522	2,252,095	11,205,442	4,704,427	107,644	6,208,367	989,977	12,010,415	3,372,014	202,611	3,574,625
55224	Falls Church, City	83,517	0	303,155	89,272	484,944	203,172	4,649	268,123	91,628	567,572	145,629	3,266	148,895
55232	Franklin, City	151,778	0	550,933	674,738	1,377,449	369,231	8,448	487,269	106,072	971,020	264,655	59,227	323,882
55136	Gloucester County	224,615	0	815,323	229,869	1,269,807	546,423	12,503	721,107	277,688	1,557,721	391,662	(11,590)	380,072
55139	Greene County	112,119	0	406,975	417,842	936,936	272,752	6,241	359,947	222,843	861,783	195,501	19,115	214,616
55152	Lee County	121,272	0	440,200	21,868	583,340	295,018	6,750	389,331	141,477	832,576	211,462	(16,203)	195,259
55332	Manassas, City	231,480	0	840,241	9,545	1,081,266	563,123	12,885	743,145	216,245	1,535,398	403,632	(36,148)	367,484
55236	Manassas Park, City	83,898	0	304,538	62,689	451,125	204,099	4,670	269,346	123,189	601,304	146,293	(8,155)	138,138
55235	Norton, City	53,770	0	195,176	101,649	350,595	130,806	2,993	172,622	67,297	373,718	93,758	8,974	102,732
55167	Nottoway County	88,855	0	322,532	451,232	862,619	216,159	4,946	285,261	30,710	537,076	154,937	55,013	209,950
55213	Petersburg, City	332,919	0	1,208,452	228,769	1,770,140	809,894	18,531	1,068,806	604,301	2,501,532	580,512	(66,246)	514,266
55214	Portsmouth, City	871,386	0	3,163,013	540,698	4,575,097	2,119,825	48,504	2,797,504	1,637,416	6,603,249	1,519,437	(195,396)	1,324,041
55215	Radford, City	144,913	0	526,015	393,744	1,064,672	352,531	8,066	465,230	0	825,827	252,685	65,788	318,473
55183	Russell County	136,525	0	495,566	84,943	717,034	332,125	7,599	438,300	181,165	959,189	238,058	(7,292)	230,766
55220	Suffolk, City	763,082	0	2,769,889	467,704	4,000,670	1,856,354	42,476	2,449,804	929,793	5,278,427	1,330,587	(4,093)	1,276,494
55234	Virginia Beach, City	2,845,637	0	10,329,279	1,177,490	14,352,406	6,922,599	158,398	9,135,657	1,894,982	18,111,636	4,961,943	(37,871)	4,924,072
55221	Williamsburg, City	131,948	0	478,954	144,284	755,186	320,991	7,345	423,608	14,166	766,110	230,078	18,395	248,473
55222	Winchester, City	260,082	0	944,062	193,285	1,397,429	632,702	14,477	834,969	333,136	1,815,284	453,505	(15,549)	437,956
55197	Wise County	170,846	0	620,147	339,583	1,130,576	415,617	9,510	548,484	2,316	975,927	297,904	50,326	348,230
55375	Town Of Waverly	0	0	282	282	282	0	0	0	113,514	113,514	0	(13,877)	(13,877)
55487	Capital Region Airport Commission	56,339	0	204,865	82,218	343,522	137,299	3,142	181,191	231,991	553,623	98,412	(16,331)	82,081
55417	Norfolk Airport Authority	89,998	0	326,680	35,713	452,391	218,938	5,010	288,930	54,530	567,408	156,929	(2,694)	154,235
55922	Piedmont Regional Jail	120,507	0	437,424	126,244	684,175	293,158	6,708	386,877	523,399	1,210,142	210,128	(29,110)	181,018
55861	Breaks Interstate Park	3,050	0	11,071	22,758	36,879	7,420	170	9,792	0	17,382	5,318	3,695	9,013
55899	Shenandoah Valley Regional Airport	17,160	0	62,290	18,828	98,278	41,746	955	55,092	62,924	160,717	29,923	(10,020)	19,903
55858	Peumansend Creek Regional Jail Authority	96,101	0	348,833	1,211,289	1,656,223	233,785	5,349	308,523	673,066	1,220,723	167,571	108,185	275,756
55300	Abingdon, Town	41,186	0	149,498	55,276	245,960	100,193	2,293	132,223	21,796	256,505	71,816	2,819	74,635
50005	Appalachia, Town	0	0	10,668	10,668	10,668	0	0	0	89,606	89,606	0	(9,360)	(9,360)
55354	Big Stone Gap, Town	16,780	0	60,908	22,713	100,401	40,820	934	53,869	69,422	165,045	29,259	(7,728)	21,531
50025	Boones Mill, Town	4,577	0	16,612	29,075	50,264	11,133	255	14,692	8,375	34,455	7,980	5,308	13,288
55334	Boydton, Town	0	0	0	6,078	6,078	0	0	0	17,741	17,741	0	(260)	(260)
55255	Brodnax, Town	3,050	0	11,071	15,031	29,152	7,420	170	9,792	5,091	22,473	5,318	76	5,394



