Virginia Retirement System®

VIRGINIA RETIREMENT SYSTEM
GROUP LIFE INSURANCE PLAN

GASB No. 75 Schedules

With Independent Auditor's Report Thereon

For the Plan Year Ended June 30, 2021

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Commonwealth of Virginia

Auditor of Public Accounts

Staci A. Henshaw, CPA
Auditor of Public Accounts

P.O. Box 1295
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June 29, 2022

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

INDEPENDENT AUDITOR'S REPORT

Report on the Schedules

We have audited the accompanying schedule of employer allocations of the Virginia Retirement System Group Life Insurance (GLI) Plan, as of and for the year ended June 30, 2021, and the related notes. We have also audited the total for all employers of the columns titled net GLI OPEB liability, total GLI OPEB expense (revenue), total deferred outflows of resources, and total deferred inflows of resources (specified column totals) included in the accompanying schedule of net GLI OPEB liability and total GLI OPEB expense and the schedule of deferred outflows and deferred inflows of resources by employer of the Virginia Retirement System Group Life Insurance Plan, as of and for the year ended June 30, 2021, and the related notes.

Management's Responsibility for the Schedule

The Virginia Retirement System's management is responsible for the preparation and fair presentation of these schedules in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the schedules that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on the schedule of employer allocations and the specified column totals included in the schedule of net GLI OPEB liability and total GLI OPEB expense and the schedule of deferred outflows and deferred inflows of resources by employer based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the schedule of employer allocations and specified column totals included in the schedule of net GLI OPEB liability and total GLI OPEB

expense and the schedule of deferred outflows and deferred inflows of resources by employer are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the schedule of employer allocations and the specified column totals included in the schedule of net GLI OPEB liability and total GLI OPEB expense and the schedule of deferred outflows and deferred inflows of resources by employer. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the schedule of employer allocations and the specified column totals included in the schedule of net GLI OPEB liability and total GLI OPEB expense and the schedule of deferred outflows and deferred inflows of resources by employer, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the schedule of employer allocations and the specified column totals included in the schedule of net GLI OPEB liability and total GLI OPEB expense and the schedule of deferred outflows and deferred inflows of resources by employer in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by Virginia Retirement System management, as well as evaluating the overall presentation of the schedule of employer allocations and the specified column totals included in the schedule of net GLI OPEB liability and total GLI OPEB expense and the schedule of deferred outflows and deferred inflows of resources by employer.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the schedules referred to above present fairly, in all material respects, the employer allocations and the net GLI OPEB liability, total GLI OPEB expense, total deferred outflows of resources, and total deferred inflows of resources for the total of all participating employers for the Virginia Retirement System Group Life Insurance Plan as of and for the year ended June 30, 2021, in accordance with accounting principles generally accepted in the United States of America.

Other Matter

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States, the financial statements of the Virginia Retirement System as of and for the year ended June 30, 2021, and our report thereon, dated December 10, 2021, expressed an unmodified opinion on those financial statements.

Restriction on Use

Our report is intended solely for the information and use of Virginia Retirement System management, the Virginia Retirement System Board of Trustees, the Commonwealth Joint Legislative Audit and Review Commission, and Virginia Retirement System Group Life Insurance Plan employers and their auditors, and is not intended to be and should not be used by anyone other than these specified parties.

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

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Virginia Retirement System
VRS Group Life Insurance Plan
Schedule of Employer Allocations
For the Plan Year Ended and Measurement Date of June 30, 2021

Employer Code	Employer	Employer Contributions	Employer Allocation Percentage
State:			
1XXXX	Judicial Retirement System Employees	$ 402,808	0.36129%
2XXXX	State Police Officers Retirement System Employees	695,365	0.62370%
35885	Fort Monroe Federal Area Development Authority	8,420	0.00755%
3XXXX	All Other State Agencies	30,469,843	27.32972%
7XXXX	Virginia Law Officers' Retirement System Employees	1,893,189	1.69808%
	Sub-total State	$ 33,469,625	30.02034%
Teachers:			
40100	Accomack County School Board	$ 149,624	0.13420%
40101	Albemarle County Schools	542,300	0.48641%
40102	Alleghany County School Board	60,368	0.05414%
40103	Amelia County School Board	48,959	0.04391%
40104	Amherst County School Board	136,549	0.12248%
40105	Appomattox County School Board	64,052	0.05745%
40106	Arlington Public Schools	1,741,562	1.56208%
40107	Augusta County School Board	328,780	0.29490%
40108	Bath County School Board	24,635	0.02210%
40109	Bedford County School Board	290,322	0.26040%
40110	Bland County School Board	20,376	0.01828%
40111	Botetourt County Schools	150,678	0.13515%
40112	Brunswick County Public Schools	47,633	0.04273%
40113	Buchanan County School Board	73,083	0.06555%
40114	Buckingham County School Board	62,400	0.05597%
40115	Campbell County School Board	227,836	0.20436%
40116	Caroline County School Board	122,696	0.11005%
40117	Carroll County School Board	115,182	0.10331%
40118	Charles City County School Board	22,438	0.02013%
40119	Charlotte County School Board	63,552	0.05700%
40120	Chesterfield County School Board	1,822,400	1.63459%
40121	Clarke County School Board	66,211	0.05939%
40122	Craig County School Board	19,875	0.01783%
40123	Culpeper County School Board	253,583	0.22745%
40124	Cumberland County School Board	46,073	0.04132%
40125	Dickenson County School Board	53,132	0.04766%
40126	Dinwiddie County School Board	131,096	0.11759%
40128	Essex County Public Schools	43,405	0.03893%
40129	Fairfax County School Board	8,855,883	7.94324%
40130	Fauquier County School Board	415,988	0.37312%
40131	Floyd County School Board	60,607	0.05436%

Virginia Retirement System
VRS Group Life Insurance Plan
Schedule of Employer Allocations
For the Plan Year Ended and Measurement Date of June 30, 2021

Employer Code	Employer	Employer Contributions	Employer Allocation Percentage
40132	Fluvanna County Public Schools	133,321	0.11958%
40133	Franklin County Public Schools	226,986	0.20359%
40134	Frederick County School Board	523,008	0.46911%
40135	Giles County Schools	70,026	0.06281%
40136	Gloucester County School Board	169,261	0.15182%
40137	Goochland County School Board	88,173	0.07909%
40138	Grayson County School Board	51,828	0.04649%
40139	Greene County Public Schools	94,543	0.08480%
40140	Greensville County School Board	73,266	0.06572%
40141	Halifax County School Board	149,061	0.13370%
40142	Hanover County School Board	571,882	0.51295%
40143	Henrico County School Board	1,600,504	1.43556%
40144	Henry County Public Schools	211,381	0.18960%
40145	Highland County Public Schools	10,232	0.00918%
40146	Isle of Wight County Schools	172,811	0.15500%
40148	King George County School Board	133,322	0.11958%
40149	King & Queen County School Board	27,012	0.02423%
40150	King William County School Board	66,001	0.05920%
40151	Lancaster County Public Schools	37,819	0.03392%
40152	Lee County School Board	100,925	0.09052%
40153	Loudoun County School Board	3,924,852	3.52037%
40154	Louisa County Public Schools	175,946	0.15781%
40155	Lunenburg County School Board	47,719	0.04280%
40156	Madison County School Board	54,476	0.04886%
40157	Mathews County School Board	41,070	0.03684%
40158	Mecklenburg County School Board	131,505	0.11795%
40159	Middlesex County School Board	49,110	0.04405%
40160	Montgomery County School Board	319,378	0.28647%
40162	Nelson County Public Schools	61,713	0.05535%
40163	New Kent County School Board	97,603	0.08754%
40165	Northampton County Schools	50,215	0.04504%
40166	Northumberland County School Board	46,715	0.04190%
40167	Nottoway County School Board	60,229	0.05402%
40168	Orange County Public Schools	147,132	0.13197%
40169	Page County Public Schools	101,512	0.09105%
40170	Patrick County School Board	68,696	0.06162%
40171	Pittsylvania County School Board	243,785	0.21866%
40172	Powhatan County School Board	135,834	0.12183%
40173	Prince Edward County School Board	61,537	0.05519%

Virginia Retirement System
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Schedule of Employer Allocations
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Employer Code	Employer	Employer Contributions	Employer Allocation Percentage
40174	Prince George County School Board	184,629	0.16560%
40176	Prince William County School Board	3,308,748	2.96776%
40177	Pulaski County School Board	118,570	0.10635%
40178	Rappahannock County School Board	33,575	0.03011%
40179	Richmond County School Board	39,634	0.03555%
40180	Roanoke County School Board	443,453	0.39775%
40181	Rockbridge County School Board	94,478	0.08474%
40182	Rockingham County School Board	384,686	0.34504%
40183	Russell County School Board	104,764	0.09397%
40184	Scott County School Board	117,002	0.10494%
40185	Shenandoah County School Board	207,268	0.18591%
40186	Smyth County School Board	124,796	0.11194%
40187	Southampton County School Board	71,744	0.06435%
40188	Spotsylvania County School Board	738,355	0.66226%
40189	Stafford County School Board	950,915	0.85292%
40190	Surry County Schools	39,328	0.03527%
40191	Sussex County School Board	43,735	0.03923%
40192	Tazewell County Schools	136,169	0.12213%
40193	Warren County School Board	174,710	0.15670%
40195	Washington County School Board	198,887	0.17839%
40196	Westmoreland County School Board	54,769	0.04912%
40197	Wise County School Board	165,593	0.14853%
40198	Wythe County School Board	115,939	0.10399%
40199	York County School Board	398,328	0.35728%
40200	Alexandria City School Board	883,521	0.79247%
40201	Bristol City School Board	73,999	0.06637%
40202	Buena Vista City Schools	25,715	0.02306%
40203	Charlottesville Public Schools	223,076	0.20009%
40205	Danville City Schools	199,951	0.17935%
40206	Fredericksburg City Schools	130,100	0.11669%
40207	Hampton City Schools	619,896	0.55601%
40208	Harrisonburg City School Board	241,970	0.21703%
40209	Hopewell City School Board	141,453	0.12688%
40210	Lynchburg Public Schools	294,597	0.26424%
40211	Newport News Public Schools	912,324	0.81830%
40212	Norfolk Public Schools	1,167,556	1.04723%
40213	Petersburg City Schools	137,935	0.12372%
40214	Portsmouth School Board	472,040	0.42339%
40215	Radford City School Board	48,354	0.04337%

Virginia Retirement System
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Schedule of Employer Allocations
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Employer Code	Employer	Employer Contributions	Employer Allocation Percentage
40216	Richmond Public Schools	1,049,466	0.94131%
40217	Roanoke City School Board	469,605	0.42121%
40219	Staunton City Schools	96,622	0.08666%
40220	Suffolk City School Board	452,708	0.40605%
40222	Winchester Public Schools	168,835	0.15144%
40223	Martinsville City Schools	63,039	0.05654%
40224	Falls Church Public Schools	150,400	0.13490%
40225	Colonial Heights City Schools	108,632	0.09744%
40230	Covington City School Board	29,148	0.02615%
40231	Fairfax City School Board	527	0.00047%
40232	Franklin City Public Schools	37,337	0.03349%
40233	Chesapeake Public Schools	1,376,761	1.23488%
40234	Virginia Beach City School Board	2,302,599	2.06530%
40236	Manassas Park City Schools	130,152	0.11674%
40306	Town of West Point School Board	30,059	0.02696%
40307	Lexington City School Board	17,935	0.01608%
40308	Waynesboro Public Schools	101,758	0.09127%
40309	Town of Colonial Beach Schools	20,691	0.01856%
40313	Galax City Schools	40,675	0.03648%
40314	Norton City Schools	21,332	0.01913%
40332	Manassas City Schools	333,381	0.29902%
40335	City of Salem Schools	128,492	0.11525%
40402	Williamsburg-James City County School Board	400,188	0.35894%
40403	Poquoson City Public Schools	64,976	0.05828%
40410	Valley Vocational Technical Center	10,837	0.00972%
40412	Charlottesville/Albemarle Vo-Tech Center	6,962	0.00624%
40414	Jackson River Technical Center	3,304	0.00296%
40415	New Horizons Technical Center	50,665	0.04544%
40416	Northern Neck Regional Vocational Center	6,580	0.00590%
40417	Rowanty Vocational Technical Center	4,682	0.00420%
40418	Amelia-Nottoway Vocational Center	1,220	0.00110%
40421	Northern Neck Regional Special Education Program	3,324	0.00298%
40423	Maggie Walker Governor's School for Govt & Intl Studies	24,906	0.02234%
40424	Appomattox Region Governor's School	11,797	0.01058%
40425	Bridging Communities Regional Career and Tech Center	2,429	0.00218%
	Sub-total Teachers	$ 47,936,253	42.99607%

Virginia Retirement System
VRS Group Life Insurance Plan
Schedule of Employer Allocations
For the Plan Year Ended and Measurement Date of June 30, 2021

Employer Code	Employer	Employer Contributions	Employer Allocation Percentage
Political Subdivisions:			
55100	Accomack County	$ 67,604	0.06064%
55101	Albemarle County	261,736	0.23476%
55102	Alleghany County	43,457	0.03898%
55103	Amelia County	26,391	0.02367%
55104	Amherst County	56,063	0.05029%
55105	Appomattox County	22,856	0.02050%
55107	Augusta County	128,588	0.11534%
55108	Bath County	15,706	0.01409%
55109	Bedford County	117,136	0.10506%
55110	Bland County	15,274	0.01370%
55111	Botetourt County	74,238	0.06659%
55112	Brunswick County	34,197	0.03067%
55113	Buchanan County	57,508	0.05158%
55114	Buckingham County	26,312	0.02360%
55115	Campbell County	82,357	0.07387%
55116	Caroline County	69,703	0.06252%
55117	Carroll County	39,079	0.03505%
55118	Charles City County	23,090	0.02071%
55119	Charlotte County	24,059	0.02158%
55120	Chesterfield County	1,121,723	1.00612%
55121	Clarke County	29,514	0.02647%
55122	Craig County	10,251	0.00919%
55123	Culpeper County	112,771	0.10115%
55124	Cumberland County	19,178	0.01720%
55126	Dinwiddie County	58,783	0.05273%
55128	Essex County	24,186	0.02169%
55130	Fauquier County	227,537	0.20409%
55131	Floyd County	27,456	0.02463%
55132	Fluvanna County	42,486	0.03811%
55133	Franklin County	87,816	0.07877%
55134	Frederick County	249,767	0.22403%
55135	Giles County	35,246	0.03161%
55136	Gloucester County	91,480	0.08205%
55137	Goochland County	75,742	0.06794%
55138	Grayson County	25,664	0.02302%
55139	Greene County	32,325	0.02899%
55140	Greensville County	27,845	0.02498%
55141	Halifax County	48,312	0.04333%

Virginia Retirement System
VRS Group Life Insurance Plan
Schedule of Employer Allocations
For the Plan Year Ended and Measurement Date of June 30, 2021

Employer Code	Employer	Employer Contributions	Employer Allocation Percentage
55142	Hanover County	374,994	0.33635%
55143	Henrico County	1,442,162	1.29354%
55144	Henry County	97,480	0.08743%
55145	Highland County	8,756	0.00785%
55146	Isle of Wight County	80,160	0.07190%
55147	James City County	221,278	0.19847%
55148	King George County	67,969	0.06096%
55149	King and Queen County	17,025	0.01527%
55150	King William County	28,249	0.02534%
55151	Lancaster County	28,183	0.02528%
55152	Lee County	28,623	0.02567%
55153	Loudoun County	1,563,715	1.40256%
55154	Louisa County	77,789	0.06977%
55155	Lunenburg County	12,333	0.01106%
55156	Madison County	30,373	0.02724%
55157	Mathews County	17,780	0.01595%
55158	Mecklenburg County	53,652	0.04812%
55159	Middlesex County	18,884	0.01694%
55160	Montgomery County	108,927	0.09770%
55162	Nelson County	26,012	0.02333%
55163	New Kent County	59,898	0.05372%
55165	Northampton County	53,672	0.04814%
55166	Northumberland County	26,590	0.02385%
55167	Nottoway County	20,024	0.01796%
55168	Orange County	66,058	0.05925%
55169	Page County	43,786	0.03927%
55170	Patrick County	35,012	0.03140%
55171	Pittsylvania County	90,440	0.08112%
55172	Powhatan County	49,116	0.04405%
55173	Prince Edward County	30,101	0.02700%
55174	Prince George County	76,585	0.06869%
55176	Prince William County	1,724,604	1.54687%
55177	Pulaski County	75,054	0.06732%
55178	Rappahannock County	18,005	0.01615%
55179	Richmond County	17,304	0.01552%
55180	Roanoke County	268,602	0.24092%
55181	Rockbridge County	41,324	0.03706%
55182	Rockingham County	162,008	0.14531%
55183	Russell County	33,944	0.03045%

Virginia Retirement System
VRS Group Life Insurance Plan
Schedule of Employer Allocations
For the Plan Year Ended and Measurement Date of June 30, 2021

Employer Code	Employer	Employer Contributions	Employer Allocation Percentage
55184	Scott County	34,253	0.03072%
55185	Shenandoah County	79,550	0.07135%
55186	Smyth County	44,343	0.03977%
55187	Southampton County	46,993	0.04215%
55188	Spotsylvania County	337,936	0.30311%
55189	Stafford County	353,195	0.31680%
55190	Surry County	24,640	0.02210%
55191	Sussex County	28,114	0.02522%
55192	Tazewell County	64,872	0.05819%
55193	Warren County	68,939	0.06184%
55195	Washington County	63,065	0.05657%
55196	Westmoreland County	39,968	0.03585%
55197	Wise County	63,367	0.05684%
55198	Wythe County	41,414	0.03715%
55199	York County	234,716	0.21053%
55201	City of Bristol	78,669	0.07056%
55202	City of Buena Vista	19,126	0.01716%
55203	Town of St. Paul	4,376	0.00393%
55204	Town of Clifton Forge	6,312	0.00566%
55206	City of Fredericksburg	143,541	0.12875%
55207	City of Hampton	492,656	0.44188%
55208	City of Harrisonburg	179,158	0.16070%
55209	City of Hopewell	104,737	0.09394%
55210	City of Lynchburg	305,987	0.27445%
55211	Town of Crewe	6,222	0.00558%
55212	City of Norfolk	152,380	0.13668%
55213	City of Petersburg	140,013	0.12558%
55214	City of Portsmouth	398,054	0.35703%
55215	City of Radford	64,320	0.05769%
55216	City of Richmond	138,121	0.12389%
55217	City of Roanoke	50,863	0.04562%
55218	Town of Craigsville	1,177	0.00106%
55219	City of Staunton	81,008	0.07266%
55220	City of Suffolk	375,217	0.33655%
55221	City of Williamsburg	62,535	0.05609%
55222	City of Winchester	149,377	0.13398%
55223	City of Martinsville	78,660	0.07055%
55224	City of Falls Church	6,477	0.00581%
55225	City of Colonial Heights	75,484	0.06770%

Virginia Retirement System
VRS Group Life Insurance Plan
Schedule of Employer Allocations
For the Plan Year Ended and Measurement Date of June 30, 2021

Employer Code	Employer	Employer Contributions	Employer Allocation Percentage
55226	Town of Front Royal	42,880	0.03846%
55229	Town of Chilhowie	5,381	0.00483%
55230	City of Covington	20,766	0.01863%
55231	Town of Floyd	1,123	0.00101%
55232	City of Franklin	38,038	0.03412%
55233	City of Chesapeake	929,417	0.83363%
55234	City of Virginia Beach	1,816,271	1.62909%
55235	City of Norton	19,691	0.01766%
55236	City of Manassas Park	55,547	0.04982%
55239	Town of Grottoes	3,656	0.00328%
55240	Town of Onley	1,381	0.00124%
55241	Town of West Point	8,999	0.00807%
55242	Town of South Hill	17,052	0.01529%
55245	Town of Scottsville	947	0.00085%
55246	Town of Burkeville	513	0.00046%
55247	Town of Madison	430	0.00039%
55250	Town of Rich Creek	1,284	0.00115%
55252	Town of Windsor	3,472	0.00311%
55254	Town of Stephens City	2,219	0.00199%
55257	Town of Lebanon	11,927	0.01070%
55258	City of Newport News	469,205	0.42085%
55260	Town of Haymarket	3,396	0.00305%
55261	Town of Lovettsville	2,597	0.00233%
55264	Town of Eastville	1,506	0.00135%
55300	Town of Abingdon	25,691	0.02304%
55301	Town of Dumfries	8,959	0.00804%
55302	Town of Iron Gate	283	0.00025%
55303	Town of Montross	509	0.00046%
55304	Town of South Boston	18,810	0.01687%
55305	Town of Gretna	2,704	0.00243%
55306	Town of Remington	1,113	0.00100%
55307	City of Lexington	27,039	0.02425%
55308	City of Waynesboro	77,509	0.06952%
55309	Town of Colonial Beach	11,890	0.01066%
55310	Town of Smithfield	17,501	0.01570%
55311	Town of Brookneal	1,646	0.00148%
55312	Town of Hamilton	741	0.00066%
55313	City of Galax	37,348	0.03350%
55314	Town of Jonesville	1,802	0.00162%

Virginia Retirement System
VRS Group Life Insurance Plan
Schedule of Employer Allocations
For the Plan Year Ended and Measurement Date of June 30, 2021

Employer Code	Employer	Employer Contributions	Employer Allocation Percentage
55315	Town of Wytheville	43,649	0.03915%
55317	Town of Vienna	71,194	0.06386%
55318	Town of Vinton	15,875	0.01424%
55319	City of Emporia	27,680	0.02483%
55320	Town of Culpeper	55,777	0.05003%
55321	Town of Woodstock	16,248	0.01457%
55322	Town of Glasgow	1,059	0.00095%
55323	Town of Marion	18,064	0.01620%
55324	Town of Altavista	13,912	0.01248%
55325	Town of Herndon	96,210	0.08630%
55326	Town of Pearisburg	7,567	0.00679%
55329	Town of Leesburg	146,959	0.13181%
55330	Town of Chatham	1,493	0.00134%
55331	Town of Bowling Green	3,032	0.00272%
55332	City of Manassas	178,624	0.16022%
55334	Town of Boydton	1,358	0.00122%
55335	City of Salem	129,966	0.11657%
55336	Town of McKenney	246	0.00022%
55338	Town of Quantico	486	0.00044%
55339	Town of Halifax	2,042	0.00183%
55340	Town of Blacksburg	86,404	0.07750%
55341	Town of Chincoteague	12,060	0.01082%
55342	Town of Lawrenceville	5,554	0.00498%
55343	Town of Amherst	5,486	0.00492%
55344	Town of Stanley	3,900	0.00350%
55345	Town of Hillsville	8,922	0.00800%
55346	Town of Elkton	6,455	0.00579%
55347	Town of Bridgewater	13,044	0.01170%
55348	Town of Purcellville	29,917	0.02684%
55349	Town of Timberville	3,818	0.00342%
55350	Town of Wise	10,746	0.00964%
55351	Town of New Market	5,036	0.00452%
55353	Town of Rocky Mount	16,315	0.01463%
55355	Town of Luray	11,414	0.01024%
55357	Town of Strasburg	16,866	0.01513%
55358	Town of Appomattox	4,456	0.00400%
55359	Town of Clarksville	5,353	0.00480%
55360	Town of Dublin	5,833	0.00523%
55361	Town of Middleburg	5,880	0.00528%

Virginia Retirement System
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Employer Code	Employer	Employer Contributions	Employer Allocation Percentage
55363	Town of Chase City	6,482	0.00581%
55364	Town of Bedford	23,182	0.02079%
55365	City of Poquoson	35,726	0.03204%
55366	Town of Ashland	18,125	0.01626%
55367	Town of Broadway	6,018	0.00540%
55368	Town of Berryville	9,256	0.00830%
55370	Town of Urbanna	462	0.00042%
55371	Town of Bluefield	13,845	0.01242%
55372	Town of Weber City	764	0.00069%
55374	Town of Hurt	606	0.00054%
55376	Town of Coeburn	4,085	0.00366%
55377	Town of Dayton	4,207	0.00377%
55378	Town of Courtland	579	0.00052%
55379	Town of Cape Charles	7,823	0.00702%
55381	Town of Warsaw	3,840	0.00344%
55382	Town of Grundy	3,299	0.00296%
55383	Town of Warrenton	35,624	0.03195%
55384	Town of Louisa	2,889	0.00259%
55385	Town of Kenbridge	2,526	0.00227%
55386	Town of Mt. Jackson	5,124	0.00460%
55387	Town of Pulaski	22,444	0.02013%
55389	Town of Pembroke	1,653	0.00148%
55390	Town of Parksley	857	0.00077%
55391	Town of Onancock	3,491	0.00313%
55392	Town of Victoria	2,879	0.00258%
55393	Town of Shenandoah	4,682	0.00420%
55395	Town of Round Hill	5,052	0.00453%
55396	Town of Kilmarnock	4,728	0.00424%
55397	Town of Orange	13,066	0.01172%
55399	Town of Blackstone	13,027	0.01168%
55401	Southeastern Virginia Public Service Authority	31,965	0.02867%
55402	Pittsylvania County Service Authority	—	—%
55403	Rappahannock Area Youth Services & Group Home Commission	2,668	0.00239%
55404	Appomattox Regional Library	4,058	0.00364%
55405	Staunton Redevelopment & Housing Authority	2,564	0.00230%
55408	Charles Pinckney Jones Memorial Library	545	0.00049%
55409	Southside Regional Juvenile Group Home Commission	712	0.00064%
55411	Hampton Roads Sanitation District	292,797	0.26262%
55412	Peninsula Airport Commission	12,300	0.01103%

