

**Virginia Retirement System
Finance Division
Analysis of Health Insurance Credit Contributions and Differences by Agency
for the Year Ended June 30, 2017**

<u>Employer Code</u>	<u>Employer Name</u>	<u>Retiree Health Insurance Covered Payroll</u>	<u>Employer Contribution Rate Paid</u>	<u>Employer Contributions Paid</u>	<u>Employer Contribution Rate Due</u>	<u>Employer Contributions Due</u>	<u>Difference (Over) Under</u>
55100	Accomack County	5,883,020.20	0.45%	26,473.59	0.45%	26,473.59	-
55103	Amelia County	1,360,679.73	0.19%	2,585.29	0.19%	2,585.29	-
55104	Amherst County	3,574,251.10	0.24%	8,578.20	0.24%	8,578.20	-
55110	Bland County	724,044.16	0.52%	3,765.03	0.52%	3,765.03	-
55122	Craig County	330,591.06	0.03%	99.18	0.03%	99.18	-
55128	Essex County	1,480,661.70	0.47%	6,959.11	0.47%	6,959.11	-
55132	Fluvanna County	2,135,803.50	0.22%	4,698.77	0.22%	4,698.77	-
55136	Gloucester County	6,568,183.23	0.19%	12,479.55	0.19%	12,479.55	-
55139	Greene County	1,991,416.05	0.19%	3,783.69	0.19%	3,783.69	-
55140	Greensville County	2,021,154.63	0.17%	3,435.96	0.17%	3,435.96	-
55141	Halifax County	3,520,053.82	0.24%	8,448.13	0.24%	8,448.13	-
55142	Hanover County	38,977,248.63	0.21%	81,852.22	0.21%	81,852.22	-
55144	Henry County	5,503,430.74	0.07%	3,852.40	0.07%	3,852.40	-
55146	Isle of Wight County	7,097,195.95	0.15%	10,645.79	0.15%	10,645.79	-
55147	James City County	34,259,336.73	0.19%	65,092.74	0.19%	65,092.74	-
55154	Louisa County	5,490,913.47	0.17%	9,334.55	0.17%	9,334.55	-
55156	Madison County	1,812,802.50	0.09%	1,631.52	0.09%	1,631.52	-
55157	Mathews County	563,617.05	0.38%	2,141.74	0.38%	2,141.74	-
55163	New Kent County	4,773,363.63	0.20%	9,546.73	0.20%	9,546.73	-
55166	Northumberland County	1,058,673.58	0.02%	211.73	0.02%	211.73	-
55171	Pittsylvania County	4,573,874.54	0.19%	8,690.36	0.19%	8,690.36	-
55172	Powhatan County	2,909,425.32	0.28%	8,146.39	0.28%	8,146.39	-
55176	Prince William County	228,158,898.63	0.18%	410,686.02	0.18%	410,686.02	-
55177	County of Pulaski	5,798,250.41	0.22%	12,756.15	0.22%	12,756.15	-
55178	Rappahannock County	603,724.03	0.02%	120.74	0.02%	120.74	-
55180	Roanoke County	35,417,462.43	0.30%	106,252.39	0.30%	106,252.39	-
55183	Russell County	1,332,239.47	0.28%	3,730.27	0.28%	3,730.27	-
55185	Shenandoah County	6,799,392.34	0.13%	8,839.21	0.13%	8,839.21	-
55187	Southampton County	2,077,318.68	0.12%	2,492.78	0.12%	2,492.78	-
55189	Stafford County	29,021,854.01	0.13%	37,728.41	0.13%	37,728.41	-
55192	Tazewell County	4,700,831.99	0.14%	6,581.16	0.14%	6,581.16	-
55195	Washington County	3,039,393.93	0.07%	2,127.58	0.07%	2,127.58	-
55196	Westmoreland County	2,184,545.15	0.27%	5,898.27	0.27%	5,898.27	-
55197	Wise County	3,585,458.52	0.09%	3,226.91	0.09%	3,226.91	-
55198	Wythe County	1,938,098.07	0.11%	2,131.91	0.11%	2,131.91	-
55199	York County	26,950,520.28	0.19%	51,205.99	0.19%	51,205.99	-
55215	City of Radford	7,912,334.39	0.30%	23,737.00	0.30%	23,737.00	-
55217	City of Roanoke	-	0.26%	-	0.26%	-	-
55222	City of Winchester	19,924,074.71	0.13%	25,901.30	0.13%	25,901.30	-
55228	Town of Middletown	419,021.63	0.15%	628.53	0.15%	628.53	-
55230	City of Covington	3,466,331.31	0.50%	17,331.66	0.50%	17,331.66	-
55301	Town of Dumfries	974,615.56	0.11%	1,072.08	0.11%	1,072.08	-
55312	Town of Hamilton	290,408.16	0.40%	1,161.63	0.40%	1,161.63	-

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55321	Town of Woodstock	2,592,655.53	0.33%	8,555.76	0.33%	8,555.76	-
55326	Town of Pearisburg	1,358,143.34	0.39%	5,296.76	0.39%	5,296.76	-
55332	City of Manassas	28,065,796.08	0.17%	47,711.85	0.17%	47,711.85	-
55342	Town of Lawrenceville	965,436.20	0.33%	3,185.94	0.33%	3,185.94	-
55344	Town of Stanley	597,747.74	0.26%	1,554.14	0.26%	1,554.14	-
55357	Town of Strasburg	2,810,613.90	0.13%	3,653.80	0.13%	3,653.80	-
55365	City of Poquoson	5,591,072.16	0.26%	14,536.79	0.26%	14,536.79	-
55385	Town of Kenbridge	419,206.16	0.12%	503.05	0.12%	503.05	-
55393	Town of Shenandoah	663,865.80	0.24%	1,593.28	0.24%	1,593.28	-
55396	Town of Kilmarnock	807,469.02	0.11%	888.22	0.11%	888.22	-
55411	Hampton Roads Sanitation District	47,986,718.46	0.19%	91,174.77	0.19%	91,174.77	-
55425	Colonial Services Board	8,817,048.12	0.17%	14,988.98	0.17%	14,988.98	-
55440	Shenandoah Valley Juvenile Detention Home	2,859,594.09	0.17%	4,861.31	0.17%	4,861.31	-
55447	Rappahannock Area Community Services Board	19,145,833.44	0.09%	17,231.25	0.09%	17,231.25	-
55450	Meherrin Regional Library	259,015.44	0.61%	1,579.99	0.61%	1,579.99	-
55454	Greensville/Emporia Department of Social Services	1,069,097.59	0.45%	4,810.94	0.45%	4,810.94	-
55455	James City Service Authority	4,083,049.19	0.20%	8,166.10	0.20%	8,166.10	-
55472	District 19 Community Services Board	8,290,329.69	0.14%	11,606.46	0.14%	11,606.46	-
55477	Frederick County Sanitation Authority	3,322,989.68	0.14%	4,652.19	0.14%	4,652.19	-
55478	Western Tidewater Community Services Board	13,417,215.31	0.15%	20,125.82	0.15%	20,125.82	-
55487	Capital Regional Airport Commission	7,213,085.04	0.21%	15,147.48	0.21%	15,147.48	-
55489	Harrisonburg-Rockingham Community Services Board	6,006,284.95	0.20%	12,012.57	0.20%	12,012.57	-
55493	Planning District 1 Community Services Board	245,387.28	0.24%	588.93	0.24%	588.93	-
55505	Appomattox County Public Schools	691,800.12	0.46%	3,182.28	0.46%	3,182.28	-
55508	Bath County School Board	681,625.49	0.87%	5,930.14	0.87%	5,930.14	-
55511	Botetourt County School Board	2,471,142.84	0.65%	16,062.43	0.65%	16,062.43	-
55517	Carroll County School Board	2,093,296.15	0.98%	20,514.30	0.98%	20,514.30	-
55522	Winchester City Public Schools	2,245,348.85	0.25%	5,613.37	0.25%	5,613.37	-
55523	Culpeper County Public Schools	4,416,288.14	0.17%	7,507.69	0.17%	7,507.69	-
55530	Covington City Public Schools	392,295.10	0.75%	2,942.21	0.75%	2,942.21	-
55536	Gloucester County Public Schools	2,985,161.89	0.62%	18,508.00	0.62%	18,508.00	-
55541	Halifax County Public Schools	1,781,410.37	0.73%	13,004.30	0.73%	13,004.30	-
55552	Lee County Public Schools	1,929,642.62	0.99%	19,103.46	0.99%	19,103.46	-
55553	Loudoun County Public Schools	53,683,987.51	0.20%	107,367.98	0.20%	107,367.98	-
55554	Louisa County Public Schools	3,797,949.40	0.44%	16,710.98	0.44%	16,710.98	-
55571	Pittsylvania County Public Schools	2,819,928.04	0.94%	26,507.32	0.94%	26,507.32	-
55576	Prince William County Public Schools	56,288,932.33	0.22%	123,835.65	0.22%	123,835.65	-
55578	Rappahannock County Public Schools	672,593.01	0.70%	4,708.15	0.70%	4,708.15	-
55582	Rockingham County Public Schools	7,979,559.13	0.65%	51,867.13	0.65%	51,867.13	-
55583	Russell County School Board	2,645,183.38	1.20%	31,742.20	1.20%	31,742.20	-
55589	Stafford County Public Schools	8,450,386.84	0.22%	18,590.85	0.22%	18,590.85	-
55595	Washington County Public Schools	2,716,444.83	0.80%	21,731.56	0.80%	21,731.56	-
55597	Wise County Public Schools	1,584,431.15	0.33%	5,228.62	0.33%	5,228.62	-

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55598	Wythe County Public Schools	1,329,756.09	0.80%	10,638.05	0.80%	10,638.05	-
55606	Franklin City Public Schools	430,202.64	0.21%	903.43	0.21%	903.43	-
55612	Brunswick County Public Schools	1,130,833.40	0.57%	6,445.75	0.57%	6,445.75	-
55615	Campbell County Public Schools	3,083,236.71	0.64%	19,732.71	0.64%	19,732.71	-
55617	Roanoke City Schools	3,211,898.49	0.11%	3,533.09	0.11%	3,533.09	-
55619	Staunton City Public Schools	1,065,246.73	0.66%	7,030.63	0.66%	7,030.63	-
55632	Manassas City Public Schools	3,453,645.98	0.26%	8,979.48	0.26%	8,979.48	-
55633	Franklin County Public Schools	5,338,147.83	0.46%	24,555.48	0.46%	24,555.48	-
55635	Salem City Public Schools	1,261,518.62	0.69%	8,704.48	0.69%	8,704.48	-
55636	Manassas Park City Public Schools	1,270,252.42	0.14%	1,778.35	0.14%	1,778.35	-
55637	Newport News Public Schools	7,789,457.12	0.18%	14,021.02	0.18%	14,021.02	-
55802	Williamsburg-James City County Public Schools	5,414,498.78	0.21%	11,370.45	0.21%	11,370.45	-
55803	Poquoson City Public Schools	552,623.92	0.81%	4,476.25	0.81%	4,476.25	-
55814	Jackson River Technical Center	70,041.00	0.65%	455.27	0.65%	455.27	-
55866	Hampton Roads Transportation Accountability Commission	244,612.50	0.13%	318.00	0.13%	318.00	-
55867	Pamunleey Regional Library	1,069,421.52	0.27%	2,887.44	0.27%	2,887.44	-
55868	Northern Virginia Transportation Authority	917,664.11	0.07%	642.36	0.07%	642.36	-
55874	Meherrin Regional Jail Authority	4,956,500.38	0.18%	8,921.70	0.18%	8,921.70	-
55883	Western Virginia Regional Jail Authority	7,674,183.77	0.11%	8,441.60	0.11%	8,441.60	-
55886	Russell County Public Service Authority	409,141.57	0.18%	736.45	0.18%	736.45	-
55897	Prince William County Services Authority	22,222,019.74	0.18%	39,999.64	0.18%	39,999.64	-
55904	Highlands Juvenile Detention Center Commission	1,906,092.00	0.40%	7,624.37	0.40%	7,624.37	-
55909	Henry County Public Service Authority	2,287,190.88	0.31%	7,090.29	0.31%	7,090.29	-
55914	Rappahannock Juvenile Detention Commission	3,299,689.38	0.21%	6,929.35	0.21%	6,929.35	-
55918	Amherst County Service Authority	1,016,647.91	0.33%	3,354.94	0.33%	3,354.94	-
55919	Pepper's Ferry Regional Wastewater Treatment Authority	1,077,329.15	0.31%	3,339.72	0.31%	3,339.72	-
55927	New River Resource Authority	1,044,064.18	0.09%	939.66	0.09%	939.66	-
55929	Greensville County Water & Sewer Authority	1,168,443.79	0.23%	2,687.42	0.23%	2,687.42	-
55930	Petersburg Redevelopment & Housing Authority	1,147,824.38	0.26%	2,984.34	0.26%	2,984.34	-
55932	Virginia Coalfield Economic Development Authority	308,125.92	0.22%	677.88	0.22%	677.88	-
55940	Monacan Soil & Water Conservation District	145,346.16	0.31%	450.57	0.31%	450.57	-
55944	Central Virginia Waste Management Authority	525,698.36	0.18%	946.26	0.18%	946.26	-
55947	Tidewater Regional Group Home Commission	2,423,774.37	0.28%	6,786.57	0.28%	6,786.57	-
55957	Wise County Redevelopment and Housing Authority	640,733.72	0.43%	2,755.15	0.43%	2,755.15	-
55964	Virginia Biotechnology Research Park	523,186.63	0.14%	732.46	0.14%	732.46	-
55977	Southside Regional Jail	1,841,269.16	0.25%	4,603.17	0.25%	4,603.17	-
55979	Roanoke Higher Education Authority	853,933.69	0.16%	1,366.29	0.16%	1,366.29	-
55983	Southside Community Services Board	6,854,800.85	0.21%	14,395.08	0.21%	14,395.08	-
	Total Basic Health Insurance Credit	948,078,630.27		2,046,909.22		2,046,909.22	-
55171	Pittsylvania County	9,720,293.80	0.19%	18,468.56	0.19%	18,468.56	-
55217	City of Roanoke	8,811,794.46	0.26%	22,910.67	0.26%	22,910.67	-
	Total Special Health Insurance Credit	18,532,088.26		41,379.23		41,379.23	-

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Grand Total Political Subdivisions		<u>966,610,718.53</u>		<u>2,088,288.45</u>		<u>2,088,288.45</u>	<u>-</u>
Average Rate		<u>0.22%</u>					

Virginia Retirement System

Finance Division

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55100	Accomack County	5,415,024.24	0.24%	12,996.06	0.24%	12,996.06	-
55103	Amelia County	1,334,334.54	0.21%	2,802.10	0.21%	2,802.10	-
55104	Amherst County	3,183,475.12	0.25%	7,958.69	0.25%	7,958.69	-
55110	Bland County	639,326.90	0.46%	2,940.90	0.46%	2,940.90	-
55122	Craig County	251,392.40	0.04%	100.56	0.04%	100.56	-
55128	Essex County	1,533,414.93	0.24%	3,680.20	0.24%	3,680.20	-
55132	Fluvanna County	2,020,033.14	0.19%	3,838.06	0.19%	3,838.06	-
55136	Gloucester County	6,382,785.49	0.15%	9,574.18	0.15%	9,574.18	-
55139	Greene County	1,916,092.67	0.18%	3,448.97	0.18%	3,448.97	-
55140	Greensville County	1,900,506.97	0.16%	3,040.81	0.16%	3,040.81	-
55141	Halifax County	3,671,656.24	0.20%	7,343.31	0.20%	7,343.31	-
55142	Hanover County	37,536,705.29	0.21%	78,827.08	0.21%	78,827.08	-
55144	Henry County	5,395,281.79	0.06%	3,237.17	0.06%	3,237.17	-
55146	Isle of Wight County	6,908,013.93	0.14%	9,671.22	0.14%	9,671.22	-
55147	James City County	33,157,803.93	0.19%	62,999.83	0.19%	62,999.83	-
55154	Louisa County	5,193,409.37	0.17%	8,828.80	0.17%	8,828.80	-
55156	Madison County	1,710,367.19	0.12%	2,052.44	0.12%	2,052.44	-
55157	Mathews County	617,765.18	0.15%	926.65	0.15%	926.65	-
55166	Northumberland County	827,897.77	0.02%	165.58	0.02%	165.58	-
55171	Pittsylvania County	4,411,629.94	0.19%	8,382.10	0.19%	8,382.10	-
55172	Powhatan County	2,666,335.76	0.19%	5,066.04	0.19%	5,066.04	-
55176	Prince William County	221,384,251.35	0.17%	376,353.23	0.17%	376,353.23	-
55177	County of Pulaski	4,936,998.61	0.23%	11,355.10	0.23%	11,355.10	-
55178	Rappahannock County	719,161.06	0.03%	215.75	0.03%	215.75	-
55180	Roanoke County	33,855,533.46	0.29%	98,181.05	0.29%	98,181.05	-
55183	Russell County	1,190,515.57	0.30%	3,571.55	0.30%	3,571.55	-
55185	Shenandoah County	6,838,899.45	0.13%	8,890.57	0.13%	8,890.57	-
55187	Southampton County	2,016,975.64	0.10%	2,016.98	0.10%	2,016.98	-
55189	Stafford County	27,151,925.19	0.11%	29,867.12	0.11%	29,867.12	-
55192	Tazewell County	4,861,269.74	0.10%	4,861.27	0.10%	4,861.27	-
55195	Washington County	3,102,845.30	0.11%	3,413.13	0.11%	3,413.13	-
55196	Westmoreland County	1,675,322.19	0.24%	4,020.77	0.24%	4,020.77	-
55197	Wise County	3,661,905.16	0.09%	3,295.71	0.09%	3,295.71	-
55198	Wythe County	1,648,283.83	0.13%	2,142.77	0.13%	2,142.77	-
55199	York County	26,480,680.86	0.19%	50,313.29	0.19%	50,313.29	-
55215	City of Radford	8,068,709.46	0.31%	25,013.00	0.31%	25,013.00	-
55217	City of Roanoke	-	0.22%	-	0.22%	-	-
55222	City of Winchester	19,859,458.72	0.15%	29,789.19	0.15%	29,789.19	-
55228	Town of Middletown	394,116.27	0.17%	670.00	0.17%	670.00	-
55230	City of Covington	3,449,201.41	0.51%	17,590.93	0.51%	17,590.93	-
55301	Town of Dumfries	1,238,897.99	0.10%	1,238.90	0.10%	1,238.90	-
55312	Town of Hamilton	275,854.75	0.39%	1,075.83	0.39%	1,075.83	-
55321	Town of Woodstock	2,515,113.98	0.32%	8,048.36	0.32%	8,048.36	-
55326	Town of Pearisburg	1,296,532.92	0.31%	4,019.25	0.31%	4,019.25	-
55332	City of Manassas	27,210,324.31	0.16%	43,536.52	0.16%	43,536.52	-
55342	Town of Lawrenceville	911,872.94	0.30%	2,735.62	0.30%	2,735.62	-

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55344	Town of Stanley	594,910.24	0.30%	1,784.73	0.30%	1,784.73	-
55357	Town of Strasburg	2,686,938.20	0.12%	3,224.33	0.12%	3,224.33	-
55365	City of Poquoson	5,285,295.91	0.29%	15,327.36	0.29%	15,327.36	-
55385	Town of Kenbridge	411,904.21	0.11%	453.09	0.11%	453.09	-
55393	Town of Shenandoah	689,095.76	0.31%	2,136.20	0.31%	2,136.20	-
55396	Town of Kilmarnock	765,948.19	0.19%	1,455.30	0.19%	1,455.30	-
55411	Hampton Roads Sanitation District	46,416,500.08	0.16%	74,266.40	0.16%	74,266.40	-
55425	Colonial Services Board	7,940,954.31	0.19%	15,087.81	0.19%	15,087.81	-
55440	Shenandoah Valley Juvenile Detention Home	2,635,431.89	0.17%	4,480.23	0.17%	4,480.23	-
55447	Rappahannock Area Community Services Board	17,277,502.71	0.09%	15,549.75	0.09%	15,549.75	-
55450	Meherrin Regional Library	276,021.06	0.59%	1,628.52	0.59%	1,628.52	-
55454	Greensville/Emporia Department of Social Services	1,068,684.50	0.44%	4,702.21	0.44%	4,702.21	-
55455	James City Service Authority	4,026,614.05	0.19%	7,650.57	0.19%	7,650.57	-
55472	District 19 Community Services Board	8,787,777.81	0.13%	11,424.11	0.13%	11,424.11	-
55477	Frederick County Sanitation Authority	3,068,409.10	0.17%	5,216.30	0.17%	5,216.30	-
55478	Western Tidewater Community Services Board	12,137,982.94	0.17%	20,634.57	0.17%	20,634.57	-
55489	Harrisonburg-Rockingham Community Services Board	5,549,285.59	0.20%	11,098.57	0.20%	11,098.57	-
55493	Planning District 1 Community Services Board	235,949.40	0.40%	943.80	0.40%	943.80	-
55505	Appomattox County Public Schools	683,213.92	0.40%	2,732.86	0.40%	2,732.86	-
55508	Bath County School Board	685,145.60	0.75%	5,138.59	0.75%	5,138.59	-
55511	Botetourt County School Board	2,351,533.01	0.57%	13,403.74	0.57%	13,403.74	-
55517	Carroll County School Board	2,483,063.89	0.84%	20,857.74	0.84%	20,857.74	-
55522	Winchester City Public Schools	2,127,334.27	0.25%	5,318.34	0.25%	5,318.34	-
55523	Culpeper County Public Schools	4,061,591.20	0.20%	8,123.18	0.20%	8,123.18	-
55530	Covington City Public Schools	366,879.80	0.72%	2,641.53	0.72%	2,641.53	-
55536	Gloucester County Public Schools	3,485,856.85	0.59%	20,566.56	0.59%	20,566.56	-
55541	Halifax County Public Schools	1,868,753.50	0.64%	11,960.02	0.64%	11,960.02	-
55552	Lee County Public Schools	1,833,084.75	0.93%	17,047.69	0.93%	17,047.69	-
55553	Loudoun County Public Schools	52,657,192.99	0.19%	100,048.67	0.19%	100,048.67	-
55554	Louisa County Public Schools	3,662,431.26	0.45%	16,480.94	0.45%	16,480.94	-
55571	Pittsylvania County Public Schools	2,785,661.94	0.48%	13,371.18	0.48%	13,371.18	-
55576	Prince William County Public Schools	53,786,704.66	0.22%	118,330.75	0.22%	118,330.75	-
55578	Rappahannock County Public Schools	666,183.72	0.53%	3,530.77	0.53%	3,530.77	-
55582	Rockingham County Public Schools	7,982,504.43	0.62%	49,491.53	0.62%	49,491.53	-
55583	Russell County School Board	2,648,955.92	0.95%	25,165.08	0.95%	25,165.08	-
55589	Stafford County Public Schools	8,237,041.54	0.23%	18,945.20	0.23%	18,945.20	-
55595	Washington County Public Schools	2,620,073.47	0.71%	18,602.52	0.71%	18,602.52	-
55597	Wise County Public Schools	1,629,068.20	0.36%	5,864.65	0.36%	5,864.65	-
55598	Wythe County Public Schools	1,238,649.76	0.77%	9,537.60	0.77%	9,537.60	-
55606	Franklin City Public Schools	419,187.96	0.23%	964.13	0.23%	964.13	-
55612	Brunswick County Public Schools	1,112,778.57	0.53%	5,897.73	0.53%	5,897.73	-
55615	Campbell County Public Schools	3,014,909.45	0.57%	17,184.98	0.57%	17,184.98	-
55617	Roanoke City Schools	3,071,354.55	0.10%	3,071.35	0.10%	3,071.35	-
55619	Staunton City Public Schools	1,041,459.57	0.71%	7,394.36	0.71%	7,394.36	-
55632	Manassas City Public Schools	3,817,164.07	0.26%	9,924.63	0.26%	9,924.63	-
55633	Franklin County Public Schools	5,110,247.88	0.47%	24,018.17	0.47%	24,018.17	-