Line of Duty Act

Appendix 42 - Deferred Inflows and Outflows and OPEB Expense

Employer Code	Employer	Deferred Outflows of Resources				Deferred Inflows of Resources					OPEB Expense			
		Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Deferred Amounts from Changes in Proportionate Share and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
55330	Chatham, Town	3,050	0	11,071	142	14,263	7,420	170	9,792	18,007	35,389	5,318	(2,059)	3,259
55327	Christiansburg, Town	159,404	0	578,616	165,500	903,520	387,784	8,873	511,753	71,839	980,249	277,954	14,115	292,069
55378	Courtland, Town	4,577	0	16,612	15,193	36,382	11,133	255	14,692	515	26,595	7,980	1,601	9,581
55301	Dumfries, Town	18,306	0	66,448	113,764	198,518	44,533	1,019	58,770	79,314	183,636	31,920	7,664	39,584
55226	Front Royal, Town	54,915	0	199,335	28,251	282,501	133,593	3,057	176,300	74,643	387,593	95,756	(5,710)	90,046
55382	Grundy, Town	10,677	0	38,755	22,281	71,713	25,973	594	34,276	38,900	99,743	18,617	(1,624)	16,993
55374	Hurt, Town	1,526	0	5,541	86	7,153	3,713	85	4,901	29,316	38,015	2,662	(3,905)	(1,243)
55380	Independence, Town	9,153	0	33,224	10,623	53,000	22,267	509	29,385	10,592	62,753	15,960	1,124	17,084
55314	Jonesville, Town	3,050	0	11,071	21,828	35,949	7,420	170	9,792	46,916	64,298	5,318	(2,233)	3,085
55249	LaCrosse, Town	3,050	0	11,071	17,748	31,869	7,420	170	9,792	16,787	34,169	5,318	(3,186)	2,132
55355	Luray, Town	38,136	0	138,427	115,290	291,853	92,773	2,123	122,431	36,882	254,209	66,497	11,093	77,590
55397	Orange, Town	23,644	0	85,826	9,710	119,180	57,520	1,316	75,908	14,537	149,281	41,229	389	41,618
55389	Pembroke, Town	6,103	0	22,153	701	28,957	14,847	340	19,593	1,036	35,816	10,642	(109)	10,533
50026	Pocahontas, Town	3,050	0	11,071	17,420	31,541	7,420	170	9,792	137	17,519	5,318	3,560	8,878
55238	Pound, Town	0	0	0	20,732	20,732	0	0	0	124,295	124,295	0	(8,677)	(8,677)
55338	Quantico, Town	3,431	0	12,454	22,179	38,064	8,346	191	11,015	29,962	49,514	5,983	(2,504)	3,479
55306	Remington, Town	4,196	0	15,230	8,823	28,249	10,207	234	13,470	4,451	28,362	7,316	1,233	8,549
55259	Richlands, Town	76,271	0	276,854	36,961	390,086	185,546	4,246	244,862	93,976	528,630	132,994	(6,549)	126,445
55245	Scottsville, Town	6,484	0	23,536	28,814	58,834	15,773	361	20,816	13,093	50,043	11,306	2,215	13,521
55310	Smithfield, Town	28,983	0	105,203	45,066	179,252	70,506	1,613	93,046	57,452	222,617	50,537	(4,719)	45,818
55304	South Boston, Town	57,965	0	210,406	37,956	306,327	141,012	3,227	186,092	14,949	345,280	101,074	2,436	103,510
55369	Tazewell, Town	73,599	0	267,155	411,469	752,223	179,045	4,097	236,283	50,469	469,894	128,335	60,458	188,793
55317	Vienna, Town	57,965	0	210,406	10,187	278,558	141,012	3,227	186,092	55,111	385,442	101,074	(5,898)	95,176
55372	Weber City, Town	9,153	0	33,224	33,127	75,504	22,267	509	29,385	10,071	62,232	15,960	1,711	17,671
55321	Woodstock, Town	25,933	0	94,132	31,663	151,728	63,086	1,443	83,254	20,469	168,252	45,219	1,429	46,648
55869	Rsw Regional Jail Authority	0	0	0	0	0	0	0	0	575,028	575,028	0	(185,493)	(185,493)
55315	Wytheville, Town	82,371	0	298,997	293,374	674,742	200,385	4,585	264,446	82,755	552,171	143,631	23,806	167,437
Total for VRS Line of Duty Act ⁽¹⁾		29,075,678	0	105,540,751	40,928,565	175,544,994	70,732,556	1,618,458	93,344,766	40,926,618	206,622,398	50,699,296	215	50,699,511

⁽¹⁾ Employer-level results may not add to Line of Duty Act systemwide results due to rounding.



