



**Cavanaugh Macdonald**  
CONSULTING, LLC  
*The experience and dedication you deserve*



**Virginia  
Retirement  
System**

**GASB STATEMENT NO. 68 REPORT  
FOR THE  
VIRGINIA RETIREMENT SYSTEM  
PREPARED AS OF JUNE 30, 2019**





# Cavanaugh Macdonald

CONSULTING, LLC

*The experience and dedication you deserve*

April 23, 2020

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

Ladies and Gentlemen:

Presented in this report is information to assist the Virginia Retirement System in meeting the requirements of the Governmental Accounting Standards Board (GASB) Statement No. 68 for the fiscal year ending June 30, 2020 (Reporting Date). This report has been prepared as of June 30, 2019 (the Measurement Date). Effective with this report, we are using unrounded numbers. Any differences arising due to the change from rounded to unrounded numbers is reflected in the difference between expected and actual experience.

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

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

The calculations were prepared in accordance with the principles of practice prescribed by the Actuarial Standards Board and, in our opinion, meet the requirements of GASB 68.

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



Board of Trustees  
April 23, 2020  
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Future actuarial results may differ significantly from the current results presented in this report due to such factors as the following: plan experience differing from that anticipated by the economic or demographic assumptions; changes in economic or demographic assumptions; increases or decreases expected as part of the natural operation of the methodology used for these measurements (such as the end of an amortization period or additional cost or contribution requirements based on the plan's funded status); and changes in plan provisions or applicable law. Since the potential impact of such factors is outside the scope of a normal annual actuarial valuation, an analysis of the range of results is not presented herein.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read 'L. Langer', with a stylized, sweeping flourish at the end.

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

A handwritten signature in blue ink, appearing to read 'Wendy Ludbrook', written in a cursive style.

Wendy Ludbrook, FSA, EA, MAAA  
Senior Actuary

A handwritten signature in blue ink, appearing to read 'Micki R. Taylor', written in a cursive style.

Micki R. Taylor, ASA, EA, FCA, MAAA  
Consulting Actuary



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**REPORT OF THE ANNUAL GASB STATEMENT NO. 68  
REQUIRED INFORMATION FOR THE  
VIRGINIA RETIREMENT SYSTEM  
PREPARED AS OF JUNE 30, 2019**

**SECTION I – INTRODUCTION**

The Governmental Accounting Standards Board issued Statement No. 68 (GASB 68), “*Accounting and Financial Reporting for Pensions,*” in June 2012. GASB 68’s effective date is for an employer’s fiscal year beginning after June 15, 2014. This report, prepared as of June 30, 2019 (the Measurement Date), presents information to assist the Virginia Retirement System (VRS) in providing the required information under GASB 68 to the participating employers of VRS. Much of the material provided in this report is based on the results of the GASB 67 report for the Virginia Retirement System which was issued on February 7, 2020. See that report for more information on the member data, actuarial assumptions and methods used in developing the GASB 67 results. The VRS Board of Trustees adopted a 6.75% investment rate of return since the prior measurement date. This rate was used to develop the liabilities as of the measurement date.

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

The Net Pension Liability (NPL) shown in the GASB Statement No. 67 Report for the Virginia Retirement System prepared as of June 30, 2019 and submitted February 7, 2020 is the collective NPL used for purposes of GASB 68. Please refer to that report for the derivation of the collective NPL.

Pension Expense (PE) includes amounts for service cost (the normal cost under the Entry Age Normal actuarial cost method for the year), interest on the Total Pension Liability (TPL), changes in benefit structure, amortization of increases/decreases in liability due to actuarial experience and actuarial assumption changes, and amortization of investment gains/losses. The actuarial experience and assumption change impacts are amortized over the average expected remaining service life of the plan membership as of the Measurement Date, and investment gains/losses are amortized over five years. The development of the collective PE is shown in Section V.

The unamortized portions of each year’s experience, assumption changes and investment gains/losses are used to develop deferred inflows and outflows, which also must be included in the



employer's financial statements. The development of the collective deferred inflows and outflows is shown in Section III.

These collective amounts have been allocated based on actual contributions made to VRS during the measurement period to determine the proportionate share to each participating employer. Schedule A of this report shows the total amount of employer contributions for the year ending June 30, 2019 from each participating employer and the proportionate share percentages that have been determined based on these contributions.

Based on these percentages we have determined the proportionate share amounts of the NPL, PE and Deferred Inflows and Outflows for each participating employer. These amounts are shown in Schedules B and D.

Section II of this report is a summary of the principal results of the collective amounts under GASB 68. Sections III and IV provide the results of all the necessary calculations, presented in the order laid out in GASB 68 for note disclosure and Required Supplementary Information (RSI).



**SECTION II – SUMMARY OF COLLECTIVE AMOUNTS**

	State Employees	Teachers	State Police	Judicial	Virginia Law Officers	Political Subdivisions
<b>Valuation Date (VD)</b>	June 30, 2018	June 30, 2018	June 30, 2018	June 30, 2018	June 30, 2018	June 30, 2018
<b>Measurement Date (MD)</b>	June 30, 2019	June 30, 2019	June 30, 2019	June 30, 2019	June 30, 2019	June 30, 2019
<b>Reporting Date (RD)</b>	June 30, 2020	June 30, 2020	June 30, 2020	June 30, 2020	June 30, 2020	June 30, 2020
<b>Single Equivalent Interest Rate (SEIR):</b>						
Long-Term Expected Rate of Return	6.75%	6.75%	6.75%	6.75%	6.75%	6.75%
Municipal Bond Index Rate	N/A	N/A	N/A	N/A	N/A	3.50%
Fiscal year in which Plan's Fiduciary net position is projected to be depleted from future benefit payments for current members	N/A	N/A	N/A	N/A	N/A	N/A
Single Equivalent Interest Rate*	6.75%	6.75%	6.75%	6.75%	6.75%	6.75%
<b>Net Pension Liability:</b>						
Total Pension Liability (TPL)	\$25,409,841,764	\$49,683,336,378	\$1,176,936,222	\$678,589,851	\$2,190,023,936	\$24,206,763,285
Fiduciary Net Position (FNP)	<u>19,090,109,233</u>	<u>36,522,768,112</u>	<u>865,272,997</u>	<u>557,541,061</u>	<u>1,495,989,697</u>	<u>21,259,033,960</u>
Net Pension Liability (NPL = TPL - FNP)	\$6,319,732,531	\$13,160,568,266	\$311,663,225	\$121,048,790	\$694,034,239	\$2,947,729,325
FNP as a percentage of TPL	75.13%	73.51%	73.52%	82.16%	68.31%	87.82%
<b>Pension Expense (PE)</b>	\$717,456,951	\$1,395,429,873	\$29,964,592	\$21,519,517	\$70,594,760	\$626,923,150
<b>Deferred Outflows of Resources</b>	\$749,926,736	\$1,555,895,887	\$64,961,147	\$13,603,946	\$57,204,071	\$621,841,755
<b>Deferred Inflows of Resources</b>	\$448,111,609	\$1,384,392,718	\$57,645,740	\$20,089,549	\$30,891,768	\$325,729,377

\* The Single Equivalent Interest Rate for two Political Subdivision plans—Town of Stuart (55356) and Upper Valley Regional Park Authority (55490)—was the municipal bond index rate of 3.50%.





### SECTION III – FINANCIAL STATEMENT NOTES

The material presented herein will follow the order presented in GASB 68. Paragraph numbers are provided for ease of reference. Amounts are shown in aggregate.

**Paragraph 74:** The information required is to be prepared by VRS and/or the individual employer.

**Paragraph 75:** The information required is to be prepared by the individual employer.

**Paragraphs 76(a) - (b):** The information required is to be supplied by VRS.

**Paragraph 77:** This paragraph requires information regarding the actuarial assumptions used to measure the TPL. The actuarial assumptions utilized in developing the TPL are outlined in Schedule G. The total pension liability was determined based on an actuarial valuation as of June 30, 2018, using the following actuarial assumptions, applied to all periods included in the measurement and rolled forward to the measurement date of June 30, 2019.

Inflation	2.50 percent
Salary increases, including inflation	State Employees: 3.50 percent - 5.35 percent Teachers: 3.50 percent – 5.95 percent State Police: 3.50 percent – 4.75 percent Judicial: 4.50 percent Virginia Law Officers: 3.50 percent – 4.75 percent Political Subdivisions: General Employees: 3.50 percent – 5.35 percent Public Safety: 3.50 percent – 4.75 percent
Investment rate of return	6.75 percent, net of pension plan investment expenses, including inflation

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



Mortality Table	
For the period before retirement	RP-2014 Employee Rates projected with Scale BB to 2020
For the period after service retirement	RP-2014 Healthy Annuitant Rates projected with Scale BB to 2020
For the period after disability retirement	RP-2014 Disabled Mortality Rates projected with Scale BB to 2020

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

**Paragraph 78:**

- (a) **Discount rate.** The discount rate used to measure the total pension liability was 6.75 percent, except for two Political Subdivision plans—Town of Stuart (55356) and Upper Valley Regional Park Authority (55490)—with a discount rate of 3.50% equal to the municipal bond index rate.
- (b) **Projected cash flows:** The projection of cash flows used to determine the discount rate assumed that System member contributions will be made per the VRS Statutes and the employer contributions will be made in accordance with the VRS funding policy at rates equal to the difference between actuarially determined contribution rates adopted by the VRS Board and the member rate. For the Political Subdivision plans, the actuary has performed a calculation to determine the incremental contribution, if any, which results in the Political Subdivision avoiding a crossover date and a lower discount rate. The plans that do have a lower discount rate have negative assets as of the measurement date. For the state plans, through the fiscal year ending June 30, 2018 the rates contributed by the employer will be subject to the portion of the Board rates as adopted by the Virginia legislature. From July 1, 2018 on, we assume 100% of the actuarially determined contribution rates will be payable for all the VRS plans.
- (c) **Long term rate of return:** Since ASOP 27 allows the actuary to rely on outside experts, it is appropriate to consider the market outlook and expectations provided by the investment staff of the Virginia Retirement System. The following analysis relies on the 10-year forward returns outlook provided by VRS as of July 2019.



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

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

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

\* Multi-asset Public Strategies

\*\* Private Investment Partnership

The percentile results are the percentage of compound random returns over the time span shown that are expected to be less than the amount indicated. Thus for the 10-year time span, 5% of the rates of return will be below 1.87% and 95% will be above that. As the time span increases, the results begin to converge. Over a 50 year time span, the results indicate a 25% chance that the returns will be below 6.13% and a 25% chance they will be above 8.10%. There is a 50% chance the returns will be 7.11% or above and a 50% chance the return will be below 7.11%.

Many investment firms and investment consulting firms produce estimates of future asset returns. While it might seem desirable to directly compare these estimates, asset class expectations are dependent on the construction of the portfolio. Other investment consultants may have in mind a different blend of large versus small stocks or growth versus value equities. There are also comparison challenges in certain asset classes such



as international stock (emerging or developed markets), bonds (duration and credit quality), and alternatives (a very broadly interpreted category). For this reason, we believe trying to compare the expected return developed by VRS with the assumptions of another group of investment professionals may lead to an invalid comparison. Since VRS has qualified professionals on its staff and is in the best position to understand its own portfolio and the reasonable expectations given their investment style, we prefer to rely heavily on their analysis.

While we like the idea of using a forward looking model, the weakness with that approach is that the assumptions being used are set by investment managers and consultants who are typically focusing on a much shorter time period (five to ten years). Therefore, those assumptions may not necessarily be appropriate for the longer timeframe used by actuaries (30 to 50 years). The fact that the capital market assumptions are short-term assumptions is evident by the fact that most investment consulting firms change their capital market assumptions at least annually.

If the investment return assumption was set equal to the expected return based on the capital market assumptions each year or even in every experience study, it could create significant volatility in the funded ratios and amortization periods. Our goal is to choose an assumption that will be reasonable in the long term (30 to 50 years) with adjustment only when there are compelling changes to investment policy or evidence of a change in the long-term trends in the capital markets.

- (d) Municipal bond rate:** The discount rate determination does not use a municipal bond rate, except for the Town of Stuart (55356) and the Upper Valley Regional Park Authority (55490) Political Subdivision plans. To measure the total pension liability for these two plans, the Single Equivalent Interest Rate (SEIR) we have used is the applicable municipal bond index rate of 3.50%, based on the monthly average of the Bond Buyers General Obligation 20-year Municipal Bond Index Rate (formerly published monthly by the Board of Governors of the Federal Reserve System) as of the measurement date of June 30, 2019.
- (e) Periods of projected benefit payments:** Projected future benefit payments for all current System members were projected through 2126.



(f) **Assumed asset allocation:** The target asset allocation and best estimates of arithmetic real rates of return for each major asset class as provided by the System for use in the last actuarial experience study for the four-year period ending June 30, 2016 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Public Equity	34.00%	5.61%
Fixed Income	15.00%	0.88%
Credit Strategies	14.00%	5.13%
Real Assets	14.00%	5.27%
Private Equity	14.00%	8.77%
MAPS	6.00%	3.52%
PIP	3.00%	6.29%
Total	100.00%	

\* Multi-asset Public Strategies

\*\* Private Investment Partnership



**Sensitivity analysis:** This paragraph requires disclosure of the sensitivity of the net pension liability to changes in the discount rate. The following presents the net pension liability of the System, calculated using the discount rate of 6.75 percent, as well as what the System’s net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.75 percent) or 1-percentage-point higher (7.75 percent) than the current rate. The sensitivity analysis for two Political Subdivision plans is included at the municipal bond index rate of 3.50% and at 2.50% and 4.50%. For the Political Subdivision plans and for the cost-sharing employers, we show each employer’s share in Schedule D.

Net Pension Liability	1% Decrease	Current Discount Rate	1% Increase
State Employees	\$ 9,283,633,394	\$ 6,319,732,531	\$ 3,828,163,301
Teachers	19,812,372,607	13,160,568,266	7,660,758,063
State Police	453,611,821	311,663,225	192,308,730
Judicial	182,612,735	121,048,790	67,538,143
Virginia Law Officers	974,667,635	694,034,239	462,184,048
Political Subdivisions	6,063,119,566	2,947,729,325	462,728,678

**Paragraph 80(a):** This paragraph requires disclosure of the employer’s proportionate share of the collective NPL and, if an employer has a special funding situation, the portion of the non-employer contributing entities’ proportionate share of the collective NPL that is associated with the employer. These amounts are shown in Schedule D.

**Paragraph 80(b):** This paragraph requires disclosure of the employer’s proportion of the collective NPL and the change in the proportion since the prior measurement date. These amounts are shown in Schedules B and D.

**Paragraph 80(c):** June 30, 2018 is the actuarial valuation date upon which the TPL is based. The following tables show the TPL as well as the NPL.



### State Employees

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) – (b)
Balances at June 30, 2018	\$23,945,821,000	\$18,532,189,000	\$5,413,632,000
Changes for the year:			
Service cost	379,359,288		379,359,288
Interest	1,627,636,919		1,627,636,919
Benefit changes	0		0
Difference between expected and actual experience	181,189,928		181,189,928
Changes in assumptions	663,564,653		663,564,653
Contributions - employer		545,582,547	(545,582,547)
Contributions - employee		201,481,234	(201,481,234)
Net investment income		1,211,721,847	(1,211,721,847)
Benefit payments, including refunds of employee contributions	(1,387,730,024)	(1,387,730,024)	0
Administrative expense		(12,373,471)	12,373,471
Other changes	0	(761,900)	761,900
Net changes	<u>1,464,020,764</u>	<u>557,920,233</u>	<u>906,100,531</u>
Balances at June 30, 2019	<u>\$25,409,841,764</u>	<u>\$19,090,109,233</u>	<u>\$6,319,732,531</u>

TPL Roll Forward	Actual	Actual Before Assumption Changes	Expected
(a) TPL as of June 30, 2018	\$24,773,064,877	\$24,115,157,381	\$23,945,821,000
(b) Entry Age Normal Cost for June 30, 2018-June 30, 2019	\$373,921,237	\$354,541,391	\$354,541,391
(c) Actual Benefit Payments	\$1,387,730,024	\$1,387,730,024	\$1,387,730,024
(d) TPL as of June 30, 2019 = [(a+b) * (1+i)]-[c * (1+i/2) ]	\$25,409,841,764	\$24,746,277,111	\$24,565,087,183
(e) Changes in Assumptions		\$663,564,653	
(f) Difference Between Expected and Actual Experience			\$181,189,928

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



## Teachers

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) – (b)
Balances at June 30, 2018	\$46,679,555,000	\$34,919,563,000	\$11,759,992,000
Changes for the year:			
Service cost	889,003,292		889,003,292
Interest	3,184,697,542		3,184,697,542
Benefit changes	0		0
Difference between expected and actual experience	(174,815,175)		(174,815,175)
Changes in assumptions	1,472,647,362		1,472,647,362
Contributions - employer		1,280,962,776	(1,280,962,776)
Contributions - employee		403,257,714	(403,257,714)
Net investment income		2,311,029,037	(2,311,029,037)
Benefit payments, including refunds of employee contributions	(2,367,751,643)	(2,367,751,643)	0
Administrative expense		(22,843,327)	22,843,327
Other changes	0	(1,449,445)	1,449,445
Net changes	<u>3,003,781,378</u>	<u>1,603,205,112</u>	<u>1,400,576,266</u>
Balances at June 30, 2019	<u>\$49,683,336,378</u>	<u>\$36,522,768,112</u>	<u>\$13,160,568,266</u>

TPL Roll Forward	Actual	Actual Before Assumption Changes	Expected
(a) TPL as of June 30, 2018	\$47,951,739,501	\$46,516,176,331	\$46,679,555,000
(b) Entry Age Normal Cost for June 30, 2018-June 30, 2019	\$882,920,582	\$830,844,198	\$830,844,198
(c) Actual Benefit Payments	\$2,367,751,643	\$2,367,751,643	\$2,367,751,643
(d) TPL as of June 30, 2019 = [(a+b) * (1+i)]-[c * (1+i/2) ]	\$49,683,336,378	\$48,210,689,016	\$48,385,504,191
(e) Changes in Assumptions		\$1,472,647,362	
(f) Difference Between Expected and Actual Experience			(\$174,815,175)

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





**State Police**

	<b>Total Pension Liability (a)</b>	<b>Plan Fiduciary Net Position (b)</b>	<b>Net Pension Liability (a) – (b)</b>
Balances at June 30, 2018	\$1,070,528,000	\$836,702,000	\$233,826,000
Changes for the year:			
Service cost	20,078,289		20,078,289
Interest	72,714,868		72,714,868
Benefit changes	0		0
Difference between expected and actual experience	45,330,743		45,330,743
Changes in assumptions	31,772,675		31,772,675
Contributions - employer		31,436,774	(31,436,774)
Contributions - employee		6,379,355	(6,379,355)
Net investment income		54,790,848	(54,790,848)
Benefit payments, including refunds of employee contributions	(63,488,353)	(63,488,353)	0
Administrative expense		(487,015)	487,015
Other changes	0	(60,612)	60,612
Net changes	<u>106,408,222</u>	<u>28,570,997</u>	<u>77,837,225</u>
Balances at June 30, 2019	<u>\$1,176,936,222</u>	<u>\$865,272,997</u>	<u>\$311,663,225</u>

	<b>TPL Roll Forward</b>	<b>Actual</b>	<b>Actual Before Assumption Changes</b>	<b>Expected</b>
(a)	TPL as of June 30, 2018	\$1,144,011,652	\$1,112,893,181	\$1,070,528,000
(b)	Entry Age Normal Cost for June 30, 2018-June 30, 2019	\$19,985,825	\$18,764,756	\$18,764,756
(c)	Actual Benefit Payments	\$63,488,353	\$63,488,353	\$63,488,353
(d)	TPL as of June 30, 2019 = [(a+b) * (1+i)]-[c * (1+i/2) ]	\$1,176,936,222	\$1,145,163,547	\$1,099,832,804
(e)	Changes in Assumptions		\$31,772,675	
(f)	Difference Between Expected and Actual Experience			\$45,330,743

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



**Judicial**

	<b>Total Pension Liability (a)</b>	<b>Plan Fiduciary Net Position (b)</b>	<b>Net Pension Liability (a) – (b)</b>
Balances at June 30, 2018	\$652,351,000	\$540,009,000	\$112,342,000
Changes for the year:			
Service cost	18,767,031		18,767,031
Interest	44,139,042		44,139,042
Benefit changes	0		0
Difference between expected and actual experience	(7,157,647)		(7,157,647)
Changes in assumptions	14,076,928		14,076,928
Contributions - employer		22,893,124	(22,893,124)
Contributions - employee		3,208,353	(3,208,353)
Net investment income		35,371,399	(35,371,399)
Benefit payments, including refunds of employee contributions	(43,586,503)	(43,586,503)	0
Administrative expense		(314,877)	314,877
Other changes	0	(39,435)	39,435
Net changes	<u>26,238,851</u>	<u>17,532,061</u>	<u>8,706,790</u>
Balances at June 30, 2019	<u>\$678,589,851</u>	<u>\$557,541,061</u>	<u>\$121,048,790</u>

<b>TPL Roll Forward</b>	<b>Actual</b>	<b>Actual Before Assumption Changes</b>	<b>Expected</b>
(a) TPL as of June 30, 2018	\$659,586,789	\$645,661,610	\$652,351,000
(b) Entry Age Normal Cost for June 30, 2018-June 30, 2019	\$18,303,046	\$17,539,281	\$17,539,281
(c) Actual Benefit Payments	\$43,586,503	\$43,586,503	\$43,586,503
(d) TPL as of June 30, 2018 = [(a+b) * (1+i)]-[c * (1+i/2) ]	\$678,589,851	\$664,512,923	\$671,670,570
(e) Changes in Assumptions		\$14,076,928	
(f) Difference Between Expected and Actual Experience			(\$7,157,647)

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



**Virginia Law Officers**

	<b>Total Pension Liability (a)</b>	<b>Plan Fiduciary Net Position (b)</b>	<b>Net Pension Liability (a) – (b)</b>
Balances at June 30, 2018	\$2,047,161,000	\$1,423,980,000	\$623,181,000
Changes for the year:			
Service cost	44,526,173		44,526,173
Interest	139,306,834		139,306,834
Benefit changes	0		0
Difference between expected and actual experience	11,067,542		11,067,542
Changes in assumptions	62,089,118		62,089,118
Contributions - employer		75,326,824	(75,326,824)
Contributions - employee		17,870,998	(17,870,998)
Net investment income		93,872,895	(93,872,895)
Benefit payments, including refunds of employee contributions	(114,126,731)	(114,126,731)	0
Administrative expense		(831,136)	831,136
Other changes	0	(103,153)	103,153
Net changes	<u>142,862,936</u>	<u>72,009,697</u>	<u>70,853,239</u>
Balances at June 30, 2019	<u>\$2,190,023,936</u>	<u>\$1,495,989,697</u>	<u>\$694,034,239</u>

<b>TPL Roll Forward</b>	<b>Actual</b>	<b>Actual Before Assumption Changes</b>	<b>Expected</b>
(a) TPL as of June 30, 2018	\$2,118,161,390	\$2,057,504,497	\$2,047,161,000
(b) Entry Age Normal Cost for June 30, 2018-June 30, 2019	\$43,901,790	\$41,613,246	\$41,613,246
(c) Actual Benefit Payments	\$114,126,731	\$114,126,731	\$114,126,731
(d) TPL as of June 30, 2019 = [(a+b) * (1+i)]-[c * (1+i/2) ]	\$2,190,023,936	\$2,127,934,818	\$2,116,867,276
(e) Changes in Assumptions		\$62,089,118	
(f) Difference Between Expected and Actual Experience			\$11,067,542

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



### Political Subdivisions

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) – (b)
Balances at June 30, 2018	\$22,497,735,000	\$20,302,821,000	\$2,194,914,000
Changes for the year:			
Service cost	556,149,437		556,149,437
Interest	1,535,532,384		1,535,532,384
Benefit changes	3,948,465		3,948,465
Difference between expected and actual experience	45,031,456		45,031,456
Changes in assumptions	691,407,023		691,407,023
Contributions - employer		499,292,247	(499,292,247)
Contributions - employee		248,421,687	(248,421,687)
Net investment income		1,345,759,207	(1,345,759,207)
Benefit payments, including refunds of employee contributions	(1,123,040,480)	(1,123,040,480)	0
Administrative expense		(13,368,660)	13,368,660
Other changes	0	(851,041)	851,041
Net changes	<u>1,709,028,285</u>	<u>956,212,960</u>	<u>752,815,325</u>
Balances at June 30, 2019	<u>\$24,206,763,285</u>	<u>\$21,259,033,960</u>	<u>\$2,947,729,325</u>

TPL Roll Forward	Actual	Actual Before Assumption Changes	Expected
(a) TPL as of June 30, 2018	\$23,213,626,655	\$22,543,511,445	\$22,497,735,000
(b) Entry Age Normal Cost for June 30, 2018-June 30, 2019	\$546,087,322	\$519,765,835	\$519,765,835
(c) Actual Benefit Payments	\$1,123,040,480	\$1,123,040,480	\$1,123,040,480
(d) Benefit Changes	\$3,948,465	\$3,948,465	\$3,948,465
(e) TPL as of June 30, 2018 = [(a+b) * (1+i)]-[c * (1+i/2)] + d	\$24,206,763,285	\$23,515,356,262	\$23,470,324,806
(f) Changes in Assumptions		\$691,407,023	
(g) Difference Between Expected and Actual Experience			\$45,031,456

In the Actual column, i is the interest rate as of the measurement date, 6.75% for all the Political Subdivision plans except for the two plans—Town of Stuart (55356) and Upper Valley Regional Park Authority (55490)—using the municipal bond rate of 3.50%. In the other two columns, i is the interest rate at the prior measurement date, 7.00% and 3.89% for the two plans using the bond rate.