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Employer Code	Employer	Employer Contributions	Employer Allocation Percentage
55413	Richmond Redevelopment & Housing Authority	49,725	0.04460%
55415	Chesapeake Redevelopment & Housing Authority	11,537	0.01035%
55417	Norfolk Airport Authority	66,655	0.05978%
55418	Charlottesville Redevelopment & Housing Authority	3,634	0.00326%
55419	Hampton Redevelopment & Housing Authority	15,076	0.01352%
55420	Loudoun County Sanitation Authority	137,256	0.12311%
55421	Danville Redevelopment & Housing Authority	8,011	0.00719%
55422	NRV Regional Water Authority	7,646	0.00686%
55423	Northern Virginia Juvenile Detention Center	17,189	0.01542%
55425	Colonial Behavioral Health	50,116	0.04495%
55426	Blacksburg-VPI Sanitation Authority	5,308	0.00476%
55427	Potomac River Fisheries Commission	1,592	0.00143%
55428	Chesapeake Bay Bridge & Tunnel District	45,139	0.04049%
55429	Alexandria Redevelopment & Housing Authority	25,000	0.02242%
55430	Albemarle County Service Authority	25,130	0.02254%
55431	Franklin Redevelopment & Housing Authority	294	0.00026%
55432	Bristol Redevelopment & Housing Authority	6,042	0.00542%
55433	Norfolk Redevelopment & Housing Authority	71,302	0.06395%
55435	Richmond Metropolitan Authority	18,178	0.01630%
55436	Riverside Regional Jail	61,643	0.05529%
55439	Rappahannock-Rapidan Planning District Commission	1,940	0.00174%
55440	Shenandoah Valley Juvenile Detention Center	15,651	0.01404%
55443	Bedford Public Library	3,592	0.00322%
55445	Chesterfield County Health Center Commission	36,636	0.03286%
55446	Washington County Service Authority	20,147	0.01807%
55447	Rappahannock Area Community Services Board	121,238	0.10874%
55449	Hampton Roads Planning District Commission	18,334	0.01644%
55450	Meherrin Regional Library	1,507	0.00135%
55453	Rockbridge Area Community Services Board	19,998	0.01794%
55454	Greensville/Emporia Department of Social Services	6,157	0.00552%
55455	James City Service Authority	25,250	0.02265%
55456	Accomack-Northampton Planning District Commission	3,924	0.00352%
55457	Harrisonburg/Rockingham Sewer Authority	9,364	0.00840%
55458	Wytheville Redevelopment & Housing Authority	2,702	0.00242%
55459	Waynesboro Redevelopment and Housing Authority	3,920	0.00352%
55460	Region Ten Community Services Board	101,783	0.09129%
55462	LENOWISCO Planning District Commission	1,460	0.00131%
55465	Rivanna Water & Sewer Authority	31,150	0.02794%
55466	Appomattox River Water Authority	7,801	0.00700%

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Employer Code	Employer	Employer Contributions	Employer Allocation Percentage
55467	Campbell County Utilities and Service Authority	7,419	0.00665%
55469	Eastern Shore Community Services Board	26,919	0.02414%
55470	ANCHOR Commission	1,301	0.00117%
55471	Horizon Behavioral Health	127,994	0.11480%
55472	District 19 Community Services Board	48,999	0.04395%
55473	Hampton Roads Transit	98,239	0.08811%
55474	Upper Occoquan Sewage Authority	78,321	0.07025%
55475	New River Valley Juvenile Detention Home	3,743	0.00336%
55477	Frederick County Sanitation Authority	23,005	0.02063%
55479	Cumberland Mountain Community Services	61,267	0.05495%
55482	Middle Peninsula/Northern Neck Public Service Authority	64,693	0.05803%
55483	Rockbridge County Public Service Authority	2,271	0.00204%
55484	Danville-Pittsylvania Community Services	56,336	0.05053%
55485	Crater Youth Care Commission	7,251	0.00650%
55486	Hampton Roads Workforce Council	11,765	0.01055%
55487	Capital Regional Airport Commission	40,772	0.03657%
55488	Northwestern Community Services Board	53,810	0.04827%
55489	Harrisonburg-Rockingham Community Services Board	41,393	0.03713%
55491	Middle Peninsula Regional Security Center	17,274	0.01549%
55492	Northern Neck Planning District Commission	1,952	0.00175%
55493	Planning District One Community Services Board	1,628	0.00146%
55494	Rockbridge Area Social Services Board	5,741	0.00515%
55495	Dinwiddie County Water Authority	2,740	0.00246%
55496	Rappahannock Rapidan Community Services	62,364	0.05594%
55498	Valley Community Services Board	45,981	0.04124%
55499	Eastern Shore Public Library	1,430	0.00128%
55500	Alexandria City Public Schools	41,514	0.03723%
55501	Albemarle County Public Schools	51,357	0.04606%
55502	Alleghany Highlands Public Schools	10,099	0.00906%
55503	Charlottesville City Public Schools	11,385	0.01021%
55504	Amherst County Public Schools	14,961	0.01342%
55505	Appomattox County Public Schools	4,033	0.00362%
55506	Arlington County Public Schools	133,456	0.11970%
55507	Augusta County Public Schools	15,259	0.01369%
55508	Bath County Public Schools	3,415	0.00306%
55509	Bedford County Public Schools	27,968	0.02509%
55510	Bland County Public Schools	1,217	0.00109%
55511	Botetourt County Public Schools	15,080	0.01353%
55512	Norfolk Public Schools	94,300	0.08458%

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Employer Code	Employer	Employer Contributions	Employer Allocation Percentage
55513	Petersburg City Public Schools	14,329	0.01285%
55514	Buckingham County Public Schools	4,729	0.00424%
55515	Radford City Public Schools	1,910	0.00171%
55516	Caroline County Public Schools	8,138	0.00730%
55517	Carroll County Public Schools	10,918	0.00979%
55518	Charles City County Public Schools	1,668	0.00149%
55519	Charlotte County Public Schools	3,149	0.00283%
55520	Chesterfield County Public Schools	111,423	0.09994%
55521	Clarke County Public Schools	3,365	0.00302%
55522	Winchester City Public Schools	13,303	0.01193%
55523	Culpeper County Public Schools	24,916	0.02235%
55524	Cumberland County Public Schools	3,501	0.00314%
55525	Dickenson County Public Schools	7,114	0.00638%
55526	Dinwiddie County Public Schools	10,586	0.00950%
55528	Essex County Public Schools	3,203	0.00287%
55530	Covington City Public Schools	2,130	0.00191%
55531	Floyd County Public Schools	9,063	0.00813%
55532	Fluvanna County Public Schools	11,015	0.00988%
55533	Chesapeake City Public Schools	115,793	0.10386%
55534	Virginia Beach City Public Schools	251,119	0.22524%
55535	Giles County Public Schools	3,334	0.00299%
55536	Gloucester County Public Schools	19,563	0.01755%
55537	Goochland County Public Schools	4,815	0.00432%
55538	Grayson County Public Schools	4,877	0.00437%
55539	Greene County Public Schools	8,836	0.00793%
55540	Greensville County Public Schools	5,285	0.00474%
55541	Halifax County Public Schools	8,016	0.00719%
55542	Hanover County Public Schools	27,477	0.02464%
55543	Henrico County Public Schools	3,286	0.00295%
55544	Henry County Public Schools	20,248	0.01816%
55545	Highland County Public Schools	1,245	0.00112%
55546	Isle of Wight County Public Schools	8,127	0.00729%
55548	King George County Public Schools	14,605	0.01310%
55549	King and Queen County Public Schools	3,903	0.00350%
55550	King William County Public Schools	6,998	0.00628%
55551	Lancaster County Public Schools	4,390	0.00394%
55552	Lee County Public Schools	11,086	0.00994%
55553	Loudoun County Public Schools	375,749	0.33703%
55554	Louisa County Public Schools	20,007	0.01794%

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Employer Code	Employer	Employer Contributions	Employer Allocation Percentage
55555	Lunenburg County Public Schools	3,657	0.00328%
55556	Madison County Public Schools	4,413	0.00396%
55557	Mathews County Public Schools	4,709	0.00422%
55558	Mecklenburg County Public Schools	7,032	0.00631%
55559	Middlesex County Public Schools	2,524	0.00226%
55560	Montgomery County Public Schools	26,644	0.02390%
55562	Nelson County Public Schools	7,825	0.00702%
55563	New Kent County Public Schools	7,632	0.00685%
55565	Northampton County Public Schools	4,939	0.00443%
55566	Northumberland County Public Schools	2,493	0.00224%
55567	Nottoway County Public Schools	4,929	0.00442%
55568	Orange County Public Schools	16,178	0.01451%
55569	Page County Public Schools	9,334	0.00837%
55570	Patrick County Public Schools	9,441	0.00847%
55571	Pittsylvania County Public Schools	14,841	0.01331%
55572	Powhatan County Public Schools	9,799	0.00879%
55573	Prince Edward County Public Schools	3,471	0.00311%
55574	Prince George County Public Schools	25,983	0.02331%
55576	Prince William County Public Schools	327,285	0.29356%
55577	Pulaski County Public Schools	12,437	0.01116%
55578	Rappahannock County Public Schools	3,923	0.00352%
55579	Richmond County Public Schools	462	0.00042%
55580	Roanoke County Public Schools	15,850	0.01422%
55581	Rockbridge County Public Schools	6,567	0.00589%
55582	Rockingham County Public Schools	44,136	0.03959%
55583	Russell County Public Schools	13,631	0.01223%
55584	Scott County Public Schools	13,384	0.01200%
55585	Shenandoah County Public Schools	19,425	0.01742%
55586	Smyth County Public Schools	11,256	0.01010%
55587	Southampton County Public Schools	4,243	0.00380%
55588	Spotsylvania County Public Schools	53,291	0.04780%
55589	Stafford County Public Schools	51,472	0.04617%
55590	Surry County Public Schools	5,274	0.00473%
55591	Sussex County School Board	4,852	0.00435%
55592	Tazewell County Public Schools	18,620	0.01670%
55593	Warren County Public Schools	8,000	0.00717%
55595	Washington County Public Schools	15,255	0.01368%
55596	Westmoreland County Public Schools	3,908	0.00351%
55597	Wise County Public Schools	8,807	0.00790%

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Employer Code	Employer	Employer Contributions	Employer Allocation Percentage
55598	Wythe County Public Schools	7,864	0.00705%
55599	York County Public Schools	34,603	0.03104%
55600	Accomack County Public Schools	14,876	0.01334%
55601	Bristol VA Public Schools	6,435	0.00577%
55602	Buena Vista City Public Schools	1,963	0.00176%
55603	Amelia County Public Schools	3,766	0.00338%
55605	Danville City Public Schools	13,519	0.01213%
55606	Franklin City Public Schools	2,928	0.00263%
55608	Harrisonburg City Public Schools	13,221	0.01186%
55609	Hopewell City Public Schools	12,593	0.01130%
55610	Lynchburg City Public Schools	22,112	0.01983%
55611	Fauquier County Public Schools	42,108	0.03777%
55612	Brunswick County Public Schools	5,952	0.00534%
55614	Portsmouth City Public Schools	40,131	0.03600%
55615	Campbell County Public Schools	19,197	0.01722%
55616	Richmond Public Schools	61,101	0.05480%
55617	Roanoke City Schools	24,137	0.02165%
55619	Staunton City Public Schools	6,388	0.00573%
55620	Suffolk City Public Schools	40,890	0.03668%
55622	Craig County Public Schools	1,544	0.00138%
55623	Martinsville City Public Schools	2,057	0.00185%
55624	Appomattox Regional Governor's School	579	0.00052%
55625	Colonial Heights City Public Schools	7,191	0.00645%
55632	Manassas City Public Schools	20,239	0.01815%
55633	Franklin County Public Schools	30,234	0.02712%
55634	Frederick County Public Schools	53,152	0.04767%
55635	Salem City Public Schools	6,844	0.00614%
55636	Manassas Park City Public Schools	7,672	0.00688%
55637	Newport News Public Schools	64,951	0.05826%
55638	Town of West Point Public Schools	1,834	0.00165%
55708	Waynesboro City Public Schools	5,023	0.00451%
55710	Valley Vocational-Technical Center	437	0.00039%
55711	New Horizons Technical Center	1,933	0.00174%
55713	Galax City Public Schools	3,224	0.00289%
55714	Norton City Public Schools	1,707	0.00153%
55802	Williamsburg-James City County Public Schools	30,487	0.02735%
55803	Poquoson City Public Schools	2,788	0.00250%
55806	Fredericksburg City Public Schools	8,159	0.00732%
55807	Hampton City Public Schools	21,446	0.01924%

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Employer Code	Employer	Employer Contributions	Employer Allocation Percentage
55813	Buchanan County Public Schools	10,840	0.00972%
55814	Jackson River Technical Center	335	0.00030%
55815	Northern Neck Regional Vocational Center	204	0.00018%
55856	Blue Ridge Resource Authority	2,161	0.00194%
55858	Peumansend Creek Regional Jail Authority	24,557	0.02203%
55859	Williamsburg Area Transit Authority	11,192	0.01004%
55860	Middle Peninsula Juvenile Detention Commission	12,435	0.01115%
55862	Crater Criminal Justice Training Academy	1,582	0.00142%
55863	Central Shenandoah Criminal Justice Training Academy	2,258	0.00203%
55864	New River Valley Emergency Comm Regional Authority	10,441	0.00937%
55865	Maury Service Authority	5,136	0.00461%
55866	Hampton Roads Transportation Accountability Commission	1,880	0.00169%
55867	Pamunkey Regional Library	7,732	0.00693%
55868	Northern Virginia Transportation Authority	7,366	0.00661%
55869	RSW Regional Jail Authority	25,999	0.02332%
55870	Bedford Regional Water Authority	19,713	0.01768%
55871	Portsmouth Redevelopment and Housing Authority	15,945	0.01430%
55872	Southwest Regional Recreation Authority	3,274	0.00294%
55874	Meherrin River Regional Jail Authority	25,149	0.02256%
55875	Woodway Water Authority	1,252	0.00112%
55876	Bristol Virginia Utilities Authority (BVU)	19,953	0.01790%
55878	Mount Rogers Community Services Board	133,000	0.11929%
55879	Lonesome Pine Soil & Water Conservation District	273	0.00025%
55881	Central Virginia Planning District Commission	8,946	0.00802%
55882	Middle Peninsula Planning District Commission	1,452	0.00130%
55883	Western Virginia Regional Jail Authority	46,645	0.04184%
55884	Halifax Service Authority	6,876	0.00617%
55886	Russell County Public Service Authority	4,176	0.00375%
55887	Piedmont Community Services Board	71,201	0.06386%
55888	Blue Ridge Behavioral Health Care	78,716	0.07060%
55890	Middle River Regional Jail Authority	40,636	0.03645%
55892	Big Stone Gap Redevelopment and Housing Authority	1,638	0.00147%
55893	Eastern Shore Soil and Water Conservation District	929	0.00083%
55895	Town of Gordonsville	3,795	0.00340%
55896	Virginia Resources Authority	8,100	0.00726%
55897	Prince William County Services Authority	138,786	0.12448%
55898	Western Virginia Water Authority	61,595	0.05525%
55899	Shenandoah Valley Regional Airport Commission	3,859	0.00346%
55900	Alleghany Highlands Community Services Board	16,706	0.01498%

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Employer Code	Employer	Employer Contributions	Employer Allocation Percentage
55901	Brunswick Industrial Development Authority	859	0.00077%
55904	Appalachian Juvenile Commission	10,012	0.00898%
55905	Goochland-Powhatan Community Services Board	14,151	0.01269%
55906	Suffolk Redevelopment and Housing Authority	5,847	0.00525%
55908	Lee County Redevelopment and Housing Authority	1,797	0.00161%
55909	Henry County Public Service Authority	13,427	0.01204%
55910	Southside Planning District Commission	2,628	0.00236%
55911	Economic Development Authority of Henrico Co, Va	4,395	0.00394%
55912	Augusta County Public Service Authority	30,672	0.02751%
55914	Rappahannock Juvenile Center	19,839	0.01780%
55915	Cumberland Plateau Regional Housing Authority	2,870	0.00257%
55918	Amherst County Service Authority	6,281	0.00563%
55919	Pepper's Ferry Regional Wastewater Treatment Authority	6,888	0.00618%
55920	Rappahannock Regional Jail Authority	79,085	0.07093%
55921	Thomas Jefferson Planning District Commission	3,805	0.00341%
55922	Piedmont Regional Jail	21,122	0.01895%
55923	Nelson County Services Authority	4,990	0.00448%
55924	Coeburn-Norton-Wise Regional Water	2,894	0.00260%
55925	Fauquier County Water & Sanitation Authority	19,245	0.01726%
55926	Scott County Soil & Water Conservation District	614	0.00055%
55927	New River Resource Authority	6,534	0.00586%
55928	Scott County Water & Sewage Authority	6,596	0.00592%
55929	Greensville County Water & Sewer Authority	6,859	0.00615%
55930	Petersburg Redevelopment & Housing Authority	6,739	0.00604%
55931	Central Rappahannock Regional Library	24,831	0.02227%
55932	Virginia Coalfield Economic Development Authority	1,830	0.00164%
55933	Central Virginia Regional Jail	36,489	0.03273%
55934	Thomas Jefferson Soil & Water Conservation District	2,355	0.00211%
55937	Wythe-Grayson Regional Library	1,536	0.00138%
55938	Colonial Soil & Water Conservation District	1,521	0.00137%
55939	Rivanna Solid Waste Authority	4,839	0.00434%
55940	Monacan Soil & Water Conservation District	1,131	0.00101%
55942	Tri-County/City Soil And Water Conservation Dist.	984	0.00088%
55944	Central Virginia Waste Management Authority	3,140	0.00282%
55945	Lonesome Pine Regional Library	3,969	0.00356%
55946	Virginia Peninsulas Public Service Authority	8,051	0.00722%
55947	Tidewater Youth Services Commission	11,321	0.01015%
55948	Virginia Highlands Airport Commission	1,359	0.00122%
55949	Western Tidewater Regional Jail	37,587	0.03371%

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Employer Code	Employer	Employer Contributions	Employer Allocation Percentage
55950	Scott County Redevelopment & Housing Authority	1,577	0.00141%
55951	Handley Regional Library	4,115	0.00369%
55952	Northern Neck Regional Jail	21,671	0.01944%
55953	Montgomery Regional Solid Waste Authority	3,131	0.00281%
55954	Potomac & Rappahannock Transportation Commission	47,880	0.04294%
55955	Giles County Public Service Authority	2,909	0.00261%
55956	South Central Wastewater Authority	9,459	0.00848%
55957	Wise County Redevelopment and Housing Authority	3,408	0.00306%
55958	Prince William Soil & Water Conservation District	1,180	0.00106%
55959	Hampton Roads Regional Jail Authority	54,511	0.04889%
55960	Castlewood Water And Sewage Authority	—	—%
55961	Pamunkey Regional Jail	31,041	0.02784%
55962	Charlottesville - Albemarle Airport Authority	13,294	0.01192%
55963	Virginia Peninsula Regional Jail	23,364	0.02096%
55964	Virginia Biotechnology Research Partnership Authority	4,241	0.00380%
55966	Blue Ridge Regional Jail Authority	77,927	0.06990%
55967	Massanutten Regional Library	4,440	0.00398%
55968	Albemarle-Charlottesville Regional Jail	41,204	0.03696%
55969	Culpeper Soil & Water Conservation District	2,938	0.00264%
55970	New River Valley Regional Jail	45,385	0.04071%
55971	Sussex Service Authority	5,132	0.00460%
55974	Peaks of Otter Soil & Water Conservation District	234	0.00021%
55975	New River Soil & Water Conservation District	672	0.00060%
55977	Southside Regional Jail	10,749	0.00964%
55978	Evergreen Soil & Water Conservation District	568	0.00051%
55979	Roanoke Higher Education Authority	5,175	0.00464%
55981	John Marshall Soil & Water Conservation District	1,458	0.00131%
55982	Daniel Boone Soil & Water Conservation District	667	0.00060%
55983	Southside Community Services Board	40,695	0.03650%
55984	Northern Shenandoah Valley Regional Commission	3,502	0.00314%
55985	Tazewell Soil & Water Conservation District	623	0.00056%
55988	Henricopolis Soil & Water Conservation District	739	0.00066%
55989	Piedmont Regional Juvenile Detention Center	3,356	0.00301%
55990	Roanoke River Service Authority	2,069	0.00186%
55991	Lee County Public Service Authority	4,023	0.00361%
55992	Blue Ridge Juvenile Detention Center	10,168	0.00912%
55994	Wise County Public Service Authority	5,450	0.00489%
55995	Holston River Soil and Water Conservation District	1,026	0.00092%
55998	Southwest Virginia Regional Jail Authority	85,328	0.07653%

Virginia Retirement System
VRS Group Life Insurance Plan
Schedule of Employer Allocations
For the Plan Year Ended and Measurement Date of June 30, 2021

Employer Code	Employer	Employer Contributions	Employer Allocation Percentage
55999	Clinch Valley Soil & Water Conservation District	743	0.00067%
59212	City of Norfolk - Insurance Only Employees	1,047,169	0.93925%
59214	City of Portsmouth - Insurance Only Employees	8,173	0.00733%
59216	City of Richmond - Insurance Only Employees	1,043,626	0.93607%
59217	City of Roanoke - Insurance Only Employees	397,711	0.35672%
59617	Roanoke City Schools - Insurance Only Employees	7,458	0.00669%
	Sub-total Political Subdivisions	$ 30,083,954	26.98359%
Total for VRS Group Life Insurance		**$ 111,489,832**	**100.00000%**

The accompanying notes are an integral part of the Schedule of Employer Allocations.

Virginia Retirement System
VRS Group Life Insurance Plan
Schedule of Net GLI OPEB Liability and Total GLI OPEB Expense
As of the Measurement Date and for the Plan Year Ended June 30, 2021

Employer Code	Employer	Net GLI OPEB Liability June 30, 2021	Total GLI OPEB Expense (Revenue) FY 2021
State:			
1XXXX	Judicial Retirement System Employees	$ 4,206,397	$ 144,405
2XXXX	State Police Officers' Retirement System Employees	7,261,560	257,433
35885	Fort Monroe Federal Area Development Authority	87,903	4,666
3XXXX	All Other State Agency Employees	318,192,100	11,846,552
7XXXX	Virginia Law Officers' Retirement System Employees	19,770,260	200,984
	Sub-total State	$ 349,518,220	$ 12,454,040
Teachers:			
40100	Accomack County School Board	$ 1,562,452	$ 37,658
40101	Albemarle County Schools	5,663,132	253,110
40102	Alleghany County School Board	630,337	(4,634)
40103	Amelia County School Board	511,231	15,349
40104	Amherst County School Board	1,425,999	34,041
40105	Appomattox County School Board	668,874	27,814
40106	Arlington Public Schools	18,186,850	845,643
40107	Augusta County School Board	3,433,436	106,540
40108	Bath County School Board	257,304	2,110
40109	Bedford County School Board	3,031,763	103,717
40110	Bland County School Board	212,829	2,688
40111	Botetourt County Schools	1,573,513	35,819
40112	Brunswick County Public Schools	497,494	(5,528)
40113	Buchanan County School Board	763,180	(11,085)
40114	Buckingham County School Board	651,643	16,909
40115	Campbell County School Board	2,379,305	84,289
40116	Caroline County School Board	1,281,280	53,445
40117	Carroll County School Board	1,202,808	24,299
40118	Charles City County School Board	234,368	(3,044)
40119	Charlotte County School Board	663,635	15,725
40120	Chesterfield County School Board	19,031,063	998,293
40121	Clarke County School Board	691,460	14,206
40122	Craig County School Board	207,590	4,155
40123	Culpeper County School Board	2,648,135	89,852
40124	Cumberland County School Board	481,077	14,283
40125	Dickenson County School Board	554,892	(8,361)
40126	Dinwiddie County School Board	1,369,066	40,189
40128	Essex County Public Schools	453,251	1,459

Virginia Retirement System
VRS Group Life Insurance Plan
Schedule of Net GLI OPEB Liability and Total GLI OPEB Expense
As of the Measurement Date and for the Plan Year Ended June 30, 2021

Employer Code	Employer	Net GLI OPEB Liability June 30, 2021	Total GLI OPEB Expense (Revenue) FY 2021
40129	Fairfax County School Board	92,480,874	4,488,811
40130	Fauquier County School Board	4,344,130	101,998
40131	Floyd County School Board	632,898	19,375
40132	Fluvanna County Public Schools	1,392,235	29,827
40133	Franklin County Public Schools	2,370,340	61,033
40134	Frederick County School Board	5,461,713	221,728
40135	Giles County Schools	731,279	20,039
40136	Gloucester County School Board	1,767,597	57,772
40137	Goochland County School Board	920,822	34,978
40138	Grayson County School Board	541,270	21,092
40139	Greene County Public Schools	987,302	20,441
40140	Greensville County School Board	765,159	25,103
40141	Halifax County School Board	1,556,631	2,147
40142	Hanover County School Board	5,972,130	179,613
40143	Henrico County School Board	16,713,814	728,725
40144	Henry County Public Schools	2,207,459	74,369
40145	Highland County Public Schools	106,880	2,779
40146	Isle of Wight County Schools	1,804,620	66,032
40148	King George County School Board	1,392,235	74,935
40149	King & Queen County School Board	282,103	12,574
40150	King William County School Board	689,248	13,730
40151	Lancaster County Public Schools	394,921	(2,393)
40152	Lee County School Board	1,053,898	20,954
40153	Loudoun County School Board	40,986,660	3,430,430
40154	Louisa County Public Schools	1,837,337	102,035
40155	Lunenburg County School Board	498,308	11,404
40156	Madison County School Board	568,863	12,935
40157	Mathews County School Board	428,918	20,019
40158	Mecklenburg County School Board	1,373,258	40,779
40159	Middlesex County School Board	512,862	31,512
40160	Montgomery County School Board	3,335,288	192,416
40162	Nelson County Public Schools	644,425	7,432
40163	New Kent County School Board	1,019,203	51,749
40165	Northampton County Schools	524,388	8,054
40166	Northumberland County School Board	487,830	19,927
40167	Nottoway County School Board	628,939	6,648
40168	Orange County Public Schools	1,536,489	28,162
40169	Page County Public Schools	1,060,069	15,995