Virginia Retirement System

Finance Division

**Analysis of Health Insurance Credit Contributions and Differences by Agency
for the Year Ended June 30, 2016**

Employer Code	Employer Name	Retiree Health Insurance Covered Payroll	Employer Contribution Rate Paid	Employer Contributions Paid	Employer Contribution Rate Due	Employer Contributions Due	Difference (Over) Under
55635	Salem City Public Schools	1,191,638.29	0.63%	7,507.32	0.63%	7,507.32	-
55636	Manassas Park City Public Schools	1,271,596.69	0.12%	1,525.92	0.12%	1,525.92	-
55637	Newport News Public Schools	6,458,023.76	0.18%	11,624.44	0.18%	11,624.44	-
55802	Williamsburg-James City County Public Schools	5,284,595.72	0.23%	12,154.57	0.23%	12,154.57	-
55803	Poquoson City Public Schools	528,530.60	0.84%	4,439.66	0.84%	4,439.66	-
55814	Jackson River Technical Center	68,668.92	0.61%	418.88	0.61%	418.88	-
55866	Hampton Roads Transportation Accountability Commission	83,958.35	0.13%	109.15	0.13%	109.15	-
55867	Pamunleey Regional Library	967,935.00	0.21%	2,032.66	0.21%	2,032.66	-
55868	Northern Virginia Transportation Authority	683,641.85	0.10%	683.64	0.10%	683.64	-
55874	Meherrin Regional Jail Authority	5,288,554.65	0.20%	10,577.11	0.20%	10,577.11	-
55883	Western Virginia Regional Jail Authority	7,646,987.43	0.12%	9,176.38	0.12%	9,176.38	-
55886	Russell County Public Service Authority	415,120.04	0.28%	1,162.34	0.28%	1,162.34	-
55897	Prince William County Services Authority	21,119,375.73	0.24%	50,686.50	0.24%	50,686.50	-
55904	Highlands Juvenile Detention Center Commission	1,915,815.00	0.38%	7,280.10	0.38%	7,280.10	-
55909	Henry County Public Service Authority	2,252,132.41	0.30%	6,756.40	0.30%	6,756.40	-
55914	Rappahannock Juvenile Detention Commission	3,113,744.51	0.18%	5,604.74	0.18%	5,604.74	-
55918	Amherst County Service Authority	925,125.14	0.33%	3,052.91	0.33%	3,052.91	-
55919	Pepper's Ferry Regional Wastewater Treatment Authority	1,126,536.15	0.34%	3,830.22	0.34%	3,830.22	-
55927	New River Resource Authority	994,407.71	0.11%	1,093.85	0.11%	1,093.85	-
55929	Greensville County Water & Sewer Authority	1,106,866.78	0.24%	2,656.48	0.24%	2,656.48	-
55930	Petersburg Redevelopment & Housing Authority	1,184,077.19	0.27%	3,197.01	0.27%	3,197.01	-
55932	Virginia Coalfield Economic Development Authority	302,084.04	0.21%	634.38	0.21%	634.38	-
55940	Monacan Soil & Water Conservation District	126,917.40	0.34%	431.52	0.34%	431.52	-
55944	Central Virginia Waste Management Authority	492,860.01	0.23%	1,133.58	0.23%	1,133.58	-
55947	Tidewater Regional Group Home Commission	2,290,115.69	0.30%	6,870.35	0.30%	6,870.35	-
55957	Wise County Redevelopment and Housing Authority	644,856.40	0.38%	2,450.45	0.38%	2,450.45	-
55964	Virginia Biotechnology Research Park	472,770.00	0.13%	614.60	0.13%	614.60	-
55977	Southside Regional Jail	1,834,142.46	0.21%	3,851.70	0.21%	3,851.70	-
55979	Roanoke Higher Education Authority	858,243.36	0.24%	2,059.78	0.24%	2,059.78	-
55983	Southside Community Services Board	6,565,258.31	0.20%	13,130.52	0.20%	13,130.52	-
	Total Basic Health Insurance Credit	<u>903,935,715.22</u>		<u>1,899,522.14</u>		<u>1,899,522.14</u>	-
55171	Pittsylvania County	9,437,330.61	0.19%	17,930.93	0.19%	17,930.93	-
55217	City of Roanoke	8,550,167.36	0.22%	18,810.37	0.22%	18,810.37	-
	Total Special Health Insurance Credit	<u>17,987,497.97</u>		<u>36,741.30</u>		<u>36,741.30</u>	-
Grand Total Political Subdivisions		<u>921,923,213.19</u>		<u>1,936,263.44</u>		<u>1,936,263.44</u>	-
Average Rate		<u>0.21%</u>					

**Virginia Retirement System
Finance Division
Analysis of Health Insurance Credit Contributions and Differences by Agency
for the Year Ended June 30, 2015**

<u>Employer Code</u>	<u>Employer Name</u>	<u>Retiree Health Insurance Covered Payroll</u>	<u>Employer Contribution Rate Paid</u>	<u>Employer Contributions Paid</u>	<u>Employer Contribution Rate Due</u>	<u>Employer Contributions Due</u>	<u>Difference (Over) Under</u>
55100	Accomack County	5,348,273.88	0.24%	12,835.86	0.24%	12,835.86	-
55103	Amelia County	1,287,349.82	0.21%	2,703.43	0.21%	2,703.43	-
55104	Amherst County	3,203,682.42	0.25%	8,009.21	0.25%	8,009.21	-
55110	Bland County	576,806.52	0.46%	2,653.31	0.46%	2,653.31	-
55122	Craig County	265,707.48	0.04%	106.28	0.04%	106.28	-
55128	Essex County	1,383,091.99	0.24%	3,319.42	0.24%	3,319.42	-
55132	Fluvanna County	2,555,009.50	0.19%	4,854.52	0.19%	4,854.52	-
55136	Gloucester County	6,534,384.54	0.15%	9,801.58	0.15%	9,801.58	-
55139	Greene County	1,917,345.39	0.18%	3,451.22	0.18%	3,451.22	-
55140	Greensville County	1,899,376.32	0.16%	3,039.00	0.16%	3,039.00	-
55141	Halifax County	3,757,261.33	0.20%	7,514.52	0.20%	7,514.52	-
55142	Hanover County	37,476,125.56	0.21%	78,699.86	0.21%	78,699.86	-
55144	Henry County	5,136,639.71	0.06%	3,081.98	0.06%	3,081.98	-
55146	Isle of Wight County	6,239,477.57	0.14%	8,735.27	0.14%	8,735.27	-
55147	James City County	32,335,936.48	0.19%	61,438.28	0.19%	61,438.28	-
55154	Louisa County	4,746,287.93	0.17%	8,068.69	0.17%	8,068.69	-
55156	Madison County	1,618,586.56	0.12%	1,942.30	0.12%	1,942.30	-
55157	Mathews County	386,705.19	0.15%	580.06	0.15%	580.06	-
55166	Northumberland County	698,780.54	0.02%	139.76	0.02%	139.76	-
55171	Pittsylvania County	4,155,930.36	0.19%	7,896.27	0.19%	7,896.27	-
55172	Powhatan County	2,366,836.09	0.19%	4,496.99	0.19%	4,496.99	-
55176	Prince William County	210,141,722.31	0.17%	357,240.93	0.17%	357,240.93	-
55177	County of Pulaski	4,576,183.50	0.23%	10,525.22	0.23%	10,525.22	-
55178	Rappahannock County	627,752.53	0.03%	188.33	0.03%	188.33	-
55180	Roanoke County	32,847,347.05	0.29%	95,257.31	0.29%	95,257.31	-
55183	Russell County	1,106,909.26	0.30%	3,320.73	0.30%	3,320.73	-
55185	Shenandoah County	6,590,251.41	0.13%	8,567.33	0.13%	8,567.33	-
55187	Southampton County	2,056,731.75	0.10%	2,056.73	0.10%	2,056.73	-
55189	Stafford County	26,723,255.31	0.11%	29,395.58	0.11%	29,395.58	-
55192	Tazewell County	4,958,978.83	0.10%	4,958.98	0.10%	4,958.98	-
55195	Washington County	2,938,343.70	0.11%	3,232.18	0.11%	3,232.18	-
55196	Westmoreland County	1,398,662.08	0.24%	3,356.79	0.24%	3,356.79	-
55197	Wise County	3,596,992.20	0.09%	3,237.29	0.09%	3,237.29	-
55198	Wythe County	1,619,807.29	0.13%	2,105.75	0.13%	2,105.75	-
55199	York County	26,054,442.30	0.19%	49,503.44	0.19%	49,503.44	-
55215	City of Radford	8,065,451.14	0.31%	25,002.90	0.31%	25,002.90	-
55217	City of Roanoke	-	0.22%	-	0.22%	-	-
55222	City of Winchester	19,425,767.68	0.15%	29,138.65	0.15%	29,138.65	-
55228	Town of Middletown	382,546.10	0.17%	650.33	0.17%	650.33	-
55230	City of Covington	3,315,205.94	0.51%	16,907.55	0.51%	16,907.55	-
55301	Town of Dumfries	1,134,811.62	0.10%	1,134.81	0.10%	1,134.81	-
55312	Town of Hamilton	241,927.90	0.39%	943.52	0.39%	943.52	-
55321	Town of Woodstock	2,388,249.31	0.32%	7,642.40	0.32%	7,642.40	-

**Virginia Retirement System
Finance Division
Analysis of Health Insurance Credit Contributions and Differences by Agency
for the Year Ended June 30, 2015**

<u>Employer Code</u>	<u>Employer Name</u>	<u>Retiree Health Insurance Covered Payroll</u>	<u>Employer Contribution Rate Paid</u>	<u>Employer Contributions Paid</u>	<u>Employer Contribution Rate Due</u>	<u>Employer Contributions Due</u>	<u>Difference (Over) Under</u>
55326	Town of Pearisburg	1,337,006.11	0.31%	4,144.72	0.31%	4,144.72	-
55332	City of Manassas	27,156,830.93	0.16%	43,450.93	0.16%	43,450.93	-
55342	Town of Lawrenceville	887,060.58	0.30%	2,661.18	0.30%	2,661.18	-
55344	Town of Stanley	594,473.86	0.30%	1,783.42	0.30%	1,783.42	-
55357	Town of Strasburg	2,573,711.20	0.12%	3,088.45	0.12%	3,088.45	-
55365	City of Poquoson	5,210,964.88	0.29%	15,111.80	0.29%	15,111.80	-
55385	Town of Kenbridge	380,557.63	0.11%	418.61	0.11%	418.61	-
55393	Town of Shenandoah	658,488.70	0.31%	2,041.31	0.31%	2,041.31	-
55396	Town of Kilmarnock	740,702.34	0.19%	1,407.33	0.19%	1,407.33	-
55411	Hampton Roads Sanitation District	46,076,449.57	0.16%	73,722.32	0.16%	73,722.32	-
55425	Colonial Services Board	7,219,337.00	0.19%	13,716.74	0.19%	13,716.74	-
55440	Shenandoah Valley Juvenile Detention Home	2,387,369.66	0.17%	4,058.53	0.17%	4,058.53	-
55447	Rappahannock Area Community Services Board	16,124,858.95	0.09%	14,512.37	0.09%	14,512.37	-
55450	Meherrin Regional Library	273,465.76	0.59%	1,613.45	0.59%	1,613.45	-
55454	Greensville/Emporia Department of Social Services	1,016,142.07	0.44%	4,471.03	0.44%	4,471.03	-
55455	James City Service Authority	3,897,762.23	0.19%	7,405.75	0.19%	7,405.75	-
55472	District 19 Community Services Board	8,995,323.25	0.13%	11,693.92	0.13%	11,693.92	-
55477	Frederick County Sanitation Authority	2,891,893.86	0.17%	4,916.22	0.17%	4,916.22	-
55478	Western Tidewater Community Services Board	10,281,973.02	0.17%	17,479.35	0.17%	17,479.35	-
55489	Harrisonburg-Rockingham Community Services Board	5,323,806.41	0.20%	10,647.61	0.20%	10,647.61	-
55493	Planning District 1 Community Services Board	212,067.48	0.40%	848.27	0.40%	848.27	-
55505	Appomattox County Public Schools	686,311.36	0.40%	2,745.25	0.40%	2,745.25	-
55508	Bath County School Board	694,955.70	0.75%	5,212.17	0.75%	5,212.17	-
55511	Botetourt County School Board	2,324,239.93	0.57%	13,248.17	0.57%	13,248.17	-
55517	Carroll County School Board	2,463,252.69	0.84%	20,691.32	0.84%	20,691.32	-
55522	Winchester City Public Schools	2,110,018.07	0.25%	5,275.05	0.25%	5,275.05	-
55523	Culpeper County Public Schools	4,020,011.63	0.20%	8,040.02	0.20%	8,040.02	-
55530	Covington City Public Schools	476,240.13	0.72%	3,428.93	0.72%	3,428.93	-
55536	Gloucester County Public Schools	3,973,265.94	0.59%	23,442.27	0.59%	23,442.27	-
55541	Halifax County Public Schools	2,143,702.09	0.64%	13,719.69	0.64%	13,719.69	-
55552	Lee County Public Schools	1,753,809.49	0.93%	16,310.43	0.93%	16,310.43	-
55553	Loudoun County Public Schools	50,932,626.01	0.19%	96,771.99	0.19%	96,771.99	-
55554	Louisa County Public Schools	3,625,558.18	0.45%	16,315.01	0.45%	16,315.01	-
55571	Pittsylvania County Public Schools	2,656,294.48	0.48%	12,750.21	0.48%	12,750.21	-
55576	Prince William County Public Schools	52,518,237.18	0.22%	115,540.12	0.22%	115,540.12	-
55578	Rappahannock County Public Schools	636,898.96	0.53%	3,375.56	0.53%	3,375.56	-
55582	Rockingham County Public Schools	7,859,697.44	0.62%	48,730.12	0.62%	48,730.12	-
55583	Russell County School Board	2,434,577.02	0.95%	23,128.48	0.95%	23,128.48	-
55589	Stafford County Public Schools	8,333,781.22	0.23%	19,167.70	0.23%	19,167.70	-
55595	Washington County Public Schools	2,674,140.34	0.71%	18,986.40	0.71%	18,986.40	-
55597	Wise County Public Schools	1,669,474.27	0.36%	6,010.11	0.36%	6,010.11	-
55598	Wythe County Public Schools	1,227,736.71	0.77%	9,453.57	0.77%	9,453.57	-
55606	Franklin City Public Schools	391,874.19	0.23%	901.31	0.23%	901.31	-

**Virginia Retirement System
Finance Division
Analysis of Health Insurance Credit Contributions and Differences by Agency
for the Year Ended June 30, 2015**

<u>Employer Code</u>	<u>Employer Name</u>	<u>Retiree Health Insurance Covered Payroll</u>	<u>Employer Contribution Rate Paid</u>	<u>Employer Contributions Paid</u>	<u>Employer Contribution Rate Due</u>	<u>Employer Contributions Due</u>	<u>Difference (Over) Under</u>
55612	Brunswick County Public Schools	1,116,353.87	0.53%	5,916.68	0.53%	5,916.68	-
55615	Campbell County Public Schools	2,910,101.57	0.57%	16,587.58	0.57%	16,587.58	-
55617	Roanoke City Schools	2,703,046.86	0.10%	2,703.05	0.10%	2,703.05	-
55619	Staunton City Public Schools	920,262.92	0.71%	6,533.87	0.71%	6,533.87	-
55632	Manassas City Public Schools	4,173,377.87	0.26%	10,850.78	0.26%	10,850.78	-
55633	Franklin County Public Schools	4,950,726.89	0.47%	23,268.42	0.47%	23,268.42	-
55635	Salem City Public Schools	1,191,369.88	0.63%	7,505.63	0.63%	7,505.63	-
55636	Manassas Park City Public Schools	1,182,769.45	0.12%	1,419.32	0.12%	1,419.32	-
55802	Williamsburg-James City County Public Schools	5,291,255.09	0.23%	12,169.89	0.23%	12,169.89	-
55803	Poquoson City Public Schools	537,025.34	0.84%	4,511.01	0.84%	4,511.01	-
55814	Jackson River Technical Center	70,279.08	0.61%	428.70	0.61%	428.70	-
55868	Northern Virginia Transportation Authority	473,980.16	0.10%	473.98	0.10%	473.98	-
55874	Meherrin Regional Jail Authority	5,372,070.50	0.20%	10,744.14	0.20%	10,744.14	-
55883	Western Virginia Regional Jail Authority	7,523,786.99	0.12%	9,028.54	0.12%	9,028.54	-
55886	Russell County Public Service Authority	420,128.88	0.28%	1,176.36	0.28%	1,176.36	-
55897	Prince William County Services Authority	20,203,604.14	0.24%	48,488.65	0.24%	48,488.65	-
55904	Highlands Juvenile Detention Center Commission	1,892,932.08	0.38%	7,193.14	0.38%	7,193.14	-
55909	Henry County Public Service Authority	2,161,710.19	0.30%	6,485.13	0.30%	6,485.13	-
55914	Rappahannock Juvenile Detention Commission	3,042,502.72	0.18%	5,476.50	0.18%	5,476.50	-
55918	Amherst County Service Authority	959,223.27	0.33%	3,165.44	0.33%	3,165.44	-
55919	Pepper's Ferry Regional Wastewater Treatment Authority	1,096,226.60	0.34%	3,727.17	0.34%	3,727.17	-
55927	New River Resource Authority	896,199.69	0.11%	985.82	0.11%	985.82	-
55929	Greensville County Water & Sewer Authority	1,052,652.92	0.24%	2,526.37	0.24%	2,526.37	-
55930	Petersburg Redevelopment & Housing Authority	1,116,111.81	0.27%	3,013.50	0.27%	3,013.50	-
55932	Virginia Coalfield Economic Development Authority	297,620.04	0.21%	625.00	0.21%	625.00	-
55940	Monacan Soil & Water Conservation District	114,718.20	0.34%	390.04	0.34%	390.04	-
55944	Central Virginia Waste Management Authority	475,609.85	0.23%	1,093.90	0.23%	1,093.90	-
55947	Tidewater Regional Group Home Commission	2,112,467.49	0.30%	6,337.40	0.30%	6,337.40	-
55957	Wise County Redevelopment and Housing Authority	706,052.36	0.38%	2,683.00	0.38%	2,683.00	-
55964	Virginia Biotechnology Research Park	458,916.55	0.13%	596.59	0.13%	596.59	-
55977	Southside Regional Jail	1,851,559.67	0.21%	3,888.28	0.21%	3,888.28	-
55979	Roanoke Higher Education Authority	840,127.36	0.24%	2,016.31	0.24%	2,016.31	-
55983	Southside Community Services Board	6,533,094.79	0.20%	13,066.19	0.20%	13,066.19	-
	Total Basic Health Insurance Credit	<u>868,575,747.99</u>		<u>1,822,412.27</u>		<u>1,822,412.27</u>	-
55171	Pittsylvania County	9,153,480.49	0.19%	17,391.61	0.19%	17,391.61	-
55217	City of Roanoke	8,637,060.05	0.22%	19,001.53	0.22%	19,001.53	-
	Total Special Health Insurance Credit	<u>17,790,540.54</u>		<u>36,393.14</u>		<u>36,393.14</u>	-
Grand Total Political Subdivisions		<u>886,366,288.53</u>		<u>1,858,805.41</u>		<u>1,858,805.41</u>	-
Average Rate			<u>0.21%</u>				

Virginia Retirement System
Finance Division
Analysis of Health Insurance Credit Contributions and Differences by Agency
for the Year Ended June 30, 2015

<u>Employer Code</u>	<u>Employer Name</u>	<u>Retiree Health Insurance Covered Payroll</u>	<u>Employer Contribution Rate Paid</u>	<u>Employer Contributions Paid</u>	<u>Employer Contribution Rate Due</u>	<u>Employer Contributions Due</u>	<u>Difference (Over) Under</u>
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**Virginia Retirement System
Finance Division
Analysis of Health Insurance Credit Contributions and Differences by Agency
for the Year Ended June 30, 2014**