**Paragraphs 80(d)-(e):** The VRS Board of Trustees adopted a 6.75% investment rate of return since the prior measurement date. The interest rate changed for the two Political Subdivisions using the municipal bond index rate (3.89% as of June 30, 2018 and 3.50% as of June 30, 2019). Assumptions adopted based on the experience study for the period June 30, 2012 to June 30, 2016 were reflected for the June 30, 2017 measurement date. Some of the Political Subdivision plans have made changes to the benefits provided to members in hazardous duty positions. In aggregate the impact of these changes on the Political Subdivision plans is not significant.

**Paragraph 80(f):** There were no changes between the measurement date of the collective net pension liability and the employer's reporting date.

**Paragraph 80(g):** Please see Section V of the report for the development of the collective pension expense. PE for each employer is shown in Schedule B.

**Paragraph 80(h):** Since certain expense items are amortized over closed periods each year, the deferred portions of these items must be tracked annually. If the amounts serve to reduce pension expense they are labeled deferred inflows. If they will increase pension expense they are labeled deferred outflows. The amortization of these amounts is accomplished on a level dollar basis, with no interest included in the deferred amounts. Experience gains/losses and the impact of changes in actuarial assumptions, if any, are amortized over the average remaining service life of the active and inactive System members at the beginning of the fiscal year. Investment gains and losses are amortized over a fixed five year period.

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



## State Employees

Increase/(Decrease) in Pension Expense Year Ending Measurement Date June 30										
Year	(Gain)/Loss	Recognition Period (Years)	2019	2020	2021	2022	2023	2024	Thereafter	
2014-2015	Experience	\$59,923,000	3.78	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2014-2015	Assumptions	\$0	3.78	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2014-2015	Investment	\$386,282,000	5.00	\$77,258,000	\$0	\$0	\$0	\$0	\$0	\$0
2015-2016	Experience	(\$245,642,000)	3.71	(\$47,009,000)	\$0	\$0	\$0	\$0	\$0	\$0
2015-2016	Assumptions	\$0	3.71	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2015-2016	Investment	\$859,958,000	5.00	\$171,991,000	\$171,991,000	\$0	\$0	\$0	\$0	\$0
2016-2017	Experience	(\$85,975,000)	3.78	(\$22,744,382)	(\$17,740,618)	\$0	\$0	\$0	\$0	\$0
2016-2017	Assumptions	\$76,965,000	3.78	\$20,361,236	\$15,881,764	\$0	\$0	\$0	\$0	\$0
2016-2017	Investment	(\$837,024,000)	5.00	(\$167,404,667)	(\$167,404,667)	(\$167,404,666)	\$0	\$0	\$0	\$0
2017-2018	Experience	(\$327,289,000)	3.74	(\$87,510,584)	(\$87,510,584)	(\$64,757,832)	\$0	\$0	\$0	\$0
2017-2018	Assumptions	\$0	3.74	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2017-2018	Investment	(\$75,509,000)	5.00	(\$15,101,750)	(\$15,101,750)	(\$15,101,750)	(\$15,101,750)	\$0	\$0	\$0
2018-2019	Experience	\$181,189,928	3.66	\$49,505,445	\$49,505,445	\$49,505,445	\$32,673,593	\$0	\$0	\$0
2018-2019	Assumptions	\$663,564,653	3.66	\$181,301,818	\$181,301,818	\$181,301,818	\$119,659,199	\$0	\$0	\$0
2018-2019	Investment	\$62,648,327	5.00	\$12,529,665	\$12,529,665	\$12,529,665	\$12,529,665	\$12,529,667	\$0	\$0
				\$173,176,781	\$143,452,073	(\$3,927,320)	\$149,760,707	\$12,529,667	\$0	\$0

		Amounts Recognized in Pension Expense				
Year		Losses	(Gains)	Through Reporting Date June 30, 2020	Deferred Outflows of Resources	Deferred Inflows of Resources
		(a)	(b)	(c)	(a) – (c)	(b) – (c)
2014-2015	Experience	\$59,923,000	\$0	\$59,923,000	\$0	\$0
2014-2015	Assumptions	\$0	\$0	\$0	\$0	\$0
2014-2015	Investment	\$386,282,000	\$0	\$386,282,000	\$0	\$0
2015-2016	Experience	\$0	(\$245,642,000)	(\$245,642,000)	\$0	\$0
2015-2016	Assumptions	\$0	\$0	\$0	\$0	\$0
2015-2016	Investment	\$859,958,000	\$0	\$687,964,000	\$171,991,000	\$0
2016-2017	Experience	\$0	(\$85,975,000)	(\$68,233,146)	\$0	(\$17,740,618)
2016-2017	Assumptions	\$76,965,000	\$0	\$61,083,708	\$15,881,764	\$0
2016-2017	Investment	\$0	(\$837,024,000)	(\$502,214,001)	\$0	(\$334,809,333)
2017-2018	Experience	\$0	(\$327,289,000)	(\$175,021,168)	\$0	(\$152,268,416)
2017-2018	Assumptions	\$0	\$0	\$0	\$0	\$0
2017-2018	Investment	\$0	(\$75,509,000)	(\$30,203,500)	\$0	(\$45,305,250)
2018-2019	Experience	\$181,189,928	\$0	\$49,505,445	\$131,684,483	\$0
2018-2019	Assumptions	\$663,564,653	\$0	\$181,301,818	\$482,262,835	\$0
2018-2019	Investment	\$62,648,327	\$0	\$12,529,665	\$50,118,662	\$0
				\$417,275,821	\$851,938,744	(\$550,123,617)



## Teachers

Increase/(Decrease) in Pension Expense Year Ending Measurement Date June 30										
Year		(Gain)/Loss	Recognition Period (Years)	2019	2020	2021	2022	2023	2024	Thereafter
2014-2015	Experience	(\$212,089,000)	5.47	(\$38,773,469)	(\$18,223,531)	\$0	\$0	\$0	\$0	\$0
2014-2015	Assumptions	\$0	5.47	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2014-2015	Investment	\$717,940,000	5.00	\$143,588,000	\$0	\$0	\$0	\$0	\$0	\$0
2015-2016	Experience	(\$391,881,000)	5.42	(\$72,302,479)	(\$72,302,479)	(\$30,367,042)	\$0	\$0	\$0	\$0
2015-2016	Assumptions	\$0	5.42	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2015-2016	Investment	\$1,583,141,000	5.00	\$316,628,500	\$316,628,500	\$0	\$0	\$0	\$0	\$0
2016-2017	Experience	(\$642,745,000)	5.59	(\$114,981,337)	(\$114,981,337)	(\$114,981,337)	(\$67,838,989)	\$0	\$0	\$0
2016-2017	Assumptions	\$218,559,000	5.59	\$39,098,329	\$39,098,329	\$39,098,329	\$23,068,013	\$0	\$0	\$0
2016-2017	Investment	(\$1,544,349,000)	5.00	(\$308,869,667)	(\$308,869,667)	(\$308,869,666)	\$0	\$0	\$0	\$0
2017-2018	Experience	(\$440,308,000)	5.54	(\$79,477,974)	(\$79,477,974)	(\$79,477,974)	(\$79,477,974)	(\$42,918,104)	\$0	\$0
2017-2018	Assumptions	\$0	5.54	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2017-2018	Investment	(\$124,529,000)	5.00	(\$24,905,750)	(\$24,905,750)	(\$24,905,750)	(\$24,905,750)	\$0	\$0	\$0
2018-2019	Experience	(\$174,815,175)	5.44	(\$32,135,142)	(\$32,135,142)	(\$32,135,142)	(\$32,135,142)	(\$32,135,142)	(\$14,139,465)	\$0
2018-2019	Assumptions	\$1,472,647,362	5.44	\$270,707,236	\$270,707,236	\$270,707,236	\$270,707,236	\$270,707,236	\$119,111,182	\$0
2018-2019	Investment	\$108,566,536	5.00	\$21,713,307	\$21,713,307	\$21,713,307	\$21,713,307	\$21,713,308	\$0	\$0
				\$120,289,554	(\$2,748,508)	(\$259,218,039)	\$111,130,701	\$217,367,298	\$104,971,717	\$0

Amounts Recognized in Pension Expense						
Year		Losses	(Gains)	Through Reporting Date June 30, 2020	Deferred Outflows of Resources	Deferred Inflows of Resources
		(a)	(b)	(c)	(a) – (c)	(b) – (c)
2014-2015	Experience	\$0	(\$212,089,000)	(\$193,867,345)	\$0	(\$18,223,531)
2014-2015	Assumptions	\$0	\$0	\$0	\$0	\$0
2014-2015	Investment	\$717,940,000	\$0	\$717,940,000	\$0	\$0
2015-2016	Experience	\$0	(\$391,881,000)	(\$289,209,916)	\$0	(\$102,669,521)
2015-2016	Assumptions	\$0	\$0	\$0	\$0	\$0
2015-2016	Investment	\$1,583,141,000	\$0	\$1,266,514,000	\$316,628,500	\$0
2016-2017	Experience	\$0	(\$642,745,000)	(\$344,944,011)	\$0	(\$297,801,663)
2016-2017	Assumptions	\$218,559,000	\$0	\$117,294,987	\$101,264,671	\$0
2016-2017	Investment	\$0	(\$1,544,349,000)	(\$926,609,001)	\$0	(\$617,739,333)
2017-2018	Experience	\$0	(\$440,308,000)	(\$158,955,948)	\$0	(\$281,352,026)
2017-2018	Assumptions	\$0	\$0	\$0	\$0	\$0
2017-2018	Investment	\$0	(\$124,529,000)	(\$49,811,500)	\$0	(\$74,717,250)
2018-2019	Experience	\$0	(\$174,815,175)	(\$32,135,142)	\$0	(\$142,680,033)
2018-2019	Assumptions	\$1,472,647,362	\$0	\$270,707,236	\$1,201,940,126	\$0
2018-2019	Investment	\$108,566,536	\$0	\$21,713,307	\$86,853,229	\$0
				\$398,636,667	\$1,706,686,526	(\$1,535,183,357)



## State Police

Increase/(Decrease) in Pension Expense Year Ending Measurement Date June 30										
Year		(Gain)/Loss	Recognition Period (Years)	2019	2020	2021	2022	2023	2024	Thereafter
2014-2015	Experience	(\$2,890,000)	5.96	(\$484,694)	(\$465,306)	\$0	\$0	\$0	\$0	\$0
2014-2015	Assumptions	\$0	5.96	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2014-2015	Investment	\$17,299,000	5.00	\$3,459,000	\$0	\$0	\$0	\$0	\$0	\$0
2015-2016	Experience	(\$14,711,000)	5.81	(\$2,532,028)	(\$2,532,028)	(\$2,050,944)	\$0	\$0	\$0	\$0
2015-2016	Assumptions	\$0	5.81	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2015-2016	Investment	\$38,166,000	5.00	\$7,633,500	\$7,633,500	\$0	\$0	\$0	\$0	\$0
2016-2017	Experience	(\$5,327,000)	6.71	(\$793,843)	(\$793,843)	(\$793,843)	(\$793,843)	(\$563,628)	\$0	\$0
2016-2017	Assumptions	(\$68,707,000)	6.71	(\$10,239,703)	(\$10,239,703)	(\$10,239,703)	(\$10,239,703)	(\$7,270,188)	\$0	\$0
2016-2017	Investment	(\$36,883,000)	5.00	(\$7,376,333)	(\$7,376,333)	(\$7,376,333)	(\$1)	\$0	\$0	\$0
2017-2018	Experience	(\$7,248,000)	6.48	(\$1,118,431)	(\$1,118,431)	(\$1,118,431)	(\$1,118,431)	(\$1,118,431)	(\$536,845)	\$0
2017-2018	Assumptions	\$0	6.48	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2017-2018	Investment	(\$3,036,000)	5.00	(\$607,250)	(\$607,250)	(\$607,250)	(\$607,250)	\$0	\$0	\$0
2018-2019	Experience	\$45,330,743	6.35	\$7,138,700	\$7,138,700	\$7,138,700	\$7,138,700	\$7,138,700	\$7,138,700	\$2,498,543
2018-2019	Assumptions	\$31,772,675	6.35	\$5,003,571	\$5,003,571	\$5,003,571	\$5,003,571	\$5,003,571	\$5,003,571	\$1,751,249
2018-2019	Investment	\$2,860,597	5.00	\$572,119	\$572,119	\$572,119	\$572,119	\$572,121	\$0	\$0
				\$654,608	(\$2,785,004)	(\$9,472,114)	(\$44,838)	\$3,762,145	\$11,605,426	\$4,249,792

		Amounts Recognized in Pension Expense				
Year		Losses (a)	(Gains) (b)	Through Reporting Date June 30, 2020 (c)	Deferred Outflows of Resources (a) – (c)	Deferred Inflows of Resources (b) – (c)
2014-2015	Experience	\$0	(\$2,890,000)	(\$2,423,470)	\$0	(\$465,306)
2014-2015	Assumptions	\$0	\$0	\$0	\$0	\$0
2014-2015	Investment	\$17,299,000	\$0	\$17,299,000	\$0	\$0
2015-2016	Experience	\$0	(\$14,711,000)	(\$10,128,112)	\$0	(\$4,582,972)
2015-2016	Assumptions	\$0	\$0	\$0	\$0	\$0
2015-2016	Investment	\$38,166,000	\$0	\$30,534,000	\$7,633,500	\$0
2016-2017	Experience	\$0	(\$5,327,000)	(\$2,381,529)	\$0	(\$2,945,157)
2016-2017	Assumptions	\$0	(\$68,707,000)	(\$30,719,109)	\$0	(\$37,989,297)
2016-2017	Investment	\$0	(\$36,883,000)	(\$22,128,999)	\$0	(\$14,752,667)
2017-2018	Experience	\$0	(\$7,248,000)	(\$2,236,862)	\$0	(\$5,010,569)
2017-2018	Assumptions	\$0	\$0	\$0	\$0	\$0
2017-2018	Investment	\$0	(\$3,036,000)	(\$1,214,500)	\$0	(\$1,821,750)
2018-2019	Experience	\$45,330,743	\$0	\$7,138,700	\$38,192,043	\$0
2018-2019	Assumptions	\$31,772,675	\$0	\$5,003,571	\$26,769,104	\$0
2018-2019	Investment	\$2,860,597	\$0	\$572,119	\$2,288,478	\$0
				(\$10,685,191)	\$74,883,125	(\$67,567,718)





## Judicial

Increase/(Decrease) in Pension Expense Year Ending Measurement Date June 30										
Year		(Gain)/Loss	Recognition Period (Years)	2019	2020	2021	2022	2023	2024	Thereafter
2014-2015	Experience	(\$9,107,000)	2.77	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2014-2015	Assumptions	\$0	2.77	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2014-2015	Investment	\$10,693,000	5.00	\$2,137,000	\$0	\$0	\$0	\$0	\$0	\$0
2015-2016	Experience	(\$18,681,000)	3.28	(\$1,596,000)	\$0	\$0	\$0	\$0	\$0	\$0
2015-2016	Assumptions	\$0	3.28	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2015-2016	Investment	\$23,932,000	5.00	\$4,787,000	\$4,787,000	\$0	\$0	\$0	\$0	\$0
2016-2017	Experience	(\$14,774,000)	3.83	(\$3,857,923)	(\$3,202,077)	\$0	\$0	\$0	\$0	\$0
2016-2017	Assumptions	\$16,114,000	3.83	\$4,207,650	\$3,492,350	\$0	\$0	\$0	\$0	\$0
2016-2017	Investment	(\$23,685,000)	5.00	(\$4,737,000)	(\$4,737,000)	(\$4,737,000)	\$0	\$0	\$0	\$0
2017-2018	Experience	(\$15,786,000)	3.74	(\$4,220,803)	(\$4,220,803)	(\$3,123,394)	\$0	\$0	\$0	\$0
2017-2018	Assumptions	\$0	3.74	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2017-2018	Investment	(\$1,931,000)	5.00	(\$386,250)	(\$386,250)	(\$386,250)	(\$386,250)	\$0	\$0	\$0
2018-2019	Experience	(\$7,157,647)	3.55	(\$2,016,239)	(\$2,016,239)	(\$2,016,239)	(\$1,108,930)	\$0	\$0	\$0
2018-2019	Assumptions	\$14,076,928	3.55	\$3,965,332	\$3,965,332	\$3,965,332	\$2,180,932	\$0	\$0	\$0
2018-2019	Investment	\$1,804,854	5.00	\$360,971	\$360,971	\$360,971	\$360,971	\$360,970	\$0	\$0
				(\$1,356,262)	(\$1,956,716)	(\$5,936,580)	\$1,046,723	\$360,970	\$0	\$0

Year		Amounts Recognized in Pension Expense				
		Losses	(Gains)	Through Reporting Date June 30, 2020	Deferred Outflows of Resources	Deferred Inflows of Resources
2014-2015	Experience	\$0	(\$9,107,000)	(\$9,107,000)	\$0	\$0
2014-2015	Assumptions	\$0	\$0	\$0	\$0	\$0
2014-2015	Investment	\$10,693,000	\$0	\$10,693,000	\$0	\$0
2015-2016	Experience	\$0	(\$18,681,000)	(\$18,681,000)	\$0	\$0
2015-2016	Assumptions	\$0	\$0	\$0	\$0	\$0
2015-2016	Investment	\$23,932,000	\$0	\$19,148,000	\$4,787,000	\$0
2016-2017	Experience	\$0	(\$14,774,000)	(\$11,573,769)	\$0	(\$3,202,077)
2016-2017	Assumptions	\$16,114,000	\$0	\$12,622,950	\$3,492,350	\$0
2016-2017	Investment	\$0	(\$23,685,000)	(\$14,211,000)	\$0	(\$9,474,000)
2017-2018	Experience	\$0	(\$15,786,000)	(\$8,441,606)	\$0	(\$7,344,197)
2017-2018	Assumptions	\$0	\$0	\$0	\$0	\$0
2017-2018	Investment	\$0	(\$1,931,000)	(\$772,500)	\$0	(\$1,158,750)
2018-2019	Experience	\$0	(\$7,157,647)	(\$2,016,239)	\$0	(\$5,141,408)
2018-2019	Assumptions	\$14,076,928	\$0	\$3,965,332	\$10,111,596	\$0
2018-2019	Investment	\$1,804,854	\$0	\$360,971	\$1,443,883	\$0
				(\$18,012,861)	\$19,834,829	(\$26,320,432)



## Virginia Law Officers

Increase/(Decrease) in Pension Expense Year Ending Measurement Date June 30										
Year		(Gain)/Loss	Recognition Period (Years)	2019	2020	2021	2022	2023	2024	Thereafter
2014-2015	Experience	(\$4,849,000)	3.48	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2014-2015	Assumptions	\$0	3.48	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2014-2015	Investment	\$27,821,000	5.00	\$5,565,000	\$0	\$0	\$0	\$0	\$0	\$0
2015-2016	Experience	\$4,997,000	3.25	\$383,000	\$0	\$0	\$0	\$0	\$0	\$0
2015-2016	Assumptions	\$0	3.25	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2015-2016	Investment	\$62,468,000	5.00	\$12,493,000	\$12,493,000	\$0	\$0	\$0	\$0	\$0
2016-2017	Experience	(\$1,457,000)	3.05	(\$477,143)	(\$23,857)	\$0	\$0	\$0	\$0	\$0
2016-2017	Assumptions	(\$63,457,000)	3.05	(\$20,804,762)	(\$1,040,238)	\$0	\$0	\$0	\$0	\$0
2016-2017	Investment	(\$61,644,000)	5.00	(\$12,328,667)	(\$12,328,667)	(\$12,328,666)	\$0	\$0	\$0	\$0
2017-2018	Experience	(\$26,111,000)	2.88	(\$9,066,489)	(\$7,978,511)	\$0	\$0	\$0	\$0	\$0
2017-2018	Assumptions	\$0	2.88	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2017-2018	Investment	(\$4,787,000)	5.00	(\$957,500)	(\$957,500)	(\$957,500)	(\$957,500)	\$0	\$0	\$0
2018-2019	Experience	\$11,067,542	2.73	\$4,054,045	\$4,054,045	\$2,959,452	\$0	\$0	\$0	\$0
2018-2019	Assumptions	\$62,089,118	2.73	\$22,743,267	\$22,743,267	\$16,602,584	\$0	\$0	\$0	\$0
2018-2019	Investment	\$5,040,493	5.00	\$1,008,099	\$1,008,099	\$1,008,099	\$1,008,099	\$1,008,097	\$0	\$0
				\$2,611,850	\$17,969,638	\$7,283,969	\$50,599	\$1,008,097	\$0	\$0

Year		Amounts Recognized in Pension Expense				
		Losses	(Gains)	Through Reporting Date June 30, 2020	Deferred Outflows of Resources	Deferred Inflows of Resources
		(a)	(b)	(c)	(a) – (c)	(b) – (c)
2014-2015	Experience	\$0	(\$4,849,000)	(\$4,849,000)	\$0	\$0
2014-2015	Assumptions	\$0	\$0	\$0	\$0	\$0
2014-2015	Investment	\$27,821,000	\$0	\$27,821,000	\$0	\$0
2015-2016	Experience	\$4,997,000	\$0	\$4,997,000	\$0	\$0
2015-2016	Assumptions	\$0	\$0	\$0	\$0	\$0
2015-2016	Investment	\$62,468,000	\$0	\$49,972,000	\$12,493,000	\$0
2016-2017	Experience	\$0	(\$1,457,000)	(\$1,431,429)	\$0	(\$23,857)
2016-2017	Assumptions	\$0	(\$63,457,000)	(\$62,414,286)	\$0	(\$1,040,238)
2016-2017	Investment	\$0	(\$61,644,000)	(\$36,986,001)	\$0	(\$24,657,333)
2017-2018	Experience	\$0	(\$26,111,000)	(\$18,132,978)	\$0	(\$7,978,511)
2017-2018	Assumptions	\$0	\$0	\$0	\$0	\$0
2017-2018	Investment	\$0	(\$4,787,000)	(\$1,915,000)	\$0	(\$2,872,500)
2018-2019	Experience	\$11,067,542	\$0	\$4,054,045	\$7,013,497	\$0
2018-2019	Assumptions	\$62,089,118	\$0	\$22,743,267	\$39,345,851	\$0
2018-2019	Investment	\$5,040,493	\$0	\$1,008,099	\$4,032,394	\$0
				(\$15,133,283)	\$62,884,742	(\$36,572,439)



The table below provides a summary of the deferred inflows and outflows as of the Measurement Date. The allocation of deferred inflows and outflows for the Political Subdivision plans and for the cost-sharing employers is provided in Schedule B.

	State Employees		Teachers		State Police		Judicial		Virginia Law Officers		Political Subdivisions	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$131,684,483	\$170,009,034	\$0	\$842,726,774	\$38,192,043	\$13,004,004	\$0	\$15,687,682	\$7,013,497	\$8,002,368	\$124,831,771	\$127,263,149
Changes of assumptions	498,144,599	0	1,303,204,797	0	26,769,104	37,989,297	13,603,946	0	39,345,851	1,040,238	497,009,984	17,678,830
Net difference between projected and actual earnings on plan investments	0	158,004,921	0	288,974,854	0	6,652,439	0	4,401,867	0	11,004,439	0	180,787,398
Changes in proportion and difference between employer contributions and proportionate share of contributions	120,097,654	120,097,654	252,691,090	252,691,090	0	0	0	0	10,844,723	10,844,723	0	0
Employer contributions subsequent to the Measurement Date *												
Total	<u>\$749,926,736</u>	<u>\$448,111,609</u>	<u>\$1,555,895,887</u>	<u>\$1,384,392,718</u>	<u>\$64,961,147</u>	<u>\$57,645,740</u>	<u>\$13,603,946</u>	<u>\$20,089,549</u>	<u>\$57,204,071</u>	<u>\$30,891,768</u>	<u>\$621,841,755</u>	<u>\$325,729,377</u>

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



**Paragraph 80(i):** The collective amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows. For the Political Subdivision plans and for the cost-sharing employers, we show each employer’s schedule in Schedule C.

	Deferred Amounts to Be Recognized in Fiscal Years Following Reporting Date					
	State Employees	Teachers	State Police	Judicial	Virginia Law Officers	Political Subdivisions
2021	\$ 143,452,073	\$ (2,748,508)	\$ (2,785,004)	\$ (1,956,716)	\$ 17,969,638	\$ 158,679,714
2022	(3,927,320)	(259,218,039)	(9,472,114)	(5,936,580)	7,283,969	(2,393,450)
2023	149,760,707	111,130,701	(44,838)	1,046,723	50,599	106,236,119
2024	12,529,667	217,367,298	3,762,145	360,970	1,008,097	32,561,250
2025	0	104,971,717	11,605,426	0	0	943,600
Thereafter	0	0	4,249,792	0	0	85,145

**Paragraph 80(j):** The amount of revenue recognized for the support provided by non-employer contributing entities for the participating employers. There are no non-employer contributing entities in VRS.



## **SECTION IV – REQUIRED SUPPLEMENTARY INFORMATION**

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

**Paragraph 81(a)(1)(a):** The employer's proportion (percentage) of the collective net pension liability is provided in Schedule A.

**Paragraph 81(a)(1)(b):** The employer's proportionate share (amount) of the collective net pension liability is provided in Schedule D.

**Paragraph 81(a)(1)(c):** The employer's covered-employee payroll is to be provided by each employer.

**Paragraph 81(a)(1)(d):** The employer's proportionate share (amount) of the collective net pension liability as a percentage of the employer's covered payroll is the employer's share of the net pension liability provided in Schedule D divided by the payroll to be provided by the employer.

**Paragraph 81(a)(1)(e):** The pension plan's fiduciary net position as a percentage of the total pension liability is provided in Section II in the Summary of Collective Amounts table.

**Paragraph 81(a)(2):** The employers do not have a special funding situation; therefore, paragraph 81(a)(2) does not apply.

**Paragraph 82:** Information about factors that significantly affect trends in the amounts reported in the schedules required by paragraph 81 should be presented as notes to the schedule.