Line of Duty Act

Appendix 43 - Amortization of Deferred (Inflows) and Outflows

Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
	VRS Line of Duty Act Total⁽¹⁾	(197,174)	(162,601)	(125,830)	1,041,016	(681,938)	(30,950,902)
	Employer Allocation						
21156	State Police Troopers - SPORS	(210,933)	(207,514)	(203,878)	41,196	(93,891)	(3,108,079)
30123	Department of Military Affairs - Ft. Pickett Fire & Rescue	408	450	494	758	(1,440)	(36,240)
30123b	Department of Military Affairs -Army National Guard	(19,266)	(16,983)	(14,555)	45,750	(135,651)	(2,049,746)
30123c	Department of Military Affairs -Air National Guard	590,383	591,305	592,286	627,904	578,204	1,277,910
30127	Virginia Department of Emergency Management	1,570	1,589	1,608	1,644	1,245	(13,661)
30154	Virginia Department of Motor Vehicles	(971)	(839)	(698)	(5,269)	(14,846)	(104,819)
30172	Virginia State Lottery	3,451	3,466	3,481	3,971	3,248	(8,422)
30199	Conservation & Recreation	(10,852)	(10,673)	(10,482)	(15,725)	(24,598)	(123,656)
30407	Virginia Port Authority	17,412	17,483	17,558	12,786	8,085	(48,400)
30411	Department of Forestry	(27,923)	(27,674)	(27,410)	(1,743)	3,519	(201,950)
70156	Department Of State Police	(12,745)	(12,733)	(12,719)	(10,371)	(9,413)	(43,826)
70203	Woodrow Wilson Rehabilitation Center	(5,897)	(5,890)	(5,882)	(5,638)	(6,013)	(30,245)
70204	College Of William and Mary	8,407	8,445	8,485	11,619	11,156	(27,949)
70207	University Of Virginia - Academic	15,659	15,762	15,872	15,145	9,162	(32,218)
70208	Virginia Polytechnic Institute & State University- Academic	623	709	799	3,468	1,627	(59,821)
70211	Virginia Military Institute	6,210	6,231	6,255	6,117	6,224	(14,478)
70212	Virginia State University	(5,847)	(5,823)	(5,798)	(7,522)	(9,774)	(20,483)
70213	Norfolk State University	(10,823)	(10,798)	(10,771)	(15,338)	(20,171)	(80,926)
70214	Longwood University	12,316	12,352	12,391	9,047	4,452	(18,270)
70215	University Of Mary Washington	2,726	2,755	2,786	(370)	(5,192)	(36,112)
70216	James Madison University	25,375	25,457	25,543	28,930	23,920	(82,537)
70217	Radford University	(4,523)	(4,488)	(4,452)	(5,761)	(8,666)	(51,787)
70221	Old Dominion University	2,269	2,345	2,426	(4,667)	(10,546)	(74,026)
70236	Virginia Commonwealth University - Academic	(39,050)	(38,918)	(38,777)	(23,580)	(36,670)	(240,851)
70241	Richard Bland College	27,530	27,570	27,613	24,823	19,583	17,442
70242	Christopher Newport University	(6,811)	(6,780)	(6,747)	(3,859)	(3,881)	(32,312)
70246	University of Virginia College At Wise	798	813	828	(1,474)	(2,503)	(20,265)
70247	George Mason University	(14,282)	(14,207)	(14,128)	(1,579)	(3,923)	(80,496)
70280	Northern Virginia Community College	(15,818)	(15,746)	(15,669)	(12,492)	(17,052)	(98,702)
70282	Piedmont Virginia Community College	(2,077)	(2,073)	(2,069)	(1,947)	(2,127)	(10,815)
70283	J. Sargeant Reynolds Community College	(3,873)	(3,852)	(3,828)	(214)	1,025	(30,989)
70286	Virginia Western Community College	(146)	(130)	(113)	438	(356)	(6,518)
70291	Blue Ridge Community College	(1,997)	(1,997)	(1,997)	(1,997)	(2,000)	(7,671)
70292	Central Virginia Community College	1,535	1,544	1,554	596	(3)	(6,735)
70293	Thomas Nelson Community College	(983)	(971)	(957)	(4,745)	(3,812)	(24,072)
70294	Southwest Virginia Community College	164	171	179	423	62	(5,141)