<u>Employer Code</u>	<u>Employer Name</u>	<u>Retiree Health Insurance Covered Payroll</u>	<u>Employer Contribution Rate Paid</u>	<u>Employer Contributions Paid</u>	<u>Employer Contribution Rate Due</u>	<u>Employer Contributions Due</u>	<u>Difference (Over) Under</u>
55103	Amelia County	1,289,791.83	0.10%	1,289.79	0.10%	1,289.79	-
55104	Amherst County	3,047,488.05	0.11%	3,352.24	0.11%	3,352.24	-
55110	Bland County	585,050.67	0.13%	760.57	0.13%	760.57	-
55122	Craig County	280,251.71	0.11%	308.28	0.11%	308.28	-
55132	Fluvanna County	2,477,963.62	0.10%	2,477.96	0.10%	2,477.96	-
55136	Gloucester County	6,780,101.35	0.10%	6,780.10	0.10%	6,780.10	-
55139	Greene County	1,762,919.69	0.09%	1,586.63	0.09%	1,586.63	-
55140	Greensville County	1,833,547.85	0.07%	1,283.48	0.07%	1,283.48	-
55141	Halifax County	3,659,036.33	0.14%	5,122.65	0.14%	5,122.65	-
55142	Hanover County	36,208,266.56	0.15%	54,312.40	0.15%	54,312.40	-
55144	Henry County	4,742,578.70	0.02%	948.52	0.02%	948.52	-
55146	Isle of Wight County	6,392,014.46	0.12%	7,670.42	0.12%	7,670.42	-
55147	James City County	32,799,435.98	0.19%	62,318.93	0.19%	62,318.93	-
55154	Louisa County	4,643,961.56	0.08%	3,715.17	0.08%	3,715.17	-
55156	Madison County	1,570,675.56	0.06%	942.41	0.06%	942.41	-
55166	Northumberland County	665,560.81	0.01%	66.56	0.01%	66.56	-
55171	Pittsylvania County	3,936,240.53	0.13%	5,117.11	0.13%	5,117.11	-
55176	Prince William County	205,903,159.98	0.18%	370,625.69	0.18%	370,625.69	-
55177	County of Pulaski	4,413,973.09	0.12%	5,296.77	0.12%	5,296.77	-
55178	Rappahannock County	612,117.96	0.02%	122.42	0.02%	122.42	-
55180	Roanoke County	32,141,703.38	0.25%	80,354.26	0.25%	80,354.26	-
55183	Russell County	1,081,401.95	0.07%	756.98	0.07%	756.98	-
55185	Shenandoah County	7,071,346.76	0.09%	6,364.21	0.09%	6,364.21	-
55187	Southampton County	2,005,583.28	0.06%	1,203.35	0.06%	1,203.35	-
55189	Stafford County	26,768,138.96	0.08%	21,414.51	0.08%	21,414.51	-
55192	Tazewell County	4,837,574.16	0.05%	2,418.79	0.05%	2,418.79	-
55195	Washington County	3,074,512.21	0.04%	1,229.80	0.04%	1,229.80	-
55196	Westmoreland County	1,409,222.01	0.10%	1,409.22	0.10%	1,409.22	-
55197	Wise County	3,239,798.67	0.04%	1,295.92	0.04%	1,295.92	-
55198	Wythe County	1,636,465.47	0.02%	327.29	0.02%	327.29	-
55199	York County	26,049,789.70	0.16%	41,679.66	0.16%	41,679.66	-
55215	City of Radford	7,832,645.69	0.29%	22,714.67	0.29%	22,714.67	-
55217	City of Roanoke	-	0.15%	-	0.15%	-	-
55222	City of Winchester	18,986,233.21	0.14%	26,580.73	0.14%	26,580.73	-
55228	Town of Middletown	282,302.44	0.26%	733.99	0.26%	733.99	-
55230	City of Covington	3,208,907.18	0.50%	16,044.54	0.50%	16,044.54	-
55301	Town of Dumfries	1,146,836.29	0.12%	1,376.20	0.12%	1,376.20	-
55312	Town of Hamilton	178,801.96	0.31%	554.29	0.31%	554.29	-
55321	Town of Woodstock	2,341,201.00	0.32%	7,491.84	0.32%	7,491.84	-
55326	Town of Pearisburg	1,206,037.87	0.37%	4,462.34	0.37%	4,462.34	-
55332	City of Manassas	26,668,437.06	0.19%	50,670.03	0.19%	50,670.03	-
55342	Town of Lawrenceville	843,385.46	0.39%	3,289.20	0.39%	3,289.20	-
55344	Town of Stanley	554,108.28	0.36%	1,994.79	0.36%	1,994.79	-

**Virginia Retirement System
Finance Division
Analysis of Health Insurance Credit Contributions and Differences by Agency
for the Year Ended June 30, 2014**

<u>Employer Code</u>	<u>Employer Name</u>	<u>Retiree Health Insurance Covered Payroll</u>	<u>Employer Contribution Rate Paid</u>	<u>Employer Contributions Paid</u>	<u>Employer Contribution Rate Due</u>	<u>Employer Contributions Due</u>	<u>Difference (Over) Under</u>
55103	Amelia County	1,289,791.83	0.10%	1,289.79	0.10%	1,289.79	-
55357	Town of Strasburg	2,637,833.42	0.17%	4,484.32	0.17%	4,484.32	-
55365	City of Poquoson	5,047,051.13	0.29%	14,636.45	0.29%	14,636.45	-
55385	Town of Kenbridge	339,155.88	0.24%	813.97	0.24%	813.97	-
55393	Town of Shenandoah	607,812.42	0.36%	2,188.12	0.36%	2,188.12	-
55396	Town of Kilmarnock	771,448.51	0.24%	1,851.48	0.24%	1,851.48	-
55411	Hampton Roads Sanitation District	45,283,218.89	0.19%	86,038.12	0.19%	86,038.12	-
55425	Colonial Services Board	7,020,849.43	0.24%	16,850.04	0.24%	16,850.04	-
55440	Shenandoah Valley Juvenile Detention Home	2,267,483.37	0.19%	4,308.22	0.19%	4,308.22	-
55447	Rappahannock Area Community Services Board	15,309,883.47	0.14%	21,433.84	0.14%	21,433.84	-
55450	Meherrin Regional Library	267,124.08	0.52%	1,389.05	0.52%	1,389.05	-
55454	Greensville/Emporia Department of Social Services	1,005,096.88	0.48%	4,824.47	0.48%	4,824.47	-
55455	James City Service Authority	3,944,629.19	0.20%	7,889.26	0.20%	7,889.26	-
55472	District 19 Community Services Board	8,861,243.15	0.19%	16,836.36	0.19%	16,836.36	-
55477	Frederick County Sanitation Authority	2,769,222.04	0.19%	5,261.52	0.19%	5,261.52	-
55478	Western Tidewater Community Services Board	9,640,833.64	0.19%	18,317.58	0.19%	18,317.58	-
55489	Harrisonburg-Rockingham Community Services Board	5,362,027.05	0.25%	13,405.07	0.25%	13,405.07	-
55493	Planning District 1 Community Services Board	203,662.52	0.40%	814.65	0.40%	814.65	-
55505	Appomattox County Public Schools	694,598.28	0.50%	3,472.99	0.50%	3,472.99	-
55508	Bath County School Board	772,300.00	0.89%	6,873.47	0.89%	6,873.47	-
55511	Botetourt County School Board (Effective 7/1/2010)	2,681,092.99	0.60%	16,086.56	0.60%	16,086.56	-
55517	Carroll County School Board	2,469,958.60	0.51%	12,596.79	0.51%	12,596.79	-
55522	Winchester City Public Schools	2,003,357.65	0.32%	6,410.74	0.32%	6,410.74	-
55523	Culpeper County Public Schools	3,816,862.80	0.29%	11,068.90	0.29%	11,068.90	-
55530	Covington City Public Schools	511,830.77	0.82%	4,197.01	0.82%	4,197.01	-
55536	Gloucester County Public Schools	4,025,921.81	0.67%	26,973.68	0.67%	26,973.68	-
55541	Halifax County Public Schools	2,968,977.35	0.70%	20,782.84	0.70%	20,782.84	-
55552	Lee County Public Schools	1,661,329.66	1.04%	17,277.83	1.04%	17,277.83	-
55553	Loudoun County Public Schools	49,912,894.85	0.24%	119,790.95	0.24%	119,790.95	-
55554	Louisa County Public Schools	3,601,258.36	0.55%	19,806.92	0.55%	19,806.92	-
55576	Prince William County Public Schools	52,468,470.71	0.26%	136,418.02	0.26%	136,418.02	-
55578	Rappahannock County Public Schools	643,423.56	0.76%	4,890.02	0.76%	4,890.02	-
55582	Rockingham County Public Schools	7,767,822.33	0.74%	57,481.89	0.74%	57,481.89	-
55583	Russell County School Board	2,612,300.98	0.59%	15,412.58	0.59%	15,412.58	-
55589	Stafford County Public Schools	8,623,159.51	0.28%	24,144.85	0.28%	24,144.85	-
55595	Washington County Public Schools	2,617,034.11	0.86%	22,506.49	0.86%	22,506.49	-
55597	Wise County Public Schools	1,700,245.77	0.40%	6,800.98	0.40%	6,800.98	-
55598	Wythe County Public Schools	1,243,057.56	0.77%	9,571.54	0.77%	9,571.54	-
55606	Franklin City Public Schools	384,282.74	0.28%	1,075.99	0.28%	1,075.99	-
55612	Brunswick County Public Schools	1,172,158.50	0.61%	7,150.17	0.61%	7,150.17	-
55615	Campbell County Public Schools	2,950,954.51	0.71%	20,951.78	0.71%	20,951.78	-
55617	Roanoke City Schools	2,245,016.54	0.24%	5,388.04	0.24%	5,388.04	-
55619	Staunton City Public Schools	825,863.17	0.82%	6,772.08	0.82%	6,772.08	-

**Virginia Retirement System
Finance Division
Analysis of Health Insurance Credit Contributions and Differences by Agency
for the Year Ended June 30, 2014**

Employer Code	Employer Name	Retiree Health Insurance Covered Payroll	Employer Contribution Rate Paid	Employer Contributions Paid	Employer Contribution Rate Due	Employer Contributions Due	Difference (Over) Under
55103	Amelia County	1,289,791.83	0.10%	1,289.79	0.10%	1,289.79	-
55632	Manassas City Public Schools	4,275,475.78	0.32%	13,681.52	0.32%	13,681.52	-
55633	Franklin County Public Schools	4,945,841.20	0.57%	28,191.29	0.57%	28,191.29	-
55635	Salem City Public Schools	1,230,001.21	0.76%	9,348.01	0.76%	9,348.01	-
55636	Manassas Park City Public Schools	1,505,990.91	0.21%	3,162.58	0.21%	3,162.58	-
55802	Williamsburg-James City County Public Schools	4,810,412.08	0.29%	13,950.20	0.29%	13,950.20	-
55803	Poquoson City Public Schools	480,449.17	0.83%	3,987.73	0.83%	3,987.73	-
55814	Jackson River Technical Center	69,174.00	0.63%	435.80	0.63%	435.80	-
55874	Meherrin Regional Jail Authority	5,435,711.96	0.13%	7,066.43	0.13%	7,066.43	-
55883	Western Virginia Regional Jail Authority	7,094,393.01	0.16%	11,351.03	0.16%	11,351.03	-
55886	Russell County Public Service Authority	420,128.88	0.34%	1,428.44	0.34%	1,428.44	-
55897	Prince William County Services Authority	18,983,148.29	0.29%	55,051.13	0.29%	55,051.13	-
55904	Highlands Juvenile Detention Center Commission	1,881,976.72	0.39%	7,339.71	0.39%	7,339.71	-
55909	Henry County Public Service Authority	2,110,883.83	0.32%	6,754.83	0.32%	6,754.83	-
55914	Rappahannock Juvenile Detention Commission	2,942,766.79	0.21%	6,179.81	0.21%	6,179.81	-
55918	Amherst County Service Authority	973,865.99	0.39%	3,798.08	0.39%	3,798.08	-
55919	Pepper's Ferry Regional Wastewater Treatment Authority	1,080,104.98	0.40%	4,320.42	0.40%	4,320.42	-
55927	New River Resource Authority	824,800.09	0.14%	1,154.72	0.14%	1,154.72	-
55929	Greensville County Water & Sewer Authority	1,030,440.79	0.32%	3,297.41	0.32%	3,297.41	-
55930	Petersburg Redevelopment & Housing Authority	965,317.57	0.27%	2,606.36	0.27%	2,606.36	-
55932	Virginia Coalfield Economic Development Authority	290,532.96	0.26%	755.39	0.26%	755.39	-
55940	Monacan Soil & Water Conservation District	106,912.08	0.32%	342.12	0.32%	342.12	-
55944	Central Virginia Waste Management Authority	458,696.37	0.24%	1,100.87	0.24%	1,100.87	-
55947	Tidewater Regional Group Home Commission	2,171,307.94	0.29%	6,296.79	0.29%	6,296.79	-
55957	Wise County Redevelopment and Housing Authority	733,555.26	0.46%	3,374.35	0.46%	3,374.35	-
55964	Virginia Biotechnology Research Park	423,315.60	0.15%	634.97	0.15%	634.97	-
55977	Southside Regional Jail	1,851,114.34	0.24%	4,442.67	0.24%	4,442.67	-
55979	Roanoke Higher Education Authority	797,211.99	0.25%	1,993.03	0.25%	1,993.03	-
55983	Southside Community Services Board	6,316,625.36	0.24%	15,159.90	0.24%	15,159.90	-
	Total Basic Health Insurance Credit	842,091,472.61		1,850,915.93		1,850,915.93	-
55171	Pittsylvania County	8,992,373.28	0.13%	11,690.09	0.13%	11,690.09	-
55217	City of Roanoke	8,456,383.34	0.15%	12,684.58	0.15%	12,684.58	-
	Total Special Health Insurance Credit	17,448,756.62		24,374.67		24,374.67	-
Grand Total Political Subdivisions		859,540,229.23		1,875,290.60		1,875,290.60	-
Average Rate		0.22%					

**Virginia Retirement System
Finance Division
Analysis of Health Insurance Credit Contributions and Differences by Agency
for the Year Ended June 30, 2013**

<u>Employer Code</u>	<u>Employer Name</u>	<u>Retiree Health Insurance Covered Payroll</u>	<u>Employer Contribution Rate Paid</u>	<u>Employer Contributions Paid</u>	<u>Employer Contribution Rate Due</u>	<u>Employer Contributions Due</u>	<u>Difference (Over) Under</u>
55103	Amelia County	3,676,165.90	0.10%	3,676.17	0.10%	3,676.17	-
55104	Amherst County	7,184,870.34	0.11%	7,903.36	0.11%	7,903.36	-
55110	Bland County	1,807,707.71	0.13%	2,350.02	0.13%	2,350.02	-
55122	Craig County	1,443,020.50	0.11%	1,587.32	0.11%	1,587.32	-
55132	Fluvanna County	5,589,370.17	0.10%	5,589.37	0.10%	5,589.37	-
55136	Gloucester County	13,222,648.20	0.10%	13,222.65	0.10%	13,222.65	-
55139	Greene County	4,829,740.08	0.09%	4,346.77	0.09%	4,346.77	-
55140	Greensville County	3,909,661.95	0.07%	2,736.76	0.07%	2,736.76	-
55141	Halifax County	7,604,542.88	0.14%	10,646.36	0.14%	10,646.36	-
55142	Hanover County	55,170,891.65	0.15%	82,756.34	0.15%	82,756.34	-
55144	Henry County	13,727,441.08	0.02%	2,745.49	0.02%	2,745.49	-
55146	Isle of Wight County	11,254,257.23	0.12%	13,505.11	0.12%	13,505.11	-
55147	James City County	36,063,416.21	0.19%	68,520.49	0.19%	68,520.49	-
55154	Louisa County	10,165,938.47	0.08%	8,132.75	0.08%	8,132.75	-
55156	Madison County	3,961,343.59	0.06%	2,376.81	0.06%	2,376.81	-
55166	Northumberland County	3,295,534.24	0.01%	329.55	0.01%	329.55	-
55171	Pittsylvania County	12,488,170.49	0.13%	16,234.62	0.13%	16,234.62	-
55176	Prince William County	215,108,299.88	0.18%	387,194.94	0.18%	387,194.94	-
55177	County of Pulaski	9,924,746.50	0.12%	11,909.70	0.12%	11,909.70	-
55178	Rappahannock County	2,890,342.12	0.02%	578.07	0.02%	578.07	-
55180	Roanoke County	41,545,798.44	0.25%	103,864.50	0.25%	103,864.50	-
55183	Russell County	5,574,375.40	0.07%	3,902.06	0.07%	3,902.06	-
55185	Shenandoah County	11,812,527.03	0.09%	10,631.27	0.09%	10,631.27	-
55187	Southampton County	7,008,576.90	0.06%	4,205.15	0.06%	4,205.15	-
55189	Stafford County	44,962,235.83	0.08%	35,969.79	0.08%	35,969.79	-
55192	Tazewell County	10,804,818.64	0.05%	5,402.41	0.05%	5,402.41	-
55195	Washington County	9,430,471.30	0.04%	3,772.19	0.04%	3,772.19	-
55196	Westmoreland County	4,701,169.86	0.10%	4,701.17	0.10%	4,701.17	-
55197	Wise County	9,454,711.86	0.04%	3,781.88	0.04%	3,781.88	-
55198	Wythe County	5,939,504.42	0.02%	1,187.90	0.02%	1,187.90	-
55199	York County	35,985,372.85	0.16%	57,576.60	0.16%	57,576.60	-
55215	City of Radford	9,053,418.16	0.29%	26,254.91	0.29%	26,254.91	-
55217	City of Roanoke	2,103,703.29	0.15%	3,155.55	0.15%	3,155.55	-
55222	City of Winchester	21,791,946.18	0.14%	30,508.72	0.14%	30,508.72	-
55228	Town of Middletown	310,409.88	0.26%	807.07	0.26%	807.07	-
55230	City of Covington	3,545,707.38	0.50%	17,728.54	0.50%	17,728.54	-
55301	Town of Dumfries	1,098,446.26	0.12%	1,318.14	0.12%	1,318.14	-
55312	Town of Hamilton	171,039.31	0.31%	530.22	0.31%	530.22	-
55321	Town of Woodstock	2,302,840.07	0.32%	7,369.09	0.32%	7,369.09	-
55326	Town of Pearisburg	1,202,058.21	0.37%	4,447.62	0.37%	4,447.62	-
55332	City of Manassas	27,442,772.52	0.19%	52,141.27	0.19%	52,141.27	-
55342	Town of Lawrenceville	823,375.98	0.39%	3,211.17	0.39%	3,211.17	-
55344	Town of Stanley	535,236.57	0.36%	1,926.85	0.36%	1,926.85	-

**Virginia Retirement System
Finance Division
Analysis of Health Insurance Credit Contributions and Differences by Agency
for the Year Ended June 30, 2013**

<u>Employer Code</u>	<u>Employer Name</u>	<u>Retiree Health Insurance Covered Payroll</u>	<u>Employer Contribution Rate Paid</u>	<u>Employer Contributions Paid</u>	<u>Employer Contribution Rate Due</u>	<u>Employer Contributions Due</u>	<u>Difference (Over) Under</u>
55357	Town of Strasburg	2,440,298.90	0.17%	4,148.51	0.17%	4,148.51	-
55365	City of Poquoson	5,498,637.55	0.29%	15,946.05	0.29%	15,946.05	-
55385	Town of Kenbridge	391,917.83	0.24%	940.60	0.24%	940.60	-
55393	Town of Shenandoah	586,307.52	0.36%	2,110.71	0.36%	2,110.71	-
55396	Town of Kilmarnock	774,400.41	0.24%	1,858.56	0.24%	1,858.56	-
55411	Hampton Roads Sanitation District	44,835,272.81	0.19%	85,187.02	0.19%	85,187.02	-
55425	Colonial Services Board	6,770,150.09	0.24%	16,248.36	0.24%	16,248.36	-
55440	Shenandoah Valley Juvenile Detention Home	2,122,251.10	0.19%	4,032.28	0.19%	4,032.28	-
55447	Rappahannock Area Community Services Board	14,109,792.30	0.14%	19,753.71	0.14%	19,753.71	-
55450	Meherrin Regional Library	218,128.68	0.52%	1,134.27	0.52%	1,134.27	-
55454	Greensville/Emporia Department of Social Services	1,059,046.16	0.48%	5,083.42	0.48%	5,083.42	-
55455	James City Service Authority	3,932,815.66	0.20%	7,865.63	0.20%	7,865.63	-
55472	District 19 Community Services Board	8,899,131.60	0.19%	16,908.35	0.19%	16,908.35	-
55477	Frederick County Sanitation Authority	2,646,008.73	0.19%	5,027.42	0.19%	5,027.42	-
55478	Western Tidewater Community Services Board	9,721,881.38	0.19%	18,471.57	0.19%	18,471.57	-
55489	Harrisonburg-Rockingham Community Services Board	4,961,021.10	0.25%	12,402.55	0.25%	12,402.55	-
55493	Planning District 1 Community Services Board	223,683.43	0.40%	894.73	0.40%	894.73	-
55505	Appomattox County Public Schools	719,064.18	0.50%	3,595.32	0.50%	3,595.32	-
55508	Bath County School Board	751,330.76	0.89%	6,686.84	0.89%	6,686.84	-
55511	Botetourt County School Board (Effective 7/1/2010)	2,560,098.84	0.60%	15,360.59	0.60%	15,360.59	-
55517	Carroll County School Board	2,492,083.71	0.51%	12,709.63	0.51%	12,709.63	-
55522	Winchester City Public Schools	1,968,036.56	0.32%	6,297.72	0.32%	6,297.72	-
55523	Culpeper County Public Schools	3,873,878.67	0.29%	11,234.25	0.29%	11,234.25	-
55530	Covington City Public Schools	490,888.74	0.82%	4,025.29	0.82%	4,025.29	-
55536	Gloucester County Public Schools	3,949,187.57	0.67%	26,459.56	0.67%	26,459.56	-
55541	Halifax County Public Schools	2,927,286.41	0.70%	20,491.00	0.70%	20,491.00	-
55552	Lee County Public Schools	1,618,131.91	1.04%	16,828.57	1.04%	16,828.57	-
55553	Loudoun County Public Schools	49,851,021.49	0.24%	119,642.45	0.24%	119,642.45	-
55554	Louisa County Public Schools	3,519,873.43	0.55%	19,359.30	0.55%	19,359.30	-
55576	Prince William County Public Schools	51,425,195.52	0.26%	133,705.51	0.26%	133,705.51	-
55578	Rappahannock County Public Schools	617,092.18	0.76%	4,689.90	0.76%	4,689.90	-
55582	Rockingham County Public Schools	7,613,199.81	0.74%	56,337.68	0.74%	56,337.68	-
55583	Russell County School Board	2,674,537.60	0.59%	15,779.77	0.59%	15,779.77	-
55589	Stafford County Public Schools	8,354,373.62	0.28%	23,392.25	0.28%	23,392.25	-
55595	Washington County Public Schools	2,714,546.28	0.86%	23,345.10	0.86%	23,345.10	-
55597	Wise County Public Schools	1,672,583.97	0.40%	6,690.34	0.40%	6,690.34	-
55598	Wythe County Public Schools	1,165,881.03	0.77%	8,977.28	0.77%	8,977.28	-
55606	Franklin City Public Schools	377,456.22	0.28%	1,056.88	0.28%	1,056.88	-
55612	Brunswick County Public Schools	1,196,912.47	0.61%	7,301.17	0.61%	7,301.17	-
55615	Campbell County Public Schools	2,989,686.78	0.71%	21,226.78	0.71%	21,226.78	-
55617	Roanoke City Schools	1,868,437.74	0.24%	4,484.25	0.24%	4,484.25	-
55619	Staunton City Public Schools	809,387.48	0.82%	6,636.98	0.82%	6,636.98	-
55632	Manassas City Public Schools	4,325,035.76	0.32%	13,840.11	0.32%	13,840.11	-