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

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



**Method and assumptions used in calculations of actuarially determined contributions.** The actuarially determined contribution rates are determined every two years. The last determination of the actuarial contribution rates was as of June 30, 2017 payable for the fiscal years 2019 and 2020. For the non-Political Subdivision plans the amortization period of the unfunded liability less the deferred contribution begins at 30 years on June 30, 2013 and will decrease by one each year until reaching 0 years. Each subsequent year, a new base will be added to the unfunded liability and will be amortized over a closed 20 year period. The deferred contribution, as defined under the 2011 Appropriation Act, Item 469(l)(6), has been paid off except for Teachers which is to be amortized using a level-dollar, closed, 10 year period beginning June 30, 2011. For the Political Subdivision plans the amortization period of the unfunded begins at 30 years on June 30, 2013 and will decrease by one each year until reaching 0 years. Each subsequent year, a new base will be added to the unfunded liability and will be amortized over a closed 20 year period. Additionally, for the Political Subdivision plans, the actuary has performed a calculation to determine the incremental contribution, if any, which results in the Political Subdivision avoiding a crossover date and a lower discount rate. The plans that do have a lower discount rate have negative assets as of the measurement date. The following actuarial methods and assumptions were used to determine contribution rates as of the June 30, 2017 actuarial valuations of the VRS pension plans:

Actuarial cost method	Entry age
Amortization method	Level percentage of payroll, closed
Remaining amortization period	26 years, 20 years, 19 years, 18 years, 17 years and 4 years
Asset valuation method	5-year smoothed market
Inflation	2.50 percent
Payroll growth	3.00 percent
Salary increases, including inflation	State Employees: 3.50 percent - 5.35 percent Teachers: 3.50 percent – 5.95 percent State Police: 3.50 percent – 4.75 percent Judicial: 4.50 percent Virginia Law Officers: 3.50 percent – 4.75 percent Political Subdivisions: General Employees: 3.50 percent – 5.35 percent Public Safety: 3.50 percent – 4.75 percent
Investment rate of return	7.00 percent, net of investment expenses



**SECTION V – PENSION EXPENSE**

As noted earlier, the Pension Expense (PE) consists of a number of different items. GASB 68 refers to the first as Service Cost which is the Normal Cost using the Entry Age Normal (EAN) actuarial funding method. To this is added interest on the TPL at the rate of return in effect as of the prior measurement date.

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

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

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

The next item to be recognized is the portion of current year changes in TPL due to actual versus expected experience for the year. The portion to recognize in the current year is determined by spreading the total change over the average expected remaining service life of the entire plan membership. The remaining service life of active members is the average number of years the active members are expected to remain active. For the year ended June 30, 2019, this number is 8.95 for State Employees, 10.91 for Teachers, 12.87 for State Police, 8.23 for Judicial, and 6.48 for Virginia Law Officers. The remaining service life of the inactive members is, of course, zero. The figure to use for the amortization is the weighted average of these two amounts, or 3.66 for State Employees, 5.44 for Teachers, 6.35 for State Police, 3.55 for Judicial, and 2.73 for Virginia Law Officers. The calculations are shown in the following tables. For the Political Subdivision plans, the average expected remaining service life of the plan membership varies by plan and is presented in the individual GASB 68 reports for each plan, if applicable.

**State Employees**

Category	Number (1)	Average Years of Working Lifetime (2)
a. Active Members	74,582	8.95
b. Inactive Members	107,689	0.00
c. Total	182,271	
Weighted Average Years of Working Lifetime [(a1 * a2) + (b1 * b2)]/c1		3.66



### Teachers

Category	Number	Average Years of Working Lifetime
	(1)	(2)
a. Active Members	151,585	10.91
b. Inactive Members	152,329	0.00
c. Total	303,914	
Weighted Average Years of Working Lifetime		5.44
[(a1 * a2) + (b1 * b2)]/c1		

### State Police

Category	Number	Average Years of Working Lifetime
	(1)	(2)
a. Active Members	1,885	12.87
b. Inactive Members	1,934	0.00
c. Total	3,819	
Weighted Average Years of Working Lifetime		6.35
[(a1 * a2) + (b1 * b2)]/c1		

### Judicial

Category	Number	Average Years of Working Lifetime
	(1)	(2)
a. Active Members	416	8.23
b. Inactive Members	548	0.00
c. Total	964	
Weighted Average Years of Working Lifetime		3.55
[(a1 * a2) + (b1 * b2)]/c1		

### Virginia Law Officers

Category	Number	Average Years of Working Lifetime
	(1)	(2)
a. Active Members	8,718	6.48
b. Inactive Members	12,010	0.00
c. Total	20,728	
Weighted Average Years of Working Lifetime		2.73
[(a1 * a2) + (b1 * b2)]/c1		





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

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

	Investment Earnings (Gain) Loss as of June 30, 2019					
	State Employees	Teachers	State Police	Judicial	Virginia Law Officers	Political Subdivisions
1. Expected asset return rate	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%
2. End of prior year market value of assets	18,532,189,000	34,919,563,000	836,702,000	540,009,000	1,423,980,000	20,302,821,000
3. Adjustment to beginning of year market value of assets	0	0	0	0	0	0
4. Beginning of year market value of assets (BOY)	18,532,189,000	34,919,563,000	836,702,000	540,009,000	1,423,980,000	20,302,821,000
5. End of year market value of assets	19,090,109,233	36,522,768,112	865,272,997	557,541,061	1,495,989,697	21,259,033,960
6. Expected return on BOY for plan year (1. x 4.)	1,297,253,230	2,444,369,410	58,569,140	37,800,630	99,678,600	1,421,197,470
7. External cash flow						
Contributions - employer	545,582,547	1,280,962,776	31,436,774	22,893,124	75,326,824	499,292,247
Contributions - member	201,481,234	403,257,714	6,379,355	3,208,353	17,870,998	248,421,687
Refunds of contributions	(26,897,650)	(36,714,671)	(805,044)	0	(4,933,976)	(40,248,652)
Benefit payments	(1,360,832,374)	(2,331,036,972)	(62,683,309)	(43,586,503)	(109,192,755)	(1,082,791,828)
Administrative expense	(12,373,471)	(22,843,327)	(487,015)	(314,877)	(831,136)	(13,368,660)
Other	(761,900)	(1,449,445)	(60,612)	(39,435)	(103,153)	(851,041)
Total external cash flow	(653,801,614)	(707,823,925)	(26,219,851)	(17,839,338)	(21,863,198)	(389,546,247)
8. Expected return on external cash flow (1. x 0.5 x 7.)	(22,883,056)	(24,773,837)	(917,695)	(624,377)	(765,212)	(13,634,119)
9. Projected earnings for plan year (6. + 8.)	1,274,370,174	2,419,595,573	57,651,445	37,176,253	98,913,388	1,407,563,351
10. Net investment income (5. - 4. - 7.)	1,211,721,847	2,311,029,037	54,790,848	35,371,399	93,872,895	1,345,759,207
<b>11. Investment earnings (gain) loss (9. - 10.)</b>	<u>\$62,648,327</u>	<u>\$108,566,536</u>	<u>\$2,860,597</u>	<u>\$1,804,854</u>	<u>\$5,040,493</u>	<u>\$61,804,144</u>



The current year portions of previously determined experience, assumption, and earnings amounts, recognized as deferred inflows and outflows, are included. Deferred outflows are added to the PE and deferred inflows are subtracted from the PE. Finally, administrative expenses and other miscellaneous items are included.

The calculation of the collective Pension Expense for the year ended June 30, 2019 is shown in the following table. The allocation of Pension Expense for the Political Subdivision plans and for the cost-sharing employers is provided in Schedule B.

### Collective Pension Expense

	Collective Pension Expense Determined as of Measurement Date					
	State Employees	Teachers	State Police	Judicial	Virginia Law Officers	Political Subdivisions
Service Cost	\$379,359,288	\$889,003,292	\$20,078,289	\$18,767,031	\$44,526,173	\$556,149,437
Interest on the total pension liability and cash flow	1,627,636,919	3,184,697,542	72,714,868	44,139,042	139,306,834	1,535,532,384
Current-period benefit changes	0	0	0	0	0	3,948,465
Expensed portion of current-period difference between expected and actual experience in the total pension liability	49,505,445	(32,135,142)	7,138,700	(2,016,239)	4,054,045	5,163,822
Expensed portion of current-period changes of assumptions	181,301,818	270,707,236	5,003,571	3,965,332	22,743,267	200,822,723
Member contributions	(201,481,234)	(403,257,714)	(6,379,355)	(3,208,353)	(17,870,998)	(248,421,687)
Projected earnings on plan investments	(1,274,370,174)	(2,419,595,573)	(57,651,445)	(37,176,253)	(98,913,388)	(1,407,563,351)
Expensed portion of current-period differences between actual and projected earnings on plan investments	12,529,665	21,713,307	572,119	360,971	1,008,099	12,360,829
Administrative expense	12,373,471	22,843,327	487,015	314,877	831,136	13,368,660
Other	761,900	1,449,445	60,612	39,435	103,153	851,041
Recognition of beginning deferred outflows of resources as pension expense	269,610,236	499,314,829	11,092,500	11,131,650	18,441,000	304,041,715
Recognition of beginning deferred inflows of resources as pension expense	(339,770,383)	(639,310,676)	(23,152,282)	(14,797,976)	(43,634,561)	(349,330,888)
<b>Pension Expense</b>	<u>\$717,456,951</u>	<u>\$1,395,429,873</u>	<u>\$29,964,592</u>	<u>\$21,519,517</u>	<u>\$70,594,760</u>	<u>\$626,923,150</u>

**SCHEDULE A - PROPORTIONATE SHARE OF CONTRIBUTIONS  
STATE EMPLOYERS**



		State Cost Sharing Plan			
Employer Code	Employer	2018	2018	2019	2019
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
30100	Senate	\$ 827,359	0.15330%	\$ 822,576	0.15160%
30101	House of Delegates	1,400,271	0.25945%	1,430,235	0.26359%
30103	Magistrate System	2,440,681	0.45222%	2,370,091	0.43680%
30107	Division of Legislative Services	729,747	0.13521%	714,306	0.13164%
30109	Division of Legislative Automated Systems	214,464	0.03974%	210,016	0.03870%
30110	Joint Legislative Audit and Review Commission	318,426	0.05900%	312,212	0.05754%
30111	Supreme Court	2,451,709	0.45426%	2,458,680	0.45312%
30112	Judicial Inquiry and Review Commission	49,707	0.00921%	49,168	0.00906%
30114	General District Courts	4,153,824	0.76964%	4,212,641	0.77637%
30115	Juvenile and Domestic Relations District Courts	2,506,706	0.46445%	2,528,828	0.46605%
30116	Combined District Courts	871,504	0.16148%	828,446	0.15268%
30117	Virginia State Bar	829,032	0.15361%	817,614	0.15068%
30119	Office of the Lieutenant Governor	9,099	0.00169%	13,083	0.00241%
30121	Office of the Governor	122,456	0.02269%	158,998	0.02930%
30122	Department of Planning and Budget	510,734	0.09463%	513,800	0.09469%
30123	Department of Military Affairs	1,697,234	0.31447%	1,748,852	0.32231%
30125	Virginia Court of Appeals	489,774	0.09075%	496,475	0.09150%
30127	Department of Emergency Management	1,087,270	0.20145%	1,038,009	0.19130%
30128	Virginia Veterans Care Center	1,064,732	0.19728%	1,057,748	0.19494%
30129	Department of Human Resource Management	997,964	0.18491%	1,025,542	0.18900%
30132	State Board of Elections	335,545	0.06217%	393,867	0.07259%
30133	Auditor of Public Accounts	1,087,202	0.20144%	1,077,616	0.19860%
30136	Virginia Information Technologies Agency (VITA)	2,540,731	0.47076%	2,564,434	0.47261%
30140	Department of Criminal Justice Services	854,687	0.15836%	882,382	0.16262%
30141	Office of the Attorney General and Department of Law	3,610,851	0.66903%	3,537,748	0.65199%
30143	Office of the Attorney General - Division of Debt Collection	191,939	0.03556%	193,448	0.03565%
30146	Science Museum of Virginia	458,772	0.08500%	461,654	0.08508%
30147	Office of the State Inspector General	385,105	0.07135%	388,186	0.07154%
30148	Virginia Commission for the Arts	20,129	0.00373%	20,222	0.00373%
30151	Department of Accounts	1,423,850	0.26382%	1,452,752	0.26774%
30152	Department of the Treasury	909,573	0.16853%	947,692	0.17466%
30154	Department of Motor Vehicles	11,611,975	2.15151%	11,673,182	2.15131%
30156	Department of State Police	4,497,283	0.83327%	4,558,623	0.84013%
30157	Compensation Board	109,349	0.02026%	112,175	0.02067%
30160	Virginia Criminal Sentencing Commission	77,395	0.01434%	80,548	0.01484%
30161	Department of Taxation	6,025,344	1.11640%	6,071,307	1.11891%
30162	Department of Accounts - Transfer Payments (CHRF)	14,813	0.00274%	15,292	0.00282%
30164	Virginia Management Fellows Administration	20,567	0.00381%	46,705	0.00861%
30165	Department of Housing and Community Development	782,728	0.14503%	776,098	0.14303%
30166	Secretary of the Commonwealth	57,639	0.01068%	52,144	0.00961%
30170	Council on Human Rights	0	0.00000%	0	0.00000%
30171	State Corporation Commission	6,201,205	1.14898%	6,171,857	1.13744%
30172	State Lottery Department	2,455,764	0.45501%	2,575,073	0.47457%
30174	Virginia College Savings Plan	1,011,987	0.18750%	1,062,844	0.19588%
30175	VA Office of Protections and Advocacy	0	0.00000%	0	0.00000%
30180	Secretary of Administration	82,777	0.01534%	84,046	0.01549%
30181	Department of Labor and Industry	1,014,885	0.18804%	990,645	0.18257%
30182	Virginia Employment Commission	4,416,719	0.81835%	4,292,636	0.79111%
30183	Secretary of Natural Resources	19,317	0.00358%	0	0.00000%
30185	Secretary of Education	39,989	0.00741%	19,504	0.00359%
30186	Secretary of Transportation	38,910	0.00721%	26,559	0.00489%
30187	Secretary of Public Safety	60,219	0.01116%	70,696	0.01303%

**SCHEDULE A - PROPORTIONATE SHARE OF CONTRIBUTIONS  
STATE EMPLOYERS**



		State Cost Sharing Plan			
Employer Code	Employer	2018	2018	2019	2019
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
30188	Secretary of Health and Human Resources	9,942	0.00184%	0	0.00000%
30190	Secretary of Finance	46,977	0.00870%	41,704	0.00769%
30191	Virginia Workers' Compensation Commission	2,332,826	0.43223%	2,304,153	0.42464%
30192	Secretary of Commerce and Trade	0	0.00000%	9,284	0.00171%
30193	Secretary of Agriculture and Forestry	9,253	0.00171%	34,070	0.00628%
30194	Department of General Services	4,406,261	0.81641%	4,499,499	0.82924%
30199	Department of Conservation and Recreation	3,068,975	0.56863%	3,107,432	0.57269%
30200	Office of Children's Services	132,909	0.02463%	129,425	0.02385%
30201	Department of Education - Central Office Operations	2,834,809	0.52524%	2,858,952	0.52689%
30202	The Library of Virginia	854,832	0.15839%	876,784	0.16159%
30203	Woodrow Wilson Rehabilitation Center	1,677,595	0.31083%	1,501,384	0.27670%
30204	The College of William and Mary	7,899,939	1.46373%	7,879,198	1.45210%
30206	VCU - Medical College of Virginia Hospitals Authority	3,638,513	0.67416%	3,231,311	0.59552%
30207	University of Virginia - Academic Division	39,830,880	7.37998%	41,751,082	7.69453%
30208	Virginia Polytechnic Institute and State University	34,874,479	6.46167%	34,849,647	6.42264%
30209	University of Virginia Medical Center	5,746,545	1.06474%	5,474,970	1.00901%
30211	Virginia Military Institute	2,139,717	0.39645%	2,165,233	0.39904%
30212	Virginia State University	4,473,281	0.82883%	4,525,455	0.83402%
30213	Norfolk State University	4,573,092	0.84732%	4,749,139	0.87524%
30214	Longwood University	3,441,169	0.63759%	3,512,140	0.64727%
30215	University of Mary Washington	2,968,361	0.54999%	2,898,832	0.53424%
30216	James Madison University	14,067,759	2.60653%	14,665,287	2.70274%
30217	Radford University	6,040,150	1.11914%	6,208,216	1.14415%
30218	Virginia School for Deaf and Blind	749,841	0.13893%	763,154	0.14065%
30221	Old Dominion University	11,362,186	2.10523%	11,525,363	2.12407%
30222	Department of Professional and Occupational Regulation	1,361,787	0.25232%	1,381,264	0.25456%
30223	Department of Health Professions	1,777,520	0.32935%	1,871,370	0.34488%
30226	Board of Accountancy	101,276	0.01876%	103,751	0.01912%
30232	Minority Business Enterprise	0	0.00000%	0	0.00000%
30233	Board of Bar Examiners	79,679	0.01476%	80,773	0.01489%
30234	Cooperative Extension and Agricultural Research Service	442,284	0.08195%	434,598	0.08009%
30236	Virginia Commonwealth University	28,381,089	5.25855%	29,416,151	5.42126%
30238	Virginia Museum of Fine Arts	1,443,386	0.26744%	1,502,847	0.27697%
30239	Frontier Culture Museum of Virginia	158,161	0.02930%	166,278	0.03064%
30241	Richard Bland College	659,442	0.12218%	627,670	0.11568%
30242	Christopher Newport University	3,720,650	0.68938%	3,905,231	0.71972%
30245	State Council of Higher Education for Virginia	479,946	0.08893%	508,646	0.09374%
30246	University of Virginia's College at Wise	1,145,913	0.21232%	1,109,740	0.20452%
30247	George Mason University	17,235,809	3.19351%	17,690,994	3.26037%
30261	Virginia Community College System - Central Office Operations	2,130,750	0.39479%	2,083,671	0.38401%
30262	Department of Rehabilitative Services	6,409,513	1.18758%	6,069,024	1.11849%
30263	Virginia Rehabilitation Center for the Blind and Vision Impaired	161,017	0.02983%	144,630	0.02665%
30268	Virginia Institute of Marine Science	1,725,572	0.31972%	1,711,027	0.31533%
30270	Virginia Community College System - Shared Services	318,262	0.05897%	514,699	0.09486%
30275	New River Community College	893,292	0.16551%	882,494	0.16264%
30276	Southside Virginia Community College	1,053,038	0.19511%	1,047,118	0.19298%
30277	Paul D. Camp Community College	405,794	0.07519%	426,176	0.07854%
30278	Rappahannock Community College	674,527	0.12498%	701,723	0.12932%
30279	Danville Community College	868,559	0.16093%	797,643	0.14700%
30280	Northern Virginia Community College	11,073,587	2.05175%	11,266,843	2.07643%
30282	Piedmont Virginia Community College	1,136,717	0.21061%	1,158,072	0.21343%
30283	J. Sargeant Reynolds Community College	2,787,004	0.51639%	2,582,206	0.47589%

**SCHEDULE A - PROPORTIONATE SHARE OF CONTRIBUTIONS  
STATE EMPLOYERS**



		State Cost Sharing Plan			
Employer Code	Employer	2018	2018	2019	2019
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
30284	Eastern Shore Community College	332,112	0.06153%	322,732	0.05948%
30285	Patrick Henry Community College	1,133,843	0.21008%	1,163,076	0.21435%
30286	Virginia Western Community College	1,516,511	0.28098%	1,461,357	0.26932%
30287	Dabney S. Lancaster Community College	421,270	0.07805%	408,946	0.07537%
30288	Wytheville Community College	701,776	0.13003%	663,196	0.12222%
30290	John Tyler Community College	1,685,230	0.31225%	1,742,050	0.32105%
30291	Blue Ridge Community College	995,608	0.18447%	1,052,234	0.19392%
30292	Central Virginia Community College	875,065	0.16214%	949,725	0.17503%
30293	Thomas Nelson Community College	2,381,051	0.44117%	2,163,653	0.39875%
30294	Southwest Virginia Community College	666,503	0.12349%	654,529	0.12063%
30295	Tidewater Community College	6,028,440	1.11697%	5,312,191	0.97901%
30296	Virginia Highlands Community College	681,298	0.12623%	652,856	0.12032%
30297	Germanna Community College	1,432,762	0.26547%	1,434,554	0.26438%
30298	Lord Fairfax Community College	1,376,155	0.25498%	1,354,749	0.24967%
30299	Mountain Empire Community College	766,181	0.14196%	775,935	0.14300%
30301	Department of Agriculture and Consumer Services	3,136,104	0.58107%	3,122,706	0.57550%
30310	Virginia Economic Development Partnership	1,160,760	0.21507%	1,173,302	0.21623%
30320	Virginia Tourism Authority	641,366	0.11883%	686,146	0.12645%
30325	Department of Business Assistance	0	0.00000%	0	0.00000%
30330	Virginia - Israel Advisory Board	3,326	0.00062%	12,270	0.00226%
30350	Department of Small Business and Supplier Diversity	278,015	0.05151%	312,916	0.05767%
30400	Jamestown-Yorktown Commemoration	83,281	0.01543%	95,470	0.01759%
30402	Marine Resources Commission	509,109	0.09433%	499,300	0.09202%
30403	Department of Game and Inland Fisheries	2,160,725	0.40035%	2,098,232	0.38669%
30405	Virginia Racing Commission	29,031	0.00538%	29,553	0.00545%
30407	Virginia Port Authority	41,911	0.00777%	33,125	0.00610%
30409	Department of Mines, Minerals and Energy	1,615,746	0.29937%	1,533,901	0.28269%
30411	Department of Forestry	1,501,364	0.27818%	1,484,426	0.27357%
30413	Commission on Virginia Alcohol Safety Action Program	79,989	0.01482%	79,214	0.01460%
30417	Gunston Hall	18,887	0.00350%	16,617	0.00306%
30423	Department of Historic Resources	322,464	0.05975%	318,203	0.05864%
30425	Jamestown - Yorktown Foundation	887,586	0.16446%	892,906	0.16456%
30440	Department of Environmental Quality	6,591,382	1.22128%	6,562,667	1.20947%
30454	Office of Commonwealth Preparedness	7,889	0.00146%	0	0.00000%
30505	Department of Rail and Public Transportation	610,738	0.11316%	587,986	0.10836%
30506	Motor Vehicle Dealer Board	173,905	0.03222%	171,402	0.03159%
30507	Towing and Recovery Operations Board	0	0.00000%	0	0.00000%
30510	Virginia Department of Transportation	14,096,740	2.61189%	14,086,679	2.59611%
30511	Virginia Department of Transportation	4,249,581	0.78738%	4,284,651	0.78964%
30512	Virginia Department of Transportation	5,159,111	0.95590%	5,109,804	0.94171%
30513	Virginia Department of Transportation	3,825,064	0.70872%	3,767,904	0.69441%
30514	Virginia Department of Transportation	5,855,837	1.08499%	5,733,021	1.05657%
30515	Virginia Department of Transportation	5,925,538	1.09791%	5,940,443	1.09480%
30516	Virginia Department of Transportation	3,712,270	0.68782%	3,657,745	0.67411%
30517	Virginia Department of Transportation	3,413,269	0.63242%	3,433,185	0.63272%
30518	Virginia Department of Transportation	4,272,883	0.79170%	4,293,707	0.79131%
30519	Virginia Department of Transportation	7,273,965	1.34775%	7,242,395	1.33474%
30601	Department of Health	22,115,454	4.09763%	22,199,448	4.09125%
30602	Department of Medical Assistance Services	3,955,020	0.73280%	4,054,211	0.74717%
30606	Virginia Board for People With Disabilities	76,819	0.01423%	77,688	0.01432%
30701	Department of Corrections - Central Administration	2,710,150	0.50215%	2,875,341	0.52991%
30702	Department for the Blind and Vision Impaired	1,027,391	0.19036%	972,019	0.17914%