70296	Virginia Highlands Community College	1,933	1,937	1,941	2,063	1,879	(21,056)
70297	Germanna Community College	(1,763)	(1,759)	(1,755)	(1,633)	(1,813)	(9,670)
70298	Lord Fairfax Community College	15,836	15,856	15,877	13,639	12,339	(21,723)
70299	Mountain Empire Community College	2,050	2,054	2,058	2,180	1,977	(2,010)
70402	Marine Resources Commission	(9,193)	(9,070)	(8,939)	(1,056)	(5,904)	(115,043)
70403	Department of Wildfire Resources	(30,377)	(30,131)	(29,868)	(26,415)	(57,763)	(462,579)
70961	Division of Capitol Police	(21,097)	(20,986)	(20,868)	(8,766)	(13,427)	(177,368)
70999	Alcoholic Beverage Control Board	(52,990)	(52,828)	(52,657)	(21,520)	(30,433)	(223,895)
70716	70716 - Correctional Center For Women	102,878	103,286	103,720	125,150	120,347	(9,491)
70718	70718 - Bland Correctional Center	22,387	22,739	23,113	26,869	6,765	(276,891)
70733	70733 - Sussex I Correctional Center	(103,920)	(103,487)	(103,025)	(84,363)	(103,409)	(668,135)
70734	70734 - Sussex II Correctional Center	(78,627)	(78,212)	(77,770)	(50,096)	(47,638)	(519,326)
70735	70735 - Wallen Ridge Correctional Center	(23,938)	(23,332)	(22,688)	11,055	(30,351)	(543,624)
70737	70737 - St. Brides Correctional Center	(16,778)	(16,442)	(16,085)	696	(10,939)	(302,586)
70741	70741 - Red Onion State Prison	(17,110)	(16,489)	(15,830)	(6,381)	(40,141)	(572,009)
70743	70743 - Fluvanna Women's' Correctional Center	(23,099)	(22,675)	(22,223)	(13,955)	(7,115)	(311,708)
70745	70745 - Nottoway Correctional Center	(36,289)	(35,775)	(35,229)	(13,617)	(21,996)	(623,009)
70747	70747 - Marion Correctional Treatment Center	10,220	10,516	10,830	10,872	(1,436)	(237,763)
70749	70749 - Buckingham Correctional Center	(112,776)	(112,346)	(111,889)	(81,581)	(79,058)	(721,027)
70752	70752 - Deep Meadow Correctional Center	25,982	26,800	27,670	(27,609)	(61,816)	(872,907)
70753	70753 - Deerfield Correctional Center	(132,880)	(132,428)	(131,948)	(105,897)	(129,270)	(942,590)
70754	70754 - Augusta Correctional Center	(33,751)	(33,328)	(32,879)	(10,767)	(7,592)	(400,122)
70756	70756 - Adult Regional Office	81,578	81,678	81,784	88,319	83,700	247,938
70757	70757 - Department of Corrections	3,514	3,721	3,941	11,280	2,153	(156,543)
70761	70761 - Eastern Reg Corr Field Unit	(18,793)	(18,628)	(18,453)	(21,210)	(27,147)	(254,196)
70767	70767 - Adult Community Service	80,918	81,230	81,562	99,731	90,902	(633,565)
70768	70768 - Keen Mountain Correctional Center	(30,454)	(30,064)	(29,650)	(29,088)	(46,907)	(421,339)
70769	70769 - Greensville Correctional Center	(217,984)	(217,029)	(216,012)	(181,519)	(188,698)	(1,424,589)
70770	70770 - Dillwyn Correctional Center	(37,655)	(37,248)	(36,816)	(23,424)	(37,499)	(374,565)
70771	70771 - Indian Creek Correctional Center	(8,728)	(8,432)	(8,118)	6,412	4,713	(281,309)
70772	70772 - Haynesville Correctional Center	18,404	18,879	19,384	25,151	1,247	(402,601)
70773	70773 - Coffeewood Correctional Center	14,970	15,286	15,621	209	(17,131)	(245,429)
70774	70774 - Lunenburg Correctional Center	(27,678)	(27,353)	(27,008)	(21,002)	(35,200)	(392,530)
70775	70775 - Pocahontas State Correctional Center	16,617	16,962	17,329	(7,720)	(34,251)	(294,998)
70776	70776 - Green Rock Correctional Center	(12,605)	(12,272)	(11,917)	(19,173)	(41,571)	(364,697)
70785	70785 - Grayson County Correctional Center	26,305	26,717	27,155	(2,685)	(31,823)	(468,655)