**Virginia Retirement System
Finance Division
Analysis of Health Insurance Credit Contributions and Differences by Agency
for the Year Ended June 30, 2013**

<u>Employer Code</u>	<u>Employer Name</u>	<u>Retiree Health Insurance Covered Payroll</u>	<u>Employer Contribution Rate Paid</u>	<u>Employer Contributions Paid</u>	<u>Employer Contribution Rate Due</u>	<u>Employer Contributions Due</u>	<u>Difference (Over) Under</u>
55633	Franklin County Public Schools	4,914,145.43	0.57%	28,010.63	0.57%	28,010.63	-
55635	Salem City Public Schools	1,273,875.50	0.76%	9,681.45	0.76%	9,681.45	-
55636	Manassas Park City Public Schools	1,506,064.85	0.21%	3,162.74	0.21%	3,162.74	-
55802	Williamsburg-James City County Public Schools	4,459,347.08	0.29%	12,932.11	0.29%	12,932.11	-
55803	Poquoson City Public Schools	505,393.32	0.83%	4,194.76	0.83%	4,194.76	-
55814	Jackson River Technical Center	65,881.67	0.63%	415.05	0.63%	415.05	-
55874	Meherrin Regional Jail Authority	4,863,660.90	0.13%	6,322.76	0.13%	6,322.76	-
55883	Western Virginia Regional Jail Authority	6,758,024.19	0.16%	10,812.84	0.16%	10,812.84	-
55886	Russell County Public Service Authority	449,449.26	0.34%	1,528.13	0.34%	1,528.13	-
55897	Prince William County Services Authority	17,526,843.22	0.29%	50,827.85	0.29%	50,827.85	-
55904	Highlands Juvenile Detention Center Commission	1,753,579.86	0.39%	6,838.96	0.39%	6,838.96	-
55909	Henry County Public Service Authority	2,082,601.70	0.32%	6,664.33	0.32%	6,664.33	-
55914	Rappahannock Juvenile Detention Commission	3,001,140.94	0.21%	6,302.40	0.21%	6,302.40	-
55918	Amherst County Service Authority	948,973.51	0.39%	3,701.00	0.39%	3,701.00	-
55919	Pepper's Ferry Regional Wastewater Treatment Authority	1,047,788.90	0.40%	4,191.16	0.40%	4,191.16	-
55927	New River Resource Authority	759,749.34	0.14%	1,063.65	0.14%	1,063.65	-
55929	Greensville County Water & Sewer Authority	1,035,419.80	0.32%	3,313.34	0.32%	3,313.34	-
55930	Petersburg Redevelopment & Housing Authority	841,099.81	0.27%	2,270.97	0.27%	2,270.97	-
55932	Virginia Coalfield Economic Development Authority	284,837.07	0.26%	740.58	0.26%	740.58	-
55940	Monacan Soil & Water Conservation District	92,496.93	0.32%	295.99	0.32%	295.99	-
55944	Central Virginia Waste Management Authority	477,258.75	0.24%	1,145.42	0.24%	1,145.42	-
55947	Tidewater Regional Group Home Commission	2,138,681.50	0.29%	6,202.18	0.29%	6,202.18	-
55957	Wise County Redevelopment and Housing Authority	813,505.80	0.46%	3,742.13	0.46%	3,742.13	-
55964	Virginia Biotechnology Research Park	428,991.02	0.24%	1,029.58	0.24%	1,029.58	-
55977	Southside Regional Jail	1,859,900.46	0.24%	4,463.76	0.24%	4,463.76	-
55979	Roanoke Higher Education Authority	793,095.15	0.25%	1,982.74	0.25%	1,982.74	-
55983	Southside Community Services Board	6,104,602.79	0.24%	14,651.05	0.24%	14,651.05	-
		<u>1,019,420,988.26</u>		<u>2,035,392.54</u>		<u>2,035,392.54</u>	-
	Average Rate		<u>0.20%</u>				

**Virginia Retirement System
Finance Division
Analysis of Retiree Health Insurance Credit Contributions and Differences by Agency
for the Year Ended June 30, 2012**

<u>Employer Code</u>	<u>Employer Name</u>	<u>Retiree Health Insurance Covered Payroll</u>	<u>Employer Contribution Rate Paid</u>	<u>Employer Contributions Paid</u>	<u>Employer Contribution Rate Due</u>	<u>Employer Contributions Due</u>	<u>Difference (Over) Under</u>
55103	Amelia County	3,344,672.98	0.09%	3,010.21	0.09%	3,010.21	-
55104	Amherst County	7,292,518.76	0.11%	8,021.77	0.11%	8,021.77	-
55110	Bland County	1,861,980.73	0.11%	2,048.18	0.11%	2,048.18	-
55122	Craig County	1,592,756.52	0.13%	2,070.58	0.13%	2,070.58	-
55132	Fluvanna County	5,206,999.16	0.10%	5,207.00	0.10%	5,207.00	-
55136	Gloucester County	12,188,663.77	0.10%	12,188.66	0.10%	12,188.66	-
55139	Greene County	4,611,496.23	0.12%	5,533.80	0.12%	5,533.80	-
55140	Greensville County	3,850,560.90	0.08%	3,080.45	0.08%	3,080.45	-
55141	Halifax County	7,295,589.63	0.14%	10,213.83	0.14%	10,213.83	-
55142	Hanover County	54,113,765.83	0.14%	75,759.27	0.14%	75,759.27	-
55144	Henry County	13,652,123.00	0.02%	2,730.42	0.02%	2,730.42	-
55146	Isle of Wight County	10,436,109.24	0.12%	12,523.33	0.12%	12,523.33	-
55147	James City County	34,637,575.04	0.20%	69,275.15	0.20%	69,275.15	-
55154	Louisa County	10,119,019.16	0.07%	7,083.31	0.07%	7,083.31	-
55156	Madison County	3,464,624.70	0.05%	1,732.31	0.05%	1,732.31	-
55166	Northumberland County	3,094,889.79	0.02%	618.98	0.02%	618.98	-
55171	Pittsylvania County	12,353,575.34	0.16%	19,765.72	0.16%	19,765.72	-
55176	Prince William County	209,977,211.62	0.18%	377,958.98	0.18%	377,958.98	-
55177	County of Pulaski	9,257,302.24	0.13%	12,034.49	0.13%	12,034.49	-
55178	Rappahannock County	2,609,243.12	0.05%	1,304.62	0.05%	1,304.62	-
55180	Roanoke County	38,749,496.69	0.24%	92,998.79	0.24%	92,998.79	-
55183	Russell County	5,481,250.20	0.06%	3,288.75	0.06%	3,288.75	-
55185	Shenandoah County	10,885,524.49	0.08%	8,708.42	0.08%	8,708.42	-
55187	Southampton County	7,098,735.86	0.06%	4,259.24	0.06%	4,259.24	-
55189	Stafford County	42,207,270.86	0.10%	42,207.27	0.10%	42,207.27	-
55192	Tazewell County	9,986,515.31	0.08%	7,989.21	0.08%	7,989.21	-
55195	Washington County	8,684,692.13	0.03%	2,605.41	0.03%	2,605.41	-
55196	Westmoreland County	4,472,602.77	0.08%	3,578.08	0.08%	3,578.08	-
55197	Wise County	9,219,793.03	0.06%	5,531.88	0.06%	5,531.88	-
55198	Wythe County	5,592,915.18	0.11%	6,152.21	0.11%	6,152.21	-
55199	York County	34,982,679.64	0.15%	52,474.02	0.15%	52,474.02	-
55215	City of Radford	8,422,878.00	0.28%	23,584.06	0.28%	23,584.06	-
55217	City of Roanoke	7,964,756.84	0.14%	11,150.66	0.14%	11,150.66	-
55222	City of Winchester	20,600,086.81	0.15%	30,900.13	0.15%	30,900.13	-
55228	Town of Middletown	313,820.89	0.36%	1,129.76	0.36%	1,129.76	-
55230	City of Covington	3,466,407.46	0.50%	17,332.04	0.50%	17,332.04	-
55301	Town of Dumfries	1,127,998.08	0.15%	1,692.00	0.15%	1,692.00	-
55312	Town of Hamilton	200,282.02	0.29%	580.82	0.29%	580.82	-
55321	Town of Woodstock	2,207,162.08	0.30%	6,621.49	0.30%	6,621.49	-
55326	Town of Pearisburg	1,108,414.06	0.37%	4,101.13	0.37%	4,101.13	-
55332	City of Manassas	24,939,380.95	0.17%	42,396.95	0.17%	42,396.95	-
55342	Town of Lawrenceville	744,746.04	0.39%	2,904.51	0.39%	2,904.51	-
55344	Town of Stanley	533,047.32	0.36%	1,918.97	0.36%	1,918.97	-

**Virginia Retirement System
Finance Division
Analysis of Retiree Health Insurance Credit Contributions and Differences by Agency
for the Year Ended June 30, 2012**

<u>Employer Code</u>	<u>Employer Name</u>	<u>Retiree Health Insurance Covered Payroll</u>	<u>Employer Contribution Rate Paid</u>	<u>Employer Contributions Paid</u>	<u>Employer Contribution Rate Due</u>	<u>Employer Contributions Due</u>	<u>Difference (Over) Under</u>
55357	Town of Strasburg	2,509,449.00	0.17%	4,266.06	0.17%	4,266.06	-
55365	City of Poquoson	5,083,773.93	0.26%	13,217.81	0.26%	13,217.81	-
55385	Town of Kenbridge	384,150.98	0.20%	768.30	0.20%	768.30	-
55393	Town of Shenandoah	542,995.00	0.39%	2,117.68	0.39%	2,117.68	-
55396	Town of Kilmarnock	755,094.44	0.25%	1,887.74	0.25%	1,887.74	-
55411	Hampton Roads Sanitation District	41,634,160.57	0.24%	99,921.99	0.24%	99,921.99	-
55425	Colonial Services Board	6,791,997.06	0.23%	15,621.59	0.23%	15,621.59	-
55440	Shenandoah Valley Juvenile Detention Home	2,063,021.99	0.18%	3,713.44	0.18%	3,713.44	-
55447	Rappahannock Area Community Services Board	12,769,455.79	0.15%	19,154.18	0.15%	19,154.18	-
55450	Meherrin Regional Library	238,881.63	0.37%	883.86	0.37%	883.86	-
55454	Greensville/Emporia Department of Social Services	900,338.40	0.53%	4,771.79	0.53%	4,771.79	-
55455	James City Service Authority	3,799,096.42	0.21%	7,978.10	0.21%	7,978.10	-
55472	District 19 Community Services Board	8,735,910.70	0.22%	19,219.00	0.22%	19,219.00	-
55477	Frederick County Sanitation Authority	2,618,425.57	0.19%	4,975.01	0.19%	4,975.01	-
55478	Western Tidewater Community Services Board	9,623,074.03	0.23%	22,133.07	0.23%	22,133.07	-
55489	Harrisonburg-Rockingham Community Services Board	4,883,833.10	0.27%	13,186.35	0.27%	13,186.35	-
55493	Planning District 1 Community Services Board	110,001.36	0.39%	429.01	0.39%	429.01	-
55505	Appomattox County Public Schools	678,924.16	0.55%	3,734.08	0.55%	3,734.08	-
55508	Bath County School Board	709,930.28	0.60%	4,259.58	0.60%	4,259.58	-
55511	Botetourt County School Board (Effective 7/1/2010)	2,594,757.09	0.55%	14,271.16	0.55%	14,271.16	-
55517	Carroll County School Board	2,544,709.83	0.49%	12,469.08	0.49%	12,469.08	-
55522	Winchester City Public Schools	1,830,784.84	0.34%	6,224.67	0.34%	6,224.67	-
55523	Culpeper County Public Schools	3,956,566.51	0.32%	12,661.01	0.32%	12,661.01	-
55530	Covington City Public Schools	512,257.40	0.80%	4,098.06	0.80%	4,098.06	-
55536	Gloucester County Public Schools	3,819,986.69	0.63%	24,065.92	0.63%	24,065.92	-
55541	Halifax County Public Schools	2,976,762.38	0.70%	20,837.34	0.70%	20,837.34	-
55552	Lee County Public Schools	1,660,183.98	1.12%	18,594.06	1.12%	18,594.06	-
55553	Loudoun County Public Schools	49,352,743.89	0.24%	118,446.59	0.24%	118,446.59	-
55554	Louisa County Public Schools	3,487,417.50	0.58%	20,227.02	0.58%	20,227.02	-
55576	Prince William County Public Schools	49,713,124.28	0.26%	129,254.12	0.26%	129,254.12	-
55578	Rappahannock County Public Schools	554,219.32	0.81%	4,489.18	0.81%	4,489.18	-
55582	Rockingham County Public Schools	7,433,220.76	0.77%	57,235.80	0.77%	57,235.80	-
55589	Stafford County Public Schools	8,623,392.79	0.26%	22,420.82	0.26%	22,420.82	-
55595	Washington County Public Schools	2,426,635.16	0.78%	18,927.75	0.78%	18,927.75	-
55597	Wise County Public Schools	1,669,133.06	0.43%	7,177.27	0.43%	7,177.27	-
55598	Wythe County Public Schools	1,565,251.40	0.77%	12,052.44	0.77%	12,052.44	-
55606	Franklin City Public Schools	371,177.32	0.35%	1,299.12	0.35%	1,299.12	-
55612	Brunswick County Public Schools	1,154,974.31	0.66%	7,622.83	0.66%	7,622.83	-
55615	Campbell County Public Schools	2,774,366.30	0.72%	19,975.44	0.72%	19,975.44	-
55617	Roanoke City Schools	1,504,475.14	0.23%	3,460.29	0.23%	3,460.29	-
55619	Staunton City Public Schools	722,560.85	0.72%	5,202.44	0.72%	5,202.44	-
55632	Manassas City Public Schools	4,395,430.11	0.31%	13,625.83	0.31%	13,625.83	-
55633	Franklin County Public Schools	4,910,961.03	0.59%	28,974.67	0.59%	28,974.67	-

**Virginia Retirement System
Finance Division
Analysis of Retiree Health Insurance Credit Contributions and Differences by Agency
for the Year Ended June 30, 2012**

<u>Employer Code</u>	<u>Employer Name</u>	<u>Retiree Health Insurance Covered Payroll</u>	<u>Employer Contribution Rate Paid</u>	<u>Employer Contributions Paid</u>	<u>Employer Contribution Rate Due</u>	<u>Employer Contributions Due</u>	<u>Difference (Over) Under</u>
55635	Salem City Public Schools	1,238,879.86	0.70%	8,672.16	0.70%	8,672.16	-
55636	Manassas Park City Public Schools	1,496,202.66	0.19%	2,842.79	0.19%	2,842.79	-
55802	Williamsburg-James City County Public Schools	4,896,289.75	0.32%	15,668.13	0.32%	15,668.13	-
55803	Poquoson City Public Schools	500,078.05	0.71%	3,550.55	0.71%	3,550.55	-
55814	Jackson River Technical Center	86,347.17	0.62%	535.35	0.62%	535.35	-
55874	Meherrin Regional Jail Authority	456,121.89	0.13%	592.96	0.13%	592.96	-
55883	Western Virginia Regional Jail Authority	6,360,681.63	0.13%	8,268.89	0.13%	8,268.89	-
55886	Russell County Public Service Authority	429,969.00	0.21%	902.93	0.21%	902.93	-
55897	Prince William County Services Authority	16,268,404.00	0.23%	37,417.33	0.23%	37,417.33	-
55904	Highlands Juvenile Detention Center Commission	1,595,039.00	0.31%	4,944.62	0.31%	4,944.62	-
55909	Henry County Public Service Authority	2,054,458.94	0.33%	6,779.71	0.33%	6,779.71	-
55914	Rappahannock Juvenile Detention Commission	2,913,422.32	0.21%	6,118.19	0.21%	6,118.19	-
55918	Amherst County Service Authority	892,955.13	0.35%	3,125.34	0.35%	3,125.34	-
55919	Pepper's Ferry Regional Wastewater Treatment Authority	961,266.89	0.39%	3,748.94	0.39%	3,748.94	-
55927	New River Resource Authority	724,505.50	0.17%	1,231.66	0.17%	1,231.66	-
55929	Greensville County Water & Sewer Authority	963,953.53	0.31%	2,988.26	0.31%	2,988.26	-
55930	Petersburg Redevelopment & Housing Authority	1,030,949.00	0.27%	2,783.56	0.27%	2,783.56	-
55932	Virginia Coalfield Economic Development Authority	264,473.04	0.27%	714.08	0.27%	714.08	-
55940	Monacan Soil & Water Conservation District	108,882.72	0.26%	283.10	0.26%	283.10	-
55944	Central Virginia Waste Management Authority	455,118.00	0.20%	910.24	0.20%	910.24	-
55947	Tidewater Regional Group Home Commission	2,040,622.46	0.27%	5,509.68	0.27%	5,509.68	-
55957	Wise County Redevelopment and Housing Authority	765,722.67	0.53%	4,058.33	0.53%	4,058.33	-
55964	Virginia Biotechnology Research Park	488,074.29	0.13%	634.50	0.13%	634.50	-
55977	Southside Regional Jail	1,783,403.77	0.20%	3,566.81	0.20%	3,566.81	-
55979	Roanoke Higher Education Authority	778,527.00	0.15%	1,167.79	0.15%	1,167.79	-
55983	Southside Community Services Board	5,942,937.62	0.25%	14,857.34	0.25%	14,857.34	-
		<u>980,836,026.71</u>		<u>1,973,991.65</u>		<u>1,973,991.65</u>	-
	Average Rate		<u>0.20%</u>				

**Virginia Retirement System
Finance Division
Analysis of Retiree Health Insurance Credit Contributions and Differences by Agency
for the Year Ended June 30, 2011**

<u>Employer Code</u>	<u>Employer Name</u>	<u>Retiree Health Insurance Covered Payroll</u>	<u>Employer Contribution Rate Paid</u>	<u>Employer Contributions Paid</u>	<u>Employer Contribution Rate Due</u>	<u>Employer Contributions Due</u>	<u>Difference (Over) Under</u>
55103	Amelia County	3,299,414.29	0.09%	2,969.47	0.09%	2,969.47	-
55104	Amherst County	7,661,992.92	0.11%	8,428.19	0.11%	8,428.19	-
55110	Bland County	1,825,391.26	0.11%	2,007.93	0.11%	2,007.93	-
55122	Craig County	1,615,527.48	0.13%	2,100.19	0.13%	2,100.19	-
55132	Fluvanna County	5,288,045.57	0.10%	5,288.05	0.10%	5,288.05	-
55136	Gloucester County	12,282,142.25	0.10%	12,282.14	0.10%	12,282.14	-
55139	Greene County	4,440,725.66	0.12%	5,328.87	0.12%	5,328.87	-
55140	Greensville County	3,887,919.58	0.08%	3,110.34	0.08%	3,110.34	-
55141	Halifax County	7,339,156.67	0.14%	10,274.82	0.14%	10,274.82	-
55142	Hanover County	53,579,178.09	0.14%	75,010.85	0.14%	75,010.85	-
55144	Henry County	13,512,864.35	0.02%	2,702.57	0.02%	2,702.57	-
55146	Isle of Wight County	10,315,611.09	0.12%	12,378.73	0.12%	12,378.73	-
55147	James City County	34,680,160.89	0.20%	69,360.32	0.20%	69,360.32	-
55154	Louisa County	10,043,875.44	0.07%	7,030.71	0.07%	7,030.71	-
55156	Madison County	3,677,829.04	0.05%	1,838.91	0.05%	1,838.91	-
55166	Northumberland County	3,032,696.30	0.02%	606.54	0.02%	606.54	-
55171	Pittsylvania County	12,280,998.67	0.16%	19,649.60	0.16%	19,649.60	-
55176	Prince William County	204,399,236.28	0.18%	367,918.63	0.18%	367,918.63	-
55177	County of Pulaski	8,960,522.37	0.13%	11,648.68	0.13%	11,648.68	-
55178	Rappahannock County	2,554,498.78	0.05%	1,277.25	0.05%	1,277.25	-
55180	Roanoke County	39,259,763.01	0.24%	94,223.43	0.24%	94,223.43	-
55183	Russell County	5,506,788.91	0.06%	3,304.07	0.06%	3,304.07	-
55185	Shenandoah County	10,968,737.96	0.08%	8,774.99	0.08%	8,774.99	-
55187	Southampton County	6,928,801.68	0.06%	4,157.28	0.06%	4,157.28	-
55189	Stafford County	42,029,665.77	0.10%	42,029.67	0.10%	42,029.67	-
55192	Tazewell County	9,716,087.52	0.08%	7,772.87	0.08%	7,772.87	-
55195	Washington County	8,510,200.88	0.03%	2,553.06	0.03%	2,553.06	-
55196	Westmoreland County	4,427,591.73	0.08%	3,542.07	0.08%	3,542.07	-
55197	Wise County	9,371,854.59	0.06%	5,623.11	0.06%	5,623.11	-
55198	Wythe County	5,362,639.41	0.11%	5,898.90	0.11%	5,898.90	-
55199	York County	35,813,637.80	0.15%	53,720.46	0.15%	53,720.46	-
55215	City of Radford	8,406,624.94	0.28%	23,538.55	0.28%	23,538.55	-
55217	City of Roanoke	8,030,908.89	0.14%	11,243.27	0.14%	11,243.27	-
55222	City of Winchester	19,863,275.51	0.15%	29,794.91	0.15%	29,794.91	-
55228	Town of Middletown	275,937.47	0.36%	993.37	0.36%	993.37	-
55230	City of Covington	3,462,357.89	0.50%	17,311.79	0.50%	17,311.79	-
55301	Town of Dumfries	1,217,287.84	0.15%	1,825.93	0.15%	1,825.93	-
55312	Town of Hamilton	178,046.96	0.29%	516.34	0.29%	516.34	-
55321	Town of Woodstock	2,281,695.52	0.30%	6,845.09	0.30%	6,845.09	-
55326	Town of Pearisburg	1,104,293.33	0.37%	4,085.89	0.37%	4,085.89	-
55332	City of Manassas	24,215,986.70	0.17%	41,167.18	0.17%	41,167.18	-
55342	Town of Lawrenceville	757,278.65	0.39%	2,953.39	0.39%	2,953.39	-
55344	Town of Stanley	497,049.25	0.36%	1,789.38	0.36%	1,789.38	-