**SCHEDULE A - PROPORTIONATE SHARE OF CONTRIBUTIONS  
STATE EMPLOYERS**



		State Cost Sharing Plan			
Employer Code	Employer	2018	2018	2019	2019
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
30703	Central State Hospital	4,365,246	0.80881%	4,513,394	0.83180%
30704	Eastern State Hospital	3,907,031	0.72391%	3,622,736	0.66765%
30705	Southwestern Virginia Mental Health Institute	2,703,944	0.50100%	2,732,960	0.50367%
30706	Western State Hospital	3,981,281	0.73767%	4,046,541	0.74576%
30707	Central Virginia Training Center	2,500,017	0.46321%	1,649,498	0.30399%
30708	Commonwealth Center for Children and Adolescents	730,860	0.13542%	939,001	0.17305%
30709	Powhatan Correctional Center	0	0.00000%	0	0.00000%
30711	Virginia Correctional Enterprises	1,271,842	0.23565%	1,288,183	0.23741%
30716	Virginia Correctional Center for Women	637,253	0.11807%	654,752	0.12067%
30718	Bland Correctional Center	446,885	0.08280%	454,668	0.08379%
30720	Department of Behavioral Health & Developmental Services	3,973,665	0.73626%	4,156,646	0.76605%
30721	Powhatan Reception and Classification	0	0.00000%	0	0.00000%
30723	Southeastern Virginia Training Center	1,313,514	0.24337%	1,363,950	0.25137%
30724	Catawba Hospital	1,525,219	0.28260%	1,543,072	0.28438%
30725	Northern Virginia Training Center	1,147	0.00021%	1	0.00000%
30726	Southside Virginia Training Center	0	0.00000%	0	0.00000%
30728	Northern Virginia Mental Health Institute	2,242,046	0.41541%	2,402,317	0.44274%
30729	Piedmont Geriatric Hospital	1,730,202	0.32058%	1,793,753	0.33058%
30733	Sussex I State Prison	405,512	0.07513%	343,047	0.06322%
30734	Sussex II State Prison	374,112	0.06932%	295,504	0.05446%
30735	Wallen's Ridge State Prison	586,129	0.10860%	610,841	0.11258%
30737	St. Brides Correctional Center	541,942	0.10041%	493,287	0.09091%
30738	Southwestern Virginia Training Center	1,185,398	0.21963%	225,377	0.04154%
30739	Southern Virginia Mental Health Institute	1,057,131	0.19587%	1,102,127	0.20312%
30741	Red Onion State Prison	566,601	0.10498%	590,535	0.10883%
30742	Department of Corrections - Employee Relations and Training	767,679	0.14224%	766,981	0.14135%
30743	Fluvanna Women's Correctional Center	554,539	0.10275%	812,222	0.14969%
30745	Nottoway Correctional Center	764,049	0.14157%	738,175	0.13604%
30747	Marion Correctional Treatment Center	478,254	0.08861%	504,869	0.09304%
30748	Hiram W. Davis Medical Center	976,310	0.18089%	997,455	0.18383%
30749	Buckingham Correctional Center	549,898	0.10189%	546,749	0.10076%
30751	Department for the Deaf and Hard-of-Hearing	71,401	0.01323%	65,960	0.01216%
30752	Deep Meadow Correctional Center	744,447	0.13793%	691,862	0.12751%
30753	Deerfield Correctional Center	726,922	0.13469%	753,369	0.13884%
30754	Augusta Correctional Center	402,204	0.07452%	404,176	0.07449%
30756	Department of Corrections - Division of Institutions	3,486,512	0.64599%	3,549,877	0.65423%
30757	Western Region Correctional Field Units	137,331	0.02545%	145,954	0.02690%
30760	Central Region Correctional Field Units	0	0.00000%	0	0.00000%
30761	Baskerville Correctional Center	272,451	0.05048%	269,232	0.04962%
30765	Department of Social Services	12,444,277	2.30572%	12,489,018	2.30167%
30766	Virginia Parole Board	74,430	0.01379%	71,381	0.01316%
30767	Division of Community Corrections	1,441,925	0.26717%	1,411,266	0.26009%
30768	Keen Mountain Correctional Center	449,591	0.08330%	453,210	0.08352%
30769	Greensville Correctional Center	1,217,484	0.22558%	1,234,457	0.22750%
30770	Dillwyn Correctional Center	591,787	0.10965%	596,025	0.10984%
30771	Indian Creek Correctional Center	387,359	0.07177%	404,133	0.07448%
30772	Haynesville Correctional Center	664,934	0.12320%	663,869	0.12235%
30773	Coffeewood Correctional Center	466,427	0.08642%	454,223	0.08371%
30774	Lunenburg Correctional Center	445,371	0.08252%	447,804	0.08253%
30775	Pocahontas State Correctional Center	477,011	0.08838%	474,992	0.08754%
30776	Green Rock Correctional Center	552,332	0.10234%	544,507	0.10035%
30777	Department of Juvenile Justice	8,232,753	1.52539%	8,221,736	1.51523%

**SCHEDULE A - PROPORTIONATE SHARE OF CONTRIBUTIONS  
STATE EMPLOYERS**



		State Cost Sharing Plan			
Employer Code	Employer	2018	2018	2019	2019
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
30778	Department of Forensic Science	2,845,306	0.52719%	2,922,799	0.53866%
30785	River North Correctional Center	542,861	0.10058%	529,749	0.09763%
30786	Culpeper Correctional Center for Women	0	0.00000%	0	0.00000%
30794	Virginia Center for Behavioral Rehabilitation	2,031,472	0.37640%	2,224,454	0.40996%
30841	Department of Aviation	311,000	0.05762%	318,566	0.05871%
30848	Indigent Defense Commission	4,036,049	0.74781%	4,058,016	0.74787%
30851	Tobacco Indemnification & Revitalization Commission	111,458	0.02065%	102,813	0.01895%
30852	Virginia Tobacco Settlement Foundation	155,567	0.02882%	154,901	0.02855%
30912	Department of Veterans Services	1,222,278	0.22647%	1,329,668	0.24505%
30913	Veterans Services Foundation	11,555	0.00214%	11,581	0.00213%
30922	Sitter-Barfoot Veterans Care Center	1,663,454	0.30821%	1,624,216	0.29934%
30937	Southern Virginia Higher Education Center	264,012	0.04892%	271,239	0.04999%
30938	New College Institute	91,149	0.01689%	104,564	0.01927%
30942	Virginia Museum of Natural History	194,624	0.03606%	195,534	0.03604%
30948	Southwest Virginia Higher Education Center	153,343	0.02841%	147,108	0.02711%
30957	Commonwealth's Attorneys' Services Council	57,797	0.01071%	58,924	0.01086%
30960	Department of Fire Programs	487,688	0.09036%	498,311	0.09184%
30961	Division of Capitol Police	63,455	0.01176%	63,627	0.01173%
30999	Department of Alcoholic Beverage Control	6,001,522	1.11198%	6,202,250	1.14305%
35106	Arlington County Health Department	8,558	0.00159%	8,857	0.00163%
35129	Fairfax County Health Department	383,069	0.07098%	351,812	0.06484%
35885	Fort Monroe Federal Area Development Authority	200,983	0.03724%	188,692	0.03478%
Total for State Employers		\$ 539,713,137	100.00000%	\$ 542,607,347	100.00000%

# SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND PENSION EXPENSE

## STATE EMPLOYERS



		Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense				
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan		Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan		Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense			
			Change of Assumptions	Changes in Proportionate Share		Differences Between Expected and Actual Experience	Change of Assumptions							
30100	Senate	199,634	0	755,187	27,169	981,990	257,734	239,535	0	105,886	603,155	1,087,665	(34,666)	1,052,999
30101	House of Delegates	347,107	0	1,313,059	263,101	1,923,267	448,127	416,485	0	36,197	900,809	1,891,145	230,122	2,121,267
30103	Magistrate System	575,198	0	2,175,896	0	2,751,094	742,601	690,165	0	868,278	2,301,044	3,133,852	(521,182)	2,612,670
30107	Division of Legislative Services	173,349	0	655,758	0	829,107	223,800	207,998	0	351,064	782,862	944,460	(144,640)	799,820
30109	Division of Legislative Automated Systems	50,962	0	192,782	57,788	301,532	65,794	61,148	0	59,962	186,904	277,656	(10,625)	267,031
30110	Joint Legislative Audit and Review Commission	75,771	0	286,632	45,723	408,126	97,822	90,916	0	81,751	270,489	412,825	(21,324)	391,501
30111	Supreme Court	596,689	0	2,257,193	179,446	3,033,328	770,345	715,952	0	48,436	1,534,733	3,250,941	165,345	3,416,286
30112	Judicial Inquiry and Review Commission	11,931	0	45,132	1,905	58,968	15,403	14,315	0	10,317	40,035	65,002	(6,357)	58,645
30114	General District Courts	1,022,359	0	3,867,445	895,576	5,785,380	1,319,899	1,226,703	0	199,820	2,746,422	5,570,121	275,682	5,845,803
30115	Juvenile and Domestic Relations District Courts	613,716	0	2,321,603	628,082	3,563,401	792,327	736,382	0	64,416	1,593,125	3,343,708	263,870	3,607,578
30116	Combinded District Courts	201,056	0	760,567	83,190	1,044,813	259,570	241,242	0	378,712	879,523	1,095,413	(132,931)	962,482
30117	Virginia State Bar	198,422	0	750,604	0	949,026	256,169	238,082	0	392,894	887,145	1,081,064	(220,395)	860,669
30119	Office of the Lieutenant Governor	3,174	0	12,005	52,182	67,361	4,097	3,808	0	0	7,905	17,291	23,909	41,200
30121	Office of the Governor	38,584	0	145,956	330,376	514,916	49,813	46,295	0	31,989	128,097	210,215	162,036	372,251
30122	Department of Planning and Budget	124,692	0	471,693	2,550	598,935	160,981	149,615	0	48,265	358,861	679,360	(53,777)	625,583
30123	Department of Military Affairs	424,432	0	1,605,570	333,103	2,363,105	547,955	509,266	0	183,458	1,240,679	2,312,435	174,685	2,487,120
30125	Virginia Court of Appeals	120,491	0	455,802	36,945	613,238	155,557	144,575	0	17,966	318,098	656,473	19,866	676,339
30127	Department of Emergency Management	251,912	0	952,951	1,092,780	2,297,643	325,227	302,263	0	431,249	1,058,739	1,372,495	511,096	1,883,591
30128	Virginia Veterans Care Center	256,706	0	971,083	59,693	1,287,482	331,416	308,015	0	120,455	759,886	1,398,611	(8,036)	1,390,575
30129	Department of Human Resource Management	248,884	0	941,493	455,417	1,645,794	321,318	298,629	0	0	619,947	1,355,994	339,687	1,695,681
30132	State Board of Elections	95,590	0	361,603	987,176	1,444,369	123,410	114,696	0	238,106	520,802	1,134,783	613,981	1,748,764
30133	Auditor of Public Accounts	261,525	0	989,315	51,954	1,302,794	337,638	313,798	0	120,664	772,100	1,424,870	28,683	1,453,553
30136	Virginia Information Technologies Agency (VITA)	622,354	0	2,354,281	362,995	3,339,630	803,479	746,747	0	217,818	1,768,044	3,390,773	(1,196,025)	2,194,748
30140	Department of Criminal Justice Services	214,145	0	810,083	222,626	1,246,854	276,468	256,948	0	18,416	551,832	1,166,728	79,831	1,246,559
30141	Office of the Attorney General and Department of Law	858,570	0	3,247,853	0	4,106,423	1,108,443	1,030,176	0	1,167,602	3,306,221	4,677,748	(142,564)	4,535,184
30143	Office of the Attorney General - Division of Debt Collection	46,946	0	177,589	93,364	317,899	60,609	56,329	0	22,348	139,286	255,773	40,245	296,018
30146	Science Museum of Virginia	112,037	0	423,821	49,288	585,146	144,643	134,431	0	279,074	610,412	1,146,412	61,389	1,207,801
30147	Office of the State Inspector General	94,207	0	356,373	170,642	621,222	121,624	113,037	0	32,427	267,088	513,269	113,893	627,162
30148	Virginia Commission for the Arts	4,912	0	18,581	0	23,493	6,342	5,894	0	21,510	33,746	26,761	(15,490)	11,271
30151	Department of Accounts	352,572	0	1,333,732	305,900	1,992,204	455,182	423,042	0	169,555	1,047,779	1,920,919	488,820	2,409,739
30152	Department of the Treasury	230,000	0	870,059	285,216	1,385,275	296,938	275,971	0	33,303	606,212	1,253,110	124,450	1,377,560
30154	Department of Motor Vehicles	2,832,941	0	10,716,635	0	13,549,576	3,657,421	3,399,176	0	919,964	7,976,561	15,434,723	(249,728)	15,184,995
30156	Department of State Police	1,106,321	0	4,185,062	637,561	5,928,944	1,428,297	1,327,447	0	63,978	2,819,722	6,027,571	492,456	6,520,027
30157	Compensation Board	27,219	0	102,966	17,420	147,605	35,140	32,660	0	95,207	163,007	148,298	(60,244)	88,054
30160	Virginia Criminal Sentencing Commission	19,542	0	73,925	21,244	114,711	25,229	23,448	0	32,412	81,089	106,471	(4,602)	101,869
30161	Department of Taxation	1,473,431	0	5,573,790	304,272	7,351,493	1,902,248	1,767,933	0	406,423	4,076,604	8,027,698	196,886	8,224,584
30162	Department of Accounts - Transfer Payments (CHRF)	3,714	0	14,048	11,699	29,461	4,794	4,456	0	0	9,250	20,232	6,978	27,210
30164	Virginia Management Fellows Administration	11,338	0	42,890	313,802	368,030	14,638	13,604	0	0	28,242	61,773	139,808	201,581
30165	Department of Housing and Community Development	188,348	0	712,496	34,927	935,771	243,164	225,994	0	97,245	566,403	1,026,179	(82,603)	943,576
30166	Secretary of the Commonwealth	12,655	0	47,872	44,258	104,785	16,339	15,184	0	117,856	149,379	68,948	(9,955)	58,993
30170	Council on Human Rights	0	0	0	0	0	0	0	0	0	0	0	0	0
30171	State Corporation Commission	1,497,832	0	5,666,096	813,810	7,977,738	1,933,751	1,797,211	0	490,307	4,221,269	8,160,642	728,864	8,889,506
30172	State Lottery Department	624,935	0	2,364,045	831,057	3,820,037	806,812	749,844	0	230,521	1,787,177	3,404,835	210,949	3,615,784
30174	Virginia College Savings Plan	257,944	0	975,766	595,171	1,828,881	333,014	309,500	0	0	642,514	1,405,355	367,727	1,773,082
30175	VA Office of Protection and Advocacy	0	0	0	0	0	0	0	0	0	0	0	0	0
30180	Secretary of Administration	20,398	0	77,163	12,723	110,284	26,335	24,475	0	10,955	61,765	111,134	(36,999)	74,135
30181	Department of Labor and Industry	240,416	0	909,463	56,966	1,206,845	310,385	288,470	0	372,116	970,971	1,309,861	(144,629)	1,165,232
30182	Virginia Employment Commission	1,041,769	0	3,940,872	226,708	5,209,349	1,344,958	1,249,993	0	1,516,251	4,111,202	5,675,874	(1,220,919)	4,454,955



**SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND PENSION EXPENSE  
STATE EMPLOYERS**



		Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense				
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan		Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Investment Earnings on Pension Plan		Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportionate Share		Total Employer Pension Expense		
			Change of Assumptions	Changes in Proportionate Share		Change of Assumptions	Changes in Proportionate Share			Changes in Proportionate Share	Changes in Proportionate Share			
30183	Secretary of Natural Resources	0	0	1,753	1,753	0	0	254,981	254,981	0	(114,060)	(114,060)		
30185	Secretary of Education	4,727	0	17,883	0	22,610	6,102	5,672	0	189,019	200,793	25,757	(77,300)	(51,543)
30186	Secretary of Transportation	6,439	0	24,359	2,629	33,427	8,313	7,726	0	115,082	131,121	35,084	(32,175)	2,909
30187	Secretary of Public Safety	17,158	0	64,908	103,877	185,943	22,151	20,588	0	0	42,739	93,485	82,444	175,929
30188	Secretary of Health and Human Resources	0	0	0	438	438	0	0	0	115,644	115,644	0	(50,361)	(50,361)
30190	Secretary of Finance	10,127	0	38,307	29,702	78,136	13,074	12,151	0	42,912	68,137	55,172	31,165	86,337
30191	Virginia Workers' Compensation Commission	559,185	0	2,115,321	120,942	2,795,448	721,926	670,952	0	322,481	1,715,359	3,046,609	257,824	3,304,433
30192	Secretary of Commerce and Trade	2,252	0	8,518	72,654	83,424	2,907	2,702	0	0	5,609	12,269	27,313	39,582
30193	Secretary of Agriculture and Forestry	8,270	0	31,283	221,222	260,775	10,676	9,923	0	0	20,599	45,056	83,942	128,998
30194	Department of General Services	1,091,980	0	4,130,814	545,116	5,767,910	1,409,782	1,310,240	0	363,633	3,083,655	5,949,440	(294,436)	5,655,004
30199	Department of Conservation and Recreation	754,144	0	2,852,824	861,589	4,468,557	973,625	904,878	0	1,878,503	4,108,804	9,740,804	493,760	5,083,564
30200	Office of Children's Services	31,407	0	118,807	103,825	254,039	40,547	37,684	0	33,140	111,371	171,113	37,716	208,829
30201	Department of Education - Central Office Operations	693,832	0	2,624,674	857,716	4,176,222	895,760	832,512	0	0	1,728,272	3,780,209	1,047,744	4,827,953
30202	The Library of Virginia	212,789	0	804,952	193,114	1,210,855	274,718	255,320	0	23,663	553,701	1,159,339	4,623	1,163,962
30203	Woodrow Wilson Rehabilitation Center	364,371	0	1,378,366	111,961	1,854,698	470,414	437,200	0	1,450,103	2,357,717	1,985,203	(480,113)	1,505,090
30204	The College of William and Mary	1,912,190	0	7,233,558	0	9,145,748	2,468,701	2,294,389	0	1,171,709	5,934,799	10,418,192	109,814	10,528,006
30206	VCU - Medical College of Virginia Hospitals Authority	784,207	0	2,966,551	0	3,750,758	1,012,437	940,951	0	5,964,226	7,917,614	4,272,600	(4,223,102)	49,498
30207	University of Virginia - Academic Division	10,132,501	0	38,329,890	20,357,716	68,820,107	13,081,402	12,157,738	0	0	25,239,140	55,204,939	13,296,014	68,500,953
30208	Virginia Polytechnic Institute and State University	8,457,620	0	31,994,034	0	40,451,654	10,919,067	10,148,087	0	4,549,837	25,616,991	46,079,677	(1,776,874)	44,302,803
30209	University of Virginia Medical Center	1,328,710	0	5,026,329	0	6,355,039	1,715,409	1,594,285	0	3,264,186	6,573,880	7,239,212	(1,686,814)	5,552,398
30211	Virginia Military Institute	525,474	0	1,987,796	110,043	2,623,313	678,404	630,503	0	98,169	1,407,076	2,862,940	(205,462)	2,657,478
30212	Virginia State University	1,098,275	0	4,154,626	388,796	5,641,697	1,417,909	1,317,793	0	53,899	2,789,601	5,983,734	(613,487)	5,370,247
30213	Norfolk State University	1,152,555	0	4,359,961	1,186,255	6,698,771	1,487,987	1,382,922	0	224,961	3,095,870	6,279,470	(658,079)	5,621,391
30214	Longwood University	852,354	0	3,224,341	967,320	5,044,015	1,100,418	1,022,718	0	0	2,123,136	4,643,884	493,578	5,137,462
30215	University of Mary Washington	703,511	0	2,661,288	0	3,364,799	908,256	844,125	0	1,515,770	3,268,151	3,832,942	(1,193,981)	2,638,961
30216	James Madison University	3,559,089	0	13,463,553	6,520,529	23,543,171	4,594,902	4,270,462	0	0	8,865,364	19,390,996	4,846,949	24,237,945
30217	Radford University	1,506,668	0	5,699,521	1,473,649	8,679,838	1,945,158	1,807,813	0	305,453	4,058,424	8,208,784	1,211,899	9,420,683
30218	Virginia School for Deaf and Blind	185,214	0	700,640	73,078	958,932	239,117	222,234	0	131,209	592,560	1,009,103	(105,318)	903,785
30221	Old Dominion University	2,797,071	0	10,580,940	1,517,203	14,895,214	3,611,112	3,356,135	0	0	6,967,247	15,239,288	1,612,191	16,851,479
30222	Department of Professional and Occupational Regulation	335,216	0	1,268,077	327,595	1,930,888	432,776	402,217	0	92,022	927,015	1,826,358	(29,622)	1,796,736
30223	Department of Health Professions	454,153	0	1,718,001	732,253	2,904,407	586,327	544,927	0	0	1,131,254	2,474,366	290,638	2,765,004
30226	Board of Accountancy	25,178	0	95,245	38,076	158,499	32,505	30,211	0	0	62,716	137,178	36,970	174,148
30232	Minority Business Enterprise	0	0	0	0	0	0	0	0	0	0	0	0	0
30233	Board of Bar Examiners	19,608	0	74,174	13,143	106,925	25,314	23,527	0	1,315	50,156	106,829	4,772	111,601
30234	Cooperative Extension and Agricultural Research Service	105,466	0	398,964	6,135	510,565	136,160	126,546	0	126,655	389,361	574,611	(44,217)	530,394
30236	Virginia Commonwealth University	7,138,958	0	27,005,714	11,370,484	45,515,156	9,216,632	8,565,858	0	161,258	17,943,748	38,895,207	5,131,871	44,027,078
30238	Virginia Museum of Fine Arts	364,727	0	1,379,711	926,074	2,670,512	470,874	437,626	0	0	908,500	1,987,141	683,054	2,670,195
30239	Frontier Culture Museum of Virginia	40,348	0	152,632	60,001	252,981	52,091	48,413	0	44,453	144,957	219,829	26,790	246,619
30241	Richard Bland College	152,333	0	576,254	173,966	902,553	196,667	182,780	0	387,301	766,748	1,829,954	34,342	864,296
30242	Christopher Newport University	947,760	0	3,585,246	1,546,608	6,079,614	1,223,589	1,137,193	0	0	2,360,782	5,163,681	846,082	6,009,763
30245	State Council of Higher Education for Virginia	123,441	0	466,961	396,182	986,584	159,367	148,114	0	0	307,481	672,544	281,013	953,557
30246	University of Virginia's College at Wise	269,321	0	1,018,805	0	1,288,126	347,702	323,152	0	446,390	1,117,244	1,467,343	(191,601)	1,275,742
30247	George Mason University	4,293,401	0	16,241,357	4,017,446	24,552,204	5,542,923	5,151,545	0	1,329,944	12,024,412	23,391,751	(242,838)	23,148,913
30261	Virginia Community College System - Central Office Operations	505,682	0	1,912,925	499,989	2,918,596	652,852	606,755	0	743,783	2,003,390	2,755,106	441,590	3,196,696
30262	Department of Rehabilitative Services	1,472,878	0	5,571,698	0	7,044,576	1,901,535	1,767,269	0	3,943,909	7,612,713	8,024,684	(2,070,122)	5,954,562
30263	Virginia Rehabilitation Center for the Blind and Vision Impaired	35,094	0	132,756	91,734	259,584	45,308	42,108	0	135,111	222,527	191,202	14,473	205,675
30268	Virginia Institute of Marine Science	415,241	0	1,570,799	0	1,986,040	536,090	498,237	0	390,151	1,424,478	2,262,357	(226,489)	2,035,868
30270	Virginia Community College System - Shared Services	124,916	0	472,540	3,221,063	3,818,519	161,271	149,883	0	0	311,154	680,580	1,548,082	2,228,662

**SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND PENSION EXPENSE  
STATE EMPLOYERS**



		Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense				
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Change of Assumptions	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense
30276	Southside Virginia Community College	254,125	0	961,319	0	1,215,444	328,084	304,918	0	881,680	1,514,682	1,384,548	(973,841)	410,707
30277	Paul D. Camp Community College	103,425	0	391,243	242,669	737,337	133,525	124,097	0	7,011	264,633	563,491	(14,816)	548,675
30278	Rappahannock Community College	170,294	0	644,201	184,396	998,891	219,856	204,332	0	204,763	628,951	927,815	(70,915)	856,900
30279	Danville Community College	193,576	0	732,273	0	925,849	249,914	232,267	0	1,170,312	1,652,493	1,054,662	(706,042)	348,620
30280	Northern Virginia Community College	2,734,336	0	10,343,624	1,048,595	14,126,555	3,530,118	3,280,862	0	5,138,274	11,949,254	14,897,491	(4,299,518)	10,597,973
30282	Piedmont Virginia Community College	281,054	0	1,063,190	496,392	1,840,636	362,850	337,230	0	28,921	729,001	1,531,268	334,387	1,865,655
30283	J. Sargeant Reynolds Community College	626,673	0	2,370,620	0	2,997,293	809,055	751,930	0	3,014,732	4,575,717	3,414,306	(1,740,915)	1,673,391
30284	Eastern Shore Community College	78,326	0	296,296	39,438	414,060	101,122	93,981	0	275,706	470,809	426,743	(28,576)	398,167
30285	Patrick Henry Community College	282,266	0	1,067,773	388,252	1,738,291	364,414	338,684	0	173,365	876,463	1,537,869	282,738	1,820,607
30286	Virginia Western Community College	354,653	0	1,341,603	35,562	1,731,818	457,869	425,539	0	728,090	1,611,498	1,932,255	(676,120)	1,256,135
30287	Dabney S. Lancaster Community College	99,251	0	375,452	0	474,703	128,137	119,088	0	229,082	476,307	540,747	(142,591)	398,156
30288	Wytheville Community College	160,945	0	608,832	44,504	814,281	207,784	193,114	0	331,829	732,727	876,876	(323,252)	553,624
30290	John Tyler Community College	422,773	0	1,599,293	373,891	2,395,957	545,814	507,275	0	1,199,891	2,252,980	2,303,396	(733,548)	1,569,848
30291	Blue Ridge Community College	255,363	0	966,002	401,508	1,622,873	329,682	306,403	0	441,759	1,077,844	1,391,293	(131,298)	1,259,995
30292	Central Virginia Community College	230,487	0	871,902	547,665	1,650,054	297,566	276,556	0	139,538	713,660	1,255,765	(23,573)	1,232,192
30293	Thomas Nelson Community College	525,092	0	1,986,352	0	2,511,444	677,911	630,405	0	2,795,526	4,103,482	2,860,860	(926,366)	1,934,494
30294	Southwest Virginia Community College	158,851	0	600,912	107,798	867,561	205,082	190,601	0	654,946	1,050,629	865,468	(325,049)	530,419
30295	Tidewater Community College	1,289,204	0	4,876,885	0	6,166,089	1,664,405	1,546,884	0	9,193,873	12,405,162	7,023,975	(4,114,328)	2,909,647
30296	Virginia Highlands Community College	158,443	0	599,368	74,933	832,744	204,555	190,112	0	435,899	830,566	863,244	(169,536)	693,708
30297	Germanna Community College	348,147	0	1,316,995	0	1,665,142	449,470	417,733	0	181,065	1,048,268	1,896,813	(35,657)	1,861,156
30298	Lord Fairfax Community College	328,777	0	1,243,718	0	1,572,495	424,463	394,491	0	883,858	1,702,812	1,791,275	(282,567)	1,508,708
30299	Mountain Empire Community College	188,309	0	712,347	44,187	944,843	243,114	225,947	0	39,018	508,079	1,025,963	(69,370)	956,593
30301	Department of Agriculture and Consumer Services	757,844	0	2,866,822	61,787	3,866,453	978,402	909,318	0	407,481	2,295,201	4,128,965	(243,930)	3,885,035
30310	Virginia Economic Development Partnership	284,741	0	1,077,138	630,396	1,992,275	367,610	341,654	0	0	709,264	1,551,357	277,418	1,828,775
30320	Virginia Tourism Authority	166,515	0	629,904	516,041	1,312,460	214,976	199,797	0	0	414,773	907,224	226,428	1,133,652
30325	Department of Business Assistance	0	0	0	0	0	0	0	0	0	0	0	0	0
30330	Virginia - Israel Advisory Board	2,976	0	11,258	70,118	84,352	3,842	3,571	0	53,343	60,756	16,215	(3,900)	12,315
30350	Department of Small Business and Supplier Diversity	75,942	0	287,280	337,095	700,317	98,044	91,121	0	30,482	219,647	413,757	154,503	568,260
30400	Jamestown-Yorktown Commemoration	23,163	0	87,624	376,081	486,868	29,905	27,793	0	0	57,698	126,201	291,193	417,394
30402	Marine Resources Commission	121,176	0	458,393	78,754	658,323	156,443	145,396	0	98,147	399,986	660,204	48,349	708,553
30403	Department of Game and Inland Fisheries	509,211	0	1,926,275	561,872	2,997,358	657,408	610,989	0	580,381	1,848,778	2,774,334	223,939	2,998,273
30405	Virginia Racing Commission	7,177	0	27,149	22,661	56,987	9,266	9,266	0	3,944	21,821	39,101	(8,624)	30,477
30407	Virginia Port Authority	8,033	0	30,387	0	38,420	10,372	9,638	0	125,797	145,807	43,765	(71,832)	(28,067)
30409	Department of Mines, Minerals and Energy	372,259	0	1,408,205	0	1,780,464	480,598	446,664	0	1,171,542	2,098,804	2,028,179	(679,578)	1,348,601
30411	Department of Forestry	360,249	0	1,362,774	86,764	1,809,787	465,093	432,254	0	471,474	1,368,821	1,962,747	(155,792)	1,806,955
30413	Commission on Virginia Alcohol Safety Action Program	19,226	0	72,729	21,642	113,597	24,821	23,069	0	9,348	57,238	104,749	27,844	132,593
30417	Gunston Hall	4,030	0	15,243	23,496	42,769	5,203	4,835	0	31,403	41,441	21,954	(4,816)	17,138
30423	Department of Historic Resources	77,220	0	292,112	13,336	382,668	99,693	92,654	0	66,004	258,351	420,717	(9,223)	411,494
30425	Jamestown - Yorktown Foundation	216,700	0	819,747	185,928	1,222,375	279,767	260,013	0	0	539,780	1,180,647	103,919	1,284,566
30440	Department of Environmental Quality	1,592,684	0	6,024,909	0	7,617,593	2,056,207	1,911,022	0	875,408	4,842,637	8,677,427	(552,009)	8,125,418
30454	Office of Commonwealth Preparedness	0	0	4,445	4,445	0	0	0	0	62,032	62,032	0	(20,765)	(20,765)
30505	Department of Rail and Public Transportation	142,693	0	539,789	232,628	915,110	184,221	171,214	0	203,941	559,376	777,436	158,703	936,139
30506	Motor Vehicle Dealer Board	41,599	0	157,364	19,281	218,244	53,706	49,914	0	43,278	146,898	226,645	52,167	278,812
30507	Towing and Recovery Operations Board	0	0	0	0	0	0	0	0	0	0	0	0	0
30510	Virginia Department of Transportation	3,418,674	0	12,932,382	1,800,196	18,151,252	4,413,621	4,101,982	0	670,454	9,186,057	18,625,972	1,529,753	20,155,725
30511	Virginia Department of Transportation	1,039,833	0	3,933,549	1,649,638	6,623,020	1,342,459	1,247,670	0	0	2,590,129	5,665,327	1,456,483	7,121,810
30512	Virginia Department of Transportation	1,240,086	0	4,691,078	42,506	5,973,670	1,600,993	1,487,948	0	1,232,220	4,321,161	6,756,364	(272,839)	6,483,525

**SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND PENSION EXPENSE  
STATE EMPLOYERS**



		Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan		Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan		Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense		
			Change of Assumptions	Changes in Proportionate Share			Change of Assumptions	Changes in Proportionate Share						
30513	Virginia Department of Transportation	914,430	0	3,459,166	1,417,518	5,791,114	1,180,559	1,097,202	0	607,998	2,885,759	4,982,093	1,213,911	6,196,004
30514	Virginia Department of Transportation	1,391,339	0	5,263,246	467,124	7,121,709	1,796,264	1,669,433	0	1,471,038	4,936,735	7,580,435	(38,531)	7,541,904
30515	Virginia Department of Transportation	1,441,682	0	5,453,687	883,719	7,779,088	1,861,259	1,729,838	0	132,137	3,723,234	7,854,719	1,186,606	9,041,325
30516	Virginia Department of Transportation	887,698	0	3,358,043	2,155,189	6,400,930	1,146,048	1,065,127	0	582,505	2,793,680	4,836,449	1,505,824	6,342,273
30517	Virginia Department of Transportation	833,194	0	3,151,861	1,360,670	5,345,725	1,075,681	999,729	0	0	2,075,410	4,539,494	1,367,869	5,907,363
30518	Virginia Department of Transportation	1,042,032	0	3,941,868	283,517	5,267,417	1,345,298	1,250,309	0	402,037	2,997,644	5,677,309	328,720	6,006,029
30519	Virginia Department of Transportation	1,757,645	0	6,648,935	406,572	8,813,152	2,269,178	2,108,955	0	552,764	4,930,897	9,576,185	542,622	10,118,807
30601	Department of Health	5,387,541	0	20,380,341	0	25,767,882	6,955,494	6,464,376	0	1,399,930	14,819,800	29,352,958	(1,853,048)	27,499,910
30602	Department of Medical Assistance Services	983,907	0	3,721,987	1,433,297	6,139,191	1,270,257	1,180,565	0	0	2,450,822	5,360,623	1,283,780	6,644,403
30606	Virginia Board for People With Disabilities	18,857	0	71,334	30,496	120,687	24,345	22,626	0	6,573	53,544	102,740	19,338	122,078
30701	Department of Corrections - Central Administration	697,809	0	2,639,718	1,649,411	4,986,938	900,894	837,284	0	1,738,178	3,801,876	900,451	4,702,327	5,904,654
30702	Department for the Blind and Vision Impaired	235,900	0	892,376	207,836	1,336,112	304,554	283,050	0	476,711	1,064,315	1,285,252	145,949	1,431,201
30703	Central State Hospital	1,095,352	0	4,143,567	1,132,375	6,371,294	1,414,136	1,314,285	0	427,247	3,155,668	5,967,807	(761,122)	5,206,685
30704	Eastern State Hospital	879,191	0	3,325,862	0	4,205,053	1,135,064	1,054,920	0	4,166,074	6,356,058	4,790,101	(3,001,909)	1,788,192
30705	Southwestern Virginia Mental Health Institute	663,255	0	2,509,005	235,262	3,407,522	856,285	795,823	0	121,292	1,773,400	3,613,615	222,119	3,835,734
30706	Western State Hospital	982,050	0	3,714,963	1,026,650	5,723,663	1,267,860	1,178,337	0	0	2,446,197	5,350,507	599,295	5,949,802
30707	Central Virginia Training Center	400,308	0	1,514,310	0	1,914,618	516,811	480,319	0	13,465,688	14,462,818	2,180,997	(9,807,382)	(7,626,385)
30708	Commonwealth Center for Children and Adolescents	227,880	0	862,039	1,838,219	2,928,138	294,200	273,428	0	168,708	736,336	1,241,559	545,355	1,786,914
30709	Powhatan Correctional Center	0	0	0	0	0	0	0	0	0	0	0	(796,000)	(796,000)
30711	Virginia Correctional Enterprises	312,632	0	1,182,645	651,484	2,146,761	403,618	375,119	0	0	778,737	1,703,315	550,406	2,253,721
30716	Virginia Correctional Center for Women	158,904	0	601,111	110,467	870,482	205,150	190,665	0	379,900	775,715	865,755	(184,571)	681,184
30718	Bland Correctional Center	110,338	0	417,395	91,596	619,329	142,451	132,392	0	91,584	366,427	601,157	(55,136)	546,021
30720	Department of Behavioral Health & Developmental Services	1,008,769	0	3,816,037	4,146,446	8,971,252	1,302,354	1,210,397	0	0	2,512,751	5,496,079	3,282,090	8,778,169
30721	Powhatan Reception and Classification Center	0	0	0	0	0	0	0	0	0	0	0	(355,000)	(355,000)
30723	Southeastern Virginia Training Center	331,015	0	1,252,186	339,901	1,923,102	427,352	397,177	0	554,147	1,378,676	1,803,472	(335,070)	1,468,402
30724	Catawba Hospital	374,484	0	1,416,624	163,263	1,954,371	483,473	449,334	0	40,315	973,122	2,040,304	83,112	2,123,416
30725	Northern Virginia Training Center	0	0	0	0	0	0	0	0	2,793,467	2,793,467	0	(5,844,810)	(5,844,810)
30726	Southside Virginia Training Center	0	0	0	0	0	0	0	0	3,506	3,506	0	(24,494)	(24,494)
30728	Northern Virginia Mental Health Institute	583,020	0	2,205,485	2,111,837	4,900,342	752,697	699,551	0	202,011	1,654,259	3,176,469	865,898	4,042,367
30729	Piedmont Geriatric Hospital	435,323	0	1,646,766	424,876	2,506,965	562,016	522,333	0	480,328	1,564,677	2,371,769	(256,944)	2,114,825
30733	Sussex I State Prison	83,251	0	314,927	59,478	457,656	107,479	99,891	0	506,028	713,398	453,576	(179,714)	273,862
30734	Sussex II State Prison	71,715	0	271,290	0	343,005	92,587	86,049	0	752,429	931,065	390,727	(361,293)	29,434
30735	Wallen's Ridge State Prison	148,250	0	560,811	232,605	941,666	191,395	177,882	0	17,090	386,367	807,713	59,158	866,871
30737	St. Brides Correctional Center	119,714	0	452,863	87,764	660,341	154,554	143,642	0	403,632	701,828	652,240	(90,506)	561,734
30738	Southwestern Virginia Training Center	54,702	0	206,929	0	261,631	70,622	65,635	0	8,878,572	9,014,829	298,032	(4,355,646)	(4,057,614)
30739	Southern Virginia Mental Health Institute	267,478	0	1,011,831	457,269	1,736,578	345,322	320,940	0	11,393	677,655	1,457,299	247,961	1,705,260
30741	Red Onion State Prison	143,312	0	542,131	242,958	928,401	185,021	171,957	0	37,685	394,663	780,808	29,800	810,608
30742	Department of Corrections - Employee Relations and Training	186,136	0	704,127	192,416	1,082,679	240,308	223,340	0	115,375	579,023	1,014,125	76,930	1,091,055
30743	Fluvanna Women's Correctional Center	197,119	0	745,673	2,228,697	3,171,489	254,487	236,518	0	146,798	637,803	1,073,961	668,233	1,742,194
30745	Nottoway Correctional Center	179,144	0	677,676	446,696	1,303,516	231,281	214,950	0	234,956	681,187	976,028	236,974	1,213,002
30747	Marion Correctional Treatment Center	122,519	0	463,474	350,789	936,782	158,176	147,008	0	55,213	360,397	667,522	82,404	749,926
30748	Hiram W. Davis Medical Center	242,076	0	915,739	124,914	1,282,729	312,528	290,460	0	168,852	771,840	1,318,901	(75,188)	1,243,713
30749	Buckingham Correctional Center	132,685	0	501,930	64,825	699,440	171,301	159,206	0	48,011	738,518	722,910	9,126	732,036
30751	Department for the Deaf and Hard-of-Hearing	16,013	0	60,574	0	76,587	20,673	19,213	0	61,586	101,472	87,243	(27,967)	59,276
30752	Deep Meadow Correctional Center	167,911	0	635,184	0	803,095	216,779	201,472	0	758,820	1,177,071	914,829	158,663	1,073,492
30753	Deerfield Correctional Center	182,831	0	691,624	316,987	1,191,442	236,041	219,374	0	191,146	646,561	996,117	91,770	1,087,887
30754	Augusta Correctional Center	98,092	0	371,068	0	469,160	126,640	117,698	0	126,284	370,622	534,434	(80,470)	453,964
30756	Department of Corrections - Division of Institutions	861,519	0	3,259,011	1,188,734	5,309,264	1,112,249	1,033,716	0	0	2,145,965	4,693,819	799,979	5,493,798

**SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND PENSION EXPENSE  
STATE EMPLOYERS**



		Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Change of Assumptions	Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Change of Assumptions	Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense
30760	Central Reg Corr Field Units	0	0	0	0	0	0	0	0	0	0	0	0	0
30761	Baskerville Correctional Center	65,342	0	247,179	73,664	386,185	84,358	78,402	0	42,674	205,434	356,002	43,734	399,736
30765	Department of Social Services	3,030,942	0	11,465,645	0	14,496,587	3,913,047	3,636,752	0	1,497,866	9,047,665	16,513,491	(14,899)	16,498,592
30766	Virginia Parole Board	17,330	0	65,556	0	82,886	22,374	20,793	0	188,816	231,983	94,417	(131,014)	(36,597)
30767	Division of Community Corrections	342,498	0	1,295,624	667,423	2,305,545	442,177	410,955	0	356,902	1,210,034	1,866,034	116,580	1,982,614
30768	Keen Mountain Correctional Center	109,983	0	416,050	29,505	555,538	141,991	131,966	0	188,606	462,563	599,220	34,963	634,183
30769	Greensville Correctional Center	299,582	0	1,133,279	121,452	1,554,313	386,770	359,461	0	374,036	1,120,267	1,632,215	(145,172)	1,487,043
30770	Dillwyn Correctional Center	144,642	0	547,162	8,073	699,877	186,737	173,553	0	71,562	431,852	788,055	(32,403)	755,652
30771	Indian Creek Correctional Center	98,079	0	371,018	122,152	591,249	126,623	117,682	0	107,321	351,626	534,362	4,596	538,958
30772	Haynesville Correctional Center	161,116	0	609,480	6,135	776,731	208,006	193,319	0	129,464	530,789	877,809	(71,362)	806,447
30773	Coffeewood Correctional Center	110,233	0	416,997	0	527,230	142,314	132,266	0	267,344	541,924	600,583	(136,083)	464,500
30774	Lunenburg Correctional Center	108,679	0	411,119	23,211	543,009	140,309	130,401	0	39,372	310,082	592,117	(36,255)	555,862
30775	Pocahontas State Correctional Center	115,277	0	436,076	142,248	693,601	148,826	138,318	0	140,420	427,564	628,062	(105,935)	522,127
30776	Green Rock Correctional Center	132,145	0	499,888	97,018	729,051	170,603	158,558	0	84,550	413,711	719,968	128,196	848,164
30777	Department of Juvenile Justice	1,995,323	0	7,548,036	0	9,543,359	2,576,028	2,394,138	0	862,246	5,832,412	10,871,123	(613,712)	10,257,411
30778	Department of Forensic Science	709,332	0	2,683,306	1,053,497	4,446,135	915,772	851,109	0	0	1,766,881	3,864,654	641,045	4,505,699
30785	River North Correctional Center	128,564	0	486,339	169,365	784,268	165,981	154,260	0	125,338	445,579	700,453	59,515	759,968
30786	Culpeper Correctional Center for Women	0	0	0	0	0	0	0	0	0	0	0	(264,000)	(264,000)
30794	Virginia Center for Behavioral Rehabilitation	539,854	0	2,042,194	1,712,286	4,294,334	696,970	647,757	0	404,461	1,749,188	2,941,287	639,107	3,580,394
30841	Department of Aviation	77,312	0	292,461	55,050	424,823	99,813	92,765	0	0	192,578	421,219	55,672	476,891
30848	Indigent Defense Commission	984,829	0	3,725,474	47,003	4,757,306	1,271,447	1,181,671	0	167,393	2,620,511	5,365,645	(255,102)	5,110,543
30851	Tobacco Indemnification & Revitalization Commission	24,954	0	94,398	29,360	148,712	32,216	29,942	0	103,981	166,139	135,958	(18,762)	117,196
30852	Virginia Tobacco Settlement Foundation	37,596	0	142,220	16,035	195,851	48,537	45,110	0	11,472	105,119	204,834	16,652	221,486
30912	Department of Veterans Services	322,693	0	1,220,703	2,205,734	3,749,130	416,607	387,191	0	0	803,798	1,758,128	1,733,461	3,491,589
30913	Veterans Services Foundation	2,805	0	10,610	61,599	75,014	3,621	3,366	0	424	7,411	15,282	35,241	50,523
30922	Sitter-Barfoot Veterans Care Center	394,184	0	1,491,146	584,923	2,470,253	508,905	472,972	0	376,865	1,358,742	2,147,636	944,398	3,092,034
30937	Southern Virginia Higher Education Center	65,829	0	249,022	73,715	388,566	84,987	78,987	0	0	163,974	358,657	94,838	453,495
30938	New College Institute	25,376	0	95,992	134,777	256,145	32,760	30,448	0	7,449	70,657	138,254	(9,193)	129,061
30942	Virginia Museum of Natural History	47,459	0	179,531	0	226,990	61,271	56,945	0	105,727	223,943	258,571	(66,443)	192,128
30948	Southwest Virginia Higher Education Center	35,700	0	135,047	21,472	192,219	46,090	42,835	0	90,161	179,086	194,503	(43,310)	151,193
30957	Commonwealth's Attorneys' Services Council	14,301	0	54,099	43,205	111,605	18,463	17,159	0	18,843	54,465	77,916	1,407	79,323
30960	Department of Fire Programs	120,939	0	457,496	117,494	695,929	156,136	145,112	0	53,022	354,270	658,912	(35,951)	622,961
30961	Division of Capitol Police	15,447	0	58,432	0	73,879	19,943	18,534	0	13,582	52,059	84,158	(24,172)	59,986
30999	Department of Alcoholic Beverage Control	1,505,219	0	5,694,042	2,685,236	9,884,497	1,943,288	1,806,075	0	0	3,749,363	8,200,892	1,749,129	9,950,021
35106	Arlington County Health Department	2,146	0	8,120	2,137	12,403	2,771	2,575	0	0	5,346	11,695	1,201	12,896
35129	Fairfax County Health Department	85,384	0	322,997	0	408,381	110,234	102,450	0	824,741	1,037,425	465,199	(645,206)	(180,007)
35885	Fort Monroe Federal Area Development Authority	45,800	0	173,255	168,285	387,340	59,130	54,954	0	120,294	234,378	249,532	6,197	255,729
	<b>Total for State Employers</b>	<b>131,684,483</b>	<b>0</b>	<b>498,144,599</b>	<b>120,097,654</b>	<b>749,926,736</b>	<b>170,009,034</b>	<b>158,004,921</b>	<b>0</b>	<b>120,097,654</b>	<b>448,111,609</b>	<b>717,456,951</b>	<b>0</b>	<b>717,456,951</b>

**SCHEDULE C - AMORTIZATION OF DEFERRED INFLOWS AND OUTFLOWS  
STATE EMPLOYERS**



Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date				
		Year 1	Year 2	Year 3	Year 4	Year 5
30100	Senate	198,145	(47,422)	209,116	18,996	0
30101	House of Delegates	510,651	40,381	438,399	33,027	0
30103	Magistrate System	250,361	(346,638)	491,598	54,729	0
30107	Division of Legislative Services	14,806	(144,565)	159,510	16,494	0
30109	Division of Legislative Automated Systems	56,341	6,444	46,994	4,849	0
30110	Joint Legislative Audit and Review Commission	65,780	(6,134)	70,780	7,211	0
30111	Supreme Court	763,445	11,798	666,578	56,774	0
30112	Judicial Inquiry and Review Commission	7,752	(1,942)	11,987	1,136	0
30114	General District Courts	1,371,761	336,276	1,233,644	97,277	0
30115	Juvenile and Domestic Relations District Courts	951,596	245,457	714,828	58,395	0
30116	Combined District Courts	121,452	(111,177)	135,886	19,129	0
30117	Virginia State Bar	12,489	(164,258)	194,770	18,880	0
30119	Office of the Lieutenant Governor	27,366	20,587	11,200	303	0
30121	Office of the Governor	144,089	125,495	113,563	3,672	0
30122	Department of Planning and Budget	90,418	(4,651)	142,442	11,865	0
30123	Department of Military Affairs	467,057	49,641	565,343	40,385	0
30125	Virginia Court of Appeals	128,193	10,547	144,936	11,464	0
30127	Department of Emergency Management	932,846	102,597	179,491	23,970	0
30128	Virginia Veterans Care Center	255,541	(19,647)	267,277	24,425	0
30129	Department of Human Resource Management	526,271	149,730	326,165	23,681	0
30132	State Board of Elections	674,045	304,563	218,560	9,095	0
30133	Auditor of Public Accounts	278,523	(40,199)	267,487	24,883	0
30136	Virginia Information Technologies Agency (VITA)	866,730	(81,647)	727,286	59,217	0
30140	Department of Criminal Justice Services	332,371	53,825	288,450	20,376	0
30141	Office of the Attorney General and Department of Law	302,685	(380,965)	796,790	81,692	0
30143	Office of the Attorney General - Division of Debt Collection	81,690	38,117	54,340	4,466	0
30146	Science Museum of Virginia	159,764	7,389	128,259	10,660	0
30147	Office of the State Inspector General	166,665	69,363	109,142	8,964	0
30148	Virginia Commission for the Arts	(11,297)	(5,008)	5,586	466	0
30151	Department of Accounts	488,595	(20,012)	442,295	33,547	0
30152	Department of the Treasury	329,397	101,586	326,196	21,884	0
30154	Department of Motor Vehicles	2,431,787	(348,034)	3,219,710	269,552	0
30156	Department of State Police	1,449,684	223,768	1,330,505	105,265	0
30157	Compensation Board	(31,188)	(22,081)	35,278	2,589	0
30160	Virginia Criminal Sentencing Commission	7,664	(3,399)	27,496	1,861	0
30161	Department of Taxation	1,609,244	(176,697)	1,702,147	140,195	0
30162	Department of Accounts - Transfer Payments (CHRF)	10,653	4,137	5,066	355	0
30164	Virginia Management Fellows Administration	152,159	123,053	63,497	1,079	0
30165	Department of Housing and Community Development	181,037	(22,709)	193,120	17,920	0
30166	Secretary of the Commonwealth	(653)	(48,256)	3,112	1,203	0
30170	Council on Human Rights	0	0	0	0	0
30171	State Corporation Commission	2,163,669	(131,501)	1,581,783	142,518	0
30172	State Lottery Department	842,090	214,388	916,920	59,462	0
30174	Virginia College Savings Plan	569,979	210,151	381,693	24,544	0
30175	VA Office of Protection and Advocacy	0	0	0	0	0
30180	Secretary of Administration	17,312	4,488	24,779	1,940	0
30181	Department of Labor and Industry	151,203	(153,957)	215,752	22,876	0
30182	Virginia Employment Commission	471,169	(369,752)	897,607	99,123	0



**SCHEDULE C - AMORTIZATION OF DEFERRED INFLOWS AND OUTFLOWS  
STATE EMPLOYERS**



Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date				
		Year 1	Year 2	Year 3	Year 4	Year 5
30183	Secretary of Natural Resources	(114,554)	(100,935)	(37,739)	0	0
30185	Secretary of Education	(71,780)	(71,959)	(34,895)	451	0
30186	Secretary of Transportation	(36,902)	(44,271)	(17,134)	613	0
30187	Secretary of Public Safety	68,934	33,409	39,228	1,633	0
30188	Secretary of Health and Human Resources	(50,485)	(45,324)	(19,397)	0	0
30190	Secretary of Finance	18,118	(9,953)	871	963	0
30191	Virginia Workers' Compensation Commission	590,227	(119,275)	555,931	53,206	0
30192	Secretary of Commerce and Trade	29,766	27,246	20,589	214	0
30193	Secretary of Agriculture and Forestry	105,007	76,801	57,581	787	0
30194	Department of General Services	1,154,014	49,210	1,377,130	103,901	0
30199	Department of Conservation and Recreation	1,355,094	262,738	900,467	71,755	0
30200	Office of Children's Services	103,973	8,210	27,496	2,989	0
30201	Department of Education - Central Office Operations	1,327,275	248,188	806,469	66,018	0
30202	The Library of Virginia	292,101	69,073	275,733	20,247	0
30203	Woodrow Wilson Rehabilitation Center	(52,193)	(540,085)	54,589	34,670	0
30204	The College of William and Mary	1,462,792	(485,859)	2,052,072	181,944	0
30206	VCU - Medical College of Virginia Hospitals Authority	(2,168,142)	(2,136,161)	62,830	74,617	0
30207	University of Virginia - Academic Division	21,851,188	5,926,327	14,839,352	964,100	0
30208	Virginia Polytechnic Institute and State University	6,792,514	(1,969,722)	9,207,134	804,737	0
30209	University of Virginia Medical Center	19,588	(1,288,447)	923,593	126,425	0
30211	Virginia Military Institute	523,463	17,865	624,910	49,999	0
30212	Virginia State University	1,322,134	121,714	1,303,747	104,501	0
30213	Norfolk State University	1,485,191	402,945	1,605,101	109,664	0
30214	Longwood University	1,410,156	358,219	1,071,403	81,101	0
30215	University of Mary Washington	(87,097)	(517,238)	634,044	66,939	0
30216	James Madison University	7,170,412	2,106,860	5,061,892	338,643	0
30217	Radford University	2,276,274	224,640	1,977,142	143,358	0
30218	Virginia School for Deaf and Blind	122,335	(2,357)	228,770	17,624	0
30221	Old Dominion University	3,858,079	424,114	3,379,635	266,139	0
30222	Department of Professional and Occupational Regulation	442,506	124,628	404,845	31,894	0
30223	Department of Health Professions	787,398	262,331	680,212	43,212	0
30226	Board of Accountancy	50,556	10,401	32,430	2,396	0
30232	Minority Business Enterprise	0	0	0	0	0
30233	Board of Bar Examiners	26,502	4,732	23,668	1,867	0
30234	Cooperative Extension and Agricultural Research Service	63,944	(53,111)	100,336	10,035	0
30236	Virginia Commonwealth University	12,776,265	4,281,666	9,834,212	679,265	0
30238	Virginia Museum of Fine Arts	881,115	330,936	515,257	34,704	0
30239	Frontier Culture Museum of Virginia	42,878	1,295	60,013	3,838	0
30241	Richard Bland College	172,219	(155,628)	104,719	14,495	0
30242	Christopher Newport University	1,709,243	521,707	1,397,703	90,179	0
30245	State Council of Higher Education for Virginia	348,563	127,702	191,094	11,744	0
30246	University of Virginia's College at Wise	102,157	(180,964)	224,064	25,625	0
30247	George Mason University	5,091,342	1,440,342	5,587,594	408,514	0
30261	Virginia Community College System - Central Office Operations	714,438	(308,800)	461,453	48,115	0
30262	Department of Rehabilitative Services	(78,625)	(1,576,363)	946,708	140,143	0
30263	Virginia Rehabilitation Center for the Blind and Vision Impaired	59,725	(32,394)	6,386	3,340	0
30268	Virginia Institute of Marine Science	262,588	(166,496)	425,960	39,510	0
30270	Virginia Community College System - Shared Services	1,684,161	1,290,903	520,416	11,885	0