Line of Duty Act

Appendix 43 - Amortization of Deferred (Inflows) and Outflows

Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
50001	Arlington County	190,359	192,028	193,804	293,834	208,537	(1,020,094)
55201	Bristol, City	2,554	2,874	3,213	16,683	1,554	(234,368)
55113	Buchanan County	15,335	15,504	15,683	26,912	15,803	(78,308)
55233	Chesapeake, City	189,483	191,782	194,228	225,067	92,085	(1,697,616)
55224	Falls Church, City	2,699	2,798	2,904	(2,400)	(11,603)	(77,026)
55232	Franklin, City	58,197	58,377	58,569	65,508	53,926	111,851
55136	Gloucester County	(13,115)	(12,848)	(12,564)	5,506	(3,336)	(251,557)
55139	Greene County	18,354	18,487	18,629	23,800	16,096	(20,213)
55152	Lee County	(17,026)	(16,882)	(16,729)	(9,150)	(13,624)	(175,826)
55332	Manassas, City	(37,719)	(37,444)	(37,151)	(19,726)	(26,070)	(296,021)
55236	Manassas Park, City	(8,725)	(8,625)	(8,519)	(7,304)	(13,679)	(103,329)
55235	Norton, City	8,609	8,673	8,741	5,307	(2,902)	(51,551)
55167	Nottoway County	54,410	54,515	54,628	54,794	47,861	59,336
55213	Petersburg, City	(68,506)	(68,110)	(67,689)	(22,033)	(17,856)	(487,199)
55214	Portsmouth, City	(201,312)	(200,276)	(199,174)	(158,203)	(199,908)	(1,069,281)
55215	Radford, City	64,804	64,977	65,160	62,679	52,302	(71,077)
55183	Russell County	(8,219)	(8,057)	(7,884)	(5,381)	(14,232)	(198,383)
55220	Suffolk, City	(59,273)	(58,366)	(57,401)	(43,233)	(102,635)	(956,849)
55234	Virginia Beach, City	(57,189)	(53,806)	(50,207)	29,601	(253,577)	(3,374,053)
55221	Williamsburg, City	17,499	17,656	17,823	20,606	10,694	(95,203)
55222	Winchester, City	(17,315)	(17,005)	(16,676)	(9,367)	(18,242)	(339,250)
55197	Wise County	49,166	49,369	49,585	41,850	30,353	(65,675)
55375	Town Of Waverly	(13,877)	(13,877)	(13,877)	(12,613)	(12,468)	(46,520)
55487	Capital Region Airport Commission	(16,714)	(16,647)	(16,576)	(10,343)	(17,219)	(132,602)
55417	Norfolk Airport Authority	(3,305)	(3,198)	(3,084)	(224)	(6,865)	(98,340)
55922	Piedmont Regional Jail	(29,928)	(29,785)	(29,632)	(55,324)	(71,028)	(310,269)
55861	Breaks Interstate Park	3,674	3,678	3,682	3,804	3,623	1,036
55899	Shenandoah Valley Regional Airport	(10,136)	(10,116)	(10,094)	(5,566)	(3,429)	(23,098)
55858	Peumansend Creek Regional Jail Authority	107,533	107,647	107,768	111,625	105,930	(105,004)
55300	Abingdon, Town	2,539	2,588	2,640	3,813	1,803	(23,928)
50005	Appalachia, Town	(9,360)	(9,360)	(9,360)	(7,968)	(7,811)	(35,079)
55354	Big Stone Gap, Town	(7,842)	(7,822)	(7,801)	(6,663)	(8,378)	(26,139)
50025	Boones Mill, Town	5,277	5,282	5,288	3,184	1,032	(4,256)
55334	Boydton, Town	(260)	(260)	(260)	(1,220)	(2,007)	(7,656)
55255	Brodnax, Town	55	59	63	1,577	1,551	3,374
55330	Chatham, Town	(2,080)	(2,076)	(2,072)	(1,950)	(2,133)	(10,815)
55327	Christiansburg, Town	13,033	13,222	13,424	16,829	4,053	(137,290)
55378	Courtland, Town	1,570	1,575	1,581	1,765	1,498	1,796
55301	Dumfries, Town	7,540	7,561	7,585	4,343	1,934	(14,080)
55226	Front Royal, Town	(6,083)	(6,018)	(5,948)	(4,824)	(11,316)	(70,902)
55382	Grundy, Town	(1,696)	(1,684)	(1,670)	(1,242)	(1,852)	(19,886)
55374	Hurt, Town	(3,915)	(3,914)	(3,912)	(3,850)	(3,943)	(11,327)
55380	Independence, Town	1,062	1,073	1,084	(1,340)	(2,174)	(9,458)
55314	Jonesville, Town	(2,254)	(2,250)	(2,246)	(3,228)	(4,318)	(14,053)
55249	LaCrosse, Town	(3,207)	(3,203)	(3,199)	923	1,865	4,521
55355	Luray, Town	10,834	10,879	10,928	9,210	4,283	(8,491)
55397	Orange, Town	228	257	287	(285)	(1,863)	(28,725)
55389	Pembroke, Town	(150)	(143)	(135)	109	(252)	(6,287)
50026	Pocahontas, Town	3,539	3,543	3,547	2,709	1,741	(1,057)
55238	Pound, Town	(8,677)	(8,677)	(8,677)	(14,213)	(15,217)	(48,102)
55338	Quantico, Town	(2,527)	(2,523)	(2,519)	(1,493)	(956)	(1,431)
55306	Remington, Town	1,205	1,210	1,215	1,383	1,122	(6,246)
55259	Richlands, Town	(7,067)	(6,976)	(6,880)	(2,363)	(9,301)	(105,955)
55245	Scottsville, Town	2,171	2,179	2,187	2,447	2,079	(2,273)
55310	Smithfield, Town	(4,916)	(4,881)	(4,845)	(1,090)	(1,929)	(25,706)
55304	South Boston, Town	2,042	2,111	2,185	5,175	2,881	(53,348)
55369	Tazewell, Town	59,958	60,046	60,139	31,293	25,446	45,447
55317	Vienna, Town	(6,292)	(6,223)	(6,149)	(2,407)	(6,197)	(79,617)
55372	Weber City, Town	1,649	1,660	1,671	2,039	1,516	4,737
55321	Woodstock, Town	1,253	1,284	1,317	3,173	2,283	(25,835)
55869	Rsw Regional Jail Authority	(185,493)	(185,493)	(185,493)	(18,549)	0	0
55315	Wytheville, Town	23,247	23,345	23,449	22,547	17,853	12,130
Total for VRS Line of Duty Act ⁽¹⁾		(197,174)	(162,601)	(125,830)	1,041,016	(681,938)	(30,950,902)