**Virginia Retirement System
Finance Division
Analysis of Retiree Health Insurance Credit Contributions and Differences by Agency
for the Year Ended June 30, 2011**

<u>Employer Code</u>	<u>Employer Name</u>	<u>Retiree Health Insurance Covered Payroll</u>	<u>Employer Contribution Rate Paid</u>	<u>Employer Contributions Paid</u>	<u>Employer Contribution Rate Due</u>	<u>Employer Contributions Due</u>	<u>Difference (Over) Under</u>
55357	Town of Strasburg	2,513,113.24	0.17%	4,272.29	0.17%	4,272.29	-
55365	City of Poquoson	4,912,567.04	0.26%	12,772.67	0.26%	12,772.67	-
55385	Town of Kenbridge	331,996.99	0.20%	663.99	0.20%	663.99	-
55393	Town of Shenandoah	530,198.38	0.39%	2,067.77	0.39%	2,067.77	-
55396	Town of Kilmarnock	761,925.31	0.25%	1,904.81	0.25%	1,904.81	-
55411	Hampton Roads Sanitation District	40,282,003.54	0.24%	96,676.81	0.24%	96,676.81	-
55425	Colonial Services Board	6,610,171.24	0.23%	15,203.39	0.23%	15,203.39	-
55440	Shenandoah Valley Juvenile Detention Home	1,705,399.61	0.18%	3,069.72	0.18%	3,069.72	-
55447	Rappahannock Area Community Services Board	12,378,029.24	0.15%	18,567.04	0.15%	18,567.04	-
55450	Meherrin Regional Library	246,003.87	0.37%	910.21	0.37%	910.21	-
55454	Greensville/Emporia Department of Social Services	987,708.76	0.53%	5,234.86	0.53%	5,234.86	-
55455	James City Service Authority	3,762,123.42	0.21%	7,900.46	0.21%	7,900.46	-
55472	District 19 Community Services Board	8,688,505.28	0.22%	19,114.71	0.22%	19,114.71	-
55477	Frederick County Sanitation Authority	2,676,782.06	0.19%	5,085.89	0.19%	5,085.89	-
55478	Western Tidewater Community Services Board	10,390,369.40	0.23%	23,897.85	0.23%	23,897.85	-
55489	Harrisonburg-Rockingham Community Services Board	4,433,175.91	0.27%	11,969.57	0.27%	11,969.57	-
55505	Appomattox County Public Schools	685,251.44	0.55%	3,768.88	0.55%	3,768.88	-
55508	Bath County School Board	688,165.16	0.60%	4,128.99	0.60%	4,128.99	-
55511	Botetourt County School Board (Effective 7/1/2010)	2,602,699.53	0.55%	14,314.85	0.55%	14,314.85	-
55522	Winchester City Public Schools	1,819,226.72	0.34%	6,185.37	0.34%	6,185.37	-
55523	Culpeper County Public Schools	3,950,435.92	0.32%	12,641.39	0.32%	12,641.39	-
55530	Covington City Public Schools	498,789.37	0.80%	3,990.31	0.80%	3,990.31	-
55536	Gloucester County Public Schools	3,885,630.44	0.63%	24,479.47	0.63%	24,479.47	-
55541	Halifax County Public Schools	3,048,065.37	0.70%	21,336.46	0.70%	21,336.46	-
55552	Lee County Public Schools	1,770,965.51	1.12%	19,834.81	1.12%	19,834.81	-
55553	Loudoun County Public Schools	48,288,137.88	0.24%	115,891.53	0.24%	115,891.53	-
55554	Louisa County Public Schools	3,438,858.82	0.58%	19,945.38	0.58%	19,945.38	-
55576	Prince William County Public Schools	48,216,450.11	0.26%	125,362.77	0.26%	125,362.77	-
55578	Rappahannock County Public Schools	556,316.47	0.81%	4,506.16	0.81%	4,506.16	-
55582	Rockingham County Public Schools	7,407,332.33	0.77%	57,036.46	0.77%	57,036.46	-
55589	Stafford County Public Schools	8,749,842.46	0.26%	22,749.59	0.26%	22,749.59	-
55595	Washington County Public Schools	2,438,596.11	0.78%	19,021.05	0.78%	19,021.05	-
55597	Wise County Public Schools	1,792,121.92	0.43%	7,706.12	0.43%	7,706.12	-
55598	Wythe County Public Schools	1,532,139.50	0.77%	11,797.47	0.77%	11,797.47	-
55606	Franklin City Public Schools	425,048.47	0.35%	1,487.67	0.35%	1,487.67	-
55612	Brunswick County Public Schools	1,201,012.45	0.66%	7,926.68	0.66%	7,926.68	-
55615	Campbell County Public Schools	2,794,780.41	0.72%	20,122.42	0.72%	20,122.42	-
55617	Roanoke City Schools	1,187,509.04	0.23%	2,731.27	0.23%	2,731.27	-
55619	Staunton City Public Schools	690,573.94	0.72%	4,972.13	0.72%	4,972.13	-
55632	Manassas City Public Schools	4,395,416.25	0.31%	13,625.79	0.31%	13,625.79	-
55633	Franklin County Public Schools	4,933,481.99	0.59%	29,107.54	0.59%	29,107.54	-
55635	Salem City Public Schools	1,236,962.49	0.70%	8,658.74	0.70%	8,658.74	-
55636	Manassas Park City Public Schools	1,360,956.40	0.19%	2,585.82	0.19%	2,585.82	-

**Virginia Retirement System
Finance Division
Analysis of Retiree Health Insurance Credit Contributions and Differences by Agency
for the Year Ended June 30, 2011**

<u>Employer Code</u>	<u>Employer Name</u>	<u>Retiree Health Insurance Covered Payroll</u>	<u>Employer Contribution Rate Paid</u>	<u>Employer Contributions Paid</u>	<u>Employer Contribution Rate Due</u>	<u>Employer Contributions Due</u>	<u>Difference (Over) Under</u>
55802	Williamsburg-James City County Public Schools	4,704,838.13	0.32%	15,055.48	0.32%	15,055.48	-
55803	Poquoson City Public Schools	563,015.92	0.71%	3,997.41	0.71%	3,997.41	-
55814	Jackson River Technical Center	88,955.88	0.62%	551.53	0.62%	551.53	-
55883	Western Virginia Regional Jail Authority	6,199,547.54	0.13%	8,059.41	0.13%	8,059.41	-
55886	Russell County Public Service Authority	415,994.88	0.21%	873.59	0.21%	873.59	-
55897	Prince William County Services Authority	16,542,019.00	0.23%	38,046.64	0.23%	38,046.64	-
55904	Highlands Juvenile Detention Center Commission	1,806,102.00	0.31%	5,598.92	0.31%	5,598.92	-
55909	Henry County Public Service Authority	2,049,025.08	0.33%	6,761.78	0.33%	6,761.78	-
55914	Rappahannock Juvenile Detention Commission	2,895,991.01	0.21%	6,081.58	0.21%	6,081.58	-
55918	Amherst County Service Authority	882,957.32	0.35%	3,090.35	0.35%	3,090.35	-
55919	Pepper's Ferry Regional Wastewater Treatment Authority	907,791.89	0.39%	3,540.39	0.39%	3,540.39	-
55927	New River Resource Authority	697,489.48	0.17%	1,185.73	0.17%	1,185.73	-
55929	Greensville County Water & Sewer Authority	927,764.24	0.31%	2,876.07	0.31%	2,876.07	-
55930	Petersburg Redevelopment & Housing Authority	1,089,011.00	0.27%	2,940.33	0.27%	2,940.33	-
55932	Virginia Coalfield Economic Development Authority	246,248.04	0.27%	664.87	0.27%	664.87	-
55940	Monacan Soil & Water Conservation District	114,710.07	0.26%	298.25	0.26%	298.25	-
55944	Central Virginia Waste Management Authority	457,209.25	0.20%	914.42	0.20%	914.42	-
55947	Tidewater Regional Group Home Commission	2,075,948.38	0.27%	5,605.06	0.27%	5,605.06	-
55957	Wise County Redevelopment and Housing Authority	770,711.79	0.53%	4,084.77	0.53%	4,084.77	-
55977	Southside Regional Jail	1,787,697.11	0.20%	3,575.39	0.20%	3,575.39	-
55979	Roanoke Higher Education Authority	725,589.73	0.15%	1,088.38	0.15%	1,088.38	-
55983	Southside Community Services Board	5,832,546.66	0.25%	14,581.37	0.25%	14,581.37	-
		<u>965,450,303.38</u>		<u>1,939,576.67</u>		<u>1,939,576.67</u>	-
	Average Rate		<u>0.20%</u>				

Virginia Retirement System
Finance Division
Analysis of Retiree Health Insurance Credit Contributions and Differences by Agency
for the Year Ended June 30, 2010
(Contributions paid for July 2009 through June 2010)

Employer Code	Employer Name	Retiree Health Insurance Covered Payroll	Employer Contribution Rate Paid	Employer Contributions Paid	Employer Contribution Rate Due	Employer Contributions Due	Difference (Over) Under
55103	Amelia County (HIC 12/1/2009)	1,921,854.51	0.14%	2,690.60	0.14%	2,690.60	-
55104	Amherst County	7,888,726.28	0.21%	16,566.33	0.21%	16,566.33	-
55110	Bland County	1,747,570.62	0.12%	2,097.08	0.12%	2,097.08	-
55122	Craig County	1,644,855.06	0.45%	7,401.85	0.45%	7,401.85	-
55132	Fluvanna County	5,499,700.87	0.17%	9,349.49	0.17%	9,349.49	-
55136	Gloucester County	12,513,942.95	0.18%	22,525.10	0.18%	22,525.10	-
55139	Greene County	4,583,617.10	0.17%	7,792.15	0.17%	7,792.15	-
55140	Greensville County	3,883,202.33	0.19%	7,378.08	0.19%	7,378.08	-
55141	Halifax County	7,588,330.94	0.23%	17,453.16	0.23%	17,453.16	-
55142	Hanover County	54,321,588.96	0.20%	108,643.18	0.20%	108,643.18	-
55144	Henry County	13,656,788.06	0.09%	12,291.11	0.09%	12,291.11	-
55146	Isle of Wight County	10,296,919.74	0.36%	37,068.91	0.36%	37,068.91	-
55147	James City County	35,636,530.63	0.27%	96,218.63	0.27%	96,218.63	-
55154	Louisa County	10,041,647.45	0.14%	14,058.31	0.14%	14,058.31	-
55156	Madison County	3,673,136.19	0.13%	4,775.08	0.13%	4,775.08	-
55166	Northumberland County	3,060,553.02	0.06%	1,836.33	0.06%	1,836.33	-
55171	Pittsylvania County	12,308,072.38	0.00%	-	0.00%	-	-
55176	Prince William County	204,406,296.35	0.27%	551,897.00	0.27%	551,897.00	-
55177	County of Pulaski	9,195,620.47	0.23%	21,149.93	0.23%	21,149.93	-
55178	Rappahannock County	2,558,855.21	0.06%	1,535.31	0.06%	1,535.31	-
55180	Roanoke County	39,449,374.86	0.31%	122,293.06	0.31%	122,293.06	-
55183	Russell County	5,472,384.49	0.14%	7,661.34	0.14%	7,661.34	-
55185	Shenandoah County	11,296,266.79	0.15%	16,944.40	0.15%	16,944.40	-
55187	Southampton County	6,986,846.33	0.12%	8,384.22	0.12%	8,384.22	-
55189	Stafford County	42,739,644.82	0.14%	59,835.50	0.14%	59,835.50	-
55192	Tazewell County	9,681,736.58	0.17%	16,458.95	0.17%	16,458.95	-
55195	Washington County	8,313,523.72	0.08%	6,650.82	0.08%	6,650.82	-
55196	Westmoreland County (HIC 7/1/2009)	4,279,106.70	0.15%	6,418.66	0.15%	6,418.66	-
55197	Wise County	9,434,814.55	0.17%	16,039.18	0.17%	16,039.18	-
55198	Wythe County	5,423,675.07	0.17%	9,220.25	0.17%	9,220.25	-
55199	York County	36,403,354.37	0.23%	83,727.72	0.23%	83,727.72	-
55215	City of Radford	8,569,023.91	0.47%	40,274.41	0.47%	40,274.41	-
55217	City of Roanoke	8,227,984.04	0.00%	-	0.00%	-	-
55222	City of Winchester	20,044,602.69	0.34%	68,151.65	0.34%	68,151.65	-
55228	Town of Middletown	234,426.59	0.54%	1,265.90	0.54%	1,265.90	-
55230	City of Covington	3,606,928.01	0.69%	24,887.80	0.69%	24,887.80	-
55301	Town of Dumfries	1,598,919.65	0.21%	3,357.73	0.21%	3,357.73	-
55312	Town of Hamilton	238,376.79	0.45%	1,072.70	0.45%	1,072.70	-
55321	Town of Woodstock	2,327,214.73	0.45%	10,472.47	0.45%	10,472.47	-
55326	Town of Pearisburg	1,070,188.26	0.54%	5,779.02	0.54%	5,779.02	-
55332	City of Manassas	25,101,805.33	0.26%	65,264.69	0.26%	65,264.69	-
55342	Town of Lawrenceville	742,624.58	0.60%	4,455.75	0.60%	4,455.75	-

Virginia Retirement System
Finance Division
Analysis of Retiree Health Insurance Credit Contributions and Differences by Agency
for the Year Ended June 30, 2010
(Contributions paid for July 2009 through June 2010)

Employer		Retiree Health Insurance	Employer Contribution	Employer Contributions	Employer Contribution	Employer Contributions	Difference (Over)
Code	Employer Name	Covered Payroll	Rate Paid	Paid	Rate Due	Due	Under
55103	Amelia County (HIC 12/1/2009)	1,921,854.51	0.14%	2,690.60	0.14%	2,690.60	-
55344	Town of Stanley	459,778.48	0.58%	2,666.72	0.58%	2,666.72	-
55357	Town of Strasburg	2,572,996.37	0.24%	6,175.19	0.24%	6,175.19	-
55365	City of Poquoson	5,208,708.86	0.35%	18,230.48	0.35%	18,230.48	-
55385	Town of Kenbridge	373,880.79	0.40%	1,495.52	0.40%	1,495.52	-
55393	Town of Shenandoah	511,781.85	0.58%	2,968.33	0.58%	2,968.33	-
55396	Town of Kilmarnock	702,810.02	0.49%	3,443.77	0.49%	3,443.77	-
55411	Hampton Roads Sanitation District	38,674,503.11	0.38%	146,963.11	0.38%	146,963.11	-
55425	Colonial Services Board	6,544,436.85	0.36%	23,559.97	0.36%	23,559.97	-
55440	Shenandoah Valley Juvenile Detention Home	1,603,520.07	0.34%	5,451.97	0.34%	5,451.97	-
55447	Rappahannock Area Community Services Board	12,070,429.66	0.24%	28,969.03	0.24%	28,969.03	-
55450	Meherrin Regional Library (HIC 1/1/2010)	135,134.40	0.77%	1,040.53	0.77%	1,040.53	-
55454	Greensville/Emporia Department of Social Services	1,067,063.27	0.77%	8,216.39	0.77%	8,216.39	-
55455	James City Service Authority	3,831,335.42	0.32%	12,260.27	0.32%	12,260.27	-
55472	District 19 Community Services Board	8,884,732.15	0.33%	29,319.62	0.33%	29,319.62	-
55477	Frederick County Sanitation Authority	2,680,275.44	0.29%	7,772.80	0.29%	7,772.80	-
55478	Western Tidewater Community Services Board	10,654,110.80	0.34%	36,223.98	0.34%	36,223.98	-
55489	Harrisonburg-Rockingham Community Services Board	4,354,326.50	0.37%	16,111.01	0.37%	16,111.01	-
55505	Appomattox County Public Schools	684,751.12	1.04%	7,121.41	1.04%	7,121.41	-
55508	Bath County School Board (HIC 9/1/2009)	513,313.12	1.19%	6,108.43	1.19%	6,108.43	-
55522	Winchester City Public Schools	1,899,539.60	0.53%	10,067.56	0.53%	10,067.56	-
55523	Culpeper County Public Schools	4,168,804.84	0.52%	21,677.79	0.52%	21,677.79	-
55530	Covington City Public Schools	521,675.10	1.14%	5,947.10	1.14%	5,947.10	-
55536	Gloucester County Public Schools	4,302,476.26	0.92%	39,582.78	0.92%	39,582.78	-
55541	Halifax County Public Schools	3,154,733.56	1.13%	35,648.49	1.13%	35,648.49	-
55552	Lee County Public Schools	1,887,836.48	1.98%	37,379.16	1.98%	37,379.16	-
55553	Loudoun County Public Schools	48,319,043.06	0.41%	198,108.08	0.41%	198,108.08	-
55554	Louisa County Public Schools	3,277,971.49	0.99%	32,451.92	0.99%	32,451.92	-
55576	Prince William County Public Schools	49,451,804.30	0.43%	212,642.76	0.43%	212,642.76	-
55578	Rappahannock County Public Schools	567,034.70	1.17%	6,634.31	1.17%	6,634.31	-
55582	Rockingham County Public Schools	7,345,568.01	1.21%	88,881.37	1.21%	88,881.37	-
55589	Stafford County Public Schools	9,104,943.68	0.41%	37,330.27	0.41%	37,330.27	-
55595	Washington County Public Schools	2,493,033.50	1.33%	33,157.35	1.33%	33,157.35	-
55597	Wise County Public Schools	2,031,931.51	0.65%	13,207.55	0.65%	13,207.55	-
55598	Wythe County Public Schools	1,572,810.50	1.16%	18,244.60	1.16%	18,244.60	-
55606	Franklin City Public Schools	445,375.20	0.82%	3,652.08	0.82%	3,652.08	-
55612	Brunswick County Public Schools	1,246,339.60	1.04%	12,961.93	1.04%	12,961.93	-
55615	Campbell County Public Schools	3,096,698.40	1.14%	35,302.36	1.14%	35,302.36	-
55617	Roanoke City Schools	922,331.23	0.30%	2,766.99	0.30%	2,766.99	-
55619	Staunton City Public Schools	976,112.81	1.42%	13,860.80	1.42%	13,860.80	-
55632	Manassas City Public Schools	4,643,988.36	0.53%	24,613.14	0.53%	24,613.14	-
55633	Franklin County Public Schools	5,122,051.77	1.11%	56,854.77	1.11%	56,854.77	-

Virginia Retirement System
Finance Division
Analysis of Retiree Health Insurance Credit Contributions and Differences by Agency
for the Year Ended June 30, 2010
(Contributions paid for July 2009 through June 2010)

Employer Code	Employer Name	Retiree Health Insurance Covered Payroll	Employer Contribution Rate Paid	Employer Contributions Paid	Employer Contribution Rate Due	Employer Contributions Due	Difference (Over) Under
55103	Amelia County (HIC 12/1/2009)	1,921,854.51	0.14%	2,690.60	0.14%	2,690.60	-
55635	Salem City Public Schools	1,272,039.82	1.05%	13,356.42	1.05%	13,356.42	-
55636	Manassas Park City Public Schools	1,482,192.34	0.34%	5,039.45	0.34%	5,039.45	-
55802	Williamsburg-James City County Public Schools	4,901,371.71	0.62%	30,388.50	0.62%	30,388.50	-
55803	Poquoson City Public Schools	666,596.90	1.26%	8,399.12	1.26%	8,399.12	-
55814	Jackson River Technical Center	88,955.88	0.66%	587.11	0.66%	587.11	-
55883	Western Virginia Regional Jail Authority	6,166,295.66	0.20%	12,332.59	0.20%	12,332.59	-
55886	Russell County Public Service Authority	399,097.62	0.20%	798.20	0.20%	798.20	-
55897	Prince William County Services Authority	16,816,191.00	0.21%	35,314.00	0.21%	35,314.00	-
55904	Highlands Juvenile Detention Center Commission	1,822,536.00	0.40%	7,290.14	0.40%	7,290.14	-
55909	Henry County Public Service Authority	2,054,406.15	0.62%	12,737.32	0.62%	12,737.32	-
55914	Rappahannock Juvenile Detention Commission	2,957,686.86	0.37%	10,943.44	0.37%	10,943.44	-
55918	Amherst County Service Authority	911,420.43	0.52%	4,739.39	0.52%	4,739.39	-
55919	Pepper's Ferry Regional Wastewater Treatment Authority	893,649.04	0.41%	3,663.96	0.41%	3,663.96	-
55927	New River Resource Authority	695,191.71	0.23%	1,598.94	0.23%	1,598.94	-
55929	Greensville County Water & Sewer Authority	939,870.06	0.30%	2,819.61	0.30%	2,819.61	-
55930	Petersburg Redevelopment & Housing Authority	1,053,980.00	0.58%	6,113.08	0.58%	6,113.08	-
55932	Virginia Coalfield Economic Development Authority	240,294.24	0.41%	985.21	0.41%	985.21	-
55940	Monacan Soil & Water Conservation District	139,772.04	0.34%	475.22	0.34%	475.22	-
55944	Central Virginia Waste Management Authority	479,788.00	0.24%	1,151.49	0.24%	1,151.49	-
55947	Tidewater Regional Group Home Commission	2,260,290.67	0.37%	8,363.08	0.37%	8,363.08	-
55957	Wise County Redevelopment and Housing Authority	733,080.83	0.59%	4,325.18	0.59%	4,325.18	-
55977	Southside Regional Jail	1,765,345.01	0.26%	4,589.90	0.26%	4,589.90	-
55979	Roanoke Higher Education Authority	788,861.14	0.17%	1,341.06	0.17%	1,341.06	-
55983	Southside Community Services Board	5,762,705.37	0.38%	21,898.28	0.38%	21,898.28	-
		<u>971,042,242.70</u>		<u>3,025,666.23</u>		<u>3,025,666.23</u>	-
	Average Rate		<u>0.31%</u>				

Virginia Retirement System
Finance Division
Analysis of Retiree Health Insurance Credit Contributions and Differences by Agency
for the Year Ended June 30, 2009