Virginia Retirement System
VRS Group Life Insurance Plan
Schedule of Net GLI OPEB Liability and Total GLI OPEB Expense
As of the Measurement Date and for the Plan Year Ended June 30, 2021

Employer Code	Employer	Net GLI OPEB Liability June 30, 2021	Total GLI OPEB Expense (Revenue) FY 2021
40170	Patrick County School Board	717,424	2,154
40171	Pittsylvania County School Board	2,545,796	90,646
40172	Powhatan County School Board	1,418,432	39,528
40173	Prince Edward County School Board	642,562	(1,323)
40174	Prince George County School Board	1,928,034	43,975
40176	Prince William County School Board	34,552,780	1,898,054
40177	Pulaski County School Board	1,238,203	17,330
40178	Rappahannock County School Board	350,562	10,396
40179	Richmond County School Board	413,898	17,906
40180	Roanoke County School Board	4,630,890	175,712
40181	Rockbridge County School Board	986,603	32,276
40182	Rockingham County School Board	4,017,202	147,759
40183	Russell County School Board	1,094,065	29,213
40184	Scott County School Board	1,221,786	45,257
40185	Shenandoah County School Board	2,164,497	81,913
40186	Smyth County School Board	1,303,285	16,281
40187	Southampton County School Board	749,209	16,632
40188	Spotsylvania County School Board	7,710,504	236,202
40189	Stafford County School Board	9,930,303	535,585
40190	Surry County Schools	410,639	(2,183)
40191	Sussex County School Board	456,744	8,121
40192	Tazewell County Schools	1,421,925	(7,651)
40193	Warren County School Board	1,824,413	76,886
40195	Washington County School Board	2,076,943	45,648
40196	Westmoreland County School Board	571,890	24,990
40197	Wise County School Board	1,729,292	46,927
40198	Wythe County School Board	1,210,725	24,534
40199	York County School Board	4,159,709	134,025
40200	Alexandria City School Board	9,226,501	367,217
40201	Bristol City School Board	772,727	26,163
40202	Buena Vista City Schools	268,481	(4,567)
40203	Charlottesville Public Schools	2,329,590	83,725
40205	Danville City Schools	2,088,121	91,126
40206	Fredericksburg City Schools	1,358,588	39,065
40207	Hampton City Schools	6,473,465	169,382
40208	Harrisonburg City School Board	2,526,818	161,968
40209	Hopewell City School Board	1,477,228	55,812
40210	Lynchburg Public Schools	3,076,470	8,345

Virginia Retirement System
VRS Group Life Insurance Plan
Schedule of Net GLI OPEB Liability and Total GLI OPEB Expense
As of the Measurement Date and for the Plan Year Ended June 30, 2021

Employer Code	Employer	Net GLI OPEB Liability June 30, 2021	Total GLI OPEB Expense (Revenue) FY 2021
40211	Newport News Public Schools	9,527,232	249,801
40212	Norfolk Public Schools	12,192,599	85,726
40213	Petersburg City Schools	1,440,437	33,614
40214	Portsmouth School Board	4,929,408	140,428
40215	Radford City School Board	504,945	14,604
40216	Richmond Public Schools	10,959,403	588,884
40217	Roanoke City School Board	4,904,027	181,692
40219	Staunton City Schools	1,008,957	23,033
40220	Suffolk City School Board	4,727,523	175,849
40222	Winchester Public Schools	1,763,173	47,405
40223	Martinsville City Schools	658,279	6,014
40224	Falls Church Public Schools	1,570,602	54,159
40225	Colonial Heights City Schools	1,134,466	34,081
40230	Covington City School Board	304,457	5,710
40231	Fairfax City School Board	5,473	147
40232	Franklin City Public Schools	389,915	(8,040)
40233	Chesapeake Public Schools	14,377,354	626,316
40234	Virginia Beach City School Board	24,045,696	677,327
40236	Manassas Park City Schools	1,359,171	49,648
40306	Town of West Point School Board	313,887	13,646
40307	Lexington City School Board	187,215	11,280
40308	Waynesboro Public Schools	1,062,630	28,156
40309	Town of Colonial Beach Schools	216,088	7,651
40313	Galax City Schools	424,727	10,472
40314	Norton City Schools	222,725	3,356
40332	Manassas City Schools	3,481,404	114,784
40335	City of Salem Schools	1,341,822	44,769
40402	Williamsburg-James City County School Board	4,179,035	136,631
40403	Poquoson City Public Schools	678,538	17,954
40410	Valley Vocational Technical Center	113,167	2,188
40412	Charlottesville/Albemarle Vo-Tech Center	72,650	3,937
40414	Jackson River Technical Center	34,462	(3,668)
40415	New Horizons Technical Center	529,045	26,077
40416	Northern Neck Regional Vocational Center	68,692	1,634
40417	Rowanty Vocational Technical Center	48,900	2,115
40418	Amelia-Nottoway Vocational Center	12,807	430
40421	Northern Neck Regional Special Education Program	34,695	(1,928)
40423	Maggie Walker Governor's School for Govt & Intl Studies	260,098	7,275

Virginia Retirement System
VRS Group Life Insurance Plan
Schedule of Net GLI OPEB Liability and Total GLI OPEB Expense
As of the Measurement Date and for the Plan Year Ended June 30, 2021

Employer Code	Employer	Net GLI OPEB Liability June 30, 2021	Total GLI OPEB Expense (Revenue) FY 2021
40424	Appomattox Region Governor's School	123,180	6,404
40425	Bridging Communities Regional Career and Tech Center	25,381	320
	Sub-total Teachers	$ 500,590,931	$ 21,249,010
Political Subdivisions:			
55100	Accomack County	$ 706,014	$ 26,626
55101	Albemarle County	2,733,244	162,195
55102	Alleghany County	453,833	19,742
55103	Amelia County	275,583	15,520
55104	Amherst County	585,512	45,344
55105	Appomattox County	238,676	4,931
55107	Augusta County	1,342,871	78,974
55108	Bath County	164,046	4,192
55109	Bedford County	1,223,184	78,074
55110	Bland County	159,505	11,802
55111	Botetourt County	775,288	41,006
55112	Brunswick County	357,082	28,669
55113	Buchanan County	600,531	2,159
55114	Buckingham County	274,768	13,460
55115	Campbell County	860,047	36,103
55116	Caroline County	727,902	(21,250)
55117	Carroll County	408,078	(1,845)
55118	Charles City County	241,120	20,508
55119	Charlotte County	251,250	6,546
55120	Chesterfield County	11,713,967	475,235
55121	Clarke County	308,182	17,606
55122	Craig County	106,997	7,981
55123	Culpeper County	1,177,661	67,135
55124	Cumberland County	200,254	6,605
55126	Dinwiddie County	613,920	35,799
55128	Essex County	252,530	10,769
55130	Fauquier County	2,376,161	145,851
55131	Floyd County	286,760	22,762
55132	Fluvanna County	443,704	27,241
55133	Franklin County	917,097	53,444
55134	Frederick County	2,608,318	157,419
55135	Giles County	368,026	17,220
55136	Gloucester County	955,285	51,937

Virginia Retirement System
VRS Group Life Insurance Plan
Schedule of Net GLI OPEB Liability and Total GLI OPEB Expense
As of the Measurement Date and for the Plan Year Ended June 30, 2021

Employer Code	Employer	Net GLI OPEB Liability June 30, 2021	Total GLI OPEB Expense (Revenue) FY 2021
55137	Goochland County	791,006	66,824
55138	Grayson County	268,015	12,428
55139	Greene County	337,522	14,393
55140	Greensville County	290,835	14,964
55141	Halifax County	504,479	21,194
55142	Hanover County	3,916,027	189,626
55143	Henrico County	15,060,316	562,242
55144	Henry County	1,017,922	43,552
55145	Highland County	91,396	5,036
55146	Isle of Wight County	837,111	39,550
55147	James City County	2,310,729	65,135
55148	King George County	709,740	44,740
55149	King and Queen County	177,785	13,365
55150	King William County	295,026	24,857
55151	Lancaster County	294,328	11,415
55152	Lee County	298,869	8,566
55153	Loudoun County	16,329,604	1,461,451
55154	Louisa County	812,312	50,494
55155	Lunenburg County	128,768	2,662
55156	Madison County	317,148	22,588
55157	Mathews County	185,702	12,273
55158	Mecklenburg County	560,248	30,757
55159	Middlesex County	197,227	12,516
55160	Montgomery County	1,137,493	47,873
55162	Nelson County	271,625	15,290
55163	New Kent County	625,447	44,317
55165	Northampton County	560,480	31,383
55166	Northumberland County	277,679	18,274
55167	Nottoway County	209,103	7,160
55168	Orange County	689,831	40,197
55169	Page County	457,209	22,916
55170	Patrick County	365,581	20,197
55171	Pittsylvania County	944,456	47,884
55172	Powhatan County	512,862	28,279
55173	Prince Edward County	314,353	10,187
55174	Prince George County	799,738	32,237
55176	Prince William County	18,009,765	1,217,557
55177	County of Pulaski	783,788	45,280

Virginia Retirement System
VRS Group Life Insurance Plan
Schedule of Net GLI OPEB Liability and Total GLI OPEB Expense
As of the Measurement Date and for the Plan Year Ended June 30, 2021

Employer Code	Employer	Net GLI OPEB Liability June 30, 2021	Total GLI OPEB Expense (Revenue) FY 2021
55178	Rappahannock County	188,030	8,075
55179	Richmond County	180,695	9,637
55180	Roanoke County	2,804,962	94,690
55181	Rockbridge County	431,479	23,032
55182	Rockingham County	1,691,802	101,508
55183	Russell County	354,521	13,445
55184	Scott County	357,664	14,046
55185	Shenandoah County	830,708	39,085
55186	Smyth County	463,031	14,450
55187	Southampton County	490,740	21,907
55188	Spotsylvania County	3,529,023	269,286
55189	Stafford County	3,688,412	281,689
55190	Surry County	257,304	12,055
55191	Sussex County	293,629	4,009
55192	Tazewell County	677,489	12,983
55193	Warren County	719,985	47,610
55195	Washington County	658,628	23,129
55196	Westmoreland County	417,391	35,689
55197	Wise County	661,772	20,175
55198	Wythe County	432,527	20,355
55199	York County	2,451,140	97,178
55201	City of Bristol	821,510	8,476
55202	City of Buena Vista	199,789	7,844
55203	Town of St. Paul	45,756	1,875
55204	Town of Clifton Forge	65,898	(3,359)
55206	City of Fredericksburg	1,498,999	62,733
55207	City of Hampton	5,144,682	77,174
55208	City of Harrisonburg	1,870,984	79,668
55209	City of Hopewell	1,093,716	45,492
55210	City of Lynchburg	3,195,343	79,994
55211	Town of Crewe	64,966	3,956
55212	City of Norfolk	1,591,327	28,275
55213	City of Petersburg	1,462,092	24,665
55214	City of Portsmouth	4,156,798	131,843
55215	City of Radford	671,668	32,603
55216	City of Richmond	1,442,416	7,905
55217	City of Roanoke	531,141	15,384
55218	Town of Craigsville	12,341	517

Virginia Retirement System
VRS Group Life Insurance Plan
Schedule of Net GLI OPEB Liability and Total GLI OPEB Expense
As of the Measurement Date and for the Plan Year Ended June 30, 2021

Employer Code	Employer	Net GLI OPEB Liability June 30, 2021	Total GLI OPEB Expense (Revenue) FY 2021
55219	City of Staunton	845,959	32,196
55220	City of Suffolk	3,918,355	181,169
55221	City of Williamsburg	653,040	30,294
55222	City of Winchester	1,559,891	59,679
55223	City of Martinsville	821,393	22,244
55224	City of Falls Church	67,644	(1,356)
55225	City of Colonial Heights	788,212	17,746
55226	Town of Front Royal	447,779	14,235
55229	Town of Chilhowie	56,235	3,257
55230	City of Covington	216,903	3,674
55231	Town of Floyd	11,759	822
55232	City of Franklin	397,249	(2,882)
55233	City of Chesapeake	9,705,715	403,173
55234	City of Virginia Beach	18,967,028	600,164
55235	City of Norton	205,610	8,674
55236	City of Manassas Park	580,040	25,828
55239	Town of Grottoes	38,188	(817)
55240	Town of Onley	14,437	352
55241	Town of West Point	93,957	4,153
55242	Town of South Hill	178,017	44,931
55245	Town of Scottsville	9,896	(33)
55246	Town of Burkeville	5,356	46
55247	Town of Madison	4,541	830
55250	Town of Rich Creek	13,389	3,411
55252	Town of Windsor	36,208	1,272
55254	Town of Stephens City	23,169	408
55257	Town of Lebanon	124,577	4,073
55258	City of Newport News	4,899,836	591,161
55260	Town of Haymarket	35,510	786
55261	Town of Lovettsville	27,127	176
55264	Town of Eastville	15,718	3,934
55300	Town of Abingdon	268,248	(7,348)
55301	Town of Dumfries	93,608	6,364
55302	Town of Iron Gate	2,910	144
55303	Town of Montross	5,356	219
55304	Town of South Boston	196,412	8,857
55305	Town of Gretna	28,291	1,271
55306	Town of Remington	11,642	839

Virginia Retirement System
VRS Group Life Insurance Plan
Schedule of Net GLI OPEB Liability and Total GLI OPEB Expense
As of the Measurement Date and for the Plan Year Ended June 30, 2021

Employer Code	Employer	Net GLI OPEB Liability June 30, 2021	Total GLI OPEB Expense (Revenue) FY 2021
55307	City of Lexington	282,336	938
55308	City of Waynesboro	809,401	24,119
55309	Town of Colonial Beach	124,111	6,378
55310	Town of Smithfield	182,790	10,077
55311	Town of Brookneal	17,232	619
55312	Town of Hamilton	7,684	(1,883)
55313	City of Galax	390,031	15,205
55314	Town of Jonesville	18,861	(278)
55315	Town of Wytheville	455,813	27,929
55317	Town of Vienna	743,504	28,653
55318	Town of Vinton	165,792	(2,770)
55319	City of Emporia	289,089	16,358
55320	Town of Culpeper	582,485	21,152
55321	Town of Woodstock	169,634	8,292
55322	Town of Glasgow	11,061	396
55323	Town of Marion	188,612	5,150
55324	Town of Altavista	145,301	9,151
55325	Town of Herndon	1,004,766	32,515
55326	Town of Pearisburg	79,054	1,735
55329	Town of Leesburg	1,534,626	71,953
55330	Town of Chatham	15,601	(5,151)
55331	Town of Bowling Green	31,668	4,910
55332	City of Manassas	1,865,396	83,312
55334	Town of Boydton	14,204	890
55335	City of Salem	1,357,191	29,105
55336	Town of McKenney	2,561	177
55338	Town of Quantico	5,122	(669)
55339	Town of Halifax	21,306	1,190
55340	Town of Blacksburg	902,311	35,421
55341	Town of Chincoteague	125,974	6,306
55342	Town of Lawrenceville	57,981	1,579
55343	Town of Amherst	57,282	3,854
55344	Town of Stanley	40,749	1,768
55345	Town of Hillsville	93,142	4,077
55346	Town of Elkton	67,411	3,792
55347	Town of Bridgewater	136,219	4,813
55348	Town of Purcellville	312,490	16,703
55349	Town of Timberville	39,818	2,533

Virginia Retirement System
VRS Group Life Insurance Plan
Schedule of Net GLI OPEB Liability and Total GLI OPEB Expense
As of the Measurement Date and for the Plan Year Ended June 30, 2021

Employer Code	Employer	Net GLI OPEB Liability June 30, 2021	Total GLI OPEB Expense (Revenue) FY 2021
55350	Town of Wise	112,236	(354)
55351	Town of New Market	52,625	2,692
55353	Town of Rocky Mount	170,333	8,044
55355	Town of Luray	119,221	2,697
55357	Town of Strasburg	176,154	7,369
55358	Town of Appomattox	46,571	11,891
55359	Town of Clarksville	55,885	3,232
55360	Town of Dublin	60,891	3,129
55361	Town of Middleburg	61,474	4,456
55363	Town of Chase City	67,644	1,412
55364	Town of Bedford	242,052	11,260
55365	City of Poquoson	373,032	15,496
55366	Town of Ashland	189,310	4,477
55367	Town of Broadway	62,871	3,536
55368	Town of Berryville	96,635	5,073
55370	Town of Urbanna	4,890	48
55371	Town of Bluefield	144,602	5,677
55372	Town of Weber City	8,034	11
55374	Town of Hurt	6,287	(226)
55376	Town of Coeburn	42,612	386
55377	Town of Dayton	43,893	601
55378	Town of Courtland	6,054	220
55379	Town of Cape Charles	81,732	3,835
55381	Town of Warsaw	40,051	3,605
55382	Town of Grundy	34,462	(165)
55383	Town of Warrenton	371,985	21,417
55384	Town of Louisa	30,154	(1,062)
55385	Town of Kenbridge	26,429	953
55386	Town of Mt. Jackson	53,557	4,175
55387	Town of Pulaski	234,368	5,874
55389	Town of Pembroke	17,232	1,367
55390	Town of Parksley	8,965	(824)
55391	Town of Onancock	36,442	1,247
55392	Town of Victoria	30,039	966
55393	Town of Shenandoah	48,900	3,063
55395	Town of Round Hill	52,742	2,535
55396	Town of Kilmarnock	49,365	1,734
55397	Town of Orange	136,453	3,917

Virginia Retirement System
VRS Group Life Insurance Plan
Schedule of Net GLI OPEB Liability and Total GLI OPEB Expense
As of the Measurement Date and for the Plan Year Ended June 30, 2021

Employer Code	Employer	Net GLI OPEB Liability June 30, 2021	Total GLI OPEB Expense (Revenue) FY 2021
55399	Town of Blackstone	135,987	5,250
55401	Southeastern Virginia Public Service Authority	333,797	3,224
55402	Pittsylvania County Service Authority	—	(4,823)
55403	Rappahannock Area Youth Services & Group Home Commission	27,827	68
55404	Appomattox Regional Library	42,379	2,245
55405	Staunton Redevelopment & Housing Authority	26,778	1,853
55408	Charles Pinckney Jones Memorial Library	5,705	304
55409	Southside Regional Juvenile Group Home Commission	7,451	301
55411	Hampton Roads Sanitation District	3,057,609	135,382
55412	Peninsula Airport Commission	128,419	(564)
55413	Richmond Redevelopment & Housing Authority	519,265	22,569
55415	Chesapeake Redevelopment & Housing Authority	120,502	3,117
55417	Norfolk Airport Authority	696,001	27,525
55418	Charlottesville Redevelopment & Housing Authority	37,955	1,898
55419	Hampton Redevelopment & Housing Authority	157,409	1,097
55420	Loudoun County Sanitation Authority	1,433,335	92,499
55421	Danville Redevelopment & Housing Authority	83,711	4,208
55422	NRV Regional Water Authority	79,869	6,648
55423	Northern Virginia Juvenile Detention Home	179,531	(17,080)
55425	Colonial Services Board	523,340	23,870
55426	Blacksburg-VPI Sanitation Authority	55,420	1,554
55427	Potomac River Fisheries Commission	16,649	718
55428	Chesapeake Bay Bridge & Tunnel District	471,413	15,323
55429	Alexandria Redevelopment & Housing Authority	261,030	2,043
55430	Albemarle County Service Authority	262,427	15,932
55431	Franklin Redevelopment & Housing Authority	3,027	(4,290)
55432	Bristol Redevelopment & Housing Authority	63,103	2,540
55433	Norfolk Redevelopment & Housing Authority	744,551	12,941
55435	Richmond Metropolitan Authority	189,776	(8,420)
55436	Riverside Regional Jail	643,725	(35,948)
55439	Rappahannock-Rapidan Planning District Commission	20,259	510
55440	Shenandoah Valley Juvenile Detention Home	163,463	5,347
55443	Bedford Public Library	37,490	895
55445	Chesterfield County Health Center Commission	382,580	2,560
55446	Washington County Service Authority	210,384	5,526
55447	Rappahannock Area Community Services Board	1,266,028	82,839
55449	Hampton Roads Planning District Commission	191,407	3,614
55450	Meherrin Regional Library	15,718	667

Virginia Retirement System
VRS Group Life Insurance Plan
Schedule of Net GLI OPEB Liability and Total GLI OPEB Expense
As of the Measurement Date and for the Plan Year Ended June 30, 2021

Employer Code	Employer	Net GLI OPEB Liability June 30, 2021	Total GLI OPEB Expense (Revenue) FY 2021
55453	Rockbridge Area Community Services Board	208,871	903
55454	Greensville/Emporia Department of Social Services	64,267	2,392
55455	James City Service Authority	263,708	10,997
55456	Accomack-Northampton Planning District Commission	40,983	478
55457	Harrisonburg/Rockingham Sewer Authority	97,799	4,284
55458	Wytheville Redevelopment & Housing Authority	28,176	1,067
55459	Waynesboro Redevelopment and Housing Authority	40,983	(1,300)
55460	Region Ten Community Services Board	1,062,863	(6,890)
55462	LENOWISCO Planning District Commission	15,252	(808)
55465	Rivanna Water & Sewer Authority	325,297	21,978
55466	Appomattox River Water Authority	81,499	992
55467	Campbell County Utilities and Service Authority	77,424	3,323
55469	Eastern Shore Community Services Board	281,055	7,994
55470	ANCHOR Commission	13,622	1,040
55471	Horizon Behavioral Health	1,336,583	(42,561)
55472	District 19 Community Services Board	511,697	7,707
55473	Hampton Roads Transit	1,025,840	25,412
55474	Upper Occoquan Sewage Authority	817,901	21,028
55475	New River Valley Juvenile Detention Home	39,120	(448)
55477	Frederick County Sanitation Authority	240,189	18,661
55479	Cumberland Mountain Community Services	639,767	32,295
55482	Middle Peninsula/Northern Neck Public Service Auth	675,626	(273)
55483	Rockbridge County Public Service Authority	23,751	790
55484	Danville-Pittsylvania Mental Health Services Board	588,307	26,346
55485	Crater Youth Care Commission	75,677	1,971
55486	Hampton Roads Workforce Council	122,831	4,583
55487	Capital Regional Airport Commission	425,774	3,392
55488	Northwestern Community Services Board	561,994	57,215
55489	Harrisonburg-Rockingham Community Services Board	432,294	33,692
55491	Middle Peninsula Regional Security Center	180,346	8,547
55492	Northern Neck Planning District Commission	20,375	1,461
55493	Planning District One Community Services Board	16,998	1,009
55494	Rockbridge Area Social Services Board	59,960	3,335
55495	Dinwiddie County Water Authority	28,641	178
55496	Rappahannock Rapidan Community Services	651,293	23,874
55498	Valley Community Services Board	480,145	(14,233)
55499	Eastern Shore Public Library	14,903	821
55500	Alexandria City Public Schools	433,459	938

Virginia Retirement System
VRS Group Life Insurance Plan
Schedule of Net GLI OPEB Liability and Total GLI OPEB Expense
As of the Measurement Date and for the Plan Year Ended June 30, 2021

Employer Code	Employer	Net GLI OPEB Liability June 30, 2021	Total GLI OPEB Expense (Revenue) FY 2021
55501	Albemarle County Public Schools	536,263	46,902
55502	Alleghany Highlands Public Schools	105,483	1,864
55503	Charlottesville City Public Schools	118,872	1,587
55504	Amherst County Public Schools	156,245	5,341
55505	Appomattox County Public Schools	42,147	1,511
55506	Arlington County Public Schools	1,393,633	99,134
55507	Augusta County Public Schools	159,389	3,645
55508	Bath County Public Schools	35,627	(383)
55509	Bedford County Public Schools	292,116	(779)
55510	Bland County Public Schools	12,690	(2,954)
55511	Botetourt County Public Schools	157,526	7,468
55512	Norfolk Public Schools	984,741	21,865
55513	Petersburg City Public Schools	149,609	4,407
55514	Buckingham County Public Schools	49,365	1,409
55515	Radford City Public Schools	19,909	485
55516	Caroline County Public Schools	84,992	3,161
55517	Carroll County Public Schools	113,982	(5,806)
55518	Charles City County Public Schools	17,347	1,201
55519	Charlotte County Public Schools	32,949	245
55520	Chesterfield County Public Schools	1,163,573	12,574
55521	Clarke County Public Schools	35,161	156
55522	Winchester City Public Schools	138,897	6,386
55523	Culpeper County Public Schools	260,215	10,525
55524	Cumberland County Public Schools	36,558	337
55525	Dickenson County Public Schools	74,281	100
55526	Dinwiddie County Public Schools	110,606	1,273
55528	Essex County Public Schools	33,415	63
55530	Covington City Public Schools	22,237	854
55531	Floyd County Public Schools	94,655	3,229
55532	Fluvanna County Public Schools	115,030	(2,938)
55533	Chesapeake City Public Schools	1,209,212	9,562
55534	Virginia Beach City Public Schools	2,622,404	59,850
55535	Giles County Public Schools	34,812	3,846
55536	Gloucester County Public Schools	204,330	2,213
55537	Goochland County Public Schools	50,296	1,237
55538	Grayson County Public Schools	50,879	(1,424)
55539	Greene County Public Schools	92,326	(566)
55540	Greensville County Public Schools	55,186	2,405

Virginia Retirement System
VRS Group Life Insurance Plan
Schedule of Net GLI OPEB Liability and Total GLI OPEB Expense
As of the Measurement Date and for the Plan Year Ended June 30, 2021