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



Line of Duty Act

Appendix 44 - Net OPEB Liability

Employer Code	Employer	June 30, 2021 Net OPEB Liability	June 30, 2022 Net OPEB Liability	Discount Rate Sensitivity		Trend Rate Sensitivity	
				Net OPEB Liability	Net OPEB Liability	Net OPEB Liability	Net OPEB Liability
				1% Decrease Discount Rate (2.69%)	1% Increase Discount Rate (4.69%)	1% Decrease Health Trend Rate (2.16%)	1% Increase Health Trend Rate (2.16%)
VRS Line of Duty Act Total⁽¹⁾		440,991,605	378,455,607	432,003,543	334,647,174	318,931,162	453,167,995
Employer Allocation							
21156	State Police Troopers - SPORS	43,425,060	37,426,591	42,722,105	33,094,247	31,540,044	44,815,121
30123	Department of Military Affairs - Ft. Pickett Fire & Rescue	528,441	456,682	521,298	403,819	384,854	546,838
30123b	Department of Military Affairs -Army National Guard	28,007,818	24,992,287	28,528,463	22,099,286	21,061,438	29,926,112
30123c	Department of Military Affairs -Air National Guard	6,541,272	10,096,358	11,524,898	8,927,646	8,508,377	12,089,519
30127	Virginia Department of Emergency Management	229,757	198,538	226,629	175,556	167,311	237,732
30154	Virginia Department of Motor Vehicles	1,608,341	1,449,409	1,654,486	1,281,631	1,221,442	1,735,542
30172	Virginia State Lottery	183,805	158,838	181,312	140,451	133,855	190,195
30199	Conservation & Recreation	2,205,708	1,965,622	2,243,739	1,738,090	1,656,464	2,353,663
30407	Virginia Port Authority	896,095	774,358	883,922	684,721	652,565	927,227
30411	Department of Forestry	3,078,783	2,720,110	3,104,981	2,405,242	2,292,285	3,257,098
70156	Department Of State Police	206,781	138,969	158,632	122,882	117,111	166,403
70203	Woodrow Wilson Rehabilitation Center	137,854	79,438	90,677	70,242	66,944	95,120
70204	College Of William and Mary	505,464	416,944	475,938	368,681	351,366	499,255
70207	University Of Virginia - Academic	1,148,783	1,131,733	1,291,863	1,000,728	953,731	1,355,153
70208	Virginia Polytechnic Institute & State University- Academic	1,102,875	933,195	1,065,234	825,173	786,420	1,117,421
70211	Virginia Military Institute	275,708	238,276	271,989	210,694	200,799	285,314
70212	Virginia State University	298,684	258,107	294,626	228,229	217,511	309,060
70213	Norfolk State University	367,611	277,976	317,306	245,798	234,255	332,852
70214	Longwood University	413,562	397,113	453,301	351,145	334,654	475,509
70215	University Of Mary Washington	413,562	317,675	362,624	280,903	267,711	380,389
70216	James Madison University	1,102,875	893,458	1,019,873	790,035	752,932	1,069,838
70217	Radford University	482,489	377,244	430,621	333,576	317,910	451,718
70221	Old Dominion University	1,033,905	833,927	951,919	737,395	702,764	998,555
70236	Virginia Commonwealth University - Academic	2,136,781	1,449,409	1,654,486	1,281,631	1,221,442	1,735,542
70241	Richard Bland College	482,489	436,813	498,618	386,250	368,110	523,046
70242	Christopher Newport University	459,513	337,544	385,304	298,472	284,455	404,180
70246	University of Virginia College At Wise	206,781	158,838	181,312	140,451	133,855	190,195
70247	George Mason University	1,039,682	819,015	934,898	724,210	690,199	980,700
70280	Northern Virginia Community College	850,100	794,189	906,599	702,257	669,277	950,973
70282	Piedmont Virginia Community College	68,927	39,700	45,317	35,104	33,456	47,537
70283	J. Sargeant Reynolds Community College	298,684	238,276	271,989	210,694	200,799	285,314
70286	Virginia Western Community College	183,805	178,707	203,992	158,020	150,599	213,986
70291	Blue Ridge Community College	22,976	0	0	0	0	0
70292	Central Virginia Community College	91,903	99,269	113,314	87,778	83,656	118,866
70293	Thomas Nelson Community College	160,830	138,969	158,632	122,882	117,111	166,403
70294	Southwest Virginia Community College	68,927	79,438	90,677	70,242	66,944	95,120
70296	Virginia Highlands Community College	91,903	39,700	45,317	35,104	33,456	47,537
70297	Germanna Community College	45,951	39,700	45,317	35,104	33,456	47,537
70298	Lord Fairfax Community College	321,659	218,407	249,309	193,125	184,055	261,523
70299	Mountain Empire Community College	22,976	39,700	45,317	35,104	33,456	47,537
70402	Marine Resources Commission	1,585,365	1,350,140	1,541,172	1,193,853	1,137,786	1,616,676
70403	Department of Wildfire Resources	3,538,340	2,700,279	3,082,344	2,387,706	2,275,573	3,233,352