**SCHEDULE C - AMORTIZATION OF DEFERRED INFLOWS AND OUTFLOWS  
STATE EMPLOYERS**



Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date				
		Year 1	Year 2	Year 3	Year 4	Year 5
30275	New River Community College	44,385	(135,411)	213,316	20,378	0
30276	Southside Virginia Community College	(354,457)	(235,513)	266,553	24,179	0
30277	Paul D. Camp Community College	216,829	93,096	152,937	9,842	0
30278	Rappahannock Community College	122,991	(8,677)	239,423	16,203	0
30279	Danville Community College	(415,077)	(403,282)	73,297	18,418	0
30280	Northern Virginia Community College	(605,690)	(847,034)	3,369,855	260,170	0
30282	Piedmont Virginia Community College	538,715	196,815	349,363	26,742	0
30283	J. Sargeant Reynolds Community College	(888,477)	(1,035,318)	285,743	59,628	0
30284	Eastern Shore Community College	(16,375)	(115,292)	67,466	7,452	0
30285	Patrick Henry Community College	482,890	(13,944)	366,025	26,857	0
30286	Virginia Western Community College	(12,145)	(181,696)	280,417	33,744	0
30287	Dabney S. Lancaster Community College	(9,663)	(86,007)	84,623	9,443	0
30288	Wytheville Community College	82,119	(116,584)	100,705	15,314	0
30290	John Tyler Community College	(187,995)	(282,830)	573,576	40,226	0
30291	Blue Ridge Community College	114,300	16,393	390,038	24,298	0
30292	Central Virginia Community College	323,107	193,343	398,013	21,931	0
30293	Thomas Nelson Community College	(694,991)	(1,096,986)	149,977	49,962	0
30294	Southwest Virginia Community College	(71,407)	(277,282)	150,505	15,116	0
30295	Tidewater Community College	(2,898,052)	(3,475,480)	11,792	122,667	0
30296	Virginia Highlands Community College	46,932	(177,716)	117,887	15,075	0
30297	Germanna Community College	256,264	(56,961)	384,445	33,126	0
30298	Lord Fairfax Community College	(122,668)	(356,861)	317,931	31,281	0
30299	Mountain Empire Community College	185,160	8,566	225,121	17,917	0
30301	Department of Agriculture and Consumer Services	700,211	(184,220)	803,153	72,108	0
30310	Virginia Economic Development Partnership	668,648	251,212	336,058	27,093	0
30320	Virginia Tourism Authority	430,575	181,565	269,702	15,845	0
30325	Department of Business Assistance	0	0	0	0	0
30330	Virginia - Israel Advisory Board	(782)	3,420	20,675	283	0
30350	Department of Small Business and Supplier Diversity	238,974	83,163	151,307	7,226	0
30400	Jamestown-Yorktown Commemoration	279,224	98,628	49,114	2,204	0
30402	Marine Resources Commission	164,410	(31,059)	113,457	11,529	0
30403	Department of Game and Inland Fisheries	822,508	(157,486)	435,107	48,451	0
30405	Virginia Racing Commission	16,306	9,276	8,901	683	0
30407	Virginia Port Authority	(57,643)	(42,039)	(8,469)	764	0
30409	Department of Mines, Minerals and Energy	(139,019)	(462,258)	247,517	35,420	0
30411	Department of Forestry	247,178	(201,590)	361,100	34,278	0
30413	Commission on Virginia Alcohol Safety Action Program	35,832	(847)	19,545	1,829	0
30417	Gunston Hall	(1,842)	2,844	(56)	382	0
30423	Department of Historic Resources	55,211	(14,361)	76,119	7,348	0
30425	Jamestown - Yorktown Foundation	353,444	61,033	247,499	20,619	0
30440	Department of Environmental Quality	1,241,069	(304,467)	1,686,811	151,543	0
30454	Office of Commonwealth Preparedness	(20,765)	(21,430)	(15,392)	0	0
30505	Department of Rail and Public Transportation	268,192	(37,713)	111,678	13,577	0
30506	Motor Vehicle Dealer Board	45,046	(18,326)	40,668	3,958	0
30507	Towing and Recovery Operations Board	0	0	0	0	0
30510	Virginia Department of Transportation	4,903,669	14,641	3,721,601	325,284	0
30511	Virginia Department of Transportation	2,318,170	409,387	1,206,394	98,940	0
30512	Virginia Department of Transportation	805,076	(531,280)	1,260,721	117,992	0

**SCHEDULE C - AMORTIZATION OF DEFERRED INFLOWS AND OUTFLOWS  
STATE EMPLOYERS**



Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date				
		Year 1	Year 2	Year 3	Year 4	Year 5
30513	Virginia Department of Transportation	1,820,225	109,025	889,097	87,008	0
30514	Virginia Department of Transportation	1,377,389	(607,522)	1,282,723	132,384	0
30515	Virginia Department of Transportation	2,352,433	(40,547)	1,606,793	137,175	0
30516	Virginia Department of Transportation	2,306,635	351,131	865,021	84,463	0
30517	Virginia Department of Transportation	2,005,417	234,891	950,729	79,278	0
30518	Virginia Department of Transportation	1,190,905	(201,241)	1,180,961	99,148	0
30519	Virginia Department of Transportation	2,085,930	(232,678)	1,861,764	167,239	0
30601	Department of Health	4,733,283	(357,649)	6,059,828	512,620	0
30602	Department of Medical Assistance Services	1,877,263	447,031	1,270,457	93,618	0
30606	Virginia Board for People With Disabilities	30,734	12,219	22,396	1,794	0
30701	Department of Corrections - Central Administration	1,527,146	568,974	1,086,244	66,396	0
30702	Department for the Blind and Vision Impaired	249,951	(150,600)	150,000	22,446	0
30703	Central State Hospital	1,222,618	400,716	1,488,071	104,221	0
30704	Eastern State Hospital	(1,396,555)	(1,244,886)	406,781	83,655	0
30705	Southwestern Virginia Mental Health Institute	817,284	(28,718)	782,448	63,108	0
30706	Western State Hospital	1,722,339	259,546	1,202,140	93,441	0
30707	Central Virginia Training Center	(6,812,616)	(4,550,428)	(1,223,245)	38,089	0
30708	Commonwealth Center for Children and Adolescents	818,183	696,078	655,859	21,682	0
30709	Powhatan Correctional Center	0	0	0	0	0
30711	Virginia Correctional Enterprises	770,380	193,796	374,101	29,747	0
30716	Virginia Correctional Center for Women	(16,187)	(112,290)	208,125	15,119	0
30718	Bland Correctional Center	72,894	33,588	135,921	10,499	0
30720	Department of Behavioral Health & Developmental Services	3,658,229	1,243,001	1,461,288	95,983	0
30721	Powhatan Reception and Classification Center	0	0	0	0	0
30723	Southeastern Virginia Training Center	69,267	(17,125)	460,788	31,496	0
30724	Catawba Hospital	446,431	54,533	444,653	35,632	0
30725	Northern Virginia Training Center	(2,678,788)	(112,464)	(2,215)	0	0
30726	Southside Virginia Training Center	(3,506)	0	0	0	0
30728	Northern Virginia Mental Health Institute	1,415,996	823,449	951,164	55,474	0
30729	Piedmont Geriatric Hospital	275,156	25,213	600,499	41,420	0
30733	Sussex I State Prison	(62,754)	(170,033)	(30,877)	7,922	0
30734	Sussex II State Prison	(271,113)	(248,677)	(75,094)	6,824	0
30735	Wallen's Ridge State Prison	244,476	86,159	210,558	14,106	0
30737	St. Brides Correctional Center	44,018	(132,896)	35,999	11,392	0
30738	Southwestern Virginia Training Center	(3,727,224)	(3,215,956)	(1,815,222)	5,204	0
30739	Southern Virginia Mental Health Institute	481,555	171,293	380,625	25,450	0
30741	Red Onion State Prison	225,549	90,981	203,573	13,635	0
30742	Department of Corrections - Employee Relations and Training	221,576	62,065	202,306	17,709	0
30743	Fluvanna Women's Correctional Center	952,370	843,540	719,020	18,756	0
30745	Nottoway Correctional Center	398,766	61,079	145,438	17,046	0
30747	Marion Correctional Treatment Center	242,446	136,244	186,037	11,658	0
30748	Hiram W. Davis Medical Center	198,532	(16,976)	306,299	23,034	0
30749	Buckingham Correctional Center	169,712	(400)	138,986	12,624	0
30751	Department for the Deaf and Hard-of-Hearing	(14,691)	(18,649)	6,931	1,524	0
30752	Deep Meadow Correctional Center	(184,567)	(286,496)	81,111	15,976	0
30753	Deerfield Correctional Center	296,265	(20,458)	251,678	17,396	0
30754	Augusta Correctional Center	22,421	(44,456)	111,240	9,333	0
30756	Department of Corrections - Division of Institutions	1,564,957	449,724	1,066,644	81,974	0



**SCHEDULE C - AMORTIZATION OF DEFERRED INFLOWS AND OUTFLOWS  
STATE EMPLOYERS**



Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date				
		Year 1	Year 2	Year 3	Year 4	Year 5
30757	Western Region Correctional Field Units	12,685	2,658	55,573	3,370	0
30760	Central Reg Corr Field Units	0	0	0	0	0
30761	Baskerville Correctional Center	93,645	15,642	65,246	6,218	0
30765	Department of Social Services	2,434,714	(678,486)	3,404,302	288,392	0
30766	Virginia Parole Board	(88,416)	(75,398)	13,068	1,649	0
30767	Division of Community Corrections	587,504	160,544	314,875	32,588	0
30768	Keen Mountain Correctional Center	35,088	(79,978)	127,400	10,465	0
30769	Greensville Correctional Center	181,933	(137,339)	360,946	28,506	0
30770	Dillwyn Correctional Center	119,289	(31,527)	166,500	13,763	0
30771	Indian Creek Correctional Center	95,461	(5,281)	140,111	9,332	0
30772	Haynesville Correctional Center	114,422	(58,082)	174,272	15,330	0
30773	Coffeewood Correctional Center	(37,325)	(84,654)	96,796	10,489	0
30774	Lunenburg Correctional Center	118,710	(19,825)	123,702	10,340	0
30775	Pocahontas State Correctional Center	89,183	43,641	122,245	10,968	0
30776	Green Rock Correctional Center	192,712	(19,253)	129,307	12,574	0
30777	Department of Juvenile Justice	1,734,445	(375,464)	2,162,113	189,853	0
30778	Department of Forensic Science	1,344,112	340,031	927,619	67,492	0
30785	River North Correctional Center	195,859	15,484	115,113	12,233	0
30786	Culpeper Correctional Center for Women	0	0	0	0	0
30794	Virginia Center for Behavioral Rehabilitation	884,281	641,749	967,750	51,366	0
30841	Department of Aviation	107,399	18,074	99,417	7,355	0
30848	Indigent Defense Commission	931,947	(9,507)	1,120,649	93,706	0
30851	Tobacco Indemnification & Revitalization Commission	11,142	(41,402)	10,459	2,374	0
30852	Virginia Tobacco Settlement Foundation	50,518	(3,274)	39,911	3,577	0
30912	Department of Veterans Services	1,584,158	767,611	562,859	30,704	0
30913	Veterans Services Foundation	38,297	25,954	3,086	266	0
30922	Sitter-Barfoot Veterans Care Center	781,369	(62,151)	354,787	37,506	0
30937	Southern Virginia Higher Education Center	108,954	23,230	86,145	6,263	0
30938	New College Institute	77,552	51,572	53,949	2,415	0
30942	Virginia Museum of Natural History	(15,417)	(39,815)	53,764	4,515	0
30948	Southwest Virginia Higher Education Center	19,524	(36,684)	26,896	3,397	0
30957	Commonwealth's Attorneys' Services Council	20,300	17,633	17,845	1,362	0
30960	Department of Fire Programs	133,751	43,259	153,141	11,508	0
30961	Division of Capitol Police	8,903	(5,802)	17,250	1,469	0
30999	Department of Alcoholic Beverage Control	3,064,442	888,092	2,039,380	143,220	0
35106	Arlington County Health Department	3,415	575	2,862	205	0
35129	Fairfax County Health Department	(410,934)	(258,611)	32,377	8,124	0
35885	Fort Monroe Federal Area Development Authority	91,540	30,911	26,154	4,357	0
	Total for State Employers	143,452,073	(3,927,320)	149,760,707	12,529,667	0

**SCHEDULE D - NET PENSION LIABILITY  
STATE EMPLOYERS**



Employer Code	Employer	6/30/2018 Net Pension Liability	6/30/2019 Net Pension Liability	Net Pension Liability 1% Decrease Discount Rate (5.75%)	Net Pension Liability 1% Increase Discount Rate (7.75%)
30100	Senate	8,299,000	9,580,714	14,073,988	5,803,495
30101	House of Delegates	14,045,000	16,658,183	24,470,729	10,090,656
30103	Magistrate System	24,482,000	27,604,592	40,550,911	16,721,417
30107	Division of Legislative Services	7,320,000	8,319,296	12,220,975	5,039,394
30109	Division of Legislative Automated Systems	2,151,000	2,445,737	3,592,766	1,481,499
30110	Joint Legislative Audit and Review Commission	3,194,000	3,636,374	5,341,803	2,202,725
30111	Supreme Court	24,592,000	28,635,972	42,066,000	17,346,174
30112	Judicial Inquiry and Review Commission	498,000	572,568	841,097	346,831
30114	General District Courts	41,666,000	49,064,508	72,075,345	29,720,711
30115	Juvenile and Domestic Relations District Courts	25,143,000	29,453,114	43,266,374	17,841,155
30116	Combined District Courts	8,742,000	9,648,967	14,174,251	5,844,840
30117	Virginia State Bar	8,316,000	9,522,573	13,988,578	5,768,276
30119	Office of the Lieutenant Governor	92,000	152,305	223,735	92,258
30121	Office of the Governor	1,228,000	1,851,682	2,720,105	1,121,652
30122	Department of Planning and Budget	5,123,000	5,984,155	8,790,673	3,624,888
30123	Department of Military Affairs	17,024,000	20,369,130	29,922,079	12,338,553
30125	Virginia Court of Appeals	4,913,000	5,782,555	8,494,525	3,502,769
30127	Department of Emergency Management	10,906,000	12,089,648	17,759,591	7,323,276
30128	Virginia Veterans Care Center	10,680,000	12,319,687	18,097,515	7,462,621
30129	Department of Human Resource Management	10,010,000	11,944,295	17,546,068	7,235,229
30132	State Board of Elections	3,366,000	4,587,494	6,738,990	2,778,864
30133	Auditor of Public Accounts	10,905,000	12,550,989	18,437,296	7,602,732
30136	Virginia Information Technologies Agency (VITA)	25,485,000	29,867,688	43,875,380	18,092,283
30140	Department of Criminal Justice Services	8,573,000	10,277,149	15,097,044	6,225,359
30141	Office of the Attorney General and Department of Law	36,219,000	41,204,024	60,528,362	24,959,242
30143	Office of the Attorney General - Division of Debt Collection	1,925,000	2,252,985	3,309,615	1,364,740
30146	Science Museum of Virginia	4,602,000	5,376,828	7,898,515	3,257,001
30147	Office of the State Inspector General	3,862,000	4,521,137	6,641,511	2,738,668
30148	Virginia Commission for the Arts	202,000	235,726	346,280	142,791
30151	Department of Accounts	14,282,000	16,920,452	24,856,001	10,249,525
30152	Department of the Treasury	9,124,000	11,038,045	16,214,794	6,686,270
30154	Department of Motor Vehicles	116,475,000	135,957,038	199,719,734	82,355,660
30156	Department of State Police	45,110,000	53,093,969	77,994,589	32,161,548
30157	Compensation Board	1,096,000	1,306,288	1,918,927	791,281
30160	Virginia Criminal Sentencing Commission	776,000	937,849	1,377,691	568,100
30161	Department of Taxation	60,438,000	70,712,119	103,875,503	42,833,702
30162	Department of Accounts - Transfer Payments (CHRF)	148,000	178,217	261,799	107,954
30164	Virginia Management Fellows Administration	206,000	544,129	799,321	329,605
30165	Department of Housing and Community Development	7,852,000	9,039,114	13,278,381	5,475,422
30166	Secretary of the Commonwealth	578,000	607,327	892,158	367,887
30170	Council on Human Rights	0	0	0	0
30171	State Corporation Commission	62,202,000	71,883,166	105,595,760	43,543,061
30172	State Lottery Department	24,633,000	29,991,555	44,057,339	18,167,315
30174	Virginia College Savings Plan	10,150,000	12,379,092	18,184,781	7,498,606
30175	VA Office of Protection and Advocacy	0	0	0	0
30180	Secretary of Administration	830,000	978,926	1,438,035	592,982
30181	Department of Labor and Industry	10,180,000	11,537,936	16,949,130	6,989,078

**SCHEDULE D - NET PENSION LIABILITY  
STATE EMPLOYERS**



Employer Code	Employer	6/30/2018 Net Pension Liability	6/30/2019 Net Pension Liability	Net Pension Liability 1% Decrease Discount Rate (5.75%)	Net Pension Liability 1% Increase Discount Rate (7.75%)
30182	Virginia Employment Commission	44,303,000	49,996,036	73,443,752	30,284,983
30183	Secretary of Natural Resources	194,000	0	0	0
30185	Secretary of Education	401,000	226,878	333,282	137,431
30186	Secretary of Transportation	390,000	309,035	453,970	187,198
30187	Secretary of Public Safety	604,000	823,461	1,209,658	498,810
30188	Secretary of Health and Human Resources	100,000	0	0	0
30190	Secretary of Finance	471,000	485,988	713,912	294,386
30191	Virginia Workers' Compensation Commission	23,399,000	26,836,112	39,422,021	16,255,912
30192	Secretary of Commerce and Trade	0	108,067	158,750	65,461
30193	Secretary of Agriculture and Forestry	92,000	396,879	583,012	240,409
30194	Department of General Services	44,197,000	52,405,750	76,983,601	31,744,661
30199	Department of Conservation and Recreation	30,783,000	36,192,476	53,166,440	21,923,508
30200	Office of Children's Services	1,334,000	1,507,256	2,214,147	913,017
30201	Department of Education - Central Office Operations	28,435,000	33,298,038	48,914,536	20,170,209
30202	The Library of Virginia	8,575,000	10,212,055	15,001,423	6,185,929
30203	Woodrow Wilson Rehabilitation Center	16,827,000	17,486,700	25,687,814	10,592,528
30204	The College of William and Mary	79,241,000	91,768,836	134,807,641	55,588,759
30206	VCU - Medical College of Virginia Hospitals Authority	36,496,000	37,635,271	55,285,893	22,797,478
30207	University of Virginia - Academic Division	399,523,000	486,273,719	714,331,957	294,559,183
30208	Virginia Polytechnic Institute and State University	349,811,000	405,893,669	596,254,351	245,869,147
30209	University of Virginia Medical Center	57,641,000	63,766,733	93,672,789	38,626,551
30211	Virginia Military Institute	21,462,000	25,218,261	37,045,411	15,275,903
30212	Virginia State University	44,870,000	52,707,833	77,427,359	31,927,648
30213	Norfolk State University	45,871,000	55,312,827	81,254,073	33,505,617
30214	Longwood University	34,517,000	40,905,733	60,090,174	24,778,553
30215	University of Mary Washington	29,775,000	33,762,539	49,596,883	20,451,579
30216	James Madison University	141,108,000	170,805,939	250,912,473	103,465,301
30217	Radford University	60,586,000	72,307,220	106,218,691	43,799,930
30218	Virginia School for Deaf and Blind	7,521,000	8,888,703	13,057,430	5,384,311
30221	Old Dominion University	113,970,000	134,235,543	197,190,872	81,312,868
30222	Department of Professional and Occupational Regulation	13,660,000	16,087,511	23,632,417	9,744,973
30223	Department of Health Professions	17,830,000	21,795,493	32,017,395	13,202,569
30226	Board of Accountancy	1,015,000	1,208,333	1,775,031	731,945
30232	Minority Business Enterprise	0	0	0	0
30233	Board of Bar Examiners	799,000	941,008	1,382,333	570,014
30234	Cooperative Extension and Agricultural Research Service	4,437,000	5,061,474	7,435,262	3,065,976
30236	Virginia Commonwealth University	284,679,000	342,609,132	503,289,904	207,534,686
30238	Virginia Museum of Fine Arts	14,479,000	17,503,763	25,712,879	10,602,863
30239	Frontier Culture Museum of Virginia	1,586,000	1,936,367	2,844,506	1,172,950
30241	Richard Bland College	6,614,000	7,310,667	10,739,307	4,428,420
30242	Christopher Newport University	37,321,000	45,484,379	66,816,166	27,552,057
30245	State Council of Higher Education for Virginia	4,814,000	5,924,118	8,702,478	3,588,521
30246	University of Virginia's College at Wise	11,494,000	12,925,117	18,986,887	7,829,360
30247	George Mason University	172,885,000	206,046,664	302,680,798	124,812,288
30261	Virginia Community College System - Central Office Operations	21,373,000	24,268,405	35,650,081	14,700,530
30262	Department of Rehabilitative Services	64,291,000	70,685,576	103,836,511	42,817,623
30263	Virginia Rehabilitation Center for the Blind and Vision Impaired	1,615,000	1,684,209	2,474,088	1,020,206

**SCHEDULE D - NET PENSION LIABILITY  
STATE EMPLOYERS**



Employer Code	Employer	6/30/2018 Net Pension Liability	6/30/2019 Net Pension Liability	Net Pension Liability 1% Decrease Discount Rate (5.75%)	Net Pension Liability 1% Increase Discount Rate (7.75%)
30268	Virginia Institute of Marine Science	17,309,000	19,928,013	29,274,082	12,071,348
30270	Virginia Community College System - Shared Services	3,193,000	5,994,898	8,806,454	3,631,395
30275	New River Community College	8,960,000	10,278,413	15,098,901	6,226,124
30276	Southside Virginia Community College	10,563,000	12,195,820	17,915,556	7,387,589
30277	Paul D. Camp Community College	4,071,000	4,963,518	7,291,365	3,006,639
30278	Rappahannock Community College	6,765,000	8,172,678	12,005,595	4,950,581
30279	Danville Community College	8,712,000	9,290,006	13,646,941	5,627,400
30280	Northern Virginia Community College	111,074,000	131,224,822	192,768,149	79,489,131
30282	Piedmont Virginia Community College	11,401,000	13,488,205	19,814,059	8,170,449
30283	J. Sargeant Reynolds Community College	27,956,000	30,074,975	44,179,883	18,217,846
30284	Eastern Shore Community College	3,331,000	3,758,977	5,521,905	2,276,992
30285	Patrick Henry Community College	11,373,000	13,546,347	19,899,468	8,205,668
30286	Virginia Western Community College	15,211,000	17,020,304	25,002,682	10,310,010
30287	Dabney S. Lancaster Community College	4,226,000	4,763,183	6,997,075	2,885,287
30288	Wytheville Community College	7,040,000	7,723,977	11,346,456	4,678,781
30290	John Tyler Community College	16,904,000	20,289,501	29,805,105	12,290,318
30291	Blue Ridge Community College	9,987,000	12,255,225	18,002,822	7,423,574
30292	Central Virginia Community College	8,778,000	11,061,428	16,249,144	6,700,434
30293	Thomas Nelson Community College	23,884,000	25,199,933	37,018,488	15,264,801
30294	Southwest Virginia Community College	6,686,000	7,623,493	11,198,847	4,617,913
30295	Tidewater Community College	60,469,000	61,870,814	90,887,700	37,478,102
30296	Virginia Highlands Community College	6,834,000	7,603,903	11,170,068	4,606,047
30297	Germanna Community College	14,372,000	16,708,109	24,544,070	10,120,898
30298	Lord Fairfax Community College	13,804,000	15,778,476	23,178,447	9,557,775
30299	Mountain Empire Community College	7,685,000	9,037,218	13,275,596	5,474,274
30301	Department of Agriculture and Consumer Services	31,457,000	36,370,060	53,427,310	22,031,079
30310	Virginia Economic Development Partnership	11,643,000	13,665,158	20,074,001	8,277,638
30320	Virginia Tourism Authority	6,433,000	7,991,302	11,739,155	4,840,713
30325	Department of Business Assistance	0	0	0	0
30330	Virginia - Israel Advisory Board	33,000	142,826	209,811	86,517
30350	Department of Small Business and Supplier Diversity	2,788,000	3,644,590	5,353,871	2,207,702
30400	Jamestown-Yorktown Commemoration	835,000	1,111,641	1,632,991	673,374
30402	Marine Resources Commission	5,107,000	5,815,417	8,542,799	3,522,675
30403	Department of Game and Inland Fisheries	21,673,000	24,437,774	35,898,882	14,803,125
30405	Virginia Racing Commission	291,000	344,425	505,958	208,635
30407	Virginia Port Authority	421,000	385,503	566,301	233,518
30409	Department of Mines, Minerals and Energy	16,207,000	17,865,252	26,243,903	10,821,835
30411	Department of Forestry	15,059,000	17,288,892	25,397,236	10,472,706
30413	Commission on Virginia Alcohol Safety Action Program	803,000	922,681	1,355,410	558,912
30417	Gunston Hall	189,000	193,384	284,080	117,142
30423	Department of Historic Resources	3,235,000	3,705,891	5,443,923	2,244,835
30425	Jamestown - Yorktown Foundation	8,903,000	10,399,752	15,277,147	6,299,625
30440	Department of Environmental Quality	66,116,000	76,435,269	112,282,761	46,300,487
30454	Office of Commonwealth Preparedness	79,000	0	0	0
30505	Department of Rail and Public Transportation	6,126,000	6,848,063	10,059,746	4,148,198
30506	Motor Vehicle Dealer Board	1,744,000	1,996,403	2,932,699	1,209,316
30507	Towing and Recovery Operations Board	0	0	0	0