Employer Code	Employer	Net GLI OPEB Liability June 30, 2021	Total GLI OPEB Expense (Revenue) FY 2021
55541	Halifax County Public Schools	83,711	(5,176)
55542	Hanover County Public Schools	286,877	(7,807)
55543	Henrico County Public Schools	34,346	(931)
55544	Henry County Public Schools	211,432	9,342
55545	Highland County Public Schools	13,040	183
55546	Isle of Wight County Public Schools	84,875	(192)
55548	King George County Public Schools	152,519	9,504
55549	King and Queen County Public Schools	40,749	777
55550	King William County Public Schools	73,116	(81)
55551	Lancaster County Public Schools	45,872	553
55552	Lee County Public Schools	115,728	4,114
55553	Loudoun County Public Schools	3,923,944	265,533
55554	Louisa County Public Schools	208,871	1,848
55555	Lunenburg County Public Schools	38,188	1,296
55556	Madison County Public Schools	46,105	1,287
55557	Mathews County Public Schools	49,132	2,007
55558	Mecklenburg County Public Schools	73,465	8,204
55559	Middlesex County Public Schools	26,313	702
55560	Montgomery County Public Schools	278,261	(8,996)
55562	Nelson County Public Schools	81,732	(480)
55563	New Kent County Public Schools	79,752	3,779
55565	Northampton County Public Schools	51,577	226
55566	Northumberland County Public Schools	26,080	(2,840)
55567	Nottoway County Public Schools	51,461	(26)
55568	Orange County Public Schools	168,936	810
55569	Page County Public Schools	97,450	(988)
55570	Patrick County Public Schools	98,614	1,768
55571	Pittsylvania County Public Schools	154,965	976
55572	Powhatan County Public Schools	102,340	1,903
55573	Prince Edward County Public Schools	36,208	954
55574	Prince George County Public Schools	271,391	14,981
55576	Prince William County Public Schools	3,417,835	117,447
55577	Pulaski County Public Schools	129,933	566
55578	Rappahannock County Public Schools	40,983	1,660
55579	Richmond County Public Schools	4,890	399
55580	Roanoke County Public Schools	165,559	(467)
55581	Rockbridge County Public Schools	68,576	(2,892)
55582	Rockingham County Public Schools	460,935	6,280

Virginia Retirement System
VRS Group Life Insurance Plan
Schedule of Net GLI OPEB Liability and Total GLI OPEB Expense
As of the Measurement Date and for the Plan Year Ended June 30, 2021

Employer Code	Employer	Net GLI OPEB Liability June 30, 2021	Total GLI OPEB Expense (Revenue) FY 2021
55583	Russell County Public Schools	142,390	(584)
55584	Scott County Public Schools	139,712	5,800
55585	Shenandoah County Public Schools	202,817	(680)
55586	Smyth County Public Schools	117,592	(1,197)
55587	Southampton County Public Schools	44,242	(289)
55588	Spotsylvania County Public Schools	556,522	15,451
55589	Stafford County Public Schools	537,544	22,408
55590	Surry County Public Schools	55,070	1,432
55591	Sussex County School Board	50,646	(1,088)
55592	Tazewell County Public Schools	194,434	(5,928)
55593	Warren County Public Schools	83,479	(5,635)
55595	Washington County Public Schools	159,272	3,657
55596	Westmoreland County Public Schools	40,866	546
55597	Wise County Public Schools	91,977	411
55598	Wythe County Public Schools	82,081	4,020
55599	York County Public Schools	361,390	1,851
55600	Accomack County Public Schools	155,314	(347)
55601	Bristol VA Public Schools	67,179	11,931
55602	Buena Vista City Public Schools	20,491	279
55603	Amelia County Public Schools	39,352	(2,117)
55605	Danville City Public Schools	141,226	11,234
55606	Franklin City Public Schools	30,620	2,375
55608	Harrisonburg City Public Schools	138,082	8,685
55609	Hopewell City Public Schools	131,563	8,150
55610	Lynchburg City Public Schools	230,875	5,478
55611	Fauquier County Public Schools	439,745	13,750
55612	Brunswick County Public Schools	62,172	531
55614	Portsmouth City Public Schools	419,137	(3,273)
55615	Campbell County Public Schools	200,488	9,099
55616	Richmond Public Schools	638,020	19,095
55617	Roanoke City Schools	252,064	21,872
55619	Staunton City Public Schools	66,713	2,232
55620	Suffolk City Public Schools	427,054	20,162
55622	Craig County Public Schools	16,067	(64)
55623	Martinsville City Public Schools	21,539	(869)
55624	Appomattox Regional Governor's School	6,054	245
55625	Colonial Heights City Public Schools	75,096	3,420
55632	Manassas City Public Schools	211,315	(368)

Virginia Retirement System
VRS Group Life Insurance Plan
Schedule of Net GLI OPEB Liability and Total GLI OPEB Expense
As of the Measurement Date and for the Plan Year Ended June 30, 2021

Employer Code	Employer	Net GLI OPEB Liability June 30, 2021	Total GLI OPEB Expense (Revenue) FY 2021
55633	Franklin County Public Schools	315,750	9,308
55634	Frederick County Public Schools	555,008	25,481
55635	Salem City Public Schools	71,486	1,800
55636	Manassas Park City Public Schools	80,102	2,678
55637	Newport News Public Schools	678,304	82,630
55638	Town of West Point Public Schools	19,210	4,846
55708	Waynesboro City Public Schools	52,508	2,869
55710	Valley Vocational-Technical Center	4,541	310
55711	New Horizons Regional Education Center	20,259	1,896
55713	Galax City Public Schools	33,647	1,931
55714	Norton City Public Schools	17,813	1,710
55802	Williamsburg-James City County Public Schools	318,428	6,721
55803	Poquoson City Public Schools	29,107	509
55806	Fredericksburg City Public Schools	85,225	4,806
55807	Hampton City Public Schools	224,006	1,091
55813	Buchanan County Public Schools	113,167	(3,491)
55814	Jackson River Technical Center	3,493	(32)
55815	Northern Neck Regional Vocational Center	2,095	61
55856	Blue Ridge Resource Authority	22,586	5,701
55858	Peumansend Creek Regional Jail Authority	256,489	64,325
55859	Williamsburg Area Transit Authority	116,892	29,540
55860	Middle Peninsula Juvenile Detention Commission	129,816	32,816
55862	Crater Criminal Justice Training Academy	16,532	4,392
55863	Central Shenandoah Criminal Justice Training Academy	23,635	6,652
55864	New River Valley Emergency Comm Regional Authority	109,092	29,617
55865	Maury Service Authority	53,673	14,696
55866	Hampton Roads Transportation Accountability Commission	19,676	4,171
55867	Pamunkey Regional Library	80,684	7,318
55868	Northern Virginia Transportation Authority	76,959	10,385
55869	RSW Regional Jail Authority	271,508	2,879
55870	Bedford Regional Water Authority	205,844	18,391
55871	Portsmouth Redevelopment and Housing Authority	166,490	(9,130)
55872	Southwest Regional Recreation Authority	34,230	6,235
55874	Meherrin Regional Jail Authority	262,660	(6,734)
55875	Woodway Water Authority	13,040	503
55876	Bristol Virginia Utilities Authority (BVU)	208,405	(56,754)
55878	Mount Rogers Community Services Board	1,388,859	82,171
55879	Lonesome Pine Soil & Water Conservation District	2,910	192

Virginia Retirement System
VRS Group Life Insurance Plan
Schedule of Net GLI OPEB Liability and Total GLI OPEB Expense
As of the Measurement Date and for the Plan Year Ended June 30, 2021

Employer Code	Employer	Net GLI OPEB Liability June 30, 2021	Total GLI OPEB Expense (Revenue) FY 2021
55881	Virginia's Region 2000 Local Government Council	93,374	853
55882	Middle Peninsula Planning District Commission	15,135	(184)
55883	Western Virginia Regional Jail Authority	487,131	17,364
55884	Halifax Service Authority	71,835	2,184
55886	Russell County Public Service Authority	43,660	5,046
55887	Piedmont Community Services Board	743,504	55,565
55888	Blue Ridge Behavioral Health Care	821,976	32,002
55890	Middle River Regional Jail Authority	424,377	25,819
55892	Big Stone Gap Redevelopment and Housing Authority	17,115	4,365
55893	Eastern Shore Soil and Water Conservation District	9,663	229
55895	Town of Gordonsville	39,585	415
55896	Virginia Resources Authority	84,526	3,203
55897	Prince William County Services Authority	1,449,285	77,482
55898	Western Virginia Water Authority	643,260	38,117
55899	Shenandoah Valley Regional Airport Commission	40,284	1,682
55900	Alleghany Highlands Community Services Board	174,408	4,048
55901	Brunswick Industrial Development Authority	8,965	652
55904	Highlands Juvenile Detention Center Commission	104,552	122
55905	Goochland-Powhatan Community Services Board	147,746	7,616
55906	Suffolk Redevelopment and Housing Authority	61,125	(1,511)
55908	Lee County Redevelopment and Housing Authority	18,745	654
55909	Henry County Public Service Authority	140,178	5,114
55910	Southside Planning District Commission	27,476	563
55911	Economic Development Authority of Henrico Co, Va	45,872	2,453
55912	Augusta County Service Authority	320,291	12,855
55914	Rappahannock Juvenile Detention Commission	207,240	9,348
55915	Cumberland Plateau Regional Housing Authority	29,922	525
55918	Amherst County Service Authority	65,549	3,796
55919	Pepper's Ferry Regional Wastewater Treatment Authority	71,952	2,390
55920	Rappahannock Regional Jail Authority	825,818	8,041
55921	Thomas Jefferson Planning District Commission	39,701	2,931
55922	Piedmont Regional Jail	220,629	(2,354)
55923	Nelson County Services Authority	52,159	1,113
55924	Coeburn-Norton-Wise Regional Water	30,271	316
55925	Fauquier County Water & Sanitation Authority	200,953	13,657
55926	Scott County Soil & Water Conservation District	6,403	(36)
55927	New River Resource Authority	68,226	3,700
55928	Scott County Water & Sewage Authority	68,925	5,957

Virginia Retirement System
VRS Group Life Insurance Plan
Schedule of Net GLI OPEB Liability and Total GLI OPEB Expense
As of the Measurement Date and for the Plan Year Ended June 30, 2021

Employer Code	Employer	Net GLI OPEB Liability June 30, 2021	Total GLI OPEB Expense (Revenue) FY 2021
55929	Greensville County Water & Sewer Authority	71,603	2,325
55930	Petersburg Redevelopment & Housing Authority	70,322	1,796
55931	Central Rappahannock Regional Library	259,283	9,081
55932	Virginia Coalfield Economic Development Authority	19,094	700
55933	Central Virginia Regional Jail	381,066	31,354
55934	Thomas Jefferson Soil & Water Conservation District	24,566	969
55937	Wythe-Grayson Regional Library	16,067	1,298
55938	Colonial Soil & Water Conservation District	15,951	2,680
55939	Rivanna Solid Waste Authority	50,530	7,001
55940	Monacan Soil & Water Conservation District	11,759	994
55942	Tri-County/City Soil and Water Conservation District	10,246	388
55944	Central Virginia Waste Management Authority	32,832	1,430
55945	Lonesome Pine Regional Library	41,448	(1,296)
55946	Virginia Peninsulas Public Service Authority	84,060	945
55947	Tidewater Regional Group Home Commission	118,174	(1,548)
55948	Virginia Highlands Airport Commission	14,204	480
55949	Western Tidewater Regional Jail	392,476	5,920
55950	Scott County Redevelopment & Housing Authority	16,417	(487)
55951	Handley Regional Library	42,962	2,869
55952	Northern Neck Regional Jail	226,334	12,966
55953	Montgomery Regional Solid Waste Authority	32,716	(567)
55954	Potomac & Rappahannock Transportation Comm	499,938	20,447
55955	Giles County Public Service Authority	30,388	188
55956	South Central Wastewater Authority	98,730	3,239
55957	Wise County Redevelopment and Housing Authority	35,627	524
55958	Prince William Soil & Water Conservation District	12,341	698
55959	Hampton Roads Regional Jail Authority	569,212	(20,033)
55960	Castlewood Water and Sewage Authority	—	(4,405)
55961	Pamunkey Regional Jail	324,133	3,158
55962	Charlottesville - Albemarle Airport Authority	138,782	12,390
55963	Virginia Peninsula Regional Jail	244,032	(7,266)
55964	Virginia Biotechnology Research Partnership Authority	44,242	4,394
55966	Blue Ridge Regional Jail Authority	813,825	(1,349)
55967	Massanutten Regional Library	46,338	3,604
55968	Albemarle-Charlottesville Regional Jail	430,315	9,707
55969	Culpeper Soil & Water Conservation District	30,737	2,783
55970	New River Valley Regional Jail	473,975	1,242
55971	Sussex Service Authority	53,557	1,592

Virginia Retirement System
VRS Group Life Insurance Plan
Schedule of Net GLI OPEB Liability and Total GLI OPEB Expense
As of the Measurement Date and for the Plan Year Ended June 30, 2021

Employer Code	Employer	Net GLI OPEB Liability June 30, 2021	Total GLI OPEB Expense (Revenue) FY 2021
55974	Peaks of Otter Soil & Water Conservation District	2,445	(434)
55975	New River Soil & Water Conservation District	6,986	681
55977	Southside Regional Jail	112,236	2,538
55978	Evergreen Soil & Water Conservation District	5,937	18
55979	Roanoke Higher Education Authority	54,022	2,487
55981	John Marshall Soil & Water Conservation District	15,252	239
55982	Daniel Boone Soil & Water Conservation District	6,986	(13)
55983	Southside Community Services Board	424,959	16,830
55984	Northern Shenandoah Valley Regional Commission	36,558	2,638
55985	Tazewell Soil & Water Conservation District	6,520	141
55988	Henricopolis Soil & Water Conservation District	7,684	310
55989	Piedmont Regional Juvenile Detention Center	35,044	1,219
55990	Roanoke River Service Authority	21,656	1,729
55991	Lee County Public Service Authority	42,030	3,118
55992	Blue Ridge Juvenile Detention Center	106,182	2,875
55994	Wise County Public Service Authority	56,933	1,851
55995	Holston River Soil & Water Conservation District	10,712	2,704
55998	Southwest Virginia Regional Jail Authority	891,017	14,864
55999	Clinch Valley Soil & Water Conservation District	7,800	804
59212	City of Norfolk - Insurance Only Employees	10,935,418	196,454
59214	City of Portsmouth - Insurance Only Employees	85,341	(34,398)
59216	City of Richmond - Insurance Only Employees	10,898,395	233,398
59217	City of Roanoke - Insurance Only Employees	4,153,189	73,565
59617	Roanoke City Schools - Insurance Only Employees	77,889	(17,707)
	Sub-Total Political Subdivisions	$ 314,162,202	$ 13,405,225
Total for VRS Group Life Insurance		**$ 1,164,271,353**	**$ 47,108,275**

The accompanying notes are an integral part of the Schedule of Net GLI OPEB Liability and Total GLI OPEB Expense.

Virginia Retirement System
VRS Group Life Insurance Plan
Schedule of Deferred Outflows and Deferred Inflows of Resources by Employer
As of the Measurement Date of June 30, 2021

Employer Code	Employer	Deferred Outflows of Resources: Differences Between Expected and Actual Experience	Deferred Outflows of Resources: Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Deferred Outflows of Resources: Change of Assumptions	Deferred Outflows of Resources: Changes in Proportionate Share	Deferred Outflows of Resources: Total Deferred Outflows of Resources	Deferred Inflows of Resources: Differences Between Expected and Actual Experience	Deferred Inflows of Resources: Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Deferred Inflows of Resources: Change of Assumptions	Deferred Inflows of Resources: Changes in Proportionate Share	Deferred Inflows of Resources: Total Deferred Inflows of Resources
State:											
1XXXX	Judicial Retirement System Employees	$ 479,755	$ —	$ 231,898	$ 171,557	$ 883,210	$ 32,050	$ 1,003,976	$ 575,523	$ 186,684	$ 1,798,233
2XXXX	State Police Officers' Retirement System Employees	828,206	—	400,328	297,721	1,526,255	55,329	1,733,179	993,536	455,956	3,238,000
35885	Fort Monroe Federal Area Development Authority	10,026	—	4,846	10,251	25,123	670	20,980	12,027	8,321	41,998
3XXXX	All Other State Agency Employees	36,290,930	—	17,541,845	13,922,176	67,754,951	2,424,439	75,945,626	43,535,464	17,108,466	139,013,995
7XXXX	Virginia Law Officers' Retirement System Employees	2,254,864	—	1,089,927	1,006,586	4,351,377	150,640	4,718,735	2,704,995	2,998,613	10,572,983
	Sub-total State	$ 39,863,781	$ —	$ 19,268,844	$ 15,408,291	$ 74,540,916	$ 2,663,128	$ 83,422,496	$ 47,821,545	$ 20,758,040	$ 154,665,209
Teachers:											
40100	Accomack County School Board	$ 178,203	$ —	$ 86,138	$ 11,100	$ 275,441	$ 11,905	$ 372,924	$ 213,777	$ 142,269	$ 740,875
40101	Albemarle County Schools	645,900	—	312,207	135,616	1,093,723	43,150	1,351,668	774,837	116,578	2,286,233
40102	Alleghany County School Board	71,892	—	34,750	—	106,642	4,803	150,448	86,243	91,587	333,081
40103	Amelia County School Board	58,308	—	28,184	27,681	114,173	3,895	122,020	69,947	36,352	232,214
40104	Amherst County School Board	162,640	—	78,615	26,472	267,727	10,865	340,355	195,107	56,401	602,728
40105	Appomattox County School Board	76,287	—	36,875	12,739	125,901	5,096	159,646	91,516	22,969	279,227
40106	Arlington Public Schools	2,074,274	—	1,002,636	372,467	3,449,377	138,573	4,340,811	2,488,349	411,001	7,378,734
40107	Augusta County School Board	391,595	—	189,284	23,788	604,667	26,161	819,488	469,767	158,556	1,473,972
40108	Bath County School Board	29,346	—	14,185	—	43,531	1,961	61,413	35,205	27,516	126,095
40109	Bedford County School Board	345,783	—	167,140	35,122	548,045	23,100	723,617	414,810	89,490	1,251,017
40110	Bland County School Board	24,274	—	11,733	9,385	45,392	1,622	50,798	29,120	24,602	106,142
40111	Botetourt County Schools	179,465	—	86,747	4,250	270,462	11,989	375,564	215,290	101,898	704,741
40112	Brunswick County Public Schools	56,741	—	27,427	—	84,168	3,791	118,741	68,068	87,043	277,643

Virginia Retirement System
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		Deferred Outflows of Resources					Deferred Inflows of Resources				
Employer Code	Employer	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources
40113	Buchanan County School Board	87,043	—	42,074	—	129,117	5,815	182,155	104,419	115,985	408,374
40114	Buckingham County School Board	74,322	—	35,925	12,813	123,060	4,965	155,533	89,159	27,971	277,628
40115	Campbell County School Board	271,368	—	131,170	25,315	427,853	18,129	567,889	325,540	30,587	942,145
40116	Caroline County School Board	146,135	—	70,637	69,211	285,983	9,763	305,814	175,307	64,202	555,086
40117	Carroll County School Board	137,185	—	66,311	14,664	218,160	9,165	287,085	164,570	118,552	579,372
40118	Charles City Co School Bd	26,730	—	12,921	653	40,304	1,786	55,939	32,067	42,300	132,092
40119	Charlotte County School Board	75,690	—	36,586	24,010	136,286	5,057	158,395	90,799	49,654	303,905
40120	Chesterfield Co School Bd	2,170,560	—	1,049,177	1,000,625	4,220,362	145,006	4,542,306	2,603,855	248,604	7,539,771
40121	Clarke County School Board	78,864	—	38,120	—	116,984	5,269	165,037	94,607	63,850	328,763
40122	Craig County School Board	23,676	—	11,444	—	35,120	1,582	49,547	28,403	11,552	91,084
40123	Culpeper County School Board	302,029	—	145,991	9,488	457,508	20,177	632,053	362,321	88,829	1,103,380
40124	Cumberland County School Board	54,869	—	26,522	8,910	90,301	3,666	114,823	65,822	19,737	204,048
40125	Dickenson County School Board	63,287	—	30,591	7,843	101,721	4,228	132,441	75,921	74,679	287,269
40126	Dinwiddie County School Board	156,147	—	75,476	12,628	244,251	10,432	326,767	187,318	77,440	601,957
40128	Essex County Public Schools	51,695	—	24,988	9,604	86,287	3,454	108,181	62,014	52,025	225,674
40129	Fairfax County Public Schools	10,547,769	—	5,098,446	2,045,046	17,691,261	704,652	22,073,208	12,653,345	320,312	35,751,517
40130	Fauquier County School Board	495,463	—	239,491	13,002	747,956	33,100	1,036,850	594,369	249,453	1,913,772
40131	Floyd County School Board	72,184	—	34,891	11,867	118,942	4,822	151,059	86,594	32,727	275,202
40132	Fluvanna County Public Schools	158,789	—	76,754	—	235,543	10,608	332,297	190,488	94,718	628,111
40133	Franklin County Public Schools	270,346	—	130,676	41,458	442,480	18,061	565,749	324,313	243,109	1,151,232
40134	Frederick County School Board	622,928	—	301,103	114,110	1,038,141	41,615	1,303,594	747,279	98,216	2,190,704
40135	Giles County Schools	83,405	—	40,315	928	124,648	5,572	174,541	100,055	36,827	316,995
40136	Gloucester County School Board	201,601	—	97,447	43,243	342,291	13,468	421,887	241,845	137,641	814,841

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Employer Code	Employer	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources
40137	Goochland County School Board	105,023	—	50,765	5,495	161,283	7,016	219,781	125,988	23,179	375,964
40138	Grayson County School Board	61,734	—	29,840	28,547	120,121	4,124	129,189	74,057	29,892	237,262
40139	Greene County Public Schools	112,605	—	54,430	1,956	168,991	7,523	235,648	135,084	83,160	461,415
40140	Greensville County Public Schools	87,269	—	42,183	7,771	137,223	5,830	182,627	104,690	36,035	329,182
40141	Halifax County School Board	177,539	—	85,817	—	263,356	11,861	371,534	212,980	168,711	765,086
40142	Hanover County Public Schools	681,142	—	329,242	17,595	1,027,979	45,504	1,425,419	817,115	275,732	2,563,770
40143	Henrico Co School Board	1,906,269	—	921,428	247,363	3,075,060	127,350	3,989,229	2,286,806	33,177	6,436,562
40144	Henry County Public Schools	251,768	—	121,697	5,212	378,677	16,820	526,873	302,027	56,517	902,237
40145	Highland County School Board	12,190	—	5,892	1,875	19,957	814	25,510	14,623	10,260	51,207
40146	Isle of Wight County Schools	205,823	—	99,488	23,670	328,981	13,750	430,724	246,911	55,554	746,939
40148	King George Co School Board	158,789	—	76,754	53,439	288,982	10,608	332,297	190,488	47,123	580,516
40149	King And Queen County School Board	32,175	—	15,552	11,314	59,041	2,149	67,332	38,598	7,374	115,453
40150	King William Co School Board	78,611	—	37,998	—	116,609	5,252	164,509	94,304	50,868	314,933
40151	Lancaster County Public Schools	45,042	—	21,772	1,956	68,770	3,009	94,259	54,034	80,879	232,181
40152	Lee County School Board	120,201	—	58,101	13,736	192,038	8,030	251,543	144,196	107,114	510,883
40153	Loudoun County School Board	4,674,673	—	2,259,583	5,927,978	12,862,234	312,295	9,782,636	5,607,849	—	15,702,780
40154	Louisa County Public Schools	209,555	—	101,292	126,919	437,766	13,999	438,533	251,387	10,669	714,588
40155	Lunenburg County School Board	56,834	—	27,472	26,466	110,772	3,797	118,935	68,179	31,135	222,046
40156	Madison County School Board	64,881	—	31,361	5,540	101,782	4,334	135,775	77,833	52,686	270,628
40157	Mathews County School Board	48,920	—	23,646	35,809	108,375	3,268	102,373	58,685	16,312	180,638
40158	Mecklenburg Co School Board	156,625	—	75,707	46,513	278,845	10,463	327,767	187,891	87,302	613,423
40159	Middlesex County School Board	58,494	—	28,274	46,778	133,546	3,908	122,409	70,170	18,822	215,309
40160	Montgomery County School Board	380,401	—	183,874	201,312	765,587	25,413	796,062	456,339	—	1,277,814

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Employer Code	Employer	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources
40162	Nelson County Public Schools	73,499	—	35,527	—	109,026	4,910	153,810	88,171	70,070	316,961
40163	New Kent County School Board	116,244	—	56,188	24,298	196,730	7,766	243,262	139,449	1,108	391,585
40165	Northampton County Schools	59,808	—	28,909	1,833	90,550	3,996	125,160	71,747	53,190	254,093
40166	Northumberland Co School Bd	55,639	—	26,894	16,081	98,614	3,717	116,434	66,746	21,212	208,109
40167	Nottoway County School Board	71,733	—	34,673	—	106,406	4,792	150,114	86,052	63,939	304,897
40168	Orange County Public Schools	175,242	—	84,706	—	259,948	11,707	366,727	210,224	113,810	702,468
40169	Page County Public Schools	120,905	—	58,441	7,018	186,364	8,077	253,016	145,040	87,059	493,192
40170	Patrick County School Board	81,825	—	39,551	653	122,029	5,466	171,234	98,159	91,990	366,849
40171	Pittsylvania Co School Bd	290,357	—	140,349	51,317	482,023	19,398	607,627	348,319	140,035	1,115,379
40172	Powhatan County School Board	161,777	—	78,198	11,542	251,517	10,808	338,549	194,072	70,438	613,867
40173	Prince Edward Co School Bd	73,286	—	35,424	2,213	110,923	4,896	153,366	87,916	94,276	340,454
40174	Prince George Co School Bd	219,899	—	106,292	1,032	327,223	14,691	460,180	263,796	95,403	834,070
40176	Prince William Co School Bd	3,940,866	—	1,904,885	1,770,002	7,615,753	263,273	8,247,007	4,727,557	123,775	13,361,612
40177	Pulaski County School Board	141,221	—	68,262	7,511	216,994	9,434	295,532	169,413	109,381	583,760
40178	Rappahannock Co School Board	39,983	—	19,326	10,467	69,776	2,671	83,672	47,964	14,434	148,741
40179	Richmond County School Board	47,207	—	22,818	15,993	86,018	3,154	98,789	56,630	12,518	171,091
40180	Roanoke County School Board	528,169	—	255,300	159,270	942,739	35,285	1,105,294	633,604	221,100	1,995,283
40181	Rockbridge Co School Bd	112,526	—	54,391	14,837	181,754	7,517	235,481	134,988	49,361	427,347
40182	Rockingham Co School Bd	458,176	—	221,467	80,617	760,260	30,609	958,820	549,639	113,588	1,652,656
40183	Russell County School Board	124,782	—	60,316	8,152	193,250	8,336	261,130	149,692	48,869	468,027
40184	Scott County School Board	139,349	—	67,357	23,111	229,817	9,309	291,614	167,166	32,636	500,725
40185	Shenandoah County School Board	246,868	—	119,328	65,429	431,625	16,492	516,619	296,149	84,105	913,365
40186	Smyth County School Board	148,644	—	71,850	1,847	222,341	9,930	311,066	178,317	99,163	598,476