70961	Division of Capitol Police	1,677,267	1,211,171	1,382,540	1,070,971	1,020,675	1,450,273
70999	Alcoholic Beverage Control Board	2,205,708	1,767,084	2,017,110	1,562,534	1,489,153	2,119,931
70716	70716 - Correctional Center For Women	4,319,512	4,467,363	5,099,454	3,950,240	3,764,725	5,349,283
70718	70718 - Bland Correctional Center	4,618,196	3,851,844	4,396,843	3,405,970	3,246,016	4,612,251
70733	70733 - Sussex I Correctional Center	6,571,172	4,745,339	5,416,760	4,196,038	3,998,980	5,682,135
70734	70734 - Sussex II Correctional Center	6,272,488	4,546,801	5,190,131	4,020,483	3,831,669	5,444,403
70735	70735 - Wallen Ridge Correctional Center	8,294,391	6,631,561	7,569,865	5,863,919	5,588,532	7,940,723
70737	70737 - St. Brides Correctional Center	4,549,269	3,673,175	4,192,895	3,247,984	3,095,449	4,398,310
70741	70741 - Red Onion State Prison	8,271,415	6,790,398	7,751,177	6,004,371	5,722,388	8,130,917
70743	70743 - Fluvanna Women's' Correctional Center	5,767,023	4,646,070	5,303,446	4,108,261	3,915,325	5,563,269
70745	70745 - Nottoway Correctional Center	7,375,364	5,618,965	6,413,997	4,968,538	4,735,200	6,728,227
70747	70747 - Marion Correctional Treatment Center	3,974,878	3,236,361	3,694,276	2,861,734	2,727,338	3,875,264
70749	70749 - Buckingham Correctional Center	6,869,856	4,705,639	5,371,443	4,160,934	3,965,524	5,634,597
70752	70752 - Deep Meadow Correctional Center	11,465,120	8,954,596	10,221,588	7,918,049	7,546,195	10,722,357
70753	70753 - Deerfield Correctional Center	6,754,977	4,943,877	5,643,389	4,371,594	4,166,291	5,919,867
70754	70754 - Augusta Correctional Center	6,571,172	4,626,201	5,280,766	4,090,692	3,898,581	5,539,478
70756	70756 - Adult Regional Office	436,538	1,092,033	1,246,546	965,624	920,275	1,307,616
70757	70757 - Department of Corrections	2,940,929	2,263,466	2,583,726	2,001,457	1,907,463	2,710,306
70761	70761 - Eastern Reg Corr Field Unit	2,665,221	1,806,784	2,062,427	1,597,638	1,522,608	2,163,468
70767	70767 - Adult Community Service	3,101,803	3,415,068	3,898,268	3,019,754	2,877,938	4,089,250
70768	70768 - Keen Mountain Correctional Center	5,560,243	4,268,826	4,872,825	3,774,684	3,597,414	5,111,551
70769	70769 - Greensville Correctional Center	13,739,711	10,463,573	11,944,071	9,252,354	8,817,836	12,529,228
70770	70770 - Dillwyn Correctional Center	4,227,610	4,447,494	5,076,774	3,932,671	3,747,981	5,325,492
70771	70771 - Indian Creek Correctional Center	3,400,442	3,236,361	3,694,276	2,861,734	2,727,338	3,875,264
70772	70772 - Haynesville Correctional Center	4,756,050	5,201,983	5,938,015	4,599,824	4,383,802	6,228,927
70773	70773 - Coffeewood Correctional Center	3,216,681	3,454,768	3,943,586	3,054,859	2,911,394	4,136,787
70774	70774 - Lunenburg Correctional Center	3,928,927	3,554,037	4,056,900	3,142,637	2,995,049	4,255,653
70775	70775 - Pocahontas State Correctional Center	3,653,219	3,772,444	4,306,209	3,335,761	3,179,104	4,517,176
70776	70776 - Green Rock Correctional Center	4,158,683	3,653,306	4,170,215	3,230,415	3,078,705	4,374,519
70785	70785 - Grayson County Correctional Center	4,939,856	4,507,063	5,144,771	3,985,345	3,798,181	5,396,820
50001	Arlington County	20,127,121	18,276,482	20,862,434	16,160,874	15,401,912	21,884,514
55201	Bristol, City	3,859,999	3,494,468	3,988,903	3,089,963	2,944,849	4,184,325
55113	Buchanan County	2,136,781	1,846,522	2,107,787	1,632,776	1,556,096	2,211,051
55233	Chesapeake, City	29,834,537	25,171,107	28,732,585	22,257,406	21,212,133	30,140,234
55224	Falls Church, City	1,212,021	1,087,075	1,240,886	961,240	916,097	1,301,679
55232	Franklin, City	2,050,611	1,975,575	2,255,101	1,746,891	1,664,852	2,365,581
55136	Gloucester County	3,176,463	2,923,644	3,337,312	2,585,215	2,463,806	3,500,812
55139	Greene County	1,229,220	1,459,362	1,665,848	1,290,432	1,229,830	1,747,460
55152	Lee County	1,884,049	1,578,500	1,801,843	1,395,779	1,330,229	1,890,117
55332	Manassas, City	3,601,491	3,012,997	3,439,308	2,664,225	2,539,105	3,607,805
55236	Manassas Park, City	1,378,584	1,092,033	1,246,546	965,624	920,275	1,307,616
55235	Norton, City	798,415	699,878	798,904	618,863	589,799	838,043
55167	Nottoway County	1,056,880	1,156,560	1,320,202	1,022,681	974,653	1,384,881
55213	Petersburg, City	5,198,365	4,333,352	4,946,481	3,831,742	3,651,792	5,188,816