<u>Employer Code</u>	<u>Employer Name</u>	<u>Retiree Health Insurance Covered Payroll</u>	<u>Employer Contribution Rate Paid</u>	<u>Employer Contributions Paid</u>	<u>Employer Contribution Rate Due</u>	<u>Employer Contributions Due</u>	<u>Difference (Over) Under</u>
55104	Amherst County	8,171,353.52	0.21%	17,159.84	0.21%	17,159.84	-
55110	Bland County	1,713,009.96	0.12%	2,055.61	0.12%	2,055.61	-
55122	Craig County	1,657,441.03	0.45%	7,458.48	0.45%	7,458.48	-
55132	Fluvanna County	5,740,187.52	0.17%	9,758.32	0.17%	9,758.32	-
55136	Gloucester County	12,702,352.90	0.18%	22,864.24	0.18%	22,864.24	-
55139	Greene County	4,643,923.51	0.17%	7,894.67	0.17%	7,894.67	-
55140	Greensville County	3,930,671.09	0.19%	7,468.28	0.19%	7,468.28	-
55141	Halifax County	7,427,197.19	0.23%	17,082.55	0.23%	17,082.55	-
55142	Hanover County (HIC 1/1/2009)	27,604,451.54	0.20%	55,208.90	0.20%	55,208.90	-
55144	Henry County	13,845,647.18	0.09%	12,461.08	0.09%	12,461.08	-
55146	Isle of Wight County	10,318,113.80	0.36%	37,145.21	0.36%	37,145.21	-
55147	James City County	36,181,459.73	0.27%	97,689.94	0.27%	97,689.94	-
55154	Louisa County	9,308,237.22	0.14%	13,031.53	0.14%	13,031.53	-
55156	Madison County	3,660,153.34	0.13%	4,758.20	0.13%	4,758.20	-
55166	Northumberland County	3,016,131.94	0.06%	1,809.68	0.06%	1,809.68	-
55171	Pittsylvania County	12,478,714.48	0.00%	-	0.00%	-	-
55176	Prince William County	206,259,721.12	0.27%	556,901.25	0.27%	556,901.25	-
55177	County of Pulaski	9,105,949.40	0.23%	20,943.68	0.23%	20,943.68	-
55178	Rappahannock County	2,594,922.47	0.06%	1,556.95	0.06%	1,556.95	-
55180	Roanoke County (HIC 1/1/2009)	19,814,930.68	0.31%	61,426.29	0.31%	61,426.29	-
55183	Russell County	5,411,425.93	0.14%	7,576.00	0.14%	7,576.00	-
55185	Shenandoah County	11,179,417.07	0.15%	16,769.13	0.15%	16,769.13	-
55187	Southampton County	6,996,439.59	0.12%	8,395.73	0.12%	8,395.73	-
55189	Stafford County	43,263,797.14	0.14%	60,569.32	0.14%	60,569.32	-
55192	Tazewell County	9,658,380.20	0.17%	16,419.25	0.17%	16,419.25	-
55195	Washington County	8,323,491.94	0.08%	6,658.79	0.08%	6,658.79	-
55197	Wise County	9,290,748.69	0.17%	15,794.27	0.17%	15,794.27	-
55198	Wythe County	5,447,423.45	0.17%	9,260.62	0.17%	9,260.62	-
55199	York County	35,750,229.83	0.23%	82,225.53	0.23%	82,225.53	-
55215	City of Radford	8,778,620.90	0.47%	41,259.52	0.47%	41,259.52	-
55217	City of Roanoke	8,602,449.46	0.00%	-	0.00%	-	-
55222	City of Winchester	20,145,197.80	0.34%	68,493.67	0.34%	68,493.67	-
55228	Town of Middletown	190,187.28	0.54%	1,027.01	0.54%	1,027.01	-
55230	City of Covington	3,681,114.08	0.69%	25,399.69	0.69%	25,399.69	-
55301	Town of Dumfries	1,571,689.89	0.21%	3,300.55	0.21%	3,300.55	-
55312	Town of Hamilton	229,667.44	0.45%	1,033.50	0.45%	1,033.50	-
55321	Town of Woodstock	2,330,449.89	0.45%	10,487.02	0.45%	10,487.02	-
55326	Town of Pearisburg	1,038,871.30	0.54%	5,609.91	0.54%	5,609.91	-
55332	City of Manassas	26,042,894.23	0.26%	67,711.52	0.26%	67,711.52	-
55342	Town of Lawrenceville	738,616.22	0.60%	4,431.70	0.60%	4,431.70	-
55344	Town of Stanley	473,422.64	0.58%	2,745.85	0.58%	2,745.85	-

Virginia Retirement System
Finance Division
Analysis of Retiree Health Insurance Credit Contributions and Differences by Agency
for the Year Ended June 30, 2009

<u>Employer Code</u>	<u>Employer Name</u>	<u>Retiree Health Insurance Covered Payroll</u>	<u>Employer Contribution Rate Paid</u>	<u>Employer Contributions Paid</u>	<u>Employer Contribution Rate Due</u>	<u>Employer Contributions Due</u>	<u>Difference (Over) Under</u>
55357	Town of Strasburg	2,549,270.56	0.24%	6,118.25	0.24%	6,118.25	-
55365	City of Poquoson	5,531,657.92	0.35%	19,360.80	0.35%	19,360.80	-
55385	Town of Kenbridge	421,238.69	0.40%	1,684.95	0.40%	1,684.95	-
55393	Town of Shenandoah	502,880.88	0.58%	2,916.71	0.58%	2,916.71	-
55396	Town of Kilmarnock	729,019.63	0.49%	3,572.20	0.49%	3,572.20	-
55411	Hampton Roads Sanitation District	36,639,901.99	0.38%	139,231.63	0.38%	139,231.63	-
55425	Colonial Services Board	6,942,149.19	0.36%	24,991.74	0.36%	24,991.74	-
55440	Shenandoah Valley Juvenile Detention Home	1,463,071.65	0.34%	4,974.44	0.34%	4,974.44	-
55447	Rappahannock Area Community Services Board	11,586,777.81	0.24%	27,808.27	0.24%	27,808.27	-
55454	Greensville/Emporia Department of Social Services	1,027,169.79	0.77%	7,909.21	0.77%	7,909.21	-
55455	James City Service Authority	3,982,255.29	0.32%	12,743.22	0.32%	12,743.22	-
55472	District 19 Community Services Board	8,930,438.44	0.33%	29,470.45	0.33%	29,470.45	-
55477	Frederick County Sanitation Authority	2,671,730.82	0.29%	7,748.02	0.29%	7,748.02	-
55478	Western Tidewater Community Services Board	9,669,801.70	0.34%	32,877.33	0.34%	32,877.33	-
55489	Harrisonburg-Rockingham Community Services Board	4,177,936.00	0.37%	15,458.36	0.37%	15,458.36	-
55505	Appomattox County Public Schools	689,043.22	1.04%	7,166.05	1.04%	7,166.05	-
55522	Winchester City Public Schools	1,954,584.96	0.53%	10,359.30	0.53%	10,359.30	-
55523	Culpeper County Public Schools	4,208,312.88	0.52%	21,883.23	0.52%	21,883.23	-
55530	Covington City Public Schools	554,463.79	1.14%	6,320.89	1.14%	6,320.89	-
55536	Gloucester County Public Schools	4,354,775.73	0.92%	40,063.94	0.92%	40,063.94	-
55541	Halifax County Public Schools	3,304,808.96	1.13%	37,344.34	1.13%	37,344.34	-
55552	Lee County Public Schools	1,820,631.34	1.98%	36,048.50	1.98%	36,048.50	-
55553	Loudoun County Public Schools	48,593,942.15	0.41%	199,235.16	0.41%	199,235.16	-
55554	Louisa County Public Schools	3,307,941.27	0.99%	32,748.62	0.99%	32,748.62	-
55576	Prince William County Public Schools	49,672,418.76	0.43%	213,591.40	0.43%	213,591.40	-
55578	Rappahannock County Public Schools	608,544.47	1.17%	7,119.97	1.17%	7,119.97	-
55582	Rockingham County Public Schools	7,421,329.32	1.21%	89,798.08	1.21%	89,798.08	-
55589	Stafford County Public Schools	9,282,327.47	0.41%	38,057.54	0.41%	38,057.54	-
55595	Washington County Public Schools	2,774,638.18	1.33%	36,902.69	1.33%	36,902.69	-
55597	Wise County Public Schools	2,069,053.12	0.65%	13,448.85	0.65%	13,448.85	-
55598	Wythe County Public Schools	1,540,089.95	1.16%	17,865.04	1.16%	17,865.04	-
55606	Franklin City Public Schools	477,978.58	0.82%	3,919.42	0.82%	3,919.42	-
55612	Brunswick County Public Schools	1,276,838.65	1.04%	13,279.12	1.04%	13,279.12	-
55615	Campbell County Public Schools	3,090,295.53	1.14%	35,229.37	1.14%	35,229.37	-
55617	Roanoke City Schools	3,585,783.14	0.30%	10,757.35	0.30%	10,757.35	-
55619	Staunton City Public Schools	1,032,064.56	1.42%	14,655.32	1.42%	14,655.32	-
55632	Manassas City Public Schools	4,721,580.54	0.53%	25,024.38	0.53%	25,024.38	-
55633	Franklin County Public Schools	5,106,462.63	1.11%	56,681.74	1.11%	56,681.74	-
55635	Salem City Public Schools	1,519,146.15	1.05%	15,951.03	1.05%	15,951.03	-
55636	Manassas Park City Public Schools	1,458,346.05	0.34%	4,958.38	0.34%	4,958.38	-
55802	Williamsburg-James City County Public Schools	4,784,661.63	0.62%	29,664.90	0.62%	29,664.90	-

Virginia Retirement System
Finance Division
Analysis of Retiree Health Insurance Credit Contributions and Differences by Agency
for the Year Ended June 30, 2009

<u>Employer Code</u>	<u>Employer Name</u>	<u>Retiree Health Insurance Covered Payroll</u>	<u>Employer Contribution Rate Paid</u>	<u>Employer Contributions Paid</u>	<u>Employer Contribution Rate Due</u>	<u>Employer Contributions Due</u>	<u>Difference (Over) Under</u>
55803	Poquoson City Public Schools	679,621.56	1.26%	8,563.23	1.26%	8,563.23	-
55814	Jackson River Technical Center	87,944.04	0.66%	580.43	0.66%	580.43	-
55883	Western Virginia Regional Jail Authority	4,016,526.64	0.20%	8,033.05	0.20%	8,033.05	-
55886	Russell County Public Service Authority	376,523.00	0.20%	753.05	0.20%	753.05	-
55897	Prince William County Services Authority	16,233,798.00	0.21%	34,090.98	0.21%	34,090.98	-
55904	Highlands Juvenile Detention Center Commission	1,917,046.00	0.40%	7,668.18	0.40%	7,668.18	-
55909	Henry County Public Service Authority	2,068,829.31	0.62%	12,826.74	0.62%	12,826.74	-
55914	Rappahannock Juvenile Detention Commission	3,148,708.43	0.37%	11,650.22	0.37%	11,650.22	-
55918	Amherst County Service Authority	919,065.11	0.52%	4,779.14	0.52%	4,779.14	-
55919	Pepper's Ferry Regional Wastewater Treatment Authority	952,970.38	0.41%	3,907.18	0.41%	3,907.18	-
55927	New River Resource Authority	663,495.39	0.23%	1,526.04	0.23%	1,526.04	-
55929	Greensville County Water & Sewer Authority	935,298.29	0.30%	2,805.89	0.30%	2,805.89	-
55930	Petersburg Redevelopment & Housing Authority	1,238,647.33	0.58%	7,184.15	0.58%	7,184.15	-
55932	Virginia Coalfield Economic Development Authority (HIC 9/1/2008)	117,077.79	0.41%	480.02	0.41%	480.02	-
55940	Monacan Soil & Water Conservation District	133,977.54	0.34%	455.52	0.34%	455.52	-
55944	Central Virginia Waste Management Authority	465,943.05	0.24%	1,118.26	0.24%	1,118.26	-
55947	Tidewater Regional Group Home Commission	2,486,537.85	0.37%	9,200.19	0.37%	9,200.19	-
55957	Wise County Redevelopment and Housing Authority (HIC 4/1/2009)	171,872.31	0.59%	1,014.05	0.59%	1,014.05	-
55977	Southside Regional Jail	1,895,810.83	0.26%	4,929.11	0.26%	4,929.11	-
55979	Roanoke Higher Education Authority	781,166.09	0.17%	1,327.98	0.17%	1,327.98	-
55983	Southside Community Services Board	5,184,951.21	0.38%	19,702.81	0.38%	19,702.81	-
		<u>919,830,278.13</u>		<u>2,907,379.69</u>		<u>2,907,379.69</u>	-
Average Rate			<u>0.32%</u>				

**Virginia Retirement System
Finance Division
Analysis of Retiree Health Insurance Credit Contributions and Differences by Employer
for the Year Ended June 30, 2008**

<u>Employer Code</u>	<u>Employer Name</u>	<u>Retiree Health Insurance Covered Payroll</u>	<u>FY 2006 Actuarial Valuation Contribution Rate Paid</u>	<u>Employer Contributions Paid</u>	<u>FY 2006 Actuarial Valuation Contribution Rate</u>	<u>Employer Contributions Due</u>	<u>Difference</u>
55100	Accomack County	-	0.00%	-	0.00%	-	-
55101	Albemarle County	-	0.00%	-	0.00%	-	-
55102	Alleghany County	-	0.00%	-	0.00%	-	-
55103	Amelia County	-	0.00%	-	0.00%	-	-
55104	Amherst County	7,501,894.61	0.53%	39,760.04	0.53%	39,760.04	-
55105	Appomattox County	-	0.00%	-	0.00%	-	-
55107	Augusta County	-	0.00%	-	0.00%	-	-
55108	Bath County	-	0.00%	-	0.00%	-	-
55109	Bedford County	-	0.00%	-	0.00%	-	-
55110	Bland County	1,682,395.93	0.64%	10,767.33	0.64%	10,767.33	-
55111	Botetourt County	-	0.00%	-	0.00%	-	-
55112	Brunswick County	-	0.00%	-	0.00%	-	-
55113	Buchanan County	-	0.00%	-	0.00%	-	-
55114	Buckingham County	-	0.00%	-	0.00%	-	-
55115	Campbell County	-	0.00%	-	0.00%	-	-
55116	Caroline County	-	0.00%	-	0.00%	-	-
55117	Carroll County	-	0.00%	-	0.00%	-	-
55118	Charles City County	-	0.00%	-	0.00%	-	-
55119	Charlotte County	-	0.00%	-	0.00%	-	-
55120	Chesterfield County	-	0.00%	-	0.00%	-	-
55121	Clarke County	-	0.00%	-	0.00%	-	-
55122	Craig County	1,620,746.90	0.43%	6,969.21	0.43%	6,969.21	-
55123	Culpeper County	-	0.00%	-	0.00%	-	-
55124	Cumberland County	-	0.00%	-	0.00%	-	-
55125	Dickenson County	-	0.00%	-	0.00%	-	-
55126	Dinwiddie County	-	0.00%	-	0.00%	-	-
55128	Essex County	-	0.00%	-	0.00%	-	-
55130	Fauquier County	-	0.00%	-	0.00%	-	-
55131	Floyd County	-	0.00%	-	0.00%	-	-
55132	Fluvanna County	5,190,612.42	0.49%	25,434.00	0.49%	25,434.00	-
55133	Franklin County	-	0.00%	-	0.00%	-	-
55134	Frederick County	-	0.00%	-	0.00%	-	-
55135	Giles County	-	0.00%	-	0.00%	-	-
55136	Gloucester County	12,236,976.36	0.44%	53,842.70	0.44%	53,842.70	-
55137	Goochland County	-	0.00%	-	0.00%	-	-
55138	Grayson County	-	0.00%	-	0.00%	-	-
55139	Greene County	4,356,679.79	0.41%	17,862.39	0.41%	17,862.39	-
55140	Greensville County	3,508,351.37	0.43%	15,085.91	0.43%	15,085.91	-
55141	Halifax County	6,932,548.72	0.60%	41,595.29	0.60%	41,595.29	-
55142	Hanover County	-	0.00%	-	0.00%	-	-
55143	Henrico County	-	0.00%	-	0.00%	-	-
55144	Henry County	13,710,915.04	0.51%	69,925.67	0.51%	69,925.67	-
55145	Highland County	-	0.00%	-	0.00%	-	-

**Virginia Retirement System
Finance Division
Analysis of Retiree Health Insurance Credit Contributions and Differences by Employer
for the Year Ended June 30, 2008**

<u>Employer Code</u>	<u>Employer Name</u>	<u>Retiree Health Insurance Covered Payroll</u>	<u>FY 2006 Actuarial Valuation Contribution Rate Paid</u>	<u>Employer Contributions Paid</u>	<u>FY 2006 Actuarial Valuation Contribution Rate</u>	<u>Employer Contributions Due</u>	<u>Difference</u>
55146	Isle of Wight County	9,522,541.13	0.44%	41,899.18	0.44%	41,899.18	-
55147	James City County	35,442,200.77	0.34%	120,503.48	0.34%	120,503.48	-
55148	King George County	-	0.00%	-	0.00%	-	-
55149	King and Queen County	-	0.00%	-	0.00%	-	-
55150	King William County	-	0.00%	-	0.00%	-	-
55151	Lancaster County	-	0.00%	-	0.00%	-	-
55152	Lee County	-	0.00%	-	0.00%	-	-
55153	Loudoun County	-	0.00%	-	0.00%	-	-
55154	Louisa County	8,633,604.56	0.29%	25,037.45	0.29%	25,037.45	-
55155	Lunenburg County	-	0.00%	-	0.00%	-	-
55156	Madison County	3,567,243.60	0.52%	18,549.67	0.52%	18,549.67	-
55157	Mathews County	-	0.00%	-	0.00%	-	-
55158	Mecklenburg County	-	0.00%	-	0.00%	-	-
55159	Middlesex County	-	0.00%	-	0.00%	-	-
55160	Montgomery County	-	0.00%	-	0.00%	-	-
55162	Nelson County	-	0.00%	-	0.00%	-	-
55163	New Kent County	-	0.00%	-	0.00%	-	-
55165	Northampton County	-	0.00%	-	0.00%	-	-
55166	Northumberland County	2,947,767.34	0.53%	15,623.17	0.53%	15,623.17	-
55167	Nottoway County	-	0.00%	-	0.00%	-	-
55168	Orange County	-	0.00%	-	0.00%	-	-
55169	Page County	-	0.00%	-	0.00%	-	-
55170	Patrick County	-	0.00%	-	0.00%	-	-
55171	Pittsylvania County	11,857,806.92	0.47%	55,731.69	0.47%	55,731.69	-
55172	Powhatan County	-	0.00%	-	0.00%	-	-
55173	Prince Edward County	-	0.00%	-	0.00%	-	-
55174	Prince George County	-	0.00%	-	0.00%	-	-
55176	Prince William County	197,460,772.23	0.34%	671,366.63	0.34%	671,366.63	-
55177	County of Pulaski	8,781,115.11	0.68%	59,711.58	0.68%	59,711.58	-
55178	Rappahannock County	2,544,007.42	0.39%	9,921.63	0.39%	9,921.63	-
55179	Richmond County	-	0.00%	-	0.00%	-	-
55180	Roanoke County	-	0.00%	-	0.00%	-	-
55181	Rockbridge County	-	0.00%	-	0.00%	-	-
55182	Rockingham County	-	0.00%	-	0.00%	-	-
55183	Russell County	4,998,764.11	0.58%	28,992.83	0.58%	28,992.83	-
55184	Scott County	-	0.00%	-	0.00%	-	-
55185	Shenandoah County	10,612,425.29	0.41%	43,510.94	0.41%	43,510.94	-
55186	Smyth County	-	0.00%	-	0.00%	-	-
55187	Southampton County	6,891,818.28	0.56%	38,594.18	0.56%	38,594.18	-
55188	Spotsylvania County	-	0.00%	-	0.00%	-	-
55189	Stafford County	42,636,793.27	0.31%	132,174.06	0.31%	132,174.06	-
55190	Surry County	-	0.00%	-	0.00%	-	-
55191	Sussex County	-	0.00%	-	0.00%	-	-

**Virginia Retirement System
Finance Division
Analysis of Retiree Health Insurance Credit Contributions and Differences by Employer
for the Year Ended June 30, 2008**

<u>Employer Code</u>	<u>Employer Name</u>	<u>Retiree Health Insurance Covered Payroll</u>	<u>FY 2006 Actuarial Valuation Contribution Rate Paid</u>	<u>Employer Contributions Paid</u>	<u>FY 2006 Actuarial Valuation Contribution Rate</u>	<u>Employer Contributions Due</u>	<u>Difference</u>
55192	Tazewell County	9,433,892.65	0.66%	62,263.69	0.66%	62,263.69	-
55193	Warren County	-	0.00%	-	0.00%	-	-
55195	Washington County	8,294,748.60	0.64%	53,086.39	0.64%	53,086.39	-
55196	Westmoreland County	-	0.00%	-	0.00%	-	-
55197	Wise County	8,994,408.71	0.59%	53,067.01	0.59%	53,067.01	-
55198	Wythe County	5,490,785.45	0.54%	29,650.24	0.54%	29,650.24	-
55199	York County	33,403,607.38	0.38%	126,933.71	0.38%	126,933.71	-
55200	City of Alexandria	-	0.00%	-	0.00%	-	-
55201	City of Bristol	-	0.00%	-	0.00%	-	-
55202	City of Buena Vista	-	0.00%	-	0.00%	-	-
55203	Town of St. Paul	-	0.00%	-	0.00%	-	-
55204	Town of Clifton Forge	-	0.00%	-	0.00%	-	-
55205	City of Danville	-	0.00%	-	0.00%	-	-
55206	City of Fredericksburg	-	0.00%	-	0.00%	-	-
55207	City of Hampton	-	0.00%	-	0.00%	-	-
55208	City of Harrisonburg	-	0.00%	-	0.00%	-	-
55209	City of Hopewell	-	0.00%	-	0.00%	-	-
55210	City of Lynchburg	-	0.00%	-	0.00%	-	-
55211	Town of Crewe	-	0.00%	-	0.00%	-	-
55212	City of Norfolk	-	0.00%	-	0.00%	-	-
55213	City of Petersburg	-	0.00%	-	0.00%	-	-
55214	City of Portsmouth	-	0.00%	-	0.00%	-	-
55215	City of Radford	8,355,605.19	0.62%	51,804.75	0.62%	51,804.75	-
55216	City of Richmond	-	0.00%	-	0.00%	-	-
55217	City of Roanoke	8,611,164.01	0.51%	43,916.94	0.51%	43,916.94	-
55218	Town of Craigsville	-	0.00%	-	0.00%	-	-
55219	City of Staunton	-	0.00%	-	0.00%	-	-
55220	City of Suffolk	-	0.00%	-	0.00%	-	-
55221	City of Williamsburg	-	0.00%	-	0.00%	-	-
55222	City of Winchester	18,902,418.65	0.50%	94,512.09	0.50%	94,512.09	-
55223	City of Martinsville	-	0.00%	-	0.00%	-	-
55224	City of Falls Church	-	0.00%	-	0.00%	-	-
55225	City of Colonial Heights	-	0.00%	-	0.00%	-	-
55226	Town of Front Royal	-	0.00%	-	0.00%	-	-
55227	Town of Boyce	-	0.00%	-	0.00%	-	-
55228	Town of Middletown	192,460.27	0.48%	923.81	0.48%	923.81	-
55229	Town of Chilhowie	-	0.00%	-	0.00%	-	-
55230	City of Covington	3,593,614.08	0.80%	28,748.91	0.80%	28,748.91	-
55231	Town of Floyd	-	0.00%	-	0.00%	-	-
55232	City of Franklin	-	0.00%	-	0.00%	-	-
55233	City of Chesapeake	-	0.00%	-	0.00%	-	-
55234	City of Virginia Beach	-	0.00%	-	0.00%	-	-
55235	City of Norton	-	0.00%	-	0.00%	-	-