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Employer Code	Employer	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources
40187	Southampton Co School Bd	85,450	—	41,304	2,751	129,505	5,709	178,820	102,508	61,947	348,984
40188	Spotsylvania Co School Bd	879,410	—	425,078	86,017	1,390,505	58,750	1,840,332	1,054,961	296,713	3,250,756
40189	Stafford County School Board	1,132,586	—	547,455	573,456	2,253,497	75,663	2,370,150	1,358,677	111,038	3,915,528
40190	Surry County Schools	46,835	—	22,638	—	69,473	3,129	98,011	56,184	71,578	228,902
40191	Sussex County School Board	52,093	—	25,180	—	77,273	3,480	109,015	62,492	31,482	206,469
40192	Tazewell County Schools	162,176	—	78,390	—	240,566	10,834	339,383	194,550	188,725	733,492
40193	Warren County School Board	208,081	—	100,579	35,624	344,284	13,901	435,448	249,619	23,224	722,192
40195	Washington County School Board	236,883	—	114,501	1,478	352,862	15,825	495,722	284,170	112,672	908,389
40196	Westmoreland Co School Bd	65,226	—	31,528	29,605	126,359	4,357	136,498	78,247	42,431	261,533
40197	Wise County School Board	197,232	—	95,335	157,351	449,918	13,176	412,745	236,604	131,284	793,809
40198	Wythe County School Board	138,088	—	66,747	—	204,835	9,225	288,974	165,653	76,381	540,233
40199	York County School Board	474,429	—	229,324	49,176	752,929	31,695	992,833	569,137	139,232	1,732,897
40200	Alexandria City School Board	1,052,315	—	508,655	186,648	1,747,618	70,301	2,202,168	1,262,382	280,695	3,815,546
40201	Bristol City School Bd	88,132	—	42,600	40,450	171,182	5,888	184,433	105,726	30,405	326,452
40202	Buena Vista City Schools	30,621	—	14,801	—	45,422	2,046	64,081	36,734	59,398	162,259
40203	Charlottesville Public Schools	265,698	—	128,430	21,931	416,059	17,750	556,023	318,738	87,534	980,045
40205	Danville City Schools	238,158	—	115,118	143,863	497,139	15,910	498,390	285,699	94,146	894,145
40206	Fredericksburg City Schools	154,952	—	74,899	2,934	232,785	10,352	324,266	185,884	69,792	590,294
40207	Hampton City Schools	738,321	—	356,880	47,748	1,142,949	49,324	1,545,077	885,708	336,331	2,816,440
40208	Harrisonburg City School Bd	288,192	—	139,303	155,385	582,880	19,253	603,097	345,723	—	968,073
40209	Hopewell City School Board	168,483	—	81,439	44,807	294,729	11,256	352,583	202,116	102,639	668,594
40210	Lynchburg Public Schools	350,882	—	169,605	—	520,487	23,441	734,288	420,927	395,790	1,574,446
40211	Newport News Public Schools	1,086,614	—	525,234	21,425	1,633,273	72,592	2,273,946	1,303,528	475,255	4,125,321

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Employer Code	Employer	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources
40212	Norfolk Public Schools	1,390,609	—	672,175	7,757	2,070,541	92,901	2,910,112	1,668,207	1,095,663	5,766,883
40213	Petersburg City Schools	164,287	—	79,411	29,404	273,102	10,975	343,801	197,082	52,374	604,232
40214	Portsmouth School Board	562,216	—	271,757	71,045	905,018	37,559	1,176,544	674,448	181,260	2,069,811
40215	Radford City School Board	57,591	—	27,837	6,518	91,946	3,847	120,519	69,087	39,102	232,555
40216	Richmond Public Schools	1,249,958	—	604,189	1,737,374	3,591,521	83,504	2,615,774	1,499,480	833,252	5,032,010
40217	Roanoke City School Board	559,322	—	270,358	112,794	942,474	37,366	1,170,486	670,975	153,764	2,032,591
40219	Staunton City Schools	115,075	—	55,624	—	170,699	7,688	240,817	138,047	57,041	443,593
40220	Suffolk City School Board	539,191	—	260,627	167,804	967,622	36,021	1,128,359	646,826	221,523	2,032,729
40222	Winchester Public Schools	201,096	—	97,203	—	298,299	13,434	420,831	241,240	62,615	738,120
40223	Martinsville City Schools	75,079	—	36,291	—	111,370	5,016	157,117	90,067	67,107	319,307
40224	Falls Church Public Schools	179,133	—	86,587	49,426	315,146	11,967	374,869	214,892	98,084	699,812
40225	Colonial Heights City Schools	129,390	—	62,543	3,325	195,258	8,644	270,773	155,219	39,474	474,110
40230	Covington City School Board	34,724	—	16,785	6,518	58,027	2,320	72,667	41,656	38,878	155,521
40231	Fairfax City School Board	624	—	302	—	926	42	1,306	749	290	2,387
40232	Franklin City Public Schools	44,471	—	21,496	32,383	98,350	2,971	93,064	53,349	92,255	241,639
40233	Chesapeake Public Schools	1,639,788	—	792,620	172,075	2,604,483	109,547	3,431,566	1,967,129	17,695	5,525,937
40234	Va Beach City School Board	2,742,496	—	1,325,633	—	4,068,129	183,215	5,739,192	3,289,964	1,088,449	10,300,820
40236	Manassas Park City Schools	155,018	—	74,931	33,108	263,057	10,356	324,405	185,963	21,821	542,545
40306	Town of West Point School Bd	35,800	—	17,305	9,124	62,229	2,392	74,918	42,947	22,564	142,821
40307	Lexington City School Board	21,353	—	10,321	11,505	43,179	1,426	44,684	25,615	—	71,725
40308	Waynesboro Public Schools	121,197	—	58,583	21,981	201,761	8,097	253,627	145,390	68,470	475,584
40309	Town of Colonial Beach Schools	24,646	—	11,913	5,931	42,490	1,646	51,576	29,566	10,734	93,522
40313	Galax City Schools	48,442	—	23,415	7,040	78,897	3,236	101,373	58,112	25,812	188,533

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40314	Norton City Schools	25,403	—	12,279	15,092	52,774	1,697	53,160	30,474	21,052	106,383
40332	Manassas City Schools	397,066	—	191,929	292,197	881,192	26,526	830,936	476,330	252,262	1,586,054
40335	City of Salem Schools	153,040	—	73,974	1,326	228,340	10,224	320,264	183,590	34,601	548,679
40402	Williamsburg-James City Co Sch	476,634	—	230,389	68,430	775,453	31,842	997,446	571,781	200,501	1,801,570
40403	Poquoson City Public Schools	77,390	—	37,408	978	115,776	5,170	161,952	92,838	36,021	295,981
40410	Valley Vo-Tech Center	12,907	—	6,239	1,001	20,147	862	27,011	15,484	10,255	53,612
40412	Charlottesville/Albemarle Tech Edu Center	8,286	—	4,005	9,858	22,149	554	17,340	9,940	6,298	34,132
40414	Jackson River Technical Ctr	3,931	—	1,900	—	5,831	263	8,225	4,715	8,714	21,917
40415	New Horizons Technical Ctr	60,339	—	29,166	24,518	114,023	4,031	126,272	72,385	16,444	219,132
40416	Northern Neck Reg Voc Ctr	7,835	—	3,787	1,001	12,623	523	16,395	9,399	3,228	29,545
40417	Rowanty Vo-Tech Center	5,577	—	2,696	5,787	14,060	373	11,671	6,690	3,713	22,447
40418	Amelia-Nottoway Technical Center	1,461	—	706	1,916	4,083	98	3,057	1,752	3,125	8,032
40421	Northern Neck Regional Special Education Program	3,957	—	1,913	978	6,848	264	8,281	4,747	18,515	31,807
40423	Maggie Walker Governor's Sch for Govt/Int'L Study	29,665	—	14,339	11,450	55,454	1,982	62,080	35,587	20,653	120,302
40424	Appomattox Region Governor's School	14,049	—	6,791	16,958	37,798	939	29,400	16,854	4,936	52,129
40425	Bridging Communities Regional Career and Tech Center	2,895	—	1,399	2,213	6,507	193	6,058	3,473	6,693	16,417
	Sub-total Teachers	$ 57,094,159	$ —	$ 27,597,446	$ 17,773,969	$ 102,465,574	$ 3,814,222	$ 119,480,321	$ 68,491,506	$ 14,913,123	$ 206,699,172

Virginia Retirement System
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		Deferred Outflows of Resources					Deferred Inflows of Resources				
Employer Code	Employer	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources
Political Subdivisions:											
55100	Accomack County	80,523	—	38,922	12,287	131,732	5,379	168,510	96,598	27,211	297,698
55101	Albemarle County	311,736	—	150,683	191,889	654,308	20,826	652,367	373,966	2,934	1,050,093
55102	Alleghany County	51,761	—	25,020	13,759	90,540	3,458	108,320	62,094	20,450	194,322
55103	Amelia County	31,431	—	15,193	23,986	70,610	2,100	65,776	37,706	2,851	108,433
55104	Amherst County	66,780	—	32,279	75,002	174,061	4,461	139,749	80,111	—	224,321
55105	Appomattox County	27,222	—	13,158	3,855	44,235	1,819	56,967	32,656	15,280	106,722
55107	Augusta County	153,159	—	74,032	68,174	295,365	10,232	320,514	183,733	—	514,479
55108	Bath County	18,710	—	9,044	3,335	31,089	1,250	39,154	22,445	6,884	69,733
55109	Bedford County	139,508	—	67,434	77,638	284,580	9,320	291,948	167,358	18,184	486,810
55110	Bland County	18,192	—	8,793	15,057	42,042	1,215	38,070	21,824	310	61,419
55111	Botetourt County	88,424	—	42,741	66,447	197,612	5,907	185,045	106,076	16,369	313,397
55112	Brunswick County	40,726	—	19,686	42,277	102,689	2,721	85,228	48,856	3,200	140,005
55113	Buchanan County	68,493	—	33,107	—	101,600	4,576	143,334	82,165	64,798	294,873
55114	Buckingham County	31,338	—	15,148	17,234	63,720	2,094	65,581	37,594	1,956	107,225
55115	Campbell County	98,091	—	47,414	24,134	169,639	6,553	205,275	117,673	13,239	342,740
55116	Caroline County	83,020	—	40,129	181,656	304,805	5,546	173,735	99,593	336,447	615,321
55117	Carroll County	46,543	—	22,497	—	69,040	3,109	97,399	55,834	74,815	231,157
55118	Charles City County	27,501	—	13,293	43,757	84,551	1,837	57,550	32,990	—	92,377
55119	Charlotte County	28,656	—	13,851	1,326	43,833	1,914	59,968	34,376	17,985	114,243
55120	Chesterfield County	1,336,019	—	645,788	162,153	2,143,960	89,254	2,795,873	1,602,720	69,780	4,557,627
55121	Clarke County	35,149	—	16,990	15,473	67,612	2,348	73,557	42,166	—	118,071
55122	Craig County	12,203	—	5,899	10,228	28,330	815	25,538	14,639	—	40,992

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Employer Code	Employer	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources
55123	Culpeper County	134,316	—	64,924	53,297	252,537	8,973	281,082	161,129	—	451,184
55124	Cumberland County	22,840	—	11,040	7,881	41,761	1,526	47,796	27,399	12,048	88,769
55126	Dinwiddie County	70,020	—	33,845	25,108	128,973	4,678	146,530	83,997	3,919	239,124
55128	Essex County	28,802	—	13,922	23,271	65,995	1,924	60,274	34,552	10,467	107,217
55130	Fauquier County	271,010	—	130,997	152,725	554,732	18,105	567,139	325,110	1,238	911,592
55131	Floyd County	32,706	—	15,809	31,047	79,562	2,185	68,443	39,235	—	109,863
55132	Fluvanna County	50,606	—	24,461	24,907	99,974	3,381	105,903	60,708	—	169,992
55133	Franklin County	104,598	—	50,559	61,466	216,623	6,988	218,891	125,478	22,690	374,047
55134	Frederick County	297,488	—	143,796	138,401	579,685	19,874	622,549	356,873	17,731	1,017,027
55135	Giles County	41,975	—	20,289	18,258	80,522	2,804	87,840	50,354	8,669	149,667
55136	Gloucester County	108,954	—	52,665	84,379	245,998	7,279	228,006	130,703	35,387	401,375
55137	Goochland County	90,217	—	43,608	114,961	248,786	6,027	188,796	108,226	—	303,049
55138	Grayson County	30,568	—	14,776	9,579	54,923	2,042	63,969	36,670	10,706	113,387
55139	Greene County	38,496	—	18,608	11,380	68,484	2,572	80,559	46,180	9,731	139,042
55140	Greensville County	33,171	—	16,034	17,125	66,330	2,216	69,416	39,792	7,896	119,320
55141	Halifax County	57,538	—	27,812	22,290	107,640	3,844	120,408	69,023	13,821	207,096
55142	Hanover County	446,637	—	215,889	83,740	746,266	29,838	934,672	535,796	12,928	1,513,234
55143	Henrico County	1,717,682	—	830,271	126,711	2,674,664	114,751	3,594,574	2,060,572	428,544	6,198,441
55144	Henry County	116,098	—	56,118	10,124	182,340	7,756	242,956	139,273	4,743	394,728
55145	Highland County	10,424	—	5,039	7,154	22,617	696	21,814	12,505	1,001	36,016
55146	Isle of Wight County	95,475	—	46,150	20,248	161,873	6,378	199,800	114,535	4,953	325,666
55147	James City County	263,547	—	127,390	38,624	429,561	17,606	551,522	316,157	162,324	1,047,609
55148	King George County	80,948	—	39,128	50,077	170,153	5,408	169,400	97,108	—	271,916

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Employer Code	Employer	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources
55149	King and Queen County	20,277	—	9,801	24,500	54,578	1,355	42,433	24,325	—	68,113
55150	King William County	33,649	—	16,265	48,130	98,044	2,248	70,416	40,366	—	113,030
55151	Lancaster County	33,569	—	16,226	9,695	59,490	2,243	70,250	40,270	9,837	122,600
55152	Lee County	34,087	—	16,477	—	50,564	2,277	71,333	40,892	10,375	124,877
55153	Loudoun County	1,862,449	—	900,247	3,387,774	6,150,470	124,422	3,897,526	2,234,238	—	6,256,186
55154	Louisa County	92,647	—	44,783	70,162	207,592	6,189	193,881	111,142	—	311,212
55155	Lunenburg County	14,686	—	7,099	5,056	26,841	981	30,734	17,618	11,455	60,788
55156	Madison County	36,172	—	17,484	34,849	88,505	2,416	75,696	43,393	—	121,505
55157	Mathews County	21,180	—	10,238	24,662	56,080	1,415	44,323	25,408	1,956	73,102
55158	Mecklenburg County	63,898	—	30,886	31,583	126,367	4,269	133,719	76,654	—	214,642
55159	Middlesex County	22,494	—	10,873	17,205	50,572	1,503	47,074	26,985	—	75,562
55160	Montgomery County	129,735	—	62,710	40,847	233,292	8,667	271,495	155,633	22,098	457,893
55162	Nelson County	30,980	—	14,975	16,988	62,943	2,070	64,831	37,164	—	104,065
55163	New Kent County	71,334	—	34,481	73,073	178,888	4,766	149,281	85,574	—	239,621
55165	Northampton County	63,925	—	30,899	38,378	133,202	4,271	133,775	76,686	2,281	217,013
55166	Northumberland County	31,670	—	15,308	19,211	66,189	2,116	66,276	37,992	—	106,384
55167	Nottoway County	23,849	—	11,528	4,433	39,810	1,593	49,908	28,610	8,628	88,739
55168	Orange County	78,678	—	38,030	55,980	172,688	5,256	164,648	94,384	10,248	274,536
55169	Page County	52,146	—	25,206	23,649	101,001	3,484	109,126	62,556	2,613	177,779
55170	Patrick County	41,696	—	20,154	23,504	85,354	2,786	87,256	50,019	17,689	157,750
55171	Pittsylvania County	107,719	—	52,068	89,008	248,795	7,196	225,422	129,222	32,556	394,396
55172	Powhatan County	58,494	—	28,274	24,064	110,832	3,908	122,409	70,170	3,097	199,584
55173	Prince Edward County	35,853	—	17,330	—	53,183	2,395	75,029	43,010	6,108	126,542

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Employer Code	Employer	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources
55174	Prince George County	91,213	—	44,089	38,915	174,217	6,094	190,880	109,421	30,445	336,840
55176	Prince William County	2,054,077	—	992,873	1,875,581	4,922,531	137,224	4,298,544	2,464,120	—	6,899,888
55177	Pulaski County	89,394	—	43,210	47,697	180,301	5,972	187,073	107,239	—	300,284
55178	Rappahannock County	21,445	—	10,366	11,633	43,444	1,433	44,879	25,726	6,004	78,042
55179	Richmond County	20,609	—	9,962	14,766	45,337	1,377	43,128	24,723	6,073	75,301
55180	Roanoke County	319,916	—	154,637	12,894	487,447	21,372	669,484	383,779	111,758	1,186,393
55181	Rockbridge County	49,212	—	23,787	26,536	99,535	3,288	102,985	59,036	13,297	178,606
55182	Rockingham County	192,956	—	93,269	110,519	396,744	12,891	403,797	231,475	—	648,163
55183	Russell County	40,434	—	19,545	11,619	71,598	2,701	84,616	48,506	20,172	155,995
55184	Scott County	40,793	—	19,718	16,254	76,765	2,725	85,367	48,936	9,016	146,044
55185	Shenandoah County	94,745	—	45,797	34,030	174,572	6,330	198,272	113,659	4,562	322,823
55186	Smyth County	52,810	—	25,527	13,914	92,251	3,528	110,515	63,352	17,544	194,939
55187	Southampton County	55,971	—	27,054	26,660	109,685	3,739	117,129	67,144	16,324	204,336
55188	Spotsylvania County	402,497	—	194,554	473,743	1,070,794	26,889	842,302	482,846	—	1,352,037
55189	Stafford County	420,676	—	203,341	489,409	1,113,426	28,104	880,345	504,653	—	1,413,102
55190	Surry County	29,346	—	14,185	8,851	52,382	1,961	61,413	35,205	5,514	104,093
55191	Sussex County	33,489	—	16,188	1,335	51,012	2,237	70,083	40,175	17,362	129,857
55192	Tazewell County	77,270	—	37,350	10,097	124,717	5,162	161,702	92,695	41,095	300,654
55193	Warren County	82,117	—	39,693	69,384	191,194	5,486	171,845	98,509	2,993	278,833
55195	Washington County	75,119	—	36,310	11,741	123,170	5,018	157,200	90,114	14,960	267,292
55196	Westmoreland County	47,605	—	23,011	51,280	121,896	3,180	99,622	57,108	—	159,910
55197	Wise County	75,477	—	36,483	16,011	127,971	5,042	157,951	90,544	25,969	279,506
55198	Wythe County	49,331	—	23,845	35,323	108,499	3,296	103,235	59,179	20,896	186,606

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55199	York County	279,561	—	135,131	83,354	498,046	18,676	585,035	335,368	135,265	1,074,344
55201	City of Bristol	93,696	—	45,290	11,971	150,957	6,259	196,077	112,400	69,670	384,406
55202	City of Buena Vista	22,787	—	11,014	7,509	41,310	1,522	47,685	27,335	11,827	88,369
55203	Town of St. Paul	5,219	—	2,523	2,340	10,082	349	10,921	6,260	1,661	19,191
55204	Town of Clifton Forge	7,516	—	3,633	—	11,149	502	15,728	9,016	21,095	46,341
55206	City of Fredericksburg	170,966	—	82,639	32,995	286,600	11,422	357,779	205,095	14,093	588,389
55207	City of Hampton	586,769	—	283,625	9,604	879,998	39,200	1,227,925	703,902	422,051	2,393,078
55208	City of Harrisonburg	213,392	—	103,147	31,830	348,369	14,256	446,564	255,991	28,581	745,392
55209	City of Hopewell	124,742	—	60,296	22,544	207,582	8,333	261,047	149,644	56,038	475,062
55210	City of Lynchburg	364,440	—	176,158	—	540,598	24,347	762,660	437,191	171,347	1,395,545
55211	Town of Crewe	7,410	—	3,582	5,941	16,933	495	15,506	8,889	1,753	26,643
55212	City of Norfolk	181,496	—	87,729	7,086	276,311	12,125	379,815	217,727	101,629	711,296
55213	City of Petersburg	166,757	—	80,605	140,591	387,953	11,140	348,970	200,045	159,803	719,958
55214	City of Portsmouth	474,097	—	229,163	82,031	785,291	31,672	992,139	568,739	144,187	1,736,737
55215	City of Radford	76,606	—	37,029	48,422	162,057	5,118	160,313	91,899	9,547	266,877
55216	City of Richmond	164,513	—	79,520	—	244,033	10,990	344,274	197,353	153,683	706,300
55217	City of Roanoke	60,578	—	29,282	6,502	96,362	4,047	126,772	72,671	25,923	229,413
55218	Town of Craigsville	1,408	—	680	1,753	3,841	94	2,946	1,689	1,731	6,460
55219	City of Staunton	96,485	—	46,638	22,853	165,976	6,446	201,912	115,745	37,422	361,525
55220	City of Suffolk	446,902	—	216,018	83,606	746,526	29,856	935,227	536,115	120,062	1,621,260
55221	City of Williamsburg	74,481	—	36,002	39,234	149,717	4,976	155,867	89,350	21,739	271,932
55222	City of Winchester	177,911	—	85,996	44,509	308,416	11,885	372,312	213,426	50,444	648,067
55223	City of Martinsville	93,683	—	45,283	—	138,966	6,259	196,049	112,384	22,827	337,519

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55224	City of Falls Church	7,715	—	3,729	—	11,444	515	16,145	9,255	14,406	40,321
55225	City of Colonial Heights	89,898	—	43,454	16,007	149,359	6,006	188,129	107,844	45,908	347,887
55226	Town of Front Royal	51,071	—	24,686	9,547	85,304	3,412	106,875	61,266	25,681	197,234
55229	Town of Chilhowie	6,414	—	3,100	5,158	14,672	428	13,422	7,694	333	21,877
55230	City of Covington	24,739	—	11,958	2,587	39,284	1,653	51,770	29,677	18,276	101,376
55231	Town of Floyd	1,341	—	648	1,484	3,473	90	2,807	1,609	—	4,506
55232	City of Franklin	45,308	—	21,900	—	67,208	3,027	94,815	54,352	73,328	225,522
55233	City of Chesapeake	1,106,971	—	535,073	111,501	1,753,545	73,952	2,316,546	1,327,949	204,137	3,922,584
55234	City of Virginia Beach	2,163,256	—	1,045,647	123,860	3,332,763	144,518	4,527,023	2,595,094	1,050,771	8,317,406
55235	City of Norton	23,451	—	11,335	11,533	46,319	1,567	49,075	28,132	4,643	83,417
55236	City of Manassas Park	66,156	—	31,977	23,691	121,824	4,420	138,443	79,362	11,586	233,811
55239	Town of Grottoes	4,355	—	2,105	826	7,286	291	9,115	5,225	10,893	25,524
55240	Town of Onley	1,647	—	796	2,251	4,694	110	3,446	1,975	4,157	9,688
55241	Town of West Point	10,716	—	5,180	2,559	18,455	716	22,425	12,855	1,032	37,028
55242	Town of South Hill	20,303	—	9,814	188,264	218,381	1,356	42,489	24,357	—	68,202
55245	Town of Scottsville	1,129	—	546	996	2,671	75	2,362	1,354	2,065	5,856
55246	Town of Burkeville	611	—	295	247	1,153	41	1,278	733	910	2,962
55247	Town of Madison	518	—	250	2,427	3,195	35	1,084	621	123	1,863
55250	Town of Rich Creek	1,527	—	738	8,540	10,805	102	3,196	1,832	—	5,130
55252	Town of Windsor	4,130	—	1,996	1,084	7,210	276	8,642	4,954	2,587	16,459
55254	Town of Stephens City	2,643	—	1,277	3,816	7,736	177	5,530	3,170	5,450	14,327
55257	Town of Lebanon	14,208	—	6,868	1,638	22,714	949	29,734	17,045	5,816	53,544
55258	City of Newport News	558,844	—	270,127	1,223,681	2,052,652	37,334	1,169,486	670,402	—	1,877,222