Line of Duty Act

Appendix 44 - Net OPEB Liability

Employer Code	Employer	June 30, 2021 Net OPEB Liability	June 30, 2022 Net OPEB Liability	Discount Rate Sensitivity		Trend Rate Sensitivity	
				Net OPEB Liability	Net OPEB Liability	Net OPEB Liability	Net OPEB Liability
				1% Decrease Discount Rate (2.69%)	1% Increase Discount Rate (4.69%)	1% Decrease Health Trend Rate (2.16%)	1% Increase Health Trend Rate (2.16%)
55214	Portsmouth, City	12,924,097	11,342,157	12,946,967	10,029,237	9,558,235	13,581,257
55215	Radford, City	2,004,660	1,886,222	2,153,105	1,667,881	1,589,552	2,258,588
55183	Russell County	2,050,611	1,777,037	2,028,472	1,571,335	1,497,541	2,127,849
55220	Suffolk, City	12,269,269	9,932,449	11,337,798	8,782,710	8,370,248	11,893,252
55234	Virginia Beach, City	44,028,199	37,039,469	42,280,209	32,751,937	31,213,809	44,351,575
55221	Williamsburg, City	1,970,218	1,717,469	1,960,474	1,518,662	1,447,341	2,056,521
55222	Winchester, City	3,848,534	3,385,284	3,864,270	2,993,418	2,852,838	4,053,586
55197	Wise County	2,372,314	2,223,766	2,538,408	1,966,352	1,874,007	2,662,769
55375	Town Of Waverly	137,854	0	0	0	0	0
55487	Capital Region Airport Commission	1,079,856	734,620	838,562	649,583	619,077	879,644
55417	Norfolk Airport Authority	1,332,633	1,171,433	1,337,180	1,035,833	987,187	1,402,690
55922	Piedmont Regional Jail	2,067,854	1,568,546	1,790,481	1,386,978	1,321,841	1,878,199
55861	Breaks Interstate Park	45,951	39,700	45,317	35,104	33,456	47,537
55899	Shenandoah Valley Regional Airport	235,490	223,364	254,968	197,509	188,233	267,460
55858	Peumansend Creek Regional Jail Authority	2,343,562	1,250,871	1,427,857	1,106,075	1,054,131	1,497,810
55300	Abingdon, Town	597,367	536,082	611,933	474,027	451,766	641,912
50005	Appalachia, Town	91,903	0	0	0	0	0
55354	Big Stone Gap, Town	298,684	218,407	249,309	193,125	184,055	261,523
50025	Boones Mill, Town	80,436	59,569	67,997	52,673	50,200	71,329
55334	Boydton, Town	22,976	0	0	0	0	0
55255	Brodnax, Town	45,951	39,700	45,317	35,104	33,456	47,537
55330	Chatham, Town	68,927	39,700	45,317	35,104	33,456	47,537
55327	Christiansburg, Town	2,372,314	2,074,844	2,368,415	1,834,669	1,748,507	2,484,447
55378	Courtland, Town	68,927	59,569	67,997	52,673	50,200	71,329
55301	Dumfries, Town	183,805	238,276	271,989	210,694	200,799	285,314
55226	Front Royal, Town	850,100	714,789	815,925	632,048	602,365	855,898
55382	Grundy, Town	160,830	138,969	158,632	122,882	117,111	166,403
55374	Hurt, Town	45,951	19,869	22,680	17,569	16,744	23,791
55380	Independence, Town	137,854	119,138	135,995	105,347	100,399	142,657
55314	Jonesville, Town	91,903	39,700	45,317	35,104	33,456	47,537
55249	LaCrosse, Town	22,976	39,700	45,317	35,104	33,456	47,537
55355	Luray, Town	482,489	496,382	566,616	438,923	418,310	594,375
55397	Orange, Town	356,144	307,760	351,305	272,135	259,355	368,516
55389	Pembroke, Town	91,903	79,438	90,677	70,242	66,944	95,120
50026	Pocahontas, Town	45,951	39,700	45,317	35,104	33,456	47,537
55238	Pound, Town	114,879	0	0	0	0	0
55338	Quantico, Town	74,660	44,658	50,976	39,488	37,634	53,474
55306	Remington, Town	68,927	54,611	62,338	48,290	46,022	65,392
55259	Richlands, Town	1,217,754	992,764	1,133,231	877,846	836,620	1,188,750
55245	Scottsville, Town	103,369	84,396	96,337	74,626	71,122	101,056
55310	Smithfield, Town	482,489	377,244	430,621	333,576	317,910	451,718
55304	South Boston, Town	873,075	754,489	861,242	667,152	635,821	903,435
55369	Tazewell, Town	815,659	957,984	1,093,530	847,092	807,310	1,147,104
55317	Vienna, Town	919,070	754,489	861,242	667,152	635,821	903,435
55372	Weber City, Town	114,879	119,138	135,995	105,347	100,399	142,657
55321	Woodstock, Town	413,562	337,544	385,304	298,472	284,455	404,180
55869	Rsw Regional Jail Authority	0	0	0	0	0	0
55315	Wytheville, Town	1,263,706	1,072,164	1,223,865	948,055	903,532	1,283,824
Total for VRS Line of Duty Act ⁽¹⁾		440,991,605	378,455,607	432,003,543	334,647,174	318,931,162	453,167,995

⁽¹⁾ Employer-level results may not add to Line of Duty Act systemwide results due to rounding.