Virginia Retirement System
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Analysis of Retiree Health Insurance Credit Contributions and Differences by Employer
for the Year Ended June 30, 2008

<u>Employer Code</u>	<u>Employer Name</u>	<u>Retiree Health Insurance Covered Payroll</u>	<u>FY 2006 Actuarial Valuation Contribution Rate Paid</u>	<u>Employer Contributions Paid</u>	<u>FY 2006 Actuarial Valuation Contribution Rate</u>	<u>Employer Contributions Due</u>	<u>Difference</u>
55236	City of Manassas Park	-	0.00%	-	0.00%	-	-
55237	Town of Exmore	-	0.00%	-	0.00%	-	-
55238	Town of Pound	-	0.00%	-	0.00%	-	-
55239	Town of Grottoes	-	0.00%	-	0.00%	-	-
55240	Town of Onley	-	0.00%	-	0.00%	-	-
55241	Town of West Point	-	0.00%	-	0.00%	-	-
55242	Town of South Hill	-	0.00%	-	0.00%	-	-
55243	Town of Rural Retreat	-	0.00%	-	0.00%	-	-
55244	Town of Dillwyn	-	0.00%	-	0.00%	-	-
55245	Town of Scottsville	-	0.00%	-	0.00%	-	-
55246	Town of Burkeville	-	0.00%	-	0.00%	-	-
55247	Town of Madison	-	0.00%	-	0.00%	-	-
55248	Town of Pennington Gap	-	0.00%	-	0.00%	-	-
55249	Town of La Crosse	-	0.00%	-	0.00%	-	-
55250	Town of Rich Creek	-	0.00%	-	0.00%	-	-
55251	Town of White Stone	-	0.00%	-	0.00%	-	-
55252	Town of Windsor	-	0.00%	-	0.00%	-	-
55253	Town of Haysi	-	0.00%	-	0.00%	-	-
55254	Town of Stephens City	-	0.00%	-	0.00%	-	-
55255	Town of Braodnax	-	0.00%	-	0.00%	-	-
55256	Town of Mineral	-	0.00%	-	0.00%	-	-
55300	Town of Abingdon	-	0.00%	-	0.00%	-	-
55301	Town of Dumfries	1,525,360.86	0.26%	3,965.94	0.26%	3,965.94	-
55302	Town of Iron Gate	-	0.00%	-	0.00%	-	-
55303	Town of Montross	-	0.00%	-	0.00%	-	-
55304	Town of South Boston	-	0.00%	-	0.00%	-	-
55305	Town of Gretna	-	0.00%	-	0.00%	-	-
55306	Town of Remington	-	0.00%	-	0.00%	-	-
55307	City of Lexington	-	0.00%	-	0.00%	-	-
55308	City of Waynesboro	-	0.00%	-	0.00%	-	-
55309	Town of Colonial Beach	-	0.00%	-	0.00%	-	-
55310	Town of Smithfield	-	0.00%	-	0.00%	-	-
55311	Town of Brookneal	-	0.00%	-	0.00%	-	-
55312	Town of Hamilton	203,956.69	0.50%	1,019.78	0.50%	1,019.78	-
55313	City of Galax	-	0.00%	-	0.00%	-	-
55314	Town of Jonesville	-	0.00%	-	0.00%	-	-
55315	Town of Wytheville	-	0.00%	-	0.00%	-	-
55316	City of Fairfax	-	0.00%	-	0.00%	-	-
55317	Town of Vienna	-	0.00%	-	0.00%	-	-
55318	Town of Vinton	-	0.00%	-	0.00%	-	-
55319	City of Emporia	-	0.00%	-	0.00%	-	-
55320	Town of Culpeper	-	0.00%	-	0.00%	-	-
55321	Town of Woodstock	2,224,887.62	0.51%	11,346.93	0.51%	11,346.93	-

**Virginia Retirement System
Finance Division
Analysis of Retiree Health Insurance Credit Contributions and Differences by Employer
for the Year Ended June 30, 2008**

<u>Employer Code</u>	<u>Employer Name</u>	<u>Retiree Health Insurance Covered Payroll</u>	<u>FY 2006 Actuarial Valuation Contribution Rate Paid</u>	<u>Employer Contributions Paid</u>	<u>FY 2006 Actuarial Valuation Contribution Rate</u>	<u>Employer Contributions Due</u>	<u>Difference</u>
55322	Town of Glasgow	-	0.00%	-	0.00%	-	-
55323	Town of Marion	-	0.00%	-	0.00%	-	-
55324	Town of Altavista	-	0.00%	-	0.00%	-	-
55325	Town of Herndon	-	0.00%	-	0.00%	-	-
55326	Town of Pearisburg	1,001,448.27	0.62%	6,208.98	0.62%	6,208.98	-
55327	Town of Christiansburg	-	0.00%	-	0.00%	-	-
55328	Town of Wakefield	-	0.00%	-	0.00%	-	-
55329	Town of Leesburg	-	0.00%	-	0.00%	-	-
55330	Town of Chatham	-	0.00%	-	0.00%	-	-
55331	Town of Bowling Green	-	0.00%	-	0.00%	-	-
55332	City of Manassas	24,477,473.57	0.28%	68,536.93	0.28%	68,536.93	-
55333	Town of Alberta	-	0.00%	-	0.00%	-	-
55334	Town of Boydton	-	0.00%	-	0.00%	-	-
55335	City of Salem	-	0.00%	-	0.00%	-	-
55336	Town of McKenney	-	0.00%	-	0.00%	-	-
55337	Town of Narrows	-	0.00%	-	0.00%	-	-
55338	Town of Quantico	-	0.00%	-	0.00%	-	-
55339	Town of Halifax	-	0.00%	-	0.00%	-	-
55340	Town of Blacksburg	-	0.00%	-	0.00%	-	-
55341	Town of Chicoteague	-	0.00%	-	0.00%	-	-
55342	Town of Lawrenceville	701,092.29	0.56%	3,926.12	0.56%	3,926.12	-
55343	Town of Amherst	-	0.00%	-	0.00%	-	-
55344	Town of Stanley	476,385.49	0.62%	2,953.59	0.62%	2,953.59	-
55345	Town of Hillsville	-	0.00%	-	0.00%	-	-
55346	Town of Elkton	-	0.00%	-	0.00%	-	-
55347	Town of Bridgewater	-	0.00%	-	0.00%	-	-
55348	Town of Purcellville	-	0.00%	-	0.00%	-	-
55349	Town of Timberville	-	0.00%	-	0.00%	-	-
55350	Town of Wise	-	0.00%	-	0.00%	-	-
55351	Town of New Market	-	0.00%	-	0.00%	-	-
55352	Town of Tappahannock	-	0.00%	-	0.00%	-	-
55353	Town of Rocky Mount	-	0.00%	-	0.00%	-	-
55354	Town of Big Stone Gap	-	0.00%	-	0.00%	-	-
55355	Town of Luray	-	0.00%	-	0.00%	-	-
55357	Town of Strasburg	2,408,967.18	0.27%	6,504.21	0.27%	6,504.21	-
55358	Town of Appomattox	-	0.00%	-	0.00%	-	-
55359	Town of Clarksville	-	0.00%	-	0.00%	-	-
55360	Town of Dublin	-	0.00%	-	0.00%	-	-
55361	Town of Middleburg	-	0.00%	-	0.00%	-	-
55362	Town of Edinburg	-	0.00%	-	0.00%	-	-
55363	Town of Chase City	-	0.00%	-	0.00%	-	-
55364	City of Bedford	-	0.00%	-	0.00%	-	-
55365	City of Poquoson	5,480,138.47	0.42%	23,016.58	0.42%	23,016.58	-

Virginia Retirement System
Finance Division
Analysis of Retiree Health Insurance Credit Contributions and Differences by Employer
for the Year Ended June 30, 2008

<u>Employer Code</u>	<u>Employer Name</u>	<u>Retiree Health Insurance Covered Payroll</u>	<u>FY 2006 Actuarial Valuation Contribution Rate Paid</u>	<u>Employer Contributions Paid</u>	<u>FY 2006 Actuarial Valuation Contribution Rate</u>	<u>Employer Contributions Due</u>	<u>Difference</u>
55366	Town of Ashland	-	0.00%	-	0.00%	-	-
55367	Town of Broadway	-	0.00%	-	0.00%	-	-
55368	Town of Berryville	-	0.00%	-	0.00%	-	-
55369	Town of Tazewell	-	0.00%	-	0.00%	-	-
55370	Town of Urbanna	-	0.00%	-	0.00%	-	-
55371	Town of Bluefield	-	0.00%	-	0.00%	-	-
55372	Town of Weber City	-	0.00%	-	0.00%	-	-
55374	Town of Hurt	-	0.00%	-	0.00%	-	-
55375	Town of Waverly	-	0.00%	-	0.00%	-	-
55376	Town of Coeburn	-	0.00%	-	0.00%	-	-
55377	Town of Dayton	-	0.00%	-	0.00%	-	-
55378	Town of Courtland	-	0.00%	-	0.00%	-	-
55379	Town of Cape Charles	-	0.00%	-	0.00%	-	-
55380	Town of Independence	-	0.00%	-	0.00%	-	-
55381	Town of Warsaw	-	0.00%	-	0.00%	-	-
55382	Town of Grundy	-	0.00%	-	0.00%	-	-
55383	Town of Warrenton	-	0.00%	-	0.00%	-	-
55384	Town of Louisa	-	0.00%	-	0.00%	-	-
55385	Town of Kenbridge	417,644.13	0.45%	1,879.40	0.45%	1,879.40	-
55386	Town of Mt. Jackson	-	0.00%	-	0.00%	-	-
55387	Town of Pulaski	-	0.00%	-	0.00%	-	-
55388	Town of Jarratt	-	0.00%	-	0.00%	-	-
55389	Town of Pembroke	-	0.00%	-	0.00%	-	-
55390	Town of Parksley	-	0.00%	-	0.00%	-	-
55391	Town of Onancock	-	0.00%	-	0.00%	-	-
55392	Town of Victoria	-	0.00%	-	0.00%	-	-
55393	Town of Shenandoah	470,134.72	0.59%	2,773.79	0.59%	2,773.79	-
55394	Town of Gate City	-	0.00%	-	0.00%	-	-
55395	Town of Round Hill	-	0.00%	-	0.00%	-	-
55396	Town of Kilmarnock	654,383.82	0.51%	3,337.36	0.51%	3,337.36	-
55397	Town of Orange	-	0.00%	-	0.00%	-	-
55398	Town of Saltville	-	0.00%	-	0.00%	-	-
55399	Town of Blackstone	-	0.00%	-	0.00%	-	-
55401	Southeastern Virginia Public Service Authority	-	0.00%	-	0.00%	-	-
55402	Pittsylvania County Service Authority	-	0.00%	-	0.00%	-	-
55403	Spotsylvania-Stafford-Fredericksburg Group Home Com.	-	0.00%	-	0.00%	-	-
55404	Appomattox Regional Library	-	0.00%	-	0.00%	-	-
55405	Staunton Redevelopment & Housing Authority	-	0.00%	-	0.00%	-	-
55406	Hampton Newport News Community Services Board	-	0.00%	-	0.00%	-	-
55408	Charles Pinckney Jones Memorial Library	-	0.00%	-	0.00%	-	-
55409	Southside Regional Juvenile Group Home Commission	-	0.00%	-	0.00%	-	-
55411	Hampton Roads Sanitation District	33,926,691.75	0.42%	142,492.11	0.42%	142,492.11	-
55412	Peninsula Airport Commission	-	0.00%	-	0.00%	-	-

Virginia Retirement System
Finance Division
Analysis of Retiree Health Insurance Credit Contributions and Differences by Employer
for the Year Ended June 30, 2008

<u>Employer Code</u>	<u>Employer Name</u>	<u>Retiree Health Insurance Covered Payroll</u>	<u>FY 2006 Actuarial Valuation Contribution Rate Paid</u>	<u>Employer Contributions Paid</u>	<u>FY 2006 Actuarial Valuation Contribution Rate</u>	<u>Employer Contributions Due</u>	<u>Difference</u>
55413	Richmond Redevelopment & Housing Authority	-	0.00%	-	0.00%	-	-
55415	Chesapeake Redevelopment & Housing Authority	-	0.00%	-	0.00%	-	-
55416	Alexandria Sanitation Authority	-	0.00%	-	0.00%	-	-
55417	Norfolk Airport Authority	-	0.00%	-	0.00%	-	-
55418	Charlottesville Redevelopment & Housing Authority	-	0.00%	-	0.00%	-	-
55419	Hampton Redevelopment & Housing Authority	-	0.00%	-	0.00%	-	-
55420	Loudoun County Sanitation Authority	-	0.00%	-	0.00%	-	-
55421	Danville Redevelopment & Housing Authority	-	0.00%	-	0.00%	-	-
55422	Blacksburg-Christiansburg-VPI Water Authority	-	0.00%	-	0.00%	-	-
55423	Northern Virginia Juvenile Detention Home	-	0.00%	-	0.00%	-	-
55424	Hopewell Redevelopment and Housing Authority	-	0.00%	-	0.00%	-	-
55425	Colonial Services Board	5,957,902.61	0.39%	23,235.82	0.39%	23,235.82	-
55426	Blacksburg-VPI Sanitation Authority	-	0.00%	-	0.00%	-	-
55427	Potomac River Fisheries Commission	-	0.00%	-	0.00%	-	-
55428	Chesapeake Bay Bridge & Tunnel District	-	0.00%	-	0.00%	-	-
55429	Alexandria Redevelopment & Housing Authority	-	0.00%	-	0.00%	-	-
55430	Albemarle County Service Authority	-	0.00%	-	0.00%	-	-
55431	Franklin Redevelopment & Housing Authority	-	0.00%	-	0.00%	-	-
55432	Bristol Redevelopment & Housing Authority	-	0.00%	-	0.00%	-	-
55433	Norfolk Redevelopment & Housing Authority	-	0.00%	-	0.00%	-	-
55435	Richmond Metropolitan Authority	-	0.00%	-	0.00%	-	-
55436	Riverside Regional Jail	-	0.00%	-	0.00%	-	-
55439	Rappahannock-Rapidan Planning District Commission	-	0.00%	-	0.00%	-	-
55440	Shenandoah Valley Juvenile Detention Home	1,242,709.23	0.40%	4,970.84	0.40%	4,970.84	-
55442	Southside Regional Library Board	-	0.00%	-	0.00%	-	-
55443	Bedford Public Library	-	0.00%	-	0.00%	-	-
55445	Chesterfield County Health Center Commission	-	0.00%	-	0.00%	-	-
55446	Washington County Service Authority	-	0.00%	-	0.00%	-	-
55447	Rappahannock Area Community Services Board	10,790,549.48	0.27%	29,134.48	0.27%	29,134.48	-
55449	Hampton Roads Planning District Commission	-	0.00%	-	0.00%	-	-
55450	Meherrin Regional Library	-	0.00%	-	0.00%	-	-
55451	New River Valley Planning District	-	0.00%	-	0.00%	-	-
55452	Northern Virginia Healthcare Center & District Hom	-	0.00%	-	0.00%	-	-
55453	Rockbridge Area Community Services Board	-	0.00%	-	0.00%	-	-
55454	Greensville/Emporia Department of Social Services	1,042,951.78	0.88%	9,177.98	0.88%	9,177.98	-
55455	James City Service Authority	3,710,042.35	0.32%	11,872.14	0.32%	11,872.14	-
55456	Accomack-Norhampton Planning District Commission	-	0.00%	-	0.00%	-	-
55457	Harrisonburg/Rockington Sewer Authority	-	0.00%	-	0.00%	-	-
55458	Wytheville Redevelopment & Housing Authority	-	0.00%	-	0.00%	-	-
55459	Waynesboro Redevelopment and Housing Authority	-	0.00%	-	0.00%	-	-
55460	Region Ten Community Services Board	-	0.00%	-	0.00%	-	-
55462	LENOWISCO Planning District Commission	-	0.00%	-	0.00%	-	-
55465	Rivanna Water & Sewer Authority	-	0.00%	-	0.00%	-	-

**Virginia Retirement System
Finance Division
Analysis of Retiree Health Insurance Credit Contributions and Differences by Employer
for the Year Ended June 30, 2008**

<u>Employer Code</u>	<u>Employer Name</u>	<u>Retiree Health Insurance Covered Payroll</u>	<u>FY 2006 Actuarial Valuation Contribution Rate Paid</u>	<u>Employer Contributions Paid</u>	<u>FY 2006 Actuarial Valuation Contribution Rate</u>	<u>Employer Contributions Due</u>	<u>Difference</u>
55466	Appomattox River Water Authority	-	0.00%	-	0.00%	-	-
55467	Campbell County Utilities and Service Authority	-	0.00%	-	0.00%	-	-
55469	Eastern Shore Community Services Board	-	0.00%	-	0.00%	-	-
55470	ANCHOR Commission	-	0.00%	-	0.00%	-	-
55471	Central Virginia Community Services	-	0.00%	-	0.00%	-	-
55472	District 19 Community Services Board	8,623,264.28	0.34%	29,319.10	0.34%	29,319.10	-
55473	Tidewater Transportation District	-	0.00%	-	0.00%	-	-
55474	Upper Occoquan Sewage Authority	-	0.00%	-	0.00%	-	-
55475	New River Valley Juvenile Detention Home	-	0.00%	-	0.00%	-	-
55476	Rockbridge Regional Library	-	0.00%	-	0.00%	-	-
55477	Frederick County Sanitation Authority	2,576,869.17	0.34%	8,761.36	0.34%	8,761.36	-
55478	Western Tidewater Community Services Board	8,463,162.73	0.36%	30,467.39	0.36%	30,467.39	-
55479	Cumberland Mountain Community Services	-	0.00%	-	0.00%	-	-
55480	Fredericksburg-Stafford Parks Authority	-	0.00%	-	0.00%	-	-
55482	Middle Peninsula/Northern Neck Public Service Auth	-	0.00%	-	0.00%	-	-
55483	Rockbridge County Public Service Authority	-	0.00%	-	0.00%	-	-
55484	Danville-Pittsylvania Mental Health Services Board	-	0.00%	-	0.00%	-	-
55485	Crater Youth Care Commission	-	0.00%	-	0.00%	-	-
55486	Southeastern Tidewater Manpower Authority	-	0.00%	-	0.00%	-	-
55487	Capital Regional Airport Commission	-	0.00%	-	0.00%	-	-
55488	Northwestern Community Services Board	-	0.00%	-	0.00%	-	-
55489	Harrisonburg-Rockingham Community Services Board	4,027,019.00	0.39%	15,705.37	0.39%	15,705.37	-
55491	Middle Peninsula Regional Security Center	-	0.00%	-	0.00%	-	-
55492	Northern Neck Planning District Commission	-	0.00%	-	0.00%	-	-
55493	Planning District One Community Services Board	-	0.00%	-	0.00%	-	-
55494	Rockbridge Area Social Services Board	-	0.00%	-	0.00%	-	-
55495	Dinwiddie County Water Authority	-	0.00%	-	0.00%	-	-
55496	Rappahannock Rapidan Community Services	-	0.00%	-	0.00%	-	-
55498	Valley Community Services Board	-	0.00%	-	0.00%	-	-
55499	Eastern Shore Public Library	-	0.00%	-	0.00%	-	-
55500	Alexandria City Public Schools	-	0.00%	-	0.00%	-	-
55501	Albemarle County Public Schools	-	0.00%	-	0.00%	-	-
55502	Alleghany Highlands Public Schools	-	0.00%	-	0.00%	-	-
55503	Charlottesville City Public Schools	-	0.00%	-	0.00%	-	-
55504	Amerst County Public Schools	-	0.00%	-	0.00%	-	-
55505	Appomattox County Public Schools	669,491.69	1.07%	7,163.56	1.07%	7,163.56	-
55506	Arlington County Public Schools	-	0.00%	-	0.00%	-	-
55507	Augusta County Public Schools	-	0.00%	-	0.00%	-	-
55508	Bath County Public Schools	-	0.00%	-	0.00%	-	-
55509	Bedford County Public Schools	-	0.00%	-	0.00%	-	-
55510	Bland County Public Schools	-	0.00%	-	0.00%	-	-
55511	Botetourt County Public Schools	-	0.00%	-	0.00%	-	-
55512	Norfolk Public Schools	-	0.00%	-	0.00%	-	-

**Virginia Retirement System
Finance Division
Analysis of Retiree Health Insurance Credit Contributions and Differences by Employer
for the Year Ended June 30, 2008**