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		Deferred Outflows of Resources					Deferred Inflows of Resources				
Employer Code	Employer	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources
55260	Town of Haymarket	4,050	—	1,958	1,846	7,854	271	8,476	4,859	2,534	16,140
55261	Town of Lovettsville	3,094	—	1,496	2,667	7,257	207	6,475	3,712	8,360	18,754
55264	Town of Eastville	1,793	—	867	14,292	16,952	120	3,751	2,151	—	6,022
55300	Town of Abingdon	30,595	—	14,788	—	45,383	2,044	64,025	36,702	61,879	164,650
55301	Town of Dumfries	10,676	—	5,161	25,131	40,968	713	22,342	12,807	10,026	45,888
55302	Town of Iron Gate	332	—	160	167	659	22	695	398	104	1,219
55303	Town of Montross	611	—	295	417	1,323	41	1,278	733	597	2,649
55304	Town of South Boston	22,402	—	10,828	5,929	39,159	1,497	46,879	26,873	3,478	78,727
55305	Town of Gretna	3,227	—	1,560	874	5,661	216	6,753	3,871	616	11,456
55306	Town of Remington	1,328	—	642	1,790	3,760	89	2,779	1,593	84	4,545
55307	City of Lexington	32,201	—	15,565	5,752	53,518	2,151	67,387	38,630	30,954	139,122
55308	City of Waynesboro	92,315	—	44,622	15,273	152,210	6,167	193,187	110,743	32,876	342,973
55309	Town of Colonial Beach	14,155	—	6,842	16,634	37,631	946	29,623	16,981	5,076	52,626
55310	Town of Smithfield	20,848	—	10,077	10,593	41,518	1,393	43,628	25,010	5,356	75,387
55311	Town of Brookneal	1,965	—	950	1,819	4,734	131	4,113	2,358	2,587	9,189
55312	Town of Hamilton	876	—	424	493	1,793	59	1,834	1,051	9,701	12,645
55313	City of Galax	44,484	—	21,502	20,703	86,689	2,972	93,092	53,365	13,105	162,534
55314	Town of Jonesville	2,151	—	1,040	—	3,191	144	4,502	2,581	4,257	11,484
55315	Town of Wytheville	51,987	—	25,129	50,575	127,691	3,473	108,793	62,365	4,865	179,496
55317	Town of Vienna	84,799	—	40,989	15,587	141,375	5,665	177,458	101,727	34,722	319,572
55318	Town of Vinton	18,909	—	9,140	6,190	34,239	1,263	39,571	22,684	56,941	120,459
55319	City of Emporia	32,972	—	15,937	19,990	68,899	2,203	68,999	39,553	12,084	122,839
55320	Town of Culpeper	66,434	—	32,112	12,807	111,353	4,438	139,027	79,696	22,415	245,576

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Employer Code	Employer	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources
55321	Town of Woodstock	19,347	—	9,352	6,540	35,239	1,293	40,488	23,210	4,603	69,594
55322	Town of Glasgow	1,261	—	610	310	2,181	84	2,640	1,513	417	4,654
55323	Town of Marion	21,512	—	10,398	5,518	37,428	1,437	45,018	25,806	23,851	96,112
55324	Town of Altavista	16,572	—	8,010	12,769	37,351	1,107	34,680	19,880	1,444	57,111
55325	Town of Herndon	114,597	—	55,392	7,503	177,492	7,656	239,816	137,473	45,122	430,067
55326	Town of Pearisburg	9,016	—	4,358	584	13,958	602	18,868	10,816	5,385	35,671
55329	Town of Leesburg	175,029	—	84,604	77,748	337,381	11,693	366,282	209,970	18,248	606,193
55330	Town of Chatham	1,779	—	860	—	2,639	119	3,724	2,135	19,308	25,286
55331	Town of Bowling Green	3,612	—	1,746	12,358	17,716	241	7,559	4,333	1,355	13,488
55332	City of Manassas	212,755	—	102,839	68,615	384,209	14,213	445,230	255,226	37,861	752,530
55334	Town of Boydton	1,620	—	783	1,857	4,260	108	3,390	1,943	498	5,939
55335	City of Salem	154,792	—	74,822	17,504	247,118	10,341	323,932	185,693	94,477	614,443
55336	Town of Mckenney	292	—	141	453	886	20	611	350	84	1,065
55338	Town of Quantico	584	—	282	247	1,113	39	1,223	701	3,105	5,068
55339	Town of Halifax	2,430	—	1,175	1,951	5,556	162	5,085	2,915	826	8,988
55340	Town of Blacksburg	102,912	—	49,744	7,972	160,628	6,875	215,362	123,455	22,629	368,321
55341	Town of Chincoteague	14,368	—	6,945	5,089	26,402	960	30,067	17,236	2,093	50,356
55342	Town of Lawrenceville	6,613	—	3,196	4,711	14,520	442	13,839	7,933	6,175	28,389
55343	Town of Amherst	6,533	—	3,158	6,342	16,033	436	13,672	7,837	—	21,945
55344	Town of Stanley	4,648	—	2,247	4,924	11,819	310	9,726	5,575	3,175	18,786
55345	Town of Hillsville	10,623	—	5,135	4,645	20,403	710	22,231	12,744	2,251	37,936
55346	Town of Elkton	7,688	—	3,716	4,431	15,835	514	16,090	9,223	757	26,584
55347	Town of Bridgewater	15,536	—	7,510	5,212	28,258	1,038	32,513	18,638	17,290	69,479

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55348	Town of Purcellville	35,641	—	17,228	24,817	77,686	2,381	74,585	42,755	8,584	128,305
55349	Town of Timberville	4,541	—	2,195	1,736	8,472	303	9,504	5,448	251	15,506
55350	Town of Wise	12,801	—	6,188	2,655	21,644	855	26,788	15,356	21,497	64,496
55351	Town of New Market	6,002	—	2,901	2,983	11,886	401	12,560	7,200	251	20,412
55353	Town of Rocky Mount	19,427	—	9,390	13,370	42,187	1,298	40,655	23,305	15,884	81,142
55355	Town of Luray	13,598	—	6,573	2,835	23,006	908	28,456	16,312	6,957	52,633
55357	Town of Strasburg	20,091	—	9,711	5,919	35,721	1,342	42,044	24,102	4,025	71,513
55358	Town of Appomattox	5,312	—	2,567	33,498	41,377	355	11,115	6,372	—	17,842
55359	Town of Clarksville	6,374	—	3,081	3,428	12,883	426	13,339	7,646	—	21,411
55360	Town of Dublin	6,945	—	3,357	6,156	16,458	464	14,533	8,331	2,116	25,444
55361	Town of Middleburg	7,011	—	3,389	9,987	20,387	468	14,672	8,411	3,302	26,853
55363	Town of Chase City	7,715	—	3,729	2,768	14,212	515	16,145	9,255	5,636	31,551
55364	Town of Bedford	27,607	—	13,344	10,656	51,607	1,844	57,773	33,118	6,707	99,442
55365	City of Poquoson	42,546	—	20,565	5,662	68,773	2,842	89,035	51,039	11,521	154,437
55366	Town of Ashland	21,592	—	10,437	2,213	34,242	1,442	45,184	25,902	16,921	89,449
55367	Town of Broadway	7,171	—	3,466	3,324	13,961	479	15,006	8,602	—	24,087
55368	Town of Berryville	11,022	—	5,327	5,251	21,600	736	23,065	13,222	—	37,023
55370	Town of Urbanna	558	—	270	1,077	1,905	37	1,167	669	2,093	3,966
55371	Town of Bluefield	16,492	—	7,972	3,816	28,280	1,102	34,514	19,785	3,525	58,926
55372	Town of Weber City	916	—	443	500	1,859	61	1,917	1,099	2,000	5,077
55374	Town of Hurt	717	—	347	1,668	2,732	48	1,501	860	4,386	6,795
55376	Town of Coeburn	4,860	—	2,349	1,001	8,210	325	10,171	5,830	3,678	20,004
55377	Town of Dayton	5,006	—	2,420	4,187	11,613	334	10,476	6,006	7,169	23,985

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55378	Town of Courtland	691	—	334	—	1,025	46	1,445	828	84	2,403
55379	Town of Cape Charles	9,322	—	4,506	3,966	17,794	623	19,508	11,183	3,865	35,179
55381	Town of Warsaw	4,568	—	2,208	5,445	12,221	305	9,559	5,480	—	15,344
55382	Town of Grundy	3,931	—	1,900	1,916	7,747	263	8,225	4,715	9,935	23,138
55383	Town of Warrenton	42,426	—	20,507	29,936	92,869	2,834	88,785	50,895	11,837	154,351
55384	Town of Louisa	3,439	—	1,662	—	5,101	230	7,197	4,126	10,496	22,049
55385	Town of Kenbridge	3,014	—	1,457	1,569	6,040	201	6,308	3,616	2,064	12,189
55386	Town of Mt Jackson	6,108	—	2,953	7,795	16,856	408	12,783	7,328	826	21,345
55387	Town of Pulaski	26,730	—	12,921	4,237	43,888	1,786	55,939	32,067	22,326	112,118
55389	Town of Pembroke	1,965	—	950	3,214	6,129	131	4,113	2,358	206	6,808
55390	Town of Parksley	1,022	—	494	3,835	5,351	68	2,140	1,227	7,528	10,963
55391	Town of Onancock	4,156	—	2,009	949	7,114	278	8,698	4,986	653	14,615
55392	Town of Victoria	3,426	—	1,656	206	5,288	229	7,169	4,110	1,200	12,708
55393	Town of Shenandoah	5,577	—	2,696	7,077	15,350	373	11,671	6,690	653	19,387
55395	Town of Round Hill	6,015	—	2,908	11,011	19,934	402	12,588	7,216	6,669	26,875
55396	Town of Kilmarnock	5,630	—	2,721	2,213	10,564	376	11,782	6,754	4,437	23,349
55397	Town of Orange	15,563	—	7,523	7,975	31,061	1,040	32,568	18,670	11,085	63,363
55399	Town of Blackstone	15,510	—	7,497	15,389	38,396	1,036	32,457	18,606	6,815	58,914
55401	Southeastern Public Svc Auth	38,071	—	18,402	—	56,473	2,543	79,670	45,670	28,134	156,017
55402	Pittsylvania Co Svc Auth	—	—	—	4,000	4,000	—	—	—	27,438	27,438
55403	Rappahannock Area Youth Services & Group Home Commission	3,174	—	1,534	—	4,708	212	6,641	3,807	4,976	15,636
55404	Appomattox Regional Library	4,834	—	2,336	4,065	11,235	323	10,115	5,798	2,209	18,445
55405	Staunton Red/Hous Auth	3,054	—	1,476	2,941	7,471	204	6,391	3,664	—	10,259

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55408	Alleghany Highlands Regional Library, Inc.	651	—	315	535	1,501	43	1,362	781	167	2,353
55409	Southside Reg Juvenile Group Home	850	—	411	—	1,261	57	1,778	1,020	—	2,855
55411	Hampton Roads Sanitation Dist	348,731	—	168,565	75,043	592,339	23,297	729,786	418,346	41,160	1,212,589
55412	Peninsula Airport Commission	14,647	—	7,080	4,584	26,311	978	30,651	17,570	23,335	72,534
55413	Richmond Redevelopment And Housing Authority	59,224	—	28,627	52,567	140,418	3,957	123,937	71,047	35,876	234,817
55415	Chesapeake Red/Hous Auth	13,744	—	6,643	247	20,634	918	28,761	16,487	6,682	52,848
55417	Norfolk Airport Authority	79,381	—	38,370	10,905	128,656	5,303	166,121	95,228	32,874	299,526
55418	Charlottesville Red/Hous Auth	4,329	—	2,092	14,179	20,600	289	9,059	5,193	8,536	23,077
55419	Hampton Red/Hous Authority	17,953	—	8,678	1,833	28,464	1,199	37,570	21,537	24,224	84,530
55420	Loudoun County Sanitation Authority	163,477	—	79,019	112,768	355,264	10,921	342,106	196,111	1,342	550,480
55421	Danville Red/Hous Auth	9,548	—	4,615	4,711	18,874	638	19,980	11,453	2,340	34,411
55422	NRV Regional Water Authority	9,109	—	4,403	11,586	25,098	609	19,063	10,928	517	31,117
55423	Northern Virginia Juvenile Detention Center	20,476	—	9,897	7,078	37,451	1,368	42,850	24,564	90,131	158,913
55425	Colonial Behavioral Health	59,689	—	28,852	14,336	102,877	3,988	124,910	71,604	27,268	227,770
55426	Blacksburg-VPI Sanitation Authority	6,321	—	3,055	—	9,376	422	13,227	7,583	2,811	24,043
55427	Potomac River Fisheries Comm	1,899	—	918	1,828	4,645	127	3,974	2,278	1,084	7,463
55428	Chesapeake Bridge/Tunnel	53,766	—	25,989	4,179	83,934	3,592	112,516	64,499	19,968	200,575
55429	Alexandria Red/Hous Auth	29,771	—	14,390	1,515	45,676	1,989	62,302	35,714	32,875	132,880
55430	Albemarle Co Service Auth	29,931	—	14,468	18,619	63,018	2,000	62,636	35,906	—	100,542
55431	Franklin Red/Hous Auth	345	—	167	1,303	1,815	23	723	414	24,207	25,367
55432	Bristol Redevelopment and Housing Authority	7,197	—	3,479	1,499	12,175	481	15,061	8,634	2,000	26,176
55433	Norfolk Red/Hous Auth	84,919	—	41,047	9,449	135,415	5,673	177,708	101,871	100,587	385,839
55435	Richmond Metropolitan Transportation Authority	21,645	—	10,462	668	32,775	1,446	45,296	25,965	55,816	128,523

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55436	Riverside Regional Jail	73,419	—	35,488	30,967	139,874	4,905	153,643	88,075	295,076	541,699
55439	Rappahannock Rapidan Regional Commission	2,311	—	1,117	2,065	5,493	154	4,835	2,772	2,830	10,591
55440	Shenandoah Valley Juvenile Center	18,644	—	9,012	11,688	39,344	1,246	39,015	22,365	33,108	95,734
55443	Bedford Public Library	4,276	—	2,067	123	6,466	286	8,948	5,129	2,305	16,668
55445	Chesterfield County Health Center Commission	43,635	—	21,092	33,122	97,849	2,915	91,314	52,345	50,644	197,218
55446	Washington County Service Authority	23,995	—	11,598	2,167	37,760	1,603	50,214	28,785	14,261	94,863
55447	Rappahannock Area Comm Svcs	144,395	—	69,796	74,569	288,760	9,646	302,174	173,220	—	485,040
55449	Hampton Roads Planning District Commission	21,831	—	10,552	4,423	36,806	1,458	45,685	26,188	16,486	89,817
55450	Meherrin Regional Library	1,793	—	867	1,084	3,744	120	3,751	2,151	1,358	7,380
55453	Rockbridge Area Comm Svc Bd	23,822	—	11,515	12,830	48,167	1,591	49,853	28,578	46,713	126,735
55454	Greensville - Emporia So Svcs	7,330	—	3,543	1,749	12,622	490	15,339	8,793	3,215	27,837
55455	James City Service Authority	30,077	—	14,538	3,435	48,050	2,009	62,941	36,081	1,761	102,792
55456	Accomack/Northampton Plan	4,674	—	2,259	1,161	8,094	312	9,782	5,607	4,384	20,085
55457	Harrisonburg-Rockingham Regional Sewer Authority	11,154	—	5,392	3,946	20,492	745	23,342	13,381	2,064	39,532
55458	Wytheville Red/ Hous Auth	3,213	—	1,553	167	4,933	215	6,725	3,855	576	11,371
55459	Waynesboro Red/Hous Auth	4,674	—	2,259	251	7,184	312	9,782	5,607	7,769	23,470
55460	Region Ten Community Services Board	121,223	—	58,595	34,228	214,046	8,098	253,683	145,422	300,419	707,622
55462	LENOWISCO Planning Dist Comm	1,740	—	841	247	2,828	116	3,640	2,087	3,258	9,101
55465	Rivanna Water & Sewer Auth	37,101	—	17,934	30,113	85,148	2,479	77,642	44,508	—	124,629
55466	Appomattox River Water Auth	9,295	—	4,493	1,583	15,371	621	19,452	11,151	11,513	42,737
55467	Campbell Co Utilities & Svcs	8,830	—	4,268	4,500	17,598	590	18,479	10,593	3,716	33,378
55469	Eastern Shore Comm Svcs Bd	32,055	—	15,494	4,203	51,752	2,141	67,082	38,454	27,052	134,729
55470	Anchor Commission	1,554	—	751	2,108	4,413	104	3,251	1,864	123	5,342
55471	Horizon Behavioral Health	152,442	—	73,685	—	226,127	10,184	319,014	182,873	340,206	852,277

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55472	District 19 Community Services Board	58,361	—	28,210	6,194	92,765	3,899	122,131	70,011	36,329	232,370
55473	Hampton Roads Transit	117,001	—	56,554	28,319	201,874	7,816	244,846	140,357	68,849	461,868
55474	Upper Occoquan Sewage Auth	93,284	—	45,091	12,189	150,564	6,232	195,215	111,906	52,377	365,730
55475	New River Valley Juv Det Comm	4,462	—	2,157	1,113	7,732	298	9,337	5,352	8,392	23,379
55477	Frederick Co Sanitation Auth	27,394	—	13,242	30,026	70,662	1,830	57,328	32,863	412	92,433
55479	Cumberland Mountain Comm Svcs	72,968	—	35,270	37,621	145,859	4,875	152,699	87,534	43,804	288,912
55482	Middle Pen/No Neck Comm Svcs_Board	77,058	—	37,247	12,055	126,360	5,148	161,258	92,440	152,448	411,294
55483	Rockbridge Co Public Svc Auth	2,709	—	1,309	167	4,185	181	5,669	3,250	1,028	10,128
55484	Danville-Pittsylvania Community Services	67,098	—	32,433	30,676	130,207	4,483	140,416	80,493	34,119	259,511
55485	Crater Juv Det Home Comm	8,631	—	4,172	247	13,050	577	18,063	10,354	3,285	32,279
55486	Hampton Roads Workforce Council	14,009	—	6,772	16,460	37,241	936	29,317	16,806	7,397	54,456
55487	Capital Region Airport Comm	48,561	—	23,473	20,022	92,056	3,244	101,623	58,255	107,812	270,934
55488	Northwestern Comm Svcs Bd	64,097	—	30,983	119,002	214,082	4,282	134,136	76,893	—	215,311
55489	Harrisonburg Rockingham Community Services Board	49,305	—	23,832	49,907	123,044	3,294	103,179	59,147	—	165,620
55491	Middle Peninsula Reg Security	20,569	—	9,942	5,291	35,802	1,374	43,045	24,675	247	69,341
55492	Northern Neck Planning District Commission	2,324	—	1,123	2,724	6,171	155	4,863	2,788	—	7,806
55493	Planning Dis One Behavioral Health Svcs	1,939	—	937	1,808	4,684	130	4,057	2,326	206	6,719
55494	Rockbridge Area Social Service Dept	6,839	—	3,306	7,271	17,416	457	14,311	8,204	3,668	26,640
55495	Dinwiddie Co Water Authority	3,267	—	1,579	616	5,462	218	6,836	3,919	4,447	15,420
55496	Rappahannock Rapidan Community Services Board	74,282	—	35,906	34,193	144,381	4,962	155,450	89,111	23,661	273,184
55498	Valley Community Services Bd	54,762	—	26,470	1,583	82,815	3,658	114,600	65,694	159,677	343,629
55499	Eastern Shore Public Library	1,700	—	822	1,342	3,864	114	3,557	2,039	414	6,124
55500	Alexandria City School Board	49,437	—	23,896	3,816	77,149	3,303	103,457	59,306	62,663	228,729

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Employer Code	Employer	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources
55501	Albemarle County Schools	61,163	—	29,564	123,514	214,241	4,086	127,995	73,372	32,138	237,591
55502	Alleghany County School Board	12,031	—	5,815	—	17,846	804	25,177	14,432	7,983	48,396
55503	Charlottesville Public Schools	13,558	—	6,553	1,668	21,779	906	28,372	16,264	10,009	55,551
55504	Amherst County School Board	17,820	—	8,614	7,580	34,014	1,190	37,292	21,378	9,733	69,593
55505	Appomattox County School Board	4,807	—	2,324	4,138	11,269	321	10,059	5,767	3,668	19,815
55506	Arlington Public Schools	158,949	—	76,831	118,335	354,115	10,619	332,630	190,679	14,284	548,212
55507	Augusta County School Board	18,179	—	8,787	3,125	30,091	1,214	38,043	21,808	7,072	68,137
55508	Bath County School Board	4,063	—	1,964	—	6,027	271	8,503	4,874	5,689	19,337
55509	Bedford County School Board	33,317	—	16,104	—	49,421	2,226	69,722	39,968	44,714	156,630
55510	Bland County School Board	1,447	—	700	—	2,147	97	3,029	1,736	13,159	18,021
55511	Botetourt County Schools	17,966	—	8,684	9,137	35,787	1,200	37,598	21,553	9,877	70,228
55512	Norfolk Public Schools	112,313	—	54,288	6,404	173,005	7,503	235,036	134,734	88,838	466,111
55513	Petersburg City Schools	17,063	—	8,248	11,522	36,833	1,140	35,708	20,470	9,414	66,732
55514	Buckingham County School Board	5,630	—	2,721	—	8,351	376	11,782	6,754	2,558	21,470
55515	Radford City School Board	2,271	—	1,098	—	3,369	152	4,752	2,724	1,422	9,050
55516	Caroline County School Board	9,694	—	4,686	13,572	27,952	648	20,286	11,629	12,801	45,364
55517	Carroll County School Board	13,000	—	6,284	—	19,284	868	27,205	15,595	22,708	66,376
55518	Charles City Co School Bd	1,979	—	956	1,978	4,913	132	4,141	2,374	370	7,017
55519	Charlotte County School Board	3,758	—	1,816	1,348	6,922	251	7,864	4,508	6,684	19,307
55520	Chesterfield Co School Bd	132,710	—	64,147	181,523	378,380	8,866	277,720	159,202	201,279	647,067
55521	Clarke County School Board	4,010	—	1,938	—	5,948	268	8,392	4,811	5,006	18,477
55522	Winchester Public Schools	15,842	—	7,657	3,987	27,486	1,058	33,152	19,004	3,578	56,792
55523	Culpeper County School Board	29,678	—	14,346	6,987	51,011	1,983	62,108	35,603	19,823	119,517

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Employer Code	Employer	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources
55524	Cumberland County School Board	4,170	—	2,015	412	6,597	279	8,726	5,002	5,558	19,565
55525	Dickenson County School Board	8,472	—	4,095	417	12,984	566	17,729	10,163	8,722	37,180
55526	Dinwiddie County School Board	12,615	—	6,098	6,169	24,882	843	26,399	15,133	13,912	56,287
55528	Essex County Public Schools	3,811	—	1,842	616	6,269	255	7,975	4,572	5,209	18,011
55530	Covington City School Board	2,536	—	1,226	1,272	5,034	169	5,308	3,043	2,093	10,613
55531	Floyd County School Board	10,796	—	5,218	739	16,753	721	22,592	12,951	2,579	38,843
55532	Fluvanna County Public Schools	13,120	—	6,342	—	19,462	876	27,455	15,739	27,658	71,728
55533	Chesapeake Public Schools	137,915	—	66,664	—	204,579	9,214	288,613	165,446	129,615	592,888
55534	Va Beach City School Board	299,094	—	144,572	—	443,666	19,981	625,912	358,801	167,253	1,171,947
55535	Giles County Schools	3,970	—	1,919	11,809	17,698	265	8,309	4,763	1,847	15,184
55536	Gloucester County School Board	23,305	—	11,265	23,602	58,172	1,557	48,769	27,957	25,467	103,750
55537	Goochland County School Board	5,736	—	2,773	4,089	12,598	383	12,005	6,882	3,209	22,479
55538	Grayson County School Board	5,803	—	2,805	1,847	10,455	388	12,144	6,961	12,226	31,719
55539	Greene County Public Schools	10,530	—	5,090	—	15,620	703	22,036	12,632	16,321	51,692
55540	Greensville County Public Schools	6,294	—	3,042	3,025	12,361	420	13,172	7,551	3,078	24,221
55541	Halifax County School Board	9,548	—	4,615	—	14,163	638	19,980	11,453	24,321	56,392
55542	Hanover County Public Schools	32,719	—	15,815	—	48,534	2,186	68,471	39,251	49,736	159,644
55543	Henrico Co School Board	3,917	—	1,893	1,960	7,770	262	8,198	4,699	11,364	24,523
55544	Henry County Public Schools	24,115	—	11,656	5,236	41,007	1,611	50,464	28,928	7,197	88,200
55545	Highland County School Board	1,487	—	719	—	2,206	99	3,112	1,784	1,564	6,559
55546	Isle of Wight County Schools	9,680	—	4,679	21,670	36,029	647	20,258	11,613	42,426	74,944
55548	King George Co School Board	17,395	—	8,408	9,176	34,979	1,162	36,403	20,868	7,901	66,334
55549	King and Queen County School Board	4,648	—	2,247	1,847	8,742	310	9,726	5,575	4,466	20,077