<u>Employer Code</u>	<u>Employer Name</u>	<u>Retiree Health Insurance Covered Payroll</u>	<u>FY 2006 Actuarial Valuation Contribution Rate Paid</u>	<u>Employer Contributions Paid</u>	<u>FY 2006 Actuarial Valuation Contribution Rate</u>	<u>Employer Contributions Due</u>	<u>Difference</u>
55513	Petersburg City Public Schools	-	0.00%	-	0.00%	-	-
55514	Buckingham County Public Schools	-	0.00%	-	0.00%	-	-
55515	Radford City Public Schools	-	0.00%	-	0.00%	-	-
55516	Caroline County Public Schools	-	0.00%	-	0.00%	-	-
55517	Carroll County Public Schools	-	0.00%	-	0.00%	-	-
55518	Charles City County Public Schools	-	0.00%	-	0.00%	-	-
55519	Charlotte County Public Schools	-	0.00%	-	0.00%	-	-
55520	Chesterfield County Public Schools	-	0.00%	-	0.00%	-	-
55521	Clarke County Public Schools	-	0.00%	-	0.00%	-	-
55522	Winchester City Public Schools	1,869,210.41	0.54%	10,093.74	0.54%	10,093.74	-
55523	Culpeper County Public Schools	4,055,840.25	0.58%	23,523.87	0.58%	23,523.87	-
55524	Cumberland County Public Schools	-	0.00%	-	0.00%	-	-
55525	Dickenson County Public Schools	-	0.00%	-	0.00%	-	-
55526	Dinwiddie County Public Schools	-	0.00%	-	0.00%	-	-
55528	Essex County Public Schools	-	0.00%	-	0.00%	-	-
55530	Covington City Public Schools	601,554.30	1.29%	7,760.05	1.29%	7,760.05	-
55531	Floyd County Public Schools	-	0.00%	-	0.00%	-	-
55532	Fluvanna County Public Schools	-	0.00%	-	0.00%	-	-
55533	Chesapeake City Public Schools	-	0.00%	-	0.00%	-	-
55534	Virginia Beach City Public Schools	-	0.00%	-	0.00%	-	-
55535	Giles County Public Schools	-	0.00%	-	0.00%	-	-
55536	Gloucester County Public Schools	-	0.00%	-	0.00%	-	-
55537	Goochland County Public Schools	-	0.00%	-	0.00%	-	-
55538	Grayson County Public Schools	-	0.00%	-	0.00%	-	-
55539	Greene County Public Schools	-	0.00%	-	0.00%	-	-
55540	Greensville County Public Schools	-	0.00%	-	0.00%	-	-
55541	Halifax County Public Schools	3,190,401.12	1.24%	39,560.97	1.24%	39,560.97	-
55542	Hanover County Public Schools	-	0.00%	-	0.00%	-	-
55543	Henrico County Public Schools	-	0.00%	-	0.00%	-	-
55544	Henry County Public Schools	-	0.00%	-	0.00%	-	-
55545	Highland County Public Schools	-	0.00%	-	0.00%	-	-
55546	Isle of Wight County Public Schools	-	0.00%	-	0.00%	-	-
55548	King George County Public Schools	-	0.00%	-	0.00%	-	-
55549	King and Queen County Public Schools	-	0.00%	-	0.00%	-	-
55550	King William County Public Schools	-	0.00%	-	0.00%	-	-
55551	Lancaster County Public Schools	-	0.00%	-	0.00%	-	-
55552	Lee County Public Schools	1,792,080.03	1.91%	34,228.73	1.91%	34,228.73	-
55553	Loudoun County Public Schools	45,044,511.68	0.45%	202,700.30	0.45%	202,700.30	-
55554	Louisa County Public Schools	3,137,030.98	1.04%	32,625.12	1.04%	32,625.12	-
55555	Lunenburg County Public Schools	-	0.00%	-	0.00%	-	-
55556	Madison County Public Schools	-	0.00%	-	0.00%	-	-
55557	Mathews County Public Schools	-	0.00%	-	0.00%	-	-
55558	Mecklenburg County Public Schools	-	0.00%	-	0.00%	-	-

**Virginia Retirement System
Finance Division
Analysis of Retiree Health Insurance Credit Contributions and Differences by Employer
for the Year Ended June 30, 2008**

<u>Employer Code</u>	<u>Employer Name</u>	<u>Retiree Health Insurance Covered Payroll</u>	<u>FY 2006 Actuarial Valuation Contribution Rate Paid</u>	<u>Employer Contributions Paid</u>	<u>FY 2006 Actuarial Valuation Contribution Rate</u>	<u>Employer Contributions Due</u>	<u>Difference</u>
55559	Middlesex County Public Schools	-	0.00%	-	0.00%	-	-
55560	Montgomery County Public Schools	-	0.00%	-	0.00%	-	-
55562	Nelson County Public Schools	-	0.00%	-	0.00%	-	-
55563	New Kent County Public Schools	-	0.00%	-	0.00%	-	-
55565	Northampton County Public Schools	-	0.00%	-	0.00%	-	-
55566	Northumberland County Public Schools	-	0.00%	-	0.00%	-	-
55567	Nottoway County Public Schools	-	0.00%	-	0.00%	-	-
55568	Orange County Public Schools	-	0.00%	-	0.00%	-	-
55569	Page County Public Schools	-	0.00%	-	0.00%	-	-
55570	Patrick County Public Schools	-	0.00%	-	0.00%	-	-
55571	Pittsylvania County Public Schools	-	0.00%	-	0.00%	-	-
55572	Powhatan County Public Schools	-	0.00%	-	0.00%	-	-
55573	Prince Edward County Public Schools	-	0.00%	-	0.00%	-	-
55574	Prince George County Public Schools	-	0.00%	-	0.00%	-	-
55576	Prince William County Public Schools	49,081,630.06	0.43%	211,051.01	0.43%	211,051.01	-
55577	Pulaski County Public Schools	-	0.00%	-	0.00%	-	-
55578	Rappahannock County Public Schools	640,560.07	1.23%	7,878.89	1.23%	7,878.89	-
55579	Richmond County Public Schools	-	0.00%	-	0.00%	-	-
55580	Roanoke County Public Schools	-	0.00%	-	0.00%	-	-
55581	Rockbridge County Public Schools	-	0.00%	-	0.00%	-	-
55582	Rockingham County Public Schools	7,139,476.56	1.29%	92,099.25	1.29%	92,099.25	-
55583	Russell County Public Schools	-	0.00%	-	0.00%	-	-
55584	Scott County Public Schools	-	0.00%	-	0.00%	-	-
55585	Shenandoah County Public Schools	-	0.00%	-	0.00%	-	-
55586	Smyth County Public Schools	-	0.00%	-	0.00%	-	-
55587	Southampton County Public Schools	-	0.00%	-	0.00%	-	-
55588	Spotsylvania County Public Schools	-	0.00%	-	0.00%	-	-
55589	Stafford County Public Schools	9,388,971.88	0.47%	44,128.17	0.47%	44,128.17	-
55590	Surry County Public Schools	-	0.00%	-	0.00%	-	-
55591	Sussex County School Board	-	0.00%	-	0.00%	-	-
55592	Tazewell County Public Schools	-	0.00%	-	0.00%	-	-
55593	Warren County Public Schools	-	0.00%	-	0.00%	-	-
55595	Washington County Public Schools	2,609,358.09	1.33%	34,704.46	1.33%	34,704.46	-
55596	Westmoreland County Public Schools	-	0.00%	-	0.00%	-	-
55597	Wise County Public Schools	1,935,977.01	0.85%	16,455.80	0.85%	16,455.80	-
55598	Wythe County Public Schools	1,487,121.40	1.39%	20,670.99	1.39%	20,670.99	-
55599	York County Public Schools	-	0.00%	-	0.00%	-	-
55600	Accomac County Public Schools	-	0.00%	-	0.00%	-	-
55601	Bristol VA Public Schools	-	0.00%	-	0.00%	-	-
55602	Buena Vista City Public Schools	-	0.00%	-	0.00%	-	-
55603	Amelia County Public Schools	-	0.00%	-	0.00%	-	-
55605	Danville City Public Schools	-	0.00%	-	0.00%	-	-
55606	Franklin City Public Schools	502,252.31	0.84%	4,218.92	0.84%	4,218.92	-

**Virginia Retirement System
Finance Division
Analysis of Retiree Health Insurance Credit Contributions and Differences by Employer
for the Year Ended June 30, 2008**

<u>Employer Code</u>	<u>Employer Name</u>	<u>Retiree Health Insurance Covered Payroll</u>	<u>FY 2006 Actuarial Valuation Contribution Rate Paid</u>	<u>Employer Contributions Paid</u>	<u>FY 2006 Actuarial Valuation Contribution Rate</u>	<u>Employer Contributions Due</u>	<u>Difference</u>
55607	Lexington City Public Schools	-	0.00%	-	0.00%	-	-
55608	Harrisonburg City Public Schools	-	0.00%	-	0.00%	-	-
55609	Hopewell City Public Schools	-	0.00%	-	0.00%	-	-
55610	Lynchburg City Public Schools	-	0.00%	-	0.00%	-	-
55611	Fauquier County Public Schools	-	0.00%	-	0.00%	-	-
55612	Brunswick County Public Schools	1,245,300.55	1.08%	13,449.25	1.08%	13,449.25	-
55613	PD Pruden Vocational-Technical Center	-	0.00%	-	0.00%	-	-
55614	Portsmouth City Public Schools	-	0.00%	-	0.00%	-	-
55615	Campbell County Public Schools	3,024,407.28	1.24%	37,502.65	1.24%	37,502.65	-
55616	Richmond Public Schools	-	0.00%	-	0.00%	-	-
55617	Roanoke City Schools	2,019,875.02	0.20%	4,039.75	0.20%	4,039.75	-
55619	Staunton City Public Schools	963,192.61	1.45%	13,966.29	1.45%	13,966.29	-
55620	Suffolk City Public Schools	-	0.00%	-	0.00%	-	-
55622	Craig County Public Schools	-	0.00%	-	0.00%	-	-
55623	Martinsville City Public Schools	-	0.00%	-	0.00%	-	-
55624	Appomattox Regional Governor's School	-	0.00%	-	0.00%	-	-
55625	Colonial Heights City Public Schools	-	0.00%	-	0.00%	-	-
55632	Manassas City Public Schools	4,583,709.87	0.59%	27,043.89	0.59%	27,043.89	-
55633	Franklin County Public Schools	4,534,322.18	1.20%	54,411.87	1.20%	54,411.87	-
55634	Frederick County Public Schools	-	0.00%	-	0.00%	-	-
55635	Salem City Public Schools	1,451,643.17	1.03%	14,951.92	1.03%	14,951.92	-
55636	Manassas Park City Public Schools	1,501,983.58	0.29%	4,355.75	0.29%	4,355.75	-
55708	Waynesboro City Public Schools	-	0.00%	-	0.00%	-	-
55710	Valley Vocational-Technical Center	-	0.00%	-	0.00%	-	-
55711	New Horizons Regional Education Center	-	0.00%	-	0.00%	-	-
55713	Galax City Public Schools	-	0.00%	-	0.00%	-	-
55714	Norton City Public Schools	-	0.00%	-	0.00%	-	-
55802	Williamsburg-James City County Public Schools	4,492,909.20	0.71%	31,899.66	0.71%	31,899.66	-
55803	Poquoson City Public Schools	649,553.93	0.92%	5,975.90	0.92%	5,975.90	-
55806	Fredericksburg City Public Schools	-	0.00%	-	0.00%	-	-
55807	Hampton City Public Schools	-	0.00%	-	0.00%	-	-
55813	Buchanan County Public Schools	-	0.00%	-	0.00%	-	-
55814	Jackson River Technical Center	84,481.66	0.67%	566.03	0.67%	566.03	-
55815	Northern Neck Regional Vocational Center	-	0.00%	-	0.00%	-	-
55884	Halifax Service Authority	-	0.00%	-	0.00%	-	-
55885	Fort Monroe Area development Authority	-	0.00%	-	0.00%	-	-
55886	Russell County Public Service Authority	295,810.99	0.20%	591.62	0.20%	591.62	-
55887	Piedmont Community Services Board	-	0.00%	-	0.00%	-	-
55888	Blue Ridge Behavioral Health Care	-	0.00%	-	0.00%	-	-
55889	Skyline Soil and Water Conservation District	-	0.00%	-	0.00%	-	-
55890	Middle River Regional Jail Authority	-	0.00%	-	0.00%	-	-
55891	Tidewater Soil and Water Conservation District	-	0.00%	-	0.00%	-	-
55892	Big Stone Gap Redevelopment and Housing Authority	-	0.00%	-	0.00%	-	-

**Virginia Retirement System
Finance Division
Analysis of Retiree Health Insurance Credit Contributions and Differences by Employer
for the Year Ended June 30, 2008**

<u>Employer Code</u>	<u>Employer Name</u>	<u>Retiree Health Insurance Covered Payroll</u>	<u>FY 2006 Actuarial Valuation Contribution Rate Paid</u>	<u>Employer Contributions Paid</u>	<u>FY 2006 Actuarial Valuation Contribution Rate</u>	<u>Employer Contributions Due</u>	<u>Difference</u>
55893	Eastern Shore Soil and Water Conservation District	-	0.00%	-	0.00%	-	-
55894	Town of Boykins	-	0.00%	-	0.00%	-	-
55895	Town of Gordonsville	-	0.00%	-	0.00%	-	-
55896	Virginia Resources Authority	-	0.00%	-	0.00%	-	-
55897	Prince William County Services Authority	14,849,002.00	0.20%	29,698.00	0.20%	29,698.00	-
55898	Western Virginia Water Authority	-	0.00%	-	0.00%	-	-
55899	Shenandoah Valley Regional Airport Commission	-	0.00%	-	0.00%	-	-
55900	Alleghany Highlands Community Services Board	-	0.00%	-	0.00%	-	-
55901	Brunswick Industrial Development Authority	-	0.00%	-	0.00%	-	-
55902	Northern Neck-Essex County Group Home Commission	-	0.00%	-	0.00%	-	-
55904	Highlands Juvenile Detention Center Commission	1,878,872.00	0.41%	7,703.38	0.41%	7,703.38	-
55905	Goochland-Powhatan Community Services Board	-	0.00%	-	0.00%	-	-
55906	Suffolk Redevelopment and Housing Authority	-	0.00%	-	0.00%	-	-
55908	Lee County Redevelopment and Housing Authority	-	0.00%	-	0.00%	-	-
55909	Henry County Public Service Authority	1,992,970.84	0.64%	12,755.01	0.64%	12,755.01	-
55910	Southside Planning District Commission	-	0.00%	-	0.00%	-	-
55911	Industrial Development Authority	-	0.00%	-	0.00%	-	-
55912	Augusta County Service Authority	-	0.00%	-	0.00%	-	-
55914	Rappahannock Juvenile Detention Commission	2,935,139.42	0.34%	9,979.47	0.34%	9,979.47	-
55915	Cumberland Plateau Regional Housing Authority	-	0.00%	-	0.00%	-	-
55917	Bedford County Public Service Authority	-	0.00%	-	0.00%	-	-
55918	Amherst County Service Authority	871,363.14	0.50%	4,356.82	0.50%	4,356.82	-
55919	Pepper's Ferry Regional Wastewater Treatment Authority	921,274.98	0.43%	3,961.48	0.43%	3,961.48	-
55920	Rappahannock Regional Jail Authority	-	0.00%	-	0.00%	-	-
55921	Thomas Jefferson Planning District Commission	-	0.00%	-	0.00%	-	-
55922	Piedmont Regional Jail	-	0.00%	-	0.00%	-	-
55923	Nelson County Services Authority	-	0.00%	-	0.00%	-	-
55924	Coeburn-Norton-Wise Regional Water	-	0.00%	-	0.00%	-	-
55925	Fauquier County Water & Sanitation Authority	-	0.00%	-	0.00%	-	-
55926	Scott County Soil & Water Conservation District	-	0.00%	-	0.00%	-	-
55927	New River Resource Authority	649,409.27	0.21%	1,363.76	0.21%	1,363.76	-
55928	Scott County Water & Sewage Authority	-	0.00%	-	0.00%	-	-
55929	Greensville County Water & Sewer Authority	894,643.05	0.30%	2,683.93	0.30%	2,683.93	-
55930	Petersburg Redevelopment & Housing Authority	1,226,000.20	0.58%	7,110.80	0.58%	7,110.80	-
55931	Central Rappahannock Regional Library	-	0.00%	-	0.00%	-	-
55932	Virginia Coalfield Economic Development Authority	-	0.00%	-	0.00%	-	-
55933	Central Virginia Regional Jail	-	0.00%	-	0.00%	-	-
55934	Thomas Jefferson Soil & Water Conservation District	-	0.00%	-	0.00%	-	-
55936	Piedmont Planning District Commission	-	0.00%	-	0.00%	-	-
55937	Wythe-Grayson Regional Library	-	0.00%	-	0.00%	-	-
55938	Colonial Soil & Water Conservation District	-	0.00%	-	0.00%	-	-
55939	Rivanna Solid Waste Authority	-	0.00%	-	0.00%	-	-
55940	Monacan Soil & Water Conservation District	127,604.49	0.32%	408.33	0.32%	408.33	-

**Virginia Retirement System
Finance Division
Analysis of Retiree Health Insurance Credit Contributions and Differences by Employer
for the Year Ended June 30, 2008**

<u>Employer Code</u>	<u>Employer Name</u>	<u>Retiree Health Insurance Covered Payroll</u>	<u>FY 2006 Actuarial Valuation Contribution Rate Paid</u>	<u>Employer Contributions Paid</u>	<u>FY 2006 Actuarial Valuation Contribution Rate</u>	<u>Employer Contributions Due</u>	<u>Difference</u>
55941	Robert E. Lee Soil & Water Conservation District	-	0.00%	-	0.00%	-	-
55942	Virginia Soil & Water Conservation	-	0.00%	-	0.00%	-	-
55944	Central Virginia Waste Management Authority	429,062.93	0.18%	772.31	0.18%	772.31	-
55945	Lonesome Pine Regional Library	-	0.00%	-	0.00%	-	-
55946	Virginia Peninsulas Public Service Authority	-	0.00%	-	0.00%	-	-
55947	Tidewater Regional Group Home Commission	2,630,930.53	0.38%	9,997.54	0.38%	9,997.54	-
55948	Virginia Highlands Airport Commission	-	0.00%	-	0.00%	-	-
55949	Western Tidewater Regional Jail	-	0.00%	-	0.00%	-	-
55950	Scott County Redevelopment & Housing Authority	-	0.00%	-	0.00%	-	-
55951	Handley Regional Library	-	0.00%	-	0.00%	-	-
55952	Northern Neck Regional Jail	-	0.00%	-	0.00%	-	-
55953	Montgomery Regional Solid Waste Authority	-	0.00%	-	0.00%	-	-
55954	Potomac & Rappahannock Transportation Comm	-	0.00%	-	0.00%	-	-
55955	Giles County Public Service Authority	-	0.00%	-	0.00%	-	-
55956	South Central Wastewater Authority	-	0.00%	-	0.00%	-	-
55957	Wise County Redevelopment and Housing Authority	-	0.00%	-	0.00%	-	-
55958	Prince William Soil & Water Conservation District	-	0.00%	-	0.00%	-	-
55959	Hampton Roads Regional Jail Authority	-	0.00%	-	0.00%	-	-
55960	Russell County Water & Sewage Authority	-	0.00%	-	0.00%	-	-
55961	Pamunkey Regional Jail	-	0.00%	-	0.00%	-	-
55962	Charlottesville - Albemarle Airport Authority	-	0.00%	-	0.00%	-	-
55963	Virginia Peninsula Regional Jail	-	0.00%	-	0.00%	-	-
55964	Virginia Biotechnology Research Park Authority	-	0.00%	-	0.00%	-	-
55965	Peumansend Creek Regional Jail	-	0.00%	-	0.00%	-	-
55966	Blue Ridge Regional Jail Authority	-	0.00%	-	0.00%	-	-
55967	Rockingham Regional Library	-	0.00%	-	0.00%	-	-
55968	Albemarle-Charlottesville Regional Jail	-	0.00%	-	0.00%	-	-
55969	Culpeper Soil & Water Conservation District	-	0.00%	-	0.00%	-	-
55970	New River Valley Regional Jail	-	0.00%	-	0.00%	-	-
55971	Sussex Service Authority	-	0.00%	-	0.00%	-	-
55972	Big Water Soil & Water Conservation District	-	0.00%	-	0.00%	-	-
55973	Peter Fransisco Soil & Water Conservation District	-	0.00%	-	0.00%	-	-
55974	Peaks of Otter Soil & Water Conservation District	-	0.00%	-	0.00%	-	-
55975	New River Soil & Water Conservation District	-	0.00%	-	0.00%	-	-
55977	Southside Regional Jail	1,745,227.67	0.40%	6,980.91	0.40%	6,980.91	-
55978	Evergreen Soil & Water Conservation District	-	0.00%	-	0.00%	-	-
55979	Roanoke Higher Education Authority	319,087.50	0.20%	638.18	0.20%	638.18	-
55981	John Marshall Soil & Water Conservation District	-	0.00%	-	0.00%	-	-
55982	Daniel Boone Soil & Water Conservation District	-	0.00%	-	0.00%	-	-
55983	Southside Community Services Board	4,645,579.54	0.40%	18,582.32	0.40%	18,582.32	-
55984	Northern Shenandoah Valley Regional Commission	-	0.00%	-	0.00%	-	-
55985	Tazewell Soil & Water Conservation District	-	0.00%	-	0.00%	-	-
55987	Richmond Regional Planning District Commission	-	0.00%	-	0.00%	-	-

**Virginia Retirement System
Finance Division
Analysis of Retiree Health Insurance Credit Contributions and Differences by Employer
for the Year Ended June 30, 2008**

Employer Code	Employer Name	Retiree Health Insurance Covered Payroll	FY 2006 Actuarial Valuation Contribution Rate Paid	Employer Contributions Paid	FY 2006 Actuarial Valuation Contribution Rate	Employer Contributions Due	Difference
55988	Henricopolis Soil & Water Conservation District	-	0.00%	-	0.00%	-	-
55989	Piedmont Regional Juvenile Detention Center	-	0.00%	-	0.00%	-	-
55990	Roanoke River Service Authority	-	0.00%	-	0.00%	-	-
55991	Lee County Public Service Authority	-	0.00%	-	0.00%	-	-
55992	Blue Ridge Juvenile Detention Center	-	0.00%	-	0.00%	-	-
55993	Ferrum Water & Sewage Authority	-	0.00%	-	0.00%	-	-
55994	Wise County Public Service Authority	-	0.00%	-	0.00%	-	-
55995	Holson River Soil & Water Conservation District	-	0.00%	-	0.00%	-	-
55996	New River Valley Community Services Board	-	0.00%	-	0.00%	-	-
55997	Institute for Advanced Learning and Research	-	0.00%	-	0.00%	-	-
55998	Southwest Virginia Regional Jail Authority	-	0.00%	-	0.00%	-	-
55999	Clinch Valley Soil & Water Conservation District	-	0.00%	-	0.00%	-	-
59212	City of Norfolk - Insurance Only Employees	-	0.00%	-	0.00%	-	-
59214	City of Portsmouth - Insurance Only Employees	-	0.00%	-	0.00%	-	-
59216	City of Richmond - Insurance Only Employees	-	0.00%	-	0.00%	-	-
59217	City of Roanoke - Insurance Only Employees	-	0.00%	-	0.00%	-	-
59617	Roanoke City Schools - Insurance Only Employees	-	0.00%	-	0.00%	-	-
		<u>822,422,547.09</u>		<u>3,642,983.42</u>		<u>3,642,983.42</u>	<u>-</u>
		-	Average Rate	0.44%			