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Employer Code	Employer	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources
55550	King William Co School Board	8,339	—	4,031	21,425	33,795	557	17,451	10,004	26,298	54,310
55551	Lancaster County Public Schools	5,232	—	2,529	251	8,012	350	10,949	6,276	6,595	24,170
55552	Lee County School Board	13,199	—	6,380	3,558	23,137	882	27,622	15,834	8,996	53,334
55553	Loudoun County School Board	447,540	—	216,326	389,259	1,053,125	29,898	936,561	536,879	12,708	1,516,046
55554	Louisa County Public Schools	23,822	—	11,515	493	35,830	1,591	49,853	28,578	22,726	102,748
55555	Lunenburg County School Board	4,355	—	2,105	206	6,666	291	9,115	5,225	1,200	15,831
55556	Madison County School Board	5,258	—	2,542	1,326	9,126	351	11,004	6,308	4,628	22,291
55557	Mathews County School Board	5,604	—	2,709	3,184	11,497	374	11,727	6,722	3,816	22,639
55558	Mecklenburg Co School Board	8,379	—	4,050	18,014	30,443	560	17,535	10,052	8,865	37,012
55559	Middlesex County School Board	3,001	—	1,451	751	5,203	200	6,280	3,600	2,697	12,777
55560	Montgomery County School Board	31,737	—	15,340	17,607	64,684	2,120	66,415	38,072	60,057	166,664
55562	Nelson County Public Schools	9,322	—	4,506	—	13,828	623	19,508	11,183	17,270	48,584
55563	New Kent County School Board	9,096	—	4,397	4,748	18,241	608	19,035	10,912	2,475	33,030
55565	Northampton County Schools	5,883	—	2,843	251	8,977	393	12,310	7,057	8,769	28,529
55566	Northumberland Co School Bd	2,974	—	1,438	—	4,412	199	6,225	3,568	18,202	28,194
55567	Nottoway County School Board	5,869	—	2,837	—	8,706	392	12,283	7,041	6,545	26,261
55568	Orange County Public Schools	19,268	—	9,313	—	28,581	1,287	40,321	23,114	23,918	88,640
55569	Page County Public Schools	11,114	—	5,372	—	16,486	743	23,259	13,333	16,805	54,140
55570	Patrick County School Board	11,247	—	5,437	—	16,684	751	23,537	13,492	8,773	46,553
55571	Pittsylvania Co School Bd	17,674	—	8,543	—	26,217	1,181	36,987	21,202	19,670	79,040
55572	Powhatan County School Board	11,672	—	5,642	6,403	23,717	780	24,426	14,002	10,103	49,311
55573	Prince Edward Co School Bd	4,130	—	1,996	2,333	8,459	276	8,642	4,954	4,350	18,222
55574	Prince George Co School Bd	30,953	—	14,962	38,917	84,832	2,068	64,775	37,132	18,088	122,063

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55576	Prince William Co School Bd	389,816	—	188,424	17,270	595,510	26,042	815,764	467,633	137,545	1,446,984
55577	Pulaski County School Board	14,819	—	7,163	—	21,982	990	31,012	17,778	12,727	62,507
55578	Rappahannock Co School Board	4,674	—	2,259	374	7,307	312	9,782	5,607	412	16,113
55579	Richmond County School Board	558	—	270	1,323	2,151	37	1,167	669	517	2,390
55580	Roanoke County School Board	18,883	—	9,127	—	28,010	1,261	39,515	22,652	24,942	88,370
55581	Rockbridge Co School Bd	7,821	—	3,781	—	11,602	523	16,368	9,383	16,617	42,891
55582	Rockingham Co School Bd	52,571	—	25,411	—	77,982	3,512	110,015	63,066	42,721	219,314
55583	Russell County School Board	16,240	—	7,850	—	24,090	1,085	33,986	19,482	21,816	76,369
55584	Scott County School Board	15,935	—	7,702	7,106	30,743	1,065	33,346	19,116	3,481	57,008
55585	Shenandoah County School Board	23,132	—	11,181	—	34,313	1,545	48,408	27,750	26,723	104,426
55586	Smyth County School Board	13,412	—	6,483	—	19,895	896	28,067	16,089	18,650	63,702
55587	Southampton Co School Bd	5,046	—	2,439	2,025	9,510	337	10,560	6,053	10,108	27,058
55588	Spotsylvania Co School Bd	63,473	—	30,681	9,999	104,153	4,240	132,830	76,144	36,062	249,276
55589	Stafford County School Board	61,309	—	29,635	19,916	110,860	4,096	128,300	73,547	19,676	225,619
55590	Surry County Schools	6,281	—	3,036	928	10,245	420	13,144	7,535	4,493	25,592
55591	Sussex County School Board	5,776	—	2,792	—	8,568	386	12,088	6,929	7,419	26,822
55592	Tazewell County Schools	22,176	—	10,719	—	32,895	1,481	46,407	26,603	42,419	116,910
55593	Warren County School Board	9,521	—	4,602	—	14,123	636	19,924	11,422	35,447	67,429
55595	Washington County School Board	18,166	—	8,781	1,661	28,608	1,214	38,015	21,792	8,878	69,899
55596	Westmoreland Co School Bd	4,661	—	2,253	123	7,037	311	9,754	5,591	3,281	18,937
55597	Wise County School Board	10,490	—	5,071	2,322	17,883	701	21,953	12,584	8,488	43,726
55598	Wythe County School Board	9,362	—	4,525	2,419	16,306	625	19,591	11,230	2,340	33,786
55599	York County School Board	41,218	—	19,923	—	61,141	2,754	86,256	49,446	42,708	181,164

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55600	Accomack County School Board	17,714	—	8,562	—	26,276	1,183	37,070	21,250	26,734	86,237
55601	Bristol City School Bd	7,662	—	3,704	26,287	37,653	512	16,034	9,191	—	25,737
55602	Buena Vista City Schools	2,337	—	1,130	412	3,879	156	4,891	2,804	2,524	10,375
55603	Amelia County School Board	4,488	—	2,169	—	6,657	300	9,393	5,384	14,689	29,766
55605	Danville City Schools	16,107	—	7,786	22,329	46,222	1,076	33,708	19,323	1,303	55,410
55606	Franklin City Public Schools	3,492	—	1,688	5,088	10,268	233	7,308	4,190	—	11,731
55608	Harrisonburg City School Bd	15,749	—	7,612	12,047	35,408	1,052	32,957	18,893	2,717	55,619
55609	Hopewell City School Board	15,005	—	7,253	15,491	37,749	1,002	31,401	18,001	8,126	58,530
55610	Lynchburg Public Schools	26,332	—	12,728	12,599	51,659	1,759	55,105	31,589	16,914	105,367
55611	Fauquier County School Board	50,154	—	24,243	16,246	90,643	3,351	104,958	60,167	42,216	210,692
55612	Brunswick County Public Schools	7,091	—	3,428	2,064	12,583	474	14,839	8,506	9,137	32,956
55614	Portsmouth School Board	47,804	—	23,107	—	70,911	3,194	100,039	57,347	65,879	226,459
55615	Campbell County School Board	22,866	—	11,053	3,929	37,848	1,528	47,852	27,431	—	76,811
55616	Richmond Public Schools	72,769	—	35,174	54,319	162,262	4,861	152,282	87,295	51,427	295,865
55617	Roanoke City School Board	28,749	—	13,896	41,785	84,430	1,921	60,162	34,488	8,772	105,343
55619	Staunton City Schools	7,609	—	3,678	—	11,287	508	15,923	9,128	1,902	27,461
55620	Suffolk City School Board	48,707	—	23,543	29,842	102,092	3,254	101,929	58,430	19,756	183,369
55622	Craig County School Board	1,832	—	886	—	2,718	122	3,835	2,198	2,896	9,051
55623	Martinsville City Schools	2,457	—	1,187	—	3,644	164	5,141	2,947	7,526	15,778
55624	Appomattox Region Governor's School	691	—	334	493	1,518	46	1,445	828	373	2,692
55625	Colonial Heights City Schools	8,565	—	4,140	1,998	14,703	572	17,924	10,275	3,068	31,839
55632	Manassas City Schools	24,101	—	11,650	9,728	45,479	1,610	50,436	28,912	22,091	103,049
55633	Franklin County Public Schools	36,012	—	17,407	1,956	55,375	2,406	75,363	43,201	22,539	143,509

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55634	Frederick County School Board	63,301	—	30,597	13,002	106,900	4,229	132,469	75,937	3,915	216,550
55635	City of Salem Schools	8,153	—	3,941	653	12,747	545	17,062	9,781	5,746	33,134
55636	Manassas Park City Schools	9,136	—	4,416	2,510	16,062	610	19,119	10,960	3,439	34,128
55637	Newport News Public Schools	77,363	—	37,395	136,182	250,940	5,168	161,897	92,807	2,217	262,089
55638	Town of West Point School Bd	2,191	—	1,059	20,116	23,366	146	4,585	2,628	—	7,359
55708	Waynesboro Public Schools	5,989	—	2,895	1,993	10,877	400	12,533	7,184	—	20,117
55710	Valley Vo-Tech Center	518	—	250	1,072	1,840	35	1,084	621	517	2,257
55711	New Horizons Technical Ctr	2,311	—	1,117	2,893	6,321	154	4,835	2,772	—	7,761
55713	Galax City Schools	3,838	—	1,855	3,862	9,555	256	8,031	4,604	928	13,819
55714	Norton City Schools	2,032	—	982	4,430	7,444	136	4,252	2,437	—	6,825
55802	Williamsburg-James City Co Sch	36,318	—	17,555	14,170	68,043	2,426	76,002	43,568	39,971	161,967
55803	Poquoson City Public Schools	3,320	—	1,605	517	5,442	222	6,947	3,982	3,822	14,973
55806	Fredericksburg City Schools	9,720	—	4,698	7,946	22,364	649	20,341	11,661	2,268	34,919
55807	Hampton City Schools	25,549	—	12,349	8,404	46,302	1,707	53,465	30,649	37,174	122,995
55813	Buchanan County School Board	12,907	—	6,239	104	19,250	862	27,011	15,484	21,084	64,441
55814	Jackson River Technical Ctr	398	—	193	—	591	27	834	478	684	2,023
55815	Northern Neck Reg Voc Ctr	239	—	116	—	355	16	500	287	104	907
55856	Blue Ridge Resource Authority	2,576	—	1,245	23,887	27,708	172	5,391	3,090	—	8,653
55858	Peumansend Creek Regional Jail Authority	29,253	—	14,140	242,885	286,278	1,954	61,218	35,093	28,442	126,707
55859	Williamsburg Area Transit Authority	13,332	—	6,444	93,984	113,760	891	27,900	15,993	—	44,784
55860	Middle Peninsula Juvenile Detention Commission	14,806	—	7,157	106,235	128,198	989	30,984	17,762	3,201	52,936
55862	Crater Criminal Justice Training Academy	1,886	—	911	10,016	12,813	126	3,946	2,262	2,374	8,708

Virginia Retirement System
VRS Group Life Insurance Plan
Schedule of Deferred Outflows and Deferred Inflows of Resources by Employer
As of the Measurement Date of June 30, 2021

		Deferred Outflows of Resources					Deferred Inflows of Resources				
Employer Code	Employer	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources
55863	Central Shenandoah Criminal Justice Training Academy	2,696	—	1,303	11,360	15,359	180	5,641	3,234	370	9,425
55864	New River Valley Emergency Communications Regional Authority	12,442	—	6,014	47,391	65,847	831	26,038	14,926	417	42,212
55865	Maury Service Authority	6,122	—	2,959	28,011	37,092	409	12,811	7,344	4,679	25,243
55866	Hampton Roads Transportation Accountability Commission	2,244	—	1,085	7,524	10,853	150	4,696	2,692	84	7,622
55867	Pamunkey Regional Library	9,202	—	4,448	17,580	31,230	615	19,258	11,039	2,835	33,747
55868	Northern Virginia Transportation Authority	8,777	—	4,243	19,520	32,540	586	18,368	10,530	493	29,977
55869	RSW Regional Jail Authority	30,966	—	14,968	14,680	60,614	2,069	64,803	37,148	37,594	141,614
55870	Bedford Regional Water Authority	23,477	—	11,348	33,674	68,499	1,568	49,130	28,164	—	78,862
55871	Portsmouth Redevelopment And Housing Authority	18,989	—	9,179	—	28,168	1,269	39,738	22,779	50,152	113,938
55872	Southwest Regional Recreation Authority	3,904	—	1,887	14,583	20,374	261	8,170	4,683	206	13,320
55874	Meherrin River Regional Jail Authority	29,957	—	14,480	25,173	69,610	2,001	62,691	35,937	88,642	189,271
55875	Woodway Water Authority	1,487	—	719	370	2,576	99	3,112	1,784	373	5,368
55876	BVU Authority	23,769	—	11,489	—	35,258	1,588	49,742	28,514	209,221	289,065
55878	Mount Rogers Community Services Board	158,404	—	76,567	101,875	336,846	10,582	331,491	190,026	75,478	607,577
55879	Lonesome Pine Soil And Water Conservation District	332	—	160	311	803	22	695	398	—	1,115
55881	Central Virginia Planning District Commission	10,650	—	5,148	7,411	23,209	711	22,287	12,776	19,189	54,963
55882	Middle Peninsula Planning District Commission	1,726	—	834	3,811	6,371	115	3,613	2,071	3,784	9,583
55883	Western Virginia Regional Jail Authority	55,559	—	26,855	5,774	88,188	3,712	116,268	66,650	16,978	203,608
55884	Halifax Service Authority	8,193	—	3,960	1,001	13,154	547	17,146	9,829	3,367	30,889
55886	Russell County PSA	4,980	—	2,407	15,162	22,549	333	10,421	5,974	—	16,728
55887	Piedmont Community Services	84,799	—	40,989	91,886	217,674	5,665	177,458	101,727	1,956	286,806
55888	Blue Ridge Behavioral Healthcare	93,749	—	45,315	13,015	152,079	6,263	196,188	112,464	29,211	344,126

Virginia Retirement System
VRS Group Life Insurance Plan
Schedule of Deferred Outflows and Deferred Inflows of Resources by Employer
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55890	Middle River Regional Jail Authority	48,402	—	23,396	21,169	92,967	3,234	101,290	58,064	6,526	169,114
55892	Big Stone Gap Redevelopment and Housing Authority	1,952	—	944	12,493	15,389	130	4,085	2,342	—	6,557
55893	Eastern Shore Soil & Water Conservation District	1,102	—	533	2,164	3,799	74	2,306	1,322	2,167	5,869
55895	Town of Gordonsville	4,515	—	2,182	751	7,448	302	9,448	5,416	3,510	18,676
55896	Virginia Resources Authority	9,640	—	4,660	5,084	19,384	644	20,175	11,565	5,214	37,598
55897	Prince William County Service Authority	165,296	—	79,899	97,157	342,352	11,043	345,913	198,293	93,207	648,456
55898	Western Virginia Water Authority	73,366	—	35,463	35,152	143,981	4,901	153,532	88,012	4,127	250,572
55899	Shenandoah Valley Regional Airport Commission	4,595	—	2,221	417	7,233	307	9,615	5,512	310	15,744
55900	Alleghany Highlands Comm Svcs	19,892	—	9,615	4,309	33,816	1,329	41,627	23,863	12,670	79,489
55901	Brunswick Industrial Development Authority	1,022	—	494	3,159	4,675	68	2,140	1,227	1,573	5,008
55904	Appalachian Juvenile Commission	11,924	—	5,764	2,333	20,021	797	24,954	14,305	19,075	59,131
55905	Goochland Powhatan Comm Svcs	16,851	—	8,145	7,812	32,808	1,126	35,264	20,215	2,832	59,437
55906	Suffolk Redev & Housing Auth	6,971	—	3,370	2,213	12,554	466	14,589	8,363	15,155	38,573
55908	Lee Co Red/ Housing Auth	2,138	—	1,033	1,478	4,649	143	4,474	2,565	1,353	8,535
55909	Henry County Public Service Authority	15,988	—	7,728	1,416	25,132	1,068	33,458	19,179	4,707	58,412
55910	Southside Planning Dist Comm	3,134	—	1,515	2,931	7,580	209	6,558	3,759	5,263	15,789
55911	Economic Development Authority of Henrico Co, VA	5,232	—	2,529	1,922	9,683	350	10,949	6,276	1,740	19,315
55912	Augusta County Public Service Auth	36,530	—	17,658	4,781	58,969	2,440	76,447	43,823	10,269	132,979
55914	Rappahannock Juvenile Center	23,636	—	11,425	11,848	46,909	1,579	49,464	28,355	14,652	94,050
55915	Cumberland Plateau Reg Housing	3,413	—	1,650	862	5,925	228	7,142	4,094	3,454	14,918
55918	Amherst County Service Auth	7,476	—	3,614	9,169	20,259	499	15,645	8,968	4,689	29,801
55919	Pepper's Ferry Reg Wastewater	8,206	—	3,967	9,244	21,417	548	17,173	9,845	5,495	33,061

Virginia Retirement System
VRS Group Life Insurance Plan
Schedule of Deferred Outflows and Deferred Inflows of Resources by Employer
As of the Measurement Date of June 30, 2021

		Deferred Outflows of Resources					Deferred Inflows of Resources				
Employer Code	Employer	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources
55920	Rappahannock Regional Jail	94,187	—	45,527	15,995	155,709	6,292	197,105	112,989	72,819	389,205
55921	Thomas Jefferson Planning District Commission	4,528	—	2,189	12,013	18,730	303	9,476	5,432	6,820	22,031
55922	Piedmont Regional Jail Authority	25,164	—	12,163	10,012	47,339	1,681	52,660	30,187	65,039	149,567
55923	Nelson County Service Authority	5,949	—	2,876	—	8,825	397	12,449	7,137	3,770	23,753
55924	Coeburn-Norton-Wise Regional Water Treatment Authority	3,453	—	1,669	—	5,122	231	7,225	4,142	4,137	15,735
55925	Fauquier Co Water & Sanitation Auth	22,919	—	11,078	20,490	54,487	1,531	47,963	27,495	1,326	78,315
55926	Scott County Soil & Water Conservation District	730	—	353	251	1,334	49	1,528	876	1,847	4,300
55927	New River Resource Authority	7,781	—	3,761	3,525	15,067	520	16,284	9,335	—	26,139
55928	Scott County Public Service Authority	7,861	—	3,800	15,114	26,775	525	16,451	9,430	167	26,573
55929	Greensville County Water and Sewer Authority	8,167	—	3,947	3,675	15,789	546	17,090	9,797	4,381	31,814
55930	Petersburg Redevelopment and Housing Authority	8,020	—	3,877	1,600	13,497	536	16,784	9,622	3,006	29,948
55931	Central Rappahannock Regional Library	29,572	—	14,294	13,318	57,184	1,976	61,885	35,475	21,895	121,231
55932	Va Coalfield Economic Dev Auth	2,178	—	1,053	123	3,354	145	4,557	2,612	394	7,708
55933	Central Virginia Regional Jail	43,462	—	21,008	38,966	103,436	2,904	90,952	52,138	3,335	149,329
55934	Thomas Jefferson Soil & Water Conservation Dist.	2,802	—	1,354	5,026	9,182	187	5,863	3,361	3,835	13,246
55937	Wythe-Grayson Regional Library	1,832	—	886	1,390	4,108	122	3,835	2,198	537	6,692
55938	Colonial Soil & Water Conservation District	1,819	—	879	5,349	8,047	122	3,807	2,182	—	6,111
55939	Rivanna Solid Waste Authority	5,763	—	2,786	19,670	28,219	385	12,060	6,913	—	19,358
55940	Monacan Soil And Water Conservation District	1,341	—	648	2,587	4,576	90	2,807	1,609	—	4,506
55942	Tri-County/City Soil and Water Conservation Dist.	1,169	—	565	351	2,085	78	2,445	1,402	333	4,258
55944	Central Virginia Waste Management Authority	3,745	—	1,810	1,195	6,750	250	7,836	4,492	722	13,300
55945	Lonesome Pine Regional Library	4,727	—	2,285	370	7,382	316	9,893	5,671	8,784	24,664

Virginia Retirement System
VRS Group Life Insurance Plan
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		Deferred Outflows of Resources					Deferred Inflows of Resources				
Employer Code	Employer	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources
55946	Virginia Peninsulas Public Service Authority	9,587	—	4,634	—	14,221	640	20,063	11,501	10,470	42,674
55947	Tidewater Youth Services Commission	13,478	—	6,515	1,628	21,621	900	28,205	16,169	25,971	71,245
55948	Virginia Highlands Airport Authority	1,620	—	783	835	3,238	108	3,390	1,943	1,704	7,145
55949	Western Tidewater Regional Jail	44,763	—	21,637	4,959	71,359	2,990	93,676	53,699	48,061	198,426
55950	Scott County Redevelopment and Housing Authority	1,872	—	905	616	3,393	125	3,918	2,246	2,128	8,417
55951	Handley Regional Library	4,900	—	2,368	4,928	12,196	327	10,254	5,878	—	16,459
55952	Northern Neck Regional Jail	25,814	—	12,478	20,199	58,491	1,725	54,021	30,967	978	87,691
55953	Montgomery Regional Solid Waste Authority	3,731	—	1,804	1,084	6,619	249	7,809	4,476	10,742	23,276
55954	Potomac and Rappahannock Transportation Commission	57,020	—	27,561	13,686	98,267	3,809	119,325	68,402	39,245	230,781
55955	Giles County Public Service Authority	3,466	—	1,675	4,089	9,230	232	7,253	4,158	2,934	14,577
55956	South Central Wastewater Authority	11,261	—	5,443	2,213	18,917	752	23,565	13,508	6,483	44,308
55957	Wise County Redevelopment and Housing Authority	4,063	—	1,964	—	6,027	271	8,503	4,874	3,680	17,328
55958	Prince William Soil & Water Conservation District	1,408	—	680	747	2,835	94	2,946	1,689	—	4,729
55959	Hampton Roads Regional Jail	64,921	—	31,381	—	96,302	4,337	135,859	77,880	176,818	394,894
55960	Castlewood Water And Sewage Authority	—	—	—	653	653	—	—	—	18,676	18,676
55961	Pamunkey Regional Jail	36,969	—	17,869	7,328	62,166	2,470	77,364	44,348	39,783	163,965
55962	Charlottesville-Albemarle Airport Authority	15,828	—	7,651	27,692	51,171	1,057	33,124	18,988	5,664	58,833
55963	Virginia Peninsula Regional Jail	27,833	—	13,453	—	41,286	1,859	58,245	33,389	67,714	161,207
55964	Virginia Biotechnology Research Partnership Authority	5,046	—	2,439	9,715	17,200	337	10,560	6,053	—	16,950
55966	Blue Ridge Regional Jail Authority	92,820	—	44,866	—	137,686	6,201	194,243	111,349	104,255	416,048
55967	Massanutten Regional Library	5,285	—	2,555	4,801	12,641	353	11,060	6,340	826	18,579
55968	Albemarle-Charlottesville Regional Jail	49,079	—	23,723	2,606	75,408	3,279	102,707	58,876	42,416	207,278

Virginia Retirement System
VRS Group Life Insurance Plan
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Employer Code	Employer	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources
55969	Culpeper Soil and Water Conservation District	3,506	—	1,695	4,994	10,195	234	7,336	4,205	1,416	13,191
55970	New River Valley Regional Jail	54,059	—	26,130	—	80,189	3,611	113,128	64,850	56,777	238,366
55971	Sussex Service Authority	6,108	—	2,953	619	9,680	408	12,783	7,328	2,973	23,492
55974	Peaks of Otter Soil & Water Conservation District	279	—	135	123	537	19	584	335	1,326	2,264
55975	New River Soil & Water Conservation District	797	—	385	1,434	2,616	53	1,667	956	—	2,676
55977	Southside Regional Jail	12,801	—	6,188	4,977	23,966	855	26,788	15,356	7,964	50,963
55978	Evergreen Soil and Water Conservation District	677	—	327	—	1,004	45	1,417	812	1,068	3,342
55979	Roanoke Higher Education Authority	6,161	—	2,978	1,943	11,082	412	12,894	7,391	722	21,419
55981	John Marshall Soil & Water Conservation District	1,740	—	841	1,652	4,233	116	3,640	2,087	3,422	9,265
55982	Daniel Boone Soil and Water Conservation District	797	—	385	206	1,388	53	1,667	956	1,724	4,400
55983	Southside Behavioral Health	48,468	—	23,428	11,192	83,088	3,238	101,429	58,143	12,641	175,451
55984	Northern Shenandoah Valley Regional Commission	4,170	—	2,015	4,713	10,898	279	8,726	5,002	—	14,007
55985	Tazewell Soil and Water Conservation District	744	—	359	—	1,103	50	1,556	892	477	2,975
55988	Henricopolis Soil and Water Conservation District	876	—	424	206	1,506	59	1,834	1,051	167	3,111
55989	Piedmont Regional Juvenile Detention Center	3,997	—	1,932	1,577	7,506	267	8,364	4,795	3,648	17,074
55990	Roanoke River Service Authority	2,470	—	1,194	4,873	8,537	165	5,169	2,963	1,600	9,897
55991	Lee County Public Service Authority	4,794	—	2,317	5,447	12,558	320	10,032	5,751	—	16,103
55992	Blue Ridge Juvenile Detention Center	12,110	—	5,854	4,634	22,598	809	25,343	14,528	15,321	56,001
55994	Wise County Public Service Authority	6,493	—	3,139	1,023	10,655	434	13,589	7,790	4,127	25,940
55995	Holston River Soil and Water Conservation District	1,222	—	591	9,059	10,872	82	2,557	1,466	—	4,105
55998	Southwest Va Regional Jail	101,624	—	49,122	—	150,746	6,789	212,667	121,910	53,850	395,216

Virginia Retirement System
VRS Group Life Insurance Plan
Schedule of Deferred Outflows and Deferred Inflows of Resources by Employer
As of the Measurement Date of June 30, 2021

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Employer Code	Employer	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources
55999	Clinch Valley Soil & Water Conservation District	890	—	430	2,453	3,773	59	1,862	1,067	251	3,239
59212	City of Norfolk Local Plan	1,247,223	—	602,867	3,325	1,853,415	83,322	2,610,050	1,496,198	850,020	5,039,590
59214	City of Portsmouth Local Plan	9,733	—	4,705	—	14,438	650	20,369	11,676	101,494	134,189
59216	City of Richmond Local Plan	1,243,000	—	600,826	102,293	1,946,119	83,040	2,601,213	1,491,133	502,220	4,677,606
59217	City of Roanoke Local Plan	473,686	—	228,964	—	702,650	31,645	991,277	568,245	326,492	1,917,659
59617	Roanoke City School Board Local Plan	8,884	—	4,294	—	13,178	593	18,591	10,657	50,865	80,706
	Sub-total Political Subdivision	$ 35,831,301	$ —	$ 17,319,676	$ 17,124,484	$ 70,275,461	$ 2,393,736	$ 74,983,776	$ 42,984,089	$ 14,635,581	$ 134,997,182
Total for VRS Group Life Insurance		**$ 132,789,241**	**$ —**	**$ 64,185,966**	**$ 50,306,744**	**$ 247,281,951**	**$ 8,871,086**	**$ 277,886,593**	**$ 159,297,140**	**$ 50,306,744**	**$ 496,361,563**

The accompanying notes are an integral part of the Schedule of Deferred Outflows and Deferred Inflows of Resources by Employer.

Virginia Retirement System
VRS Group Life Insurance Plan
Notes to GASB No. 75 Schedules
For the Plan Year Ended June 30, 2021

Note 1. Summary of Significant Accounting Policies

Description of the Entity

The Virginia Retirement System (the System) is an independent agency of the Commonwealth of Virginia. The System administers four separate pension trust funds – the Virginia Retirement System (VRS), the State Police Officers' Retirement System (SPORS), the Virginia Law Officers' Retirement System (VaLORS), and the Judicial Retirement System (JRS) as well as several Other Post-Employment Benefit trust funds – the Group Life Insurance Program, the Retiree Health Insurance Credit Program, the Disability Insurance Program for state employees, the Line of Duty Act Program and the Virginia Local Disability Program for participating schools systems and local governments.

Administration and Management

The Board of Trustees (the Board) is responsible for the general administration and operation of the pension plans and the other employee benefit plans. The Board has full power to invest and reinvest the trust funds of the System through the adoption of investment policies and guidelines that fulfill the Board's investment objective to maximize long-term investment returns while targeting an acceptable level of risk.

The Board consists of nine members. Five members are appointed by the Governor and four members are appointed by the Joint Rules Committee of the General Assembly, subject to confirmation by the General Assembly. The Board appoints a Director to serve as the Chief Administrative Officer of the System and a Chief Investment Officer to direct, manage, and administer the investment of the System's funds.

The System issues an *Annual Comprehensive Financial Report* (Annual Report) containing the financial statements and required supplementary information for all of the System's pension and other employee benefit trust funds. A copy of the 2021 VRS Annual Report may be downloaded from the VRS website at varetire.org/pdf/publications/2021-annual-report.pdf, or by writing to the System's Chief Financial Officer at P.O. Box 2500, Richmond, VA 23218-2500. The pension and other employee benefit trust funds administered by the VRS are classified as fiduciary funds and are included in the basic financial statements of the Commonwealth of Virginia.

Other Post-Employment Benefits – Group Life Insurance

The Virginia Retirement System (VRS) Group Life Insurance Program is a multiple employer, cost-sharing plan. It provides coverage to state employees, teachers, and employees of participating political subdivisions. The Group Life Insurance Program was established pursuant to § 51.1-500 et seq. of the *Code of Virginia*, as amended, and which provides the authority under which benefit terms are established or may be amended. The Group Life Insurance Program is a defined benefit plan that provides a basic group life insurance benefit

for employees of participating employers. For purposes of measuring the net GLI OPEB liability, deferred outflows of resources and deferred inflows of resources related to the GLI OPEB, and GLI OPEB expense, information about the fiduciary net position of the Virginia Retirement System (VRS) Group Life Insurance Plan and the additions to/deductions from the VRS Group Life Insurance Plan's fiduciary net position have been determined on the same basis as they were reported by VRS. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Note 2. General Information about the GLI OPEB Plan

Plan Description

All full-time, salaried permanent employees of state agencies, teachers and participating political subdivisions are automatically covered by the VRS Group Life Insurance Program upon employment. This plan is administered by the Virginia Retirement System (the System), along with pensions and other OPEB plans, for public employer groups in the Commonwealth of Virginia.

In addition to the Basic Group Life Insurance benefit, members are also eligible to elect additional coverage for themselves as well as a spouse or dependent children through the Optional Group Life Insurance Program. For members who elect the optional group life insurance coverage, the insurer bills employers directly for the premiums. Employers deduct these premiums from members' paychecks and pay the premiums to the insurer. Since this is a separate and fully insured program, it is not included as part of the Group Life Insurance Program OPEB.

The specific information for the Group Life Insurance Program OPEB, including eligibility, coverage and benefits is set out in the following table:

GROUP LIFE INSURANCE PROGRAM PLAN PROVISIONS

Eligible Employees

The Group Life Insurance Program was established July 1, 1960, for state employees, teachers and employees of political subdivisions that elect the program, including the following employers that do not participate in VRS for retirement:

- City of Richmond
- City of Portsmouth
- City of Roanoke
- City of Norfolk
- Roanoke City Schools Board

Basic group life insurance coverage is automatic upon employment. Coverage ends for employees who leave their position before retirement eligibility or who take a refund of their accumulated retirement member contributions and accrued interest.

Benefit Amounts

The benefits payable under the Group Life Insurance Program have several components.

- **Natural Death Benefit:** The natural death benefit is equal to the employee's covered compensation rounded to the next highest thousand and then doubled.
- **Accidental Death Benefit:** The accidental death benefit is double the natural death benefit.
- **Other Benefit Provisions:** In addition to the basic natural and accidental death benefits, the program provides additional benefits provided under specific circumstances. These include:
    - Accidental dismemberment benefit
    - Safety belt benefit
    - Repatriation benefit
    - Felonious assault benefit
    - Accelerated death benefit option

Reduction in Benefit Amounts

The benefit amounts provided to retired members covered under the Group Life Insurance Program are subject to a reduction factor. The benefit amount reduces by 25% on January 1 following one calendar year of separation. The benefit amount reduces by an additional 25% on each subsequent January 1 until it reaches 25% of its original value.

Minimum Benefit Amount and Cost-of-Living Adjustment (COLA)

For covered members with at least 30 years of service credit, there is a minimum benefit payable under the Group Life Insurance Program. The minimum benefit was set at $8,000 by statute in 2015. This will be increased annually based on the VRS Plan 2 cost-of-living adjustment calculation. The minimum benefit adjusted for the COLA is $8,722 as of June 30, 2022.

Contributions

The contribution requirements for the Group Life Insurance Program are governed by § 51.1-506 and §51.1-508 of the *Code of Virginia*, as amended, but may be impacted as a result of funding provided to state agencies and school divisions by the Virginia General Assembly. The total rate for the Group Life Insurance Program was 1.34% of covered employee compensation. This was allocated into an employee and an employer component using a 60/40 split. The employee component was 0.80% (1.34% X 60%) and the employer component was 0.54% (1.34% X 40%). Employers may elect to pay all or part of the employee contribution, however the employer must pay all of the employer contribution. Each employer's contractually required employer contribution rate for the year ended June 30, 2021, was 0.54% of covered employee

compensation. This rate was based on an actuarially determined rate from an actuarial valuation as of June 30, 2019. The actuarially determined rate, when combined with employee contributions, was expected to finance the costs of benefits payable during the year, with an additional amount to finance any unfunded accrued liability.

Actuarial Assumptions

The total GLI OPEB liability was based on an actuarial valuation as of June 30, 2020, using the Entry Age Normal actuarial cost method. The following assumptions, which applied to all periods included in the measurement, were used to roll the valuation forward to the measurement date of June 30, 2021.

Inflation	2.50%
Salary increases, including inflation –	
General state employees	3.50% – 5.35%
Teachers	3.50% – 5.95%
SPORS employees	3.50% – 4.75%
VaLORS employees	3.50% – 4.75%
JRS employees	4.50%
Locality – General employees	3.50% – 5.35%
Locality – Hazardous Duty employees	3.50% – 4.75%
Investment rate of return	6.75%, net of investment expenses, including inflation

Mortality rates – General State Employees

Pre-Retirement:
Pub-2010 Amount Weighted General Employee Rates projected generationally; females set forward 2 years

Post-Retirement:
Pub-2010 Amount Weighted General Healthy Retiree Rates projected generationally; 110% of rates for females

Post-Disablement:
Pub-2010 Amount Weighted General Disabled Rates projected generationally; males and females set forward 3 years

Beneficiaries and Survivors:
Pub-2010 Amount Weighted General Contingent Annuitant Rates projected generationally; 110% of rates for males and females

Mortality Improvement Scale:
Rates projected generationally with Modified MP-2020 Improvement Scale that is 75% of the MP-2020 rates

The actuarial assumptions used in the June 30, 2020, valuation were based on the results of an actuarial experience study for the period from July 1, 2016, through June 30, 2020, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 2019. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

Mortality Rates (Pre-retirement, post-retirement healthy, and disabled)	Update to PUB2010 public sector mortality tables. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020
Retirement Rates	Adjusted rates to better fit experience for Plan 1; set separate rates based on experience for Plan 2/Hybrid; changed final retirement age from 75 to 80 for all
Withdrawal Rates	Adjusted rates to better fit experience at each year age and service through 9 years of service
Disability Rates	No change
Salary Scale	No change
Line of Duty Disability	No change
Discount Rate	No change

Mortality rates – Teachers

Pre-Retirement:
Pub-2010 Amount Weighted Teachers Employee Rates projected generationally; 110% of rates for males

Post-Retirement:
Pub-2010 Amount Weighted Teachers Healthy Retiree Rates projected generationally; males set forward 1 year; 105% of rates for females

Post-Disablement:
Pub-2010 Amount Weighted Teachers Disabled Rates projected generationally; 110% of rates for males and females

Beneficiaries and Survivors:
Pub-2010 Amount Weighted Teachers Contingent Annuitant Rates projected generationally

Mortality Improvement Scale:
Rates projected generationally with Modified MP-2020 Improvement Scale that is 75% of the MP-2020 rates

The actuarial assumptions used in the June 30, 2020, valuation were based on the results of an actuarial experience study for the period from July 1, 2016, through June 30, 2020, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 2019. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

Mortality Rates (Pre-retirement, post-retirement healthy, and disabled)	Update to PUB2010 public sector mortality tables. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020
Retirement Rates	Adjusted rates to better fit experience for Plan 1; set separate rates based on experience for Plan 2/Hybrid; changed final retirement age from 75 to 80 for all
Withdrawal Rates	Adjusted rates to better fit experience at each age and service decrement through 9 years of service
Disability Rates	No change
Salary Scale	No change
Discount Rate	No change

Mortality rates – SPORS Employees

Pre-Retirement:

Pub-2010 Amount Weighted Safety Employee Rates projected generationally; 95% of rates for males; 105% of rates for females set forward 2 years.

Post-Retirement:

Pub-2010 Amount Weighted Safety Healthy Retiree Rates projected generationally; 110% of rates for males; 105% of rates for females set forward 3 years

Post-Disablement:

Pub-2010 Amount Weighted General Disabled Rates projected generationally; 95% of rates for males set back 3 years; 90% of rates for females set back 3 years

Beneficiaries and Survivors:

Pub-2010 Amount Weighted Safety Contingent Annuitant Rates projected generationally; 110% of rates for males and females set forward 2 years

Mortality Improvement Scale:

Rates projected generationally with Modified MP-2020 Improvement Scale that is 75% of the MP-2020 rates

The actuarial assumptions used in the June 30, 2020, valuation were based on the results of an actuarial experience study for the period from July 1, 2016, through June 30, 2020, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 2019. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

Mortality Rates (Pre-retirement, post-retirement healthy, and disabled)	Update to PUB2010 public sector mortality tables. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020
Retirement Rates	Increased rates for ages 55 to 61, 63, and 64 with 26 or more years of service; changed final retirement age from 65 to 70
Withdrawal Rates	Decreased rate for 0 years of service and increased rates for 1 to 6
Disability Rates	No change
Salary Scale	No change
Line of Duty Disability	No change
Discount Rate	No change

Mortality rates – VaLORS Employees

Pre-Retirement:

Pub-2010 Amount Weighted Safety Employee Rates projected generationally; 95% of rates for males; 105% of rates for females set forward 2 years

Post-Retirement:

Pub-2010 Amount Weighted Safety Healthy Retiree Rates projected generationally; 110% of rates for males; 105% of rates for females set forward 3 years

Post-Disablement:

Pub-2010 Amount Weighted General Disabled Rates projected generationally; 95% of rates for males set back 3 years; 90% of rates for females set back 3 years

Beneficiaries and Survivors:

Pub-2010 Amount Weighted Safety Contingent Annuitant Rates projected generationally; 110% of rates for males and females set forward 2 years

Mortality Improvement Scale:

Rates projected generationally with Modified MP-2020 Improvement Scale that is 75% of the MP-2020 rates

The actuarial assumptions used in the June 30, 2020, valuation were based on the results of an actuarial experience study for the period from July 1, 2016, through June 30, 2020, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 2019. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

Mortality Rates (Pre-retirement, post-retirement healthy, and disabled)	Update to PUB2010 public sector mortality tables. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020
Retirement Rates	Increased rates at some younger ages, decreased at age 62, and changed final retirement age from 65 to 70
Withdrawal Rates	Adjusted rates to better fit experience at each year age and service through 9 years of service
Disability Rates	No change
Salary Scale	No change
Line of Duty Disability	No change
Discount Rate	No change

Mortality rates – JRS Employees

Pre-Retirement:
Pub-2010 Amount Weighted General Employee Rates projected generationally; males set forward 2 years

Post-Retirement:
Pub-2010 Amount Weighted General Healthy Retiree Rates projected generationally; 95% of rates for males and females set back 2 years

Post-Disablement:
Pub-2010 Amount Weighted General Disabled Rates projected generationally

Beneficiaries and Survivors:
Pub-2010 Amount Weighted Safety Contingent Annuitant Rates projected generationally

Mortality Improvement Scale:
Rates projected generationally with Modified MP-2020 Improvement Scale that is 75% of the MP-2020 rates

The actuarial assumptions used in the June 30, 2020, valuation were based on the results of an actuarial experience study for the period from July 1, 2016, through June 30, 2020, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 2019. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

Mortality Rates (Pre-retirement, post-retirement healthy, and disabled)	Review separately from State employees because exhibit fewer deaths. Update to PUB2010 public sector mortality tables. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020
Retirement Rates	Decreased rates for ages 60-66 and 70-72
Withdrawal Rates	No change
Disability Rates	No change
Salary Scale	Reduce increases across all ages by 0.50%
Discount Rate	No change

Mortality rates – Largest 10 Locality Employers – General Employees

Pre-Retirement:

Pub-2010 Amount Weighted Safety Employee Rates projected generationally; males set forward 2 years; 105% of rates for females set forward 3 years.

Post-Retirement:

Pub-2010 Amount Weighted Safety Healthy Retiree Rates projected generationally; 95% of rates for males set forward 2 years; 95% of rates for females set forward 1 year.

Post-Disablement:

Pub-2010 Amount Weighted General Disabled Rates projected generationally; 110% of rates for males set forward 3 years; 110% of rates for females set forward 2 years.

Beneficiaries and Survivors:

Pub-2010 Amount Weighted Safety Contingent Annuitant Rates projected generationally.

Mortality Improvement Scale:

Rates projected generationally with Modified MP-2020 Improvement Scale that is 75% of the MP-2020 rates.

The actuarial assumptions used in the June 30, 2020, valuation were based on the results of an actuarial experience study for the period from July 1, 2016, through June 30, 2020, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 2019. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

Mortality Rates (Pre-retirement, post-retirement healthy, and disabled)	Update to PUB2010 public sector mortality tables. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020
Retirement Rates	Adjusted rates to better fit experience for Plan 1; set separate rates based on experience for Plan 2/Hybrid; changed final retirement age from 75 to 80 for all
Withdrawal Rates	Adjusted rates to better fit experience at each age and service decrement through 9 years of service
Disability Rates	No change
Salary Scale	No change
Line of Duty Disability	No change
Discount Rate	No change

Mortality rates – Non-Largest 10 Locality Employers - General Employees

Pre-Retirement:

Pub-2010 Amount Weighted Safety Employee Rates projected generationally; males set forward 2 years; 105% of rates for females set forward 3 years.

Post-Retirement:

Pub-2010 Amount Weighted Safety Healthy Retiree Rates projected generationally; 95% of rates for males set forward 2 years; 95% of rates for females set forward 1 year.

Post-Disablement:

Pub-2010 Amount Weighted General Disabled Rates projected generationally; 110% of rates for males set forward 3 years; 110% of rates for females set forward 2 years.

Beneficiaries and Survivors:

Pub-2010 Amount Weighted Safety Contingent Annuitant Rates projected generationally.

Mortality Improvement Scale:

Rates projected generationally with Modified MP-2020 Improvement Scale that is 75% of the MP-2020 rates.

The actuarial assumptions used in the June 30, 2020, valuation were based on the results of an actuarial experience study for the period from July 1, 2016, through June 30, 2020, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 2019. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

Mortality Rates (Pre-retirement, post-retirement healthy, and disabled)	Update to PUB2010 public sector mortality tables. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020
Retirement Rates	Adjusted rates to better fit experience for Plan 1; set separate rates based on experience for Plan 2/Hybrid; changed final retirement age from 75 to 80 for all
Withdrawal Rates	Adjusted rates to better fit experience at each age and service decrement through 9 years of service
Disability Rates	No change
Salary Scale	No change
Line of Duty Disability	No change
Discount Rate	No change

Mortality rates – Largest 10 Locality Employers – Hazardous Duty Employees

Pre-Retirement:

Pub-2010 Amount Weighted Safety Employee Rates projected generationally; 95% of rates for males; 105% of rates for females set forward 2 years.

Post-Retirement:

Pub-2010 Amount Weighted Safety Healthy Retiree Rates projected generationally; 110% of rates for males; 105% of rates for females set forward 3 years.

Post-Disablement:

Pub-2010 Amount Weighted General Disabled Rates projected generationally; 95% of rates for males set back 3 years; 90% of rates for females set back 3 years.

Beneficiaries and Survivors:

Pub-2010 Amount Weighted Safety Contingent Annuitant Rates projected generationally; 110% of rates for males and females set forward 2 years.

Mortality Improvement Scale:

Rates projected generationally with Modified MP-2020 Improvement Scale that is 75% of the MP-2020 rates.

The actuarial assumptions used in the June 30, 2020, valuation were based on the results of an actuarial experience study for the period from July 1, 2016, through June 30, 2020, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 2019. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

Mortality Rates (Pre-retirement, post-retirement healthy, and disabled)	Update to PUB2010 public sector mortality tables. Increased disability life expectancy. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020
Retirement Rates	Adjusted rates to better fit experience and changed final retirement age from 65 to 70
Withdrawal Rates	Decreased rates
Disability Rates	No change
Salary Scale	No change
Line of Duty Disability	No change
Discount Rate	No change

Mortality rates – Non-Largest 10 Locality Employers – Hazardous Duty Employees

Pre-Retirement:

Pub-2010 Amount Weighted Safety Employee Rates projected generationally; 95% of rates for males; 105% of rates for females set forward 2 years.

Post-Retirement:

Pub-2010 Amount Weighted Safety Healthy Retiree Rates projected generationally; 110% of rates for males; 105% of rates for females set forward 3 years.

Post-Disablement:

Pub-2010 Amount Weighted General Disabled Rates projected generationally; 95% of rates for males set back 3 years; 90% of rates for females set back 3 years.

Beneficiaries and Survivors:

Pub-2010 Amount Weighted Safety Contingent Annuitant Rates projected generationally; 110% of rates for males and females set forward 2 years.

Mortality Improvement Scale:

Rates projected generationally with Modified MP-2020 Improvement Scale that is 75% of the MP-2020 rates.

The actuarial assumptions used in the June 30, 2020, valuation were based on the results of an actuarial experience study for the period from July 1, 2016, through June 30, 2020, except the change in the discount rate, which was based on VRS Board action effective as of July 1, 2019. Changes to the actuarial assumptions as a result of the experience study and VRS Board action are as follows:

Mortality Rates (Pre-retirement, post-retirement healthy, and disabled)	Update to PUB2010 public sector mortality tables. Increased disability life expectancy. For future mortality improvements, replace load with a modified Mortality Improvement Scale MP-2020
Retirement Rates	Adjusted rates to better fit experience and changed final retirement age from 65 to 70
Withdrawal Rates	Decreased rates and changed from rates based on age and service to rates based on service only to better fit experience and to be more consistent with Locals Top 10 Hazardous Duty
Disability Rates	No change
Salary Scale	No change
Line of Duty Disability	No change
Discount Rate	No change

Note 3. Net Group Life Insurance OPEB Liability

The net Group Life Insurance OPEB liability (NOL) represents the System's total Group Life Insurance OPEB liability determined in accordance with GASB Statement No. 74, less the System's fiduciary net position for the plan. As of the measurement date of June 30, 2021, NOL amounts for the VRS Group Life Insurance Program are as follows (amounts expressed in thousands):

Total GLI OPEB Liability	$	3,577,346
Plan Fiduciary Net Position		2,413,074
GLI Net OPEB Liability (Asset)	$	1,164,272
Plan Fiduciary Net Position as a Percentage of the Total GLI OPEB Liability		67.45%

The total GLI OPEB liability is calculated by the System's actuary, and each plan's fiduciary net position is reported in the System's financial statements. The net GLI OPEB liability is disclosed in accordance with the requirements of GASB Statement No. 74 in the System's notes to the financial statements and required supplementary information.

Discount Rate

The discount rate used to measure the total GLI OPEB liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that employer contributions will be made in accordance with the VRS funding policy and at rates equal to the actuarially determined contribution rates adopted by the VRS Board of Trustees. Through the fiscal year ending June 30, 2021, the rate contributed by employers for the VRS GLI OPEB Plan will be subject to the portion of the VRS Board-certified rates that are funded by the Virginia General Assembly, which was 100% of the actuarially determined rate. From July 1, 2021, on, employers are assumed to continue to contribute 100% of the actuarially determined contribution rates. Based on those assumptions, the GLI OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments of eligible employees. Therefore the long-term expected rate of return was applied to all periods of projected benefit payments to determine the total GLI OPEB liability.

Long-Term Expected Rate of Return

The long-term expected rate of return on System investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of System investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target asset allocation and best estimate of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class (Strategy)	Long-Term Target Asset Allocation	Arithmetic Long-Term Expected Rate of Return	Weighted Average Long-Term Expected Rate of Return
Public Equity	34.00%	5.00%	1.70%
Fixed Income	15.00%	0.57%	0.09%
Credit Strategies	14.00%	4.49%	0.63%
Real Assets	14.00%	4.76%	0.67%
Private Equity	14.00%	9.94%	1.39%
MAPS - Multi -Asset Public Strategies	6.00%	3.29%	0.20%
PIP- Private Investment Partnership	3.00%	6.84%	0.21%
Total	100.00%		4.89%
		Inflation	2.50%
		* Expected arithmetic nominal return	7.39%

* The above allocation provides a one-year return of 7.39%. However, one-year returns do not take into account the volatility present in each of the asset classes. In setting the long-term expected return for the System, stochastic projections are employed to model future returns under various economic conditions. These results provide a range of returns over various time periods that ultimately provide a median return of 6.94%, including expected inflation of 2.50%.

On October 10, 2019, the VRS Board elected a long-term rate of return of 6.75%, which was roughly at the 40th percentile of expected long-term results of the VRS fund asset allocation at that time, providing a median return of 7.11%, including expected inflation of 2.50%.

Sensitivity Analysis

The following table presents the collective net GLI OPEB liability of the participating employers in the VRS GLI OPEB Plan using the discount rate of 6.75%, as well as what the collective net GLI OPEB liability of the participating employers would be if it were calculated using a discount rate that is one percentage point lower (5.75%) or one percentage point higher (7.75%) than the current rate (amounts expressed in thousands):

Net GLI OPEB Liability - 1.00% Decrease (5.75%)	$	1,701,043
Net GLI OPEB Liability - Current Discount Rate (6.75%)	$	1,164,272
Net GLI OPEB Liability - 1.00% Increase (7.75%)	$	730,804

Note 4. Deferred Outflows / (Inflows) of Resources

The following schedule reflects the amortization of the net balance of remaining deferred outflows / (inflows) of resources at June 30, 2021. The average remaining service lives of all employees provided with group life insurance benefits through the VRS GLI OPEB Plan at June 30, 2021, was 5.99 years. Deferred outflows of resources related to the group life insurance benefit resulting from the employer's contributions subsequent to the measurement date will be recognized as a reduction of the Net GLI OPEB Liability in their financial statements for the year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to the GLI OPEB Plan will be recognized in the group life insurance expense as follows:

Measurement Period Ending June 30, 2022	$	(57,946,363)
Measurement Period Ending June 30, 2023	$	(45,025,506)
Measurement Period Ending June 30, 2024	$	(44,451,001)
Measurement Period Ending June 30, 2025	$	(85,536,957)
Measurement Period Ending June 30, 2026	$	(16,119,785)
Thereafter	$	—

Note 5. Employer Contributions

Employers' proportionate shares were calculated on the basis of historical employer contributions. Although GASB Statement No. 75 encourages the use of the employer's projected long-term contribution effort to the Other Post-Employment Benefit plan, allocating on the basis of historical employer contributions is considered acceptable. Employer contributions recognized by the VRS GLI OPEB Plan that are not representative of future contribution efforts are excluded in the determination of employers' proportionate shares. Examples of employer contributions not representative of future contribution efforts are contributions for adjustments for prior periods.

The employer contributions used in the determination of employers' proportionate shares of collective Other Post-Employment Benefit amounts reported in the Schedule of Employer Allocations were based on the total employer contributions using the plan's contribution rates and the employer's covered payroll for FY 2021. This total was $111,489,832. The employer contributions of $111,797,083 reported in the VRS GLI OPEB Program's Statement of Changes in Net Position (per the System's separately issued financial statements) reflects the calculated amount plus approximately $307,251 in employer contribution adjustments that were not representative of future contribution efforts.

Note 6. Additional Financial and Actuarial Information

Information contained in the VRS GLI OPEB Program Notes to the Schedule of Employer Allocations and Schedule of GLI OPEB Program Amounts by Employer (Schedules) was extracted from the audited financial statements of the System for the fiscal year ended June 30, 2021. Additional financial information supporting the preparation of the VRS GLI OPEB Program Schedules (including the financial statements and the unmodified audit opinion thereon, and required supplementary information) is presented in the separately issued VRS 2021 Annual Report. A copy of the 2021 VRS Annual Report may be downloaded from the VRS website at varetire.org/pdf/publications/2021-annual-report.pdf, or by writing to the System's Chief Financial Officer at P.O. Box 2500, Richmond, VA 23218-2500.