**SCHEDULE D - NET PENSION LIABILITY  
STATE EMPLOYERS**



Employer Code	Employer	6/30/2018 Net Pension Liability	6/30/2019 Net Pension Liability	Net Pension Liability 1% Decrease Discount Rate (5.75%)	Net Pension Liability 1% Increase Discount Rate (7.75%)
30510	Virginia Department of Transportation	141,399,000	164,067,208	241,013,335	99,383,330
30511	Virginia Department of Transportation	42,626,000	49,903,136	73,307,282	30,228,708
30512	Virginia Department of Transportation	51,749,000	59,513,553	87,424,904	36,050,196
30513	Virginia Department of Transportation	38,368,000	43,884,854	64,466,478	26,583,148
30514	Virginia Department of Transportation	58,738,000	66,772,398	98,088,085	40,447,225
30515	Virginia Department of Transportation	59,437,000	69,188,432	101,637,218	41,910,732
30516	Virginia Department of Transportation	37,236,000	42,601,949	62,581,901	25,806,032
30517	Virginia Department of Transportation	34,237,000	39,986,212	58,739,405	24,221,555
30518	Virginia Department of Transportation	42,860,000	50,008,676	73,462,320	30,292,639
30519	Virginia Department of Transportation	72,962,000	84,351,998	123,912,368	51,096,027
30601	Department of Health	221,830,000	258,556,057	379,816,651	156,619,731
30602	Department of Medical Assistance Services	39,671,000	47,219,146	69,364,524	28,602,888
30606	Virginia Board for People With Disabilities	770,000	904,985	1,329,416	548,193
30701	Department of Corrections - Central Administration	27,185,000	33,488,894	49,194,902	20,285,820
30702	Department for the Blind and Vision Impaired	10,305,000	11,321,169	16,630,701	6,857,771
30703	Central State Hospital	43,786,000	52,567,535	77,221,262	31,842,662
30704	Eastern State Hospital	39,190,000	42,193,695	61,982,179	25,558,733
30705	Southwestern Virginia Mental Health Institute	27,123,000	31,830,597	46,758,876	19,281,310
30706	Western State Hospital	39,935,000	47,130,037	69,233,624	28,548,910
30707	Central Virginia Training Center	25,076,000	19,211,355	28,221,317	11,637,234
30708	Commonwealth Center for Children and Adolescents	7,331,000	10,936,297	16,065,328	6,624,637
30709	Powhatan Correctional Center	0	0	0	0
30711	Virginia Correctional Enterprises	12,757,000	15,003,677	22,040,274	9,088,443
30716	Virginia Correctional Center for Women	6,392,000	7,626,021	11,202,560	4,619,444
30718	Bland Correctional Center	4,482,000	5,295,303	7,778,756	3,207,618
30720	Department of Behavioral Health & Developmental Services	39,859,000	48,412,311	71,117,273	29,325,645
30721	Powhatan Reception and Classification Center	0	0	0	0
30723	Southeastern Virginia Training Center	13,175,000	15,885,911	23,336,269	9,622,854
30724	Catawba Hospital	15,299,000	17,972,055	26,400,796	10,886,530
30725	Northern Virginia Training Center	11,000	0	0	0
30726	Southside Virginia Training Center	0	0	0	0
30728	Northern Virginia Mental Health Institute	22,488,000	27,979,983	41,102,358	16,948,810
30729	Piedmont Geriatric Hospital	17,356,000	20,891,772	30,689,835	12,655,142
30733	Sussex I State Prison	4,067,000	3,995,335	5,869,113	2,420,165
30734	Sussex II State Prison	3,752,000	3,441,727	5,055,867	2,084,818
30735	Wallen's Ridge State Prison	5,879,000	7,114,755	10,451,514	4,309,746
30737	St. Brides Correctional Center	5,436,000	5,745,269	8,439,751	3,480,184
30738	Southwestern Virginia Training Center	11,890,000	2,625,217	3,856,422	1,590,219
30739	Southern Virginia Mental Health Institute	10,604,000	12,836,641	18,856,916	7,775,765
30741	Red Onion State Prison	5,683,000	6,877,765	10,103,378	4,166,190
30742	Department of Corrections - Employee Relations and Training	7,701,000	8,932,942	13,122,416	5,411,109
30743	Fluvanna Women's Correctional Center	5,562,000	9,460,007	13,896,670	5,730,377
30745	Nottoway Correctional Center	7,664,000	8,597,364	12,629,454	5,207,833
30747	Marion Correctional Treatment Center	4,797,000	5,879,879	8,637,492	3,561,723
30748	Hiram W. Davis Medical Center	9,793,000	11,617,564	17,066,103	7,037,312
30749	Buckingham Correctional Center	5,516,000	6,367,763	9,354,189	3,857,257
30751	Department for the Deaf and Hard-of-Hearing	716,000	768,480	1,128,890	465,505



**SCHEDULE D - NET PENSION LIABILITY  
STATE EMPLOYERS**



Employer Code	Employer	6/30/2018 Net Pension Liability	6/30/2019 Net Pension Liability	Net Pension Liability 1% Decrease Discount Rate (5.75%)	Net Pension Liability 1% Increase Discount Rate (7.75%)
30752	Deep Meadow Correctional Center	7,467,000	8,058,291	11,837,561	4,881,291
30753	Deerfield Correctional Center	7,292,000	8,774,316	12,889,396	5,315,022
30754	Augusta Correctional Center	4,034,000	4,707,569	6,915,379	2,851,599
30756	Department of Corrections - Division of Institutions	34,972,000	41,345,586	60,736,314	25,044,992
30757	Western Region Correctional Field Units	1,378,000	1,700,008	2,497,298	1,029,776
30760	Central Reg Corr Field Units	0	0	0	0
30761	Baskerville Correctional Center	2,733,000	3,135,851	4,606,539	1,899,535
30765	Department of Social Services	124,824,000	145,459,388	213,678,605	88,111,686
30766	Virginia Parole Board	746,000	831,677	1,221,727	503,787
30767	Division of Community Corrections	14,464,000	16,436,992	24,145,802	9,956,670
30768	Keen Mountain Correctional Center	4,510,000	5,278,241	7,753,691	3,197,282
30769	Greensville Correctional Center	12,212,000	14,377,391	21,120,265	8,709,071
30770	Dillwyn Correctional Center	5,936,000	6,941,594	10,197,143	4,204,855
30771	Indian Creek Correctional Center	3,885,000	4,706,937	6,914,451	2,851,216
30772	Haynesville Correctional Center	6,669,000	7,732,192	11,358,525	4,683,757
30773	Coffeewood Correctional Center	4,678,000	5,290,249	7,771,330	3,204,556
30774	Lunenburg Correctional Center	4,467,000	5,215,675	7,661,783	3,159,383
30775	Pocahontas State Correctional Center	4,784,000	5,532,293	8,126,892	3,351,174
30776	Green Rock Correctional Center	5,540,000	6,341,851	9,316,126	3,841,561
30777	Department of Juvenile Justice	82,579,000	95,758,483	140,668,398	58,005,479
30778	Department of Forensic Science	28,540,000	34,041,872	50,007,220	20,620,785
30785	River North Correctional Center	5,445,000	6,169,955	9,063,611	3,737,435
30786	Culpeper Correctional Center for Women	0	0	0	0
30794	Virginia Center for Behavioral Rehabilitation	20,377,000	25,908,375	38,059,183	15,693,938
30841	Department of Aviation	3,120,000	3,710,315	5,450,421	2,247,515
30848	Indigent Defense Commission	40,483,000	47,263,384	69,429,509	28,629,685
30851	Tobacco Indemnification & Revitalization Commission	1,118,000	1,197,589	1,759,248	725,437
30852	Virginia Tobacco Settlement Foundation	1,560,000	1,804,284	2,650,478	1,092,941
30912	Department of Veterans Services	12,260,000	15,486,504	22,749,543	9,380,914
30913	Veterans Services Foundation	115,000	134,611	197,742	81,540
30922	Sitter-Barfoot Veterans Care Center	16,685,000	18,917,487	27,789,628	11,459,224
30937	Southern Virginia Higher Education Center	2,648,000	3,159,234	4,640,888	1,913,698
30938	New College Institute	914,000	1,217,813	1,788,956	737,687
30942	Virginia Museum of Natural History	1,952,000	2,277,632	3,345,822	1,379,670
30948	Southwest Virginia Higher Education Center	1,538,000	1,713,279	2,516,793	1,037,815
30957	Commonwealth's Attorneys' Services Council	580,000	686,323	1,008,202	415,738
30960	Department of Fire Programs	4,891,000	5,804,043	8,526,089	3,515,785
30961	Division of Capitol Police	637,000	741,304	1,088,970	449,043
30999	Department of Alcoholic Beverage Control	60,199,000	72,237,702	106,116,571	43,757,820
35106	Arlington County Health Department	86,000	103,011	151,323	62,399
35129	Fairfax County Health Department	3,843,000	4,097,714	6,019,508	2,482,181
35885	Fort Monroe Federal Area Development Authority	2,016,000	2,198,003	3,228,848	1,331,435
	Total for State Employers	5,413,632,000	6,319,732,531	9,283,633,394	3,828,163,301

**SCHEDULE A - PROPORTIONATE SHARE OF CONTRIBUTIONS  
TEACHER EMPLOYERS**



Teacher Cost Sharing Plan

Employer Code	Employer	2018		2019	
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
40100	Accomack County School Board	\$ 4,470,781	0.34568%	\$ 4,317,242	0.33688%
40101	Albemarle County Schools	14,635,237	1.13161%	14,849,314	1.15871%
40102	Alleghany County School Board	1,823,447	0.14099%	1,753,675	0.13684%
40103	Amelia County School Board	1,347,879	0.10422%	1,251,063	0.09762%
40104	Amherst County School Board	3,695,911	0.28577%	3,642,767	0.28425%
40105	Appomattox County School Board	1,805,306	0.13959%	1,731,624	0.13512%
40106	Arlington Public Schools	47,952,349	3.70772%	47,253,709	3.68727%
40107	Augusta County School Board	9,227,799	0.71350%	9,055,663	0.70662%
40108	Bath County School Board	735,754	0.05689%	696,997	0.05439%
40109	Bedford County School Board	8,024,883	0.62049%	7,967,770	0.62173%
40110	Bland County School Board	573,637	0.04435%	535,709	0.04180%
40111	Botetourt County Schools	4,305,854	0.33293%	4,268,700	0.33309%
40112	Brunswick County Public Schools	1,488,319	0.11508%	1,378,861	0.10759%
40113	Buchanan County School Board	2,223,532	0.17193%	2,101,070	0.16395%
40114	Buckingham County School Board	1,718,757	0.13290%	1,651,385	0.12886%
40115	Campbell County School Board	6,158,204	0.47616%	6,099,823	0.47598%
40116	Caroline County School Board	3,352,395	0.25921%	3,262,554	0.25458%
40117	Carroll County School Board	3,445,884	0.26644%	3,259,708	0.25436%
40118	Charles City County School Board	713,390	0.05516%	655,188	0.05113%
40119	Charlotte County School Board	1,838,746	0.14217%	1,710,602	0.13348%
40120	Chesterfield County School Board	48,508,879	3.75075%	47,786,369	3.72883%
40121	Clarke County School Board	1,964,107	0.15187%	1,915,267	0.14945%
40122	Craig County School Board	553,196	0.04277%	544,135	0.04246%
40123	Culpeper County School Board	7,059,081	0.54581%	6,982,127	0.54482%
40124	Cumberland County School Board	1,240,692	0.09593%	1,221,265	0.09530%
40125	Dickenson County School Board	1,556,197	0.12033%	1,476,075	0.11518%
40126	Dinwiddie County School Board	3,696,688	0.28583%	3,628,519	0.28314%
40128	Essex County Public Schools	1,240,464	0.09591%	1,195,391	0.09328%
40129	Fairfax County School Board	235,240,392	18.18897%	236,695,060	18.46968%
40130	Fauquier County School Board	11,676,725	0.90285%	11,554,803	0.90164%
40131	Floyd County School Board	1,692,771	0.13089%	1,694,195	0.13220%
40132	Fluvanna County Public Schools	3,907,666	0.30214%	3,791,174	0.29583%
40133	Franklin County Public Schools	6,865,645	0.53086%	6,632,588	0.51755%
40134	Frederick County School Board	14,099,388	1.09018%	14,175,476	1.10613%
40135	Giles County Schools	2,009,254	0.15536%	1,933,433	0.15087%
40136	Gloucester County School Board	4,786,828	0.37012%	4,784,384	0.37333%
40137	Goochland County School Board	2,431,334	0.18799%	2,373,459	0.18520%
40138	Grayson County School Board	1,444,372	0.11168%	1,337,975	0.10440%
40139	Greene County Public Schools	2,777,909	0.21479%	2,684,578	0.20948%
40140	Greensville County School Board	2,075,741	0.16050%	2,047,927	0.15980%
40141	Halifax County School Board	4,378,863	0.33858%	4,246,045	0.33132%
40142	Hanover County School Board	16,251,147	1.25655%	15,837,890	1.23585%
40143	Henrico County School Board	42,546,236	3.28971%	42,375,570	3.30662%
40144	Henry County Public Schools	5,904,175	0.45652%	5,742,495	0.44809%

**SCHEDULE A - PROPORTIONATE SHARE OF CONTRIBUTIONS  
TEACHER EMPLOYERS**



		Teacher Cost Sharing Plan			
Employer Code	Employer	2018	2018	2019	2019
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
40145	Highland County Public Schools	314,729	0.02434%	291,131	0.02272%
40146	Isle of Wight County Schools	4,764,070	0.36836%	4,771,129	0.37230%
40148	King George County School Board	3,617,476	0.27971%	3,599,745	0.28089%
40149	King & Queen County School Board	733,041	0.05668%	708,396	0.05528%
40150	King William County School Board	1,915,948	0.14814%	1,862,772	0.14535%
40151	Lancaster County Public Schools	1,226,426	0.09483%	1,164,160	0.09084%
40152	Lee County School Board	3,020,036	0.23351%	2,852,616	0.22259%
40153	Loudoun County School Board	92,691,913	7.16702%	95,362,004	7.44121%
40154	Louisa County Public Schools	4,540,070	0.35104%	4,471,730	0.34893%
40155	Lunenburg County School Board	1,252,508	0.09684%	1,254,083	0.09786%
40156	Madison County School Board	1,618,780	0.12517%	1,541,453	0.12028%
40157	Mathews County School Board	1,039,401	0.08037%	1,017,427	0.07939%
40158	Mecklenburg County School Board	3,674,315	0.28410%	3,531,727	0.27559%
40159	Middlesex County School Board	1,246,785	0.09640%	1,365,093	0.10652%
40160	Montgomery County School Board	8,258,375	0.63854%	8,130,177	0.63441%
40162	Nelson County Public Schools	1,873,385	0.14485%	1,815,913	0.14170%
40163	New Kent County School Board	2,629,605	0.20332%	2,607,276	0.20345%
40165	Northampton County Schools	1,474,601	0.11402%	1,452,768	0.11336%
40166	Northumberland County School Board	1,334,983	0.10322%	1,266,384	0.09882%
40167	Nottoway County School Board	1,805,118	0.13957%	1,700,907	0.13272%
40168	Orange County Public Schools	4,290,246	0.33173%	4,118,715	0.32139%
40169	Page County Public Schools	2,952,675	0.22830%	2,857,022	0.22294%
40170	Patrick County School Board	2,110,855	0.16321%	1,952,432	0.15235%
40171	Pittsylvania County School Board	7,077,625	0.54725%	6,863,657	0.53558%
40172	Powhatan County School Board	3,797,889	0.29366%	3,770,593	0.29422%
40173	Prince Edward County School Board	1,901,980	0.14706%	1,785,470	0.13932%
40174	Prince George County School Board	5,227,338	0.40418%	5,014,219	0.39127%
40176	Prince William County School Board	86,368,204	6.67806%	84,726,879	6.61134%
40177	Pulaski County School Board	3,467,473	0.26811%	3,309,996	0.25828%
40178	Rappahannock County School Board	902,642	0.06979%	886,523	0.06918%
40179	Richmond County School Board	1,052,934	0.08141%	1,076,144	0.08397%
40180	Roanoke County School Board	12,382,790	0.95745%	11,946,567	0.93221%
40181	Rockbridge County School Board	2,649,911	0.20489%	2,674,582	0.20870%
40182	Rockingham County School Board	10,688,619	0.82645%	10,399,356	0.81147%
40183	Russell County School Board	2,957,008	0.22864%	2,854,073	0.22271%
40184	Scott County School Board	3,235,219	0.25015%	3,159,929	0.24657%
40185	Shenandoah County School Board	5,568,263	0.43054%	5,724,764	0.44671%
40186	Smyth County School Board	3,602,415	0.27854%	3,478,565	0.27144%
40187	Southampton County School Board	2,112,441	0.16334%	2,088,514	0.16297%
40188	Spotsylvania County School Board	20,250,661	1.56580%	20,256,640	1.58065%
40189	Stafford County School Board	24,369,044	1.88423%	24,371,587	1.90174%
40190	Surry County Schools	1,273,498	0.09847%	1,197,213	0.09342%
40191	Sussex County School Board	1,269,249	0.09814%	1,227,843	0.09581%
40192	Tazewell County Schools	4,140,685	0.32016%	3,826,971	0.29862%



**SCHEDULE A - PROPORTIONATE SHARE OF CONTRIBUTIONS  
TEACHER EMPLOYERS**



		Teacher Cost Sharing Plan			
Employer Code	Employer	2018	2018	2019	2019
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
40193	Warren County School Board	4,759,140	0.36798%	4,609,126	0.35966%
40195	Washington County School Board	5,667,087	0.43818%	5,469,095	0.42676%
40196	Westmoreland County School Board	1,555,933	0.12031%	1,449,843	0.11313%
40197	Wise County School Board	4,203,488	0.32502%	4,309,336	0.33626%
40198	Wythe County School Board	3,343,697	0.25854%	3,238,344	0.25269%
40199	York County School Board	10,870,429	0.84051%	10,915,745	0.85177%
40200	Alexandria City School Board	23,743,307	1.83585%	23,740,092	1.85247%
40201	Bristol City School Board	1,951,537	0.15089%	1,909,912	0.14903%
40202	Buena Vista City Schools	831,830	0.06432%	809,865	0.06319%
40203	Charlottesville Public Schools	6,202,602	0.47959%	6,165,180	0.48108%
40205	Danville City Schools	4,988,508	0.38572%	5,422,500	0.42312%
40206	Fredericksburg City Schools	3,721,253	0.28773%	3,629,710	0.28323%
40207	Hampton City Schools	17,587,089	1.35985%	16,645,974	1.29891%
40208	Harrisonburg City School Board	6,323,348	0.48893%	6,309,660	0.49235%
40209	Hopewell City School Board	3,980,495	0.30778%	3,999,587	0.31209%
40210	Lynchburg Public Schools	8,878,626	0.68650%	8,323,399	0.64949%
40211	Newport News Public Schools	25,768,859	1.99247%	25,217,034	1.96772%
40212	Norfolk Public Schools	33,217,791	2.56843%	32,610,188	2.54461%
40213	Petersburg City Schools	3,650,457	0.28226%	3,640,493	0.28407%
40214	Portsmouth School Board	12,974,638	1.00321%	12,692,239	0.99039%
40215	Radford City School Board	1,404,635	0.10861%	1,375,117	0.10730%
40216	Richmond Public Schools	26,434,995	2.04398%	26,141,439	2.03985%
40217	Roanoke City School Board	12,842,165	0.99297%	12,653,417	0.98736%
40219	Staunton City Schools	2,753,055	0.21287%	2,651,420	0.20689%
40220	Suffolk City School Board	12,296,612	0.95078%	12,563,658	0.98036%
40222	Winchester Public Schools	4,713,639	0.36446%	4,524,669	0.35307%
40223	Martinsville City Schools	1,867,344	0.14438%	1,840,446	0.14361%
40224	Falls Church Public Schools	4,094,647	0.31660%	4,225,485	0.32972%
40225	Colonial Heights City Schools	3,044,775	0.23542%	2,989,247	0.23325%
40230	Covington City School Board	882,636	0.06825%	846,209	0.06603%
40231	Fairfax City School Board	15,527	0.00120%	14,918	0.00116%
40232	Franklin City Public Schools	1,119,367	0.08655%	1,023,588	0.07987%
40233	Chesapeake Public Schools	37,378,505	2.89014%	36,880,496	2.87783%
40234	Virginia Beach City School Board	65,645,528	5.07577%	64,056,333	4.99839%
40236	Manassas Park City Schools	3,425,400	0.26485%	3,355,913	0.26187%
40306	Town of West Point School Board	885,673	0.06848%	873,296	0.06814%
40307	Lexington City School Board	460,556	0.03561%	472,670	0.03688%
40308	Waynesboro Public Schools	2,878,665	0.22258%	2,763,669	0.21565%
40309	Town of Colonial Beach Schools	577,218	0.04463%	548,406	0.04279%
40313	Galax City Schools	1,152,904	0.08914%	1,139,606	0.08892%
40314	Norton City Schools	573,813	0.04437%	538,692	0.04203%
40332	Manassas City Schools	8,531,099	0.65963%	8,668,259	0.67639%
40335	City of Salem Schools	3,639,321	0.28140%	3,538,775	0.27613%
40402	Williamsburg-James City County School Board	10,985,768	0.84943%	11,049,526	0.86221%

**SCHEDULE A - PROPORTIONATE SHARE OF CONTRIBUTIONS  
TEACHER EMPLOYERS**



		Teacher Cost Sharing Plan			
Employer Code	Employer	2018	2018	2019	2019
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
40403	Poquoson City Public Schools	1,861,082	0.14390%	1,816,800	0.14177%
40410	Valley Vocational Technical Center	311,553	0.02409%	308,280	0.02406%
40412	Charlottesville/Albemarle Vo-Tech Center	159,876	0.01236%	182,898	0.01427%
40413	The Pruden Center for Industry and Technology	0	0.00000%	0	0.00000%
40414	Jackson River Technical Center	95,201	0.00736%	89,319	0.00697%
40415	New Horizons Technical Center	1,394,319	0.10781%	1,357,537	0.10593%
40416	Northern Neck Regional Vocational Center	179,115	0.01385%	180,599	0.01409%
40417	Rowanty Vocational Technical Center	110,026	0.00851%	119,168	0.00930%
40418	Amelia-Nottoway Vocational Center	33,977	0.00263%	40,566	0.00317%
40421	Northern Neck Regional Special Education Program	135,138	0.01045%	128,563	0.01003%
40423	Maggie Walker Governor's School for Govt & Intl Studies	724,752	0.05604%	673,873	0.05258%
40424	Appomattox Region Governor's School	271,290	0.02098%	288,617	0.02252%
40425	Bridging Communities Regional Career and Tech Center	85,036	0.00658%	74,578	0.00582%
Total for Teacher Employers		\$ 1,293,312,369	100.00000%	\$ 1,281,538,143	100.00000%

**SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND PENSION EXPENSE  
TEACHER EMPLOYER**



		Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense				
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Pension 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 Pension Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense
40101	Albemarle County Schools	0	0	15,100,364	4,184,737	19,285,101	9,764,759	3,348,381	0	176,344	13,289,484	16,168,985	1,298,624	17,467,609
40102	Alleghany County School Board	0	0	1,783,305	0	1,783,305	1,153,187	395,433	0	1,795,938	3,344,558	1,909,506	(970,358)	939,148
40103	Amelia County School Board	0	0	1,272,189	99,248	1,371,437	822,671	282,097	0	1,175,275	2,280,043	1,362,219	(196,696)	1,165,523
40104	Amherst County School Board	0	0	3,704,360	0	3,704,360	2,395,452	821,411	0	1,995,098	5,211,961	3,966,509	(797,596)	3,168,913
40105	Appomattox County School Board	0	0	1,760,890	310,140	2,071,030	1,138,692	390,463	0	604,077	2,133,232	1,885,505	(127,558)	1,757,947
40106	Arlington Public Schools	0	0	48,052,680	14,553,926	62,606,606	31,073,612	10,655,283	0	2,148,874	43,877,769	51,453,267	7,059,093	58,512,360
40107	Augusta County School Board	0	0	9,208,706	639,816	9,848,522	5,954,877	2,041,954	0	3,264,637	11,261,468	9,860,387	(760,951)	9,099,436
40108	Bath County School Board	0	0	708,813	32,932	741,745	458,359	157,173	0	543,403	1,158,935	758,974	(84,394)	674,580
40109	Bedford County School Board	0	0	8,102,415	1,092,832	9,195,247	5,239,485	1,796,643	0	1,652,420	8,688,548	8,675,806	(789,767)	7,886,039
40110	Bland County School Board	0	0	544,740	53,387	598,127	352,261	120,791	0	891,816	1,364,868	583,290	(365,873)	217,417
40111	Botetourt County Schools	0	0	4,340,845	16,812	4,357,657	2,807,039	962,546	0	1,367,425	5,137,010	4,648,037	(609,788)	4,038,249
40112	Brunswick County Public Schools	0	0	1,402,118	0	1,402,118	906,690	310,908	0	1,676,683	2,894,281	1,501,343	(773,624)	727,719
40113	Buchanan County School Board	0	0	2,136,604	0	2,136,604	1,381,650	473,774	0	2,682,904	4,538,328	2,287,807	(1,264,489)	1,023,318
40114	Buckingham County School Board	0	0	1,679,310	90,950	1,770,260	1,085,938	372,373	0	1,015,440	2,473,751	1,798,151	(222,644)	1,575,507
40115	Campbell County School Board	0	0	6,202,994	0	6,202,994	4,011,210	1,375,463	0	1,765,082	7,151,755	6,641,967	(909,092)	5,732,875
40116	Caroline County School Board	0	0	3,317,699	237,202	3,554,901	2,145,414	735,672	0	537,981	3,419,067	3,552,485	(42,315)	3,510,170
40117	Carroll County School Board	0	0	3,314,832	507,178	3,822,010	2,143,560	735,036	0	2,177,630	5,056,226	3,549,415	(474,799)	3,074,616
40118	Charles City County School Board	0	0	666,329	77,089	743,418	430,886	147,753	0	818,944	1,397,583	713,483	(269,992)	443,491
40119	Charlotte County School Board	0	0	1,739,518	42,106	1,781,624	1,124,872	385,724	0	1,183,771	2,694,367	1,862,620	(537,138)	1,325,482
40120	Chesterfield County School Board	0	0	48,594,291	8,535,910	57,130,201	31,423,849	10,775,381	0	3,579,581	45,778,811	52,033,208	2,341,559	54,374,767
40121	Clarke County School Board	0	0	1,947,640	51,463	1,999,103	1,259,456	431,873	0	388,826	2,080,155	2,085,470	(135,203)	1,950,267
40122	Craig County School Board	0	0	553,341	0	553,341	357,822	122,699	0	367,493	848,014	592,500	(185,419)	407,081
40123	Culpeper County School Board	0	0	7,100,120	201,748	7,301,868	4,591,343	1,574,393	0	895,595	7,061,331	7,602,581	(41,612)	7,560,969
40124	Cumberland County School Board	0	0	1,241,954	85,687	1,327,641	803,119	275,393	0	666,080	1,744,592	1,329,845	(44,717)	1,285,128
40125	Dickenson County School Board	0	0	1,501,031	44,008	1,545,039	970,652	332,841	0	1,819,749	3,123,242	1,607,256	(599,301)	1,007,955
40126	Dinwiddie County School Board	0	0	3,689,894	535,443	4,225,337	2,386,097	818,203	0	1,163,765	4,368,065	3,951,020	4,995	3,956,015
40128	Essex County Public Schools	0	0	1,215,629	6,455	1,222,084	786,095	269,556	0	1,164,663	2,220,314	1,301,657	(409,394)	892,263
40129	Fairfax County School Board	0	0	240,697,761	47,478,925	288,176,686	155,648,937	53,372,737	0	3,104,880	212,126,554	257,731,440	12,099,239	269,830,679
40130	Fauquier County School Board	0	0	11,750,216	0	11,750,216	7,598,362	2,605,513	0	3,400,575	13,604,450	12,581,754	(1,562,208)	11,019,546
40131	Floyd County School Board	0	0	1,722,837	453,886	2,176,723	1,114,084	382,025	0	389,983	1,886,092	1,844,758	755	1,845,513
40132	Fluvanna County Public Schools	0	0	3,855,271	181,830	4,037,101	2,493,039	854,874	0	1,189,764	4,537,677	4,128,100	(430,452)	3,697,648
40133	Franklin County Public Schools	0	0	6,744,736	1,382,774	8,127,510	4,361,532	1,495,589	0	1,398,607	7,255,728	7,222,047	185,224	7,407,271
40134	Frederick County School Board	0	0	14,415,139	3,709,726	18,124,865	9,321,653	3,196,438	0	1,200,490	13,718,581	15,435,268	1,780,262	17,215,530
40135	Giles County Schools	0	0	1,966,145	123,198	2,089,343	1,271,422	435,976	0	636,071	2,343,469	2,105,285	(86,196)	2,019,089
40136	Gloucester County School Board	0	0	4,865,254	992,380	5,857,634	3,146,151	1,078,830	0	1,260,025	5,485,006	5,209,558	(396,080)	4,813,478
40137	Goochland County School Board	0	0	2,413,535	229,930	2,643,465	1,560,731	535,181	0	474,005	2,569,917	2,584,336	97,873	2,682,209
40138	Grayson County School Board	0	0	1,360,546	211,942	1,572,488	879,806	301,690	0	1,540,609	2,722,105	1,456,829	(578,603)	878,226
40139	Greene County Public Schools	0	0	2,729,953	256,666	2,986,619	1,765,343	605,345	0	816,576	3,187,264	2,923,146	72,269	2,995,415
40140	Greensville County School Board	0	0	2,082,521	439,325	2,521,846	1,346,677	461,782	0	551,328	2,359,787	2,229,897	(134,120)	2,095,777
40141	Halifax County School Board	0	0	4,317,778	152,562	4,470,340	2,792,122	957,431	0	3,292,046	7,041,599	4,623,338	(1,206,212)	3,417,126
40142	Hanover County School Board	0	0	16,105,656	203,054	16,308,710	10,414,839	3,571,296	0	3,380,980	17,367,115	17,245,420	(1,456,115)	15,789,305
40143	Henrico County School Board	0	0	43,092,030	3,376,045	46,468,075	27,865,772	9,555,300	0	1,719,782	39,140,854	46,141,563	(510,168)	45,631,395
40144	Henry County Public Schools	0	0	5,839,530	56,273	5,895,803	3,776,174	1,294,867	0	1,604,037	6,675,078	6,252,782	(746,564)	5,506,218
40145	Highland County Public Schools	0	0	296,088	74,743	370,831	191,468	65,655	0	191,939	449,062	317,042	(14,372)	302,670
40146	Isle of Wight County Schools	0	0	4,851,831	427,442	5,279,273	3,137,472	1,075,853	0	411,754	4,625,079	5,195,185	(673,429)	4,521,756
40148	King George County School Board	0	0	3,660,572	1,635,995	5,296,567	2,367,136	811,701	0	511,507	3,690,344	3,919,623	580,432	4,500,055
40149	King & Queen County School Board	0	0	720,412	57,337	777,749	465,860	159,745	0	321,871	947,476	771,394	(233,710)	537,684

**SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND PENSION EXPENSE  
TEACHER EMPLOYER**



		Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension 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 Pension Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense
40151	Lancaster County Public Schools	0	0	1,183,831	0	1,183,831	765,533	262,505	0	668,597	1,696,635	1,267,608	(202,099)	1,065,509
40152	Lee County School Board	0	0	2,900,804	135,615	3,036,419	1,875,826	643,229	0	1,431,467	3,950,522	3,106,087	(491,054)	2,615,033
40153	Loudoun County School Board	0	0	96,974,206	81,876,944	178,851,150	62,709,069	21,503,226	0	0	84,212,295	103,836,867	33,991,916	137,828,783
40154	Louisa County Public Schools	0	0	4,547,272	778,956	5,326,228	2,940,526	1,008,320	0	430,217	4,379,063	4,869,073	264,607	5,133,680
40155	Lunenburg County School Board	0	0	1,275,316	216,321	1,491,637	824,692	282,791	0	718,368	1,825,851	1,365,568	(233,632)	1,131,936
40156	Madison County School Board	0	0	1,567,495	80,081	1,647,576	1,013,632	347,579	0	779,681	2,140,892	1,678,423	(311,969)	1,366,454
40157	Mathews County School Board	0	0	1,034,614	0	1,034,614	669,041	229,417	0	469,151	1,367,609	1,107,832	(155,020)	952,812
40158	Mecklenburg County School Board	0	0	3,591,502	445,050	4,036,552	2,322,471	796,386	0	1,658,237	4,777,094	3,845,665	(803,441)	3,042,224
40159	Middlesex County School Board	0	0	1,388,174	1,366,721	2,754,895	897,673	307,816	0	124,601	1,330,090	1,486,412	221,790	1,708,202
40160	Montgomery County School Board	0	0	8,267,662	1,319,853	9,587,515	5,346,344	1,833,285	0	516,159	7,695,788	8,852,747	359,585	9,212,332
40162	Nelson County Public Schools	0	0	1,846,641	51,463	1,898,104	1,194,144	409,477	0	659,971	2,263,592	1,977,324	(226,042)	1,751,282
40163	New Kent County School Board	0	0	2,651,370	573,917	3,225,287	1,714,528	587,919	0	31,973	2,334,420	2,839,002	163,793	3,002,795
40165	Northampton County Schools	0	0	1,477,313	0	1,477,313	955,315	327,582	0	516,357	1,799,254	1,581,859	(300,615)	1,281,244
40166	Northumberland County School Board	0	0	1,287,827	376,716	1,664,543	832,782	285,565	0	562,208	1,680,555	1,378,964	38,009	1,416,973
40167	Nottoway County School Board	0	0	1,729,613	0	1,729,613	1,118,467	383,527	0	1,208,006	2,710,000	1,852,015	(406,903)	1,445,112
40168	Orange County Public Schools	0	0	4,188,370	134,925	4,323,295	2,708,440	928,736	0	1,882,186	5,519,362	4,484,772	(350,973)	4,133,799
40169	Page County Public Schools	0	0	2,905,365	36,380	2,941,745	1,878,775	644,241	0	1,480,610	4,003,626	3,110,971	(560,849)	2,550,122
40170	Patrick County School Board	0	0	1,985,433	0	1,985,433	1,283,895	440,253	0	1,766,840	3,490,988	2,125,937	(472,341)	1,653,596
40171	Pittsylvania County School Board	0	0	6,979,704	2,083,103	9,062,807	4,513,475	1,547,692	0	1,616,042	7,677,209	7,473,643	416,473	7,890,116
40172	Powhatan County School Board	0	0	3,834,289	166,226	4,000,515	2,479,470	850,222	0	1,095,751	4,425,443	4,105,634	(320,377)	3,785,257
40173	Prince Edward County School Board	0	0	1,815,625	89,670	1,905,295	1,174,086	402,600	0	1,743,156	3,319,842	1,944,113	(892,007)	1,052,106
40174	Prince George County School Board	0	0	5,099,049	234,124	5,333,173	3,297,337	1,130,672	0	2,722,198	7,150,207	5,459,898	(726,036)	4,733,862
40176	Prince William County School Board	0	0	86,159,300	16,485,104	102,644,404	55,715,532	19,105,110	0	7,010,900	81,831,542	92,256,613	6,839,864	99,096,477
40177	Pulaski County School Board	0	0	3,365,917	0	3,365,917	2,176,595	746,364	0	2,415,796	5,338,755	3,604,116	(1,114,776)	2,489,340
40178	Rappahannock County School Board	0	0	901,557	0	901,557	582,998	199,913	0	433,376	1,216,287	965,358	(197,159)	768,199
40179	Richmond County School Board	0	0	1,094,301	323,268	1,417,569	707,637	242,652	0	234,681	1,184,970	1,171,742	(22,998)	1,148,744
40180	Roanoke County School Board	0	0	12,148,605	1,869,994	14,018,599	7,855,984	2,693,852	0	4,725,899	15,275,735	13,008,337	(1,458,644)	11,549,693
40181	Rockbridge County School Board	0	0	2,719,788	432,042	3,151,830	1,758,770	603,091	0	205,718	2,567,579	2,912,262	(108,802)	2,803,460
40182	Rockingham County School Board	0	0	10,575,116	873,342	11,448,458	6,838,475	2,344,944	0	2,094,225	11,277,644	11,323,495	2,268	11,325,763
40183	Russell County School Board	0	0	2,902,367	55,157	2,957,524	1,876,836	643,576	0	1,031,476	3,551,888	3,107,762	(389,146)	2,718,616
40184	Scott County School Board	0	0	3,213,312	181,116	3,394,428	2,077,912	712,525	0	870,146	3,660,583	3,440,711	(269,881)	3,170,830
40185	Shenandoah County School Board	0	0	5,821,546	1,965,691	7,787,237	3,764,545	1,290,880	0	869,545	5,924,970	6,233,525	307,676	6,541,201
40186	Smyth County School Board	0	0	3,537,419	0	3,537,419	2,287,498	784,393	0	2,708,662	5,780,553	3,787,755	(1,367,434)	2,420,321
40187	Southampton County School Board	0	0	2,123,833	93,879	2,217,712	1,373,392	470,942	0	437,243	2,281,577	2,274,132	(182,272)	2,091,860
40188	Spotsylvania County School Board	0	0	20,599,107	1,666,899	22,266,006	13,320,561	4,567,681	0	4,663,217	22,551,459	22,056,862	(1,741,804)	20,315,058
40189	Stafford County School Board	0	0	24,783,567	4,119,680	28,903,247	16,026,473	5,495,550	0	3,753,339	25,275,362	26,537,448	(1,359,998)	25,177,450
40190	Surry County Schools	0	0	1,217,454	721	1,218,175	787,275	269,960	0	959,482	2,016,717	1,303,611	(424,407)	879,204
40191	Sussex County School Board	0	0	1,248,601	143,949	1,392,550	807,417	276,867	0	568,895	1,653,179	1,336,961	(269,032)	1,067,929
40192	Tazewell County Schools	0	0	3,891,630	0	3,891,630	2,516,551	862,937	0	4,748,887	8,128,375	4,167,033	(1,672,301)	2,494,732
40193	Warren County School Board	0	0	4,687,106	95,128	4,782,234	3,030,950	1,039,327	0	1,240,751	5,311,028	5,018,803	(566,543)	4,452,260
40195	Washington County School Board	0	0	5,561,557	0	5,561,557	3,596,421	1,233,229	0	3,040,329	7,869,979	5,955,137	(1,561,950)	4,393,187
40196	Westmoreland County School Board	0	0	1,474,316	522,140	1,996,456	953,378	326,917	0	1,058,712	2,339,007	1,578,650	(129,823)	1,448,827
40197	Wise County School Board	0	0	4,382,156	1,181,093	5,563,249	2,833,753	971,707	0	4,143,818	7,949,278	4,692,272	(1,546,170)	3,146,102
40198	Wythe County School Board	0	0	3,293,068	0	3,293,068	2,129,486	730,211	0	1,654,599	4,514,296	3,526,112	(723,565)	2,802,547
40199	York County School Board	0	0	11,100,307	2,006,146	13,106,453	7,178,093	2,461,401	0	2,129,425	11,768,919	11,885,853	604,958	12,490,811
40200	Alexandria City School Board	0	0	24,141,478	3,925,807	28,067,285	15,611,261	5,353,172	0	1,327,742	22,292,175	25,849,920	1,363,693	27,213,613
40201	Bristol City School Board	0	0	1,942,166	0	1,942,166	1,255,916	430,659	0	1,129,452	2,816,027	2,079,609	(545,016)	1,534,593

# SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND PENSION EXPENSE TEACHER EMPLOYER



		Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense				
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension 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 Pension Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense
40203	Charlottesville Public Schools	0	0	6,269,458	437,316	6,706,774	4,054,190	1,390,200	0	166,187	5,610,577	6,713,134	185,703	6,898,837
40205	Danville City Schools	0	0	5,514,120	3,929,971	9,444,091	3,565,746	1,222,710	0	2,742,487	7,530,943	5,904,343	(1,099,385)	4,804,958
40206	Fredericksburg City Schools	0	0	3,691,067	221,239	3,912,306	2,386,856	818,463	0	598,564	3,803,883	3,952,276	326,967	4,279,243
40207	Hampton City Schools	0	0	16,927,457	0	16,927,457	10,946,262	3,753,523	0	11,410,535	26,110,320	18,125,378	(4,769,244)	13,356,134
40208	Harrisonburg City School Board	0	0	6,416,329	3,154,170	9,570,499	4,149,165	1,422,768	0	17,905	5,589,838	6,870,399	1,116,046	7,986,445
40209	Hopewell City School Board	0	0	4,067,172	1,022,115	5,089,287	2,630,066	901,862	0	710,801	4,242,729	4,354,997	(140,419)	4,214,578
40210	Lynchburg Public Schools	0	0	8,464,185	850,690	9,314,875	5,473,426	1,876,863	0	7,071,532	14,421,821	9,063,177	(995,046)	8,068,131
40211	Newport News Public Schools	0	0	25,643,421	6,075	25,649,496	16,582,503	5,686,216	0	7,431,765	29,700,484	27,458,153	(2,962,773)	24,495,380
40212	Norfolk Public Schools	0	0	33,161,480	0	33,161,480	21,444,110	7,353,283	0	21,811,971	50,609,364	35,508,248	(8,170,758)	27,337,490
40213	Petersburg City Schools	0	0	3,702,014	309,772	4,011,786	2,393,934	820,891	0	1,943,362	5,158,187	3,963,998	(546,379)	3,417,619
40214	Portsmouth School Board	0	0	12,906,810	0	12,906,810	8,346,281	2,861,978	0	4,507,819	15,716,078	13,820,198	(2,469,705)	11,350,493
40215	Radford City School Board	0	0	1,398,339	196,144	1,594,483	904,246	310,070	0	374,668	1,588,984	1,497,296	(100,134)	1,397,162
40216	Richmond Public Schools	0	0	26,583,423	5,484,097	32,067,520	17,190,362	5,894,654	0	5,496,129	28,581,145	28,464,676	645,311	29,109,987
40217	Roanoke City School Board	0	0	12,867,323	509,739	13,377,062	8,320,747	2,853,222	0	1,910,588	13,084,557	13,777,916	300,583	14,078,499
40219	Staunton City Schools	0	0	2,696,200	104,491	2,800,691	1,743,517	597,860	0	1,168,700	3,510,077	2,887,005	(364,692)	2,522,313
40220	Suffolk City School Board	0	0	12,776,099	5,397,738	18,173,837	8,261,757	2,832,994	0	796,305	11,891,056	13,680,236	641,874	14,322,110
40222	Winchester Public Schools	0	0	4,601,225	138,460	4,739,685	2,975,415	1,020,284	0	2,188,476	6,184,175	4,926,844	(291,401)	4,635,443
40223	Martinsville City Schools	0	0	1,871,532	24,299	1,895,831	1,210,239	414,997	0	1,156,793	2,782,029	2,003,977	(411,640)	1,592,337
40224	Falls Church Public Schools	0	0	4,296,927	1,859,686	6,156,613	2,778,639	952,808	0	604,685	4,336,132	4,601,011	1,217,146	5,818,157
40225	Colonial Heights City Schools	0	0	3,039,725	0	3,039,725	1,965,660	674,034	0	878,048	3,517,742	3,254,840	(603,331)	2,651,509
40230	Covington City School Board	0	0	860,506	313,868	1,174,374	556,453	190,810	0	591,469	1,338,732	921,402	(111,215)	810,187
40231	Fairfax City School Board	0	0	15,117	721	15,838	9,775	3,352	0	4,203	17,330	16,187	(668)	15,519
40232	Franklin City Public Schools	0	0	1,040,870	0	1,040,870	673,086	230,804	0	1,897,556	2,801,446	1,114,530	(633,467)	481,063
40233	Chesapeake Public Schools	0	0	37,504,019	2,119,331	39,623,350	24,252,244	8,316,205	0	4,536,964	37,105,413	40,158,100	(1,837,230)	38,320,870
40234	Virginia Beach City School Board	0	0	65,139,258	364,490	65,503,748	42,122,770	14,444,090	0	13,871,882	70,438,742	69,749,027	(5,567,972)	64,181,055
40236	Manassas Park City Schools	0	0	3,412,702	1,088,018	4,500,720	2,206,849	756,738	0	1,444,368	4,407,955	3,654,212	611,687	4,265,899
40306	Town of West Point School Board	0	0	888,004	432,821	1,320,825	574,235	196,907	0	79,558	850,700	950,846	121,964	1,072,810
40307	Lexington City School Board	0	0	480,622	222,101	702,723	310,798	106,574	0	17,438	434,810	514,635	32,844	547,479
40308	Waynesboro Public Schools	0	0	2,810,361	83,852	2,894,213	1,817,341	623,174	0	1,369,767	3,810,282	3,009,245	(541,294)	2,467,951
40309	Town of Colonial Beach Schools	0	0	557,641	72,184	629,825	360,603	123,652	0	264,957	749,212	597,104	(40,119)	556,985
40313	Galax City Schools	0	0	1,158,810	320	1,159,130	749,353	256,956	0	238,714	1,245,023	1,240,816	(63,930)	1,176,886
40314	Norton City Schools	0	0	547,737	82,736	630,473	354,199	121,456	0	714,818	1,190,473	586,499	(209,183)	377,316
40332	Manassas City Schools	0	0	8,814,747	1,875,275	10,690,022	5,700,120	1,954,597	0	4,932,008	12,586,725	9,438,548	(579,484)	8,859,064
40335	City of Salem Schools	0	0	3,598,539	224,564	3,823,103	2,327,021	797,946	0	908,544	4,033,511	3,853,201	(583,512)	3,269,689
40402	Williamsburg-James City County School Board	0	0	11,236,362	1,570,882	12,807,244	7,266,074	2,491,570	0	1,967,018	11,724,662	12,031,536	(8,490)	12,023,046
40403	Poquoson City Public Schools	0	0	1,847,553	52,666	1,900,219	1,194,733	409,680	0	487,978	2,092,391	1,978,301	(149,917)	1,828,384
40410	Valley Vocational Technical Center	0	0	313,551	7,993	321,544	202,760	69,527	0	134,011	406,298	335,740	(33,845)	301,895
40412	Charlottesville/Albemarle Vo-Tech Center	0	0	185,967	302,657	488,624	120,257	41,237	0	242,495	403,989	199,128	(62,257)	136,871
40413	The Pruden Center for Industry and Technology	0	0	0	35,793	35,793	0	0	0	1,598,817	1,598,817	0	(450,976)	(450,976)
40414	Jackson River Technical Center	0	0	90,833	39,166	129,999	58,737	20,142	0	311,370	390,249	97,261	(125,007)	(27,746)
40415	New Horizons Technical Center	0	0	1,380,485	446,315	1,826,800	892,701	306,111	0	209,379	1,408,191	1,478,179	58,022	1,536,201
40416	Northern Neck Regional Vocational Center	0	0	183,622	39,287	222,909	118,740	40,717	0	104,782	264,239	196,616	11,394	208,010
40417	Rowanty Vocational Technical Center	0	0	121,198	96,055	217,253	78,373	26,875	0	94,286	199,534	129,775	(4,060)	125,715
40418	Amelia-Nottoway Vocational Center	0	0	41,312	56,743	98,055	26,714	9,161	0	6,882	42,757	44,235	5,662	49,897
40421	Northern Neck Regional Special Education Program	0	0	130,711	59,792	190,503	84,525	28,984	0	129,781	243,290	139,962	(85,085)	54,877
40423	Maggie Walker Governor's School for Govt & Intl Studies	0	0	685,225	53,624	738,849	443,105	151,943	0	379,882	974,930	733,717	(79,204)	654,513
40424	Appomattox Region Governor's School	0	0	293,482	161,822	455,304	189,782	65,077	0	161,798	416,657	314,251	2,245	316,496

**SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND PENSION EXPENSE  
TEACHER EMPLOYER**



		Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension 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 Pension Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense
40425	Bridging Communities Regional Career and Tech Center	0	0	75,847	101,509	177,356	49,048	16,818	0	95,010	160,876	81,214	60,654	141,868
	Total for Teacher Employers	0	0	1,303,204,797	252,691,090	1,555,895,887	842,726,774	288,974,854	0	252,691,090	1,384,392,718	1,395,429,873	0	1,395,429,873



**SCHEDULE C - AMORTIZATION OF DEFERRED INFLOWS AND OUTFLOWS  
TEACHER EMPLOYERS**



Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date				
		Year 1	Year 2	Year 3	Year 4	Year 5
40100	Accomack County School Board	(333,851)	(1,024,353)	251,438	550,289	261,994
40101	Albemarle County Schools	1,130,839	(2,021,819)	2,113,875	3,274,204	1,498,518
40102	Alleghany County School Board	(675,921)	(852,507)	(226,978)	93,725	100,428
40103	Amelia County School Board	(257,229)	(528,554)	(151,071)	(5,497)	33,745
40104	Amherst County School Board	(733,041)	(1,365,188)	(152,378)	460,454	282,552
40105	Appomattox County School Board	(83,530)	(386,058)	115,613	196,481	95,292
40106	Arlington Public Schools	5,423,890	(5,744,207)	6,754,407	8,637,106	3,657,641
40107	Augusta County School Board	(913,741)	(2,523,071)	247,054	1,106,703	670,109
40108	Bath County School Board	(134,025)	(287,758)	(61,023)	34,556	31,060
40109	Bedford County School Board	(575,147)	(1,748,728)	670,531	1,494,493	665,550
40110	Bland County School Board	(311,858)	(312,383)	(124,203)	(35,622)	17,325
40111	Botetourt County Schools	(611,521)	(1,213,023)	103,441	590,436	351,314
40112	Brunswick County Public Schools	(529,383)	(696,621)	(263,860)	(37,241)	34,942
40113	Buchanan County School Board	(979,947)	(1,204,912)	(371,331)	65,463	89,003
40114	Buckingham County School Board	(270,254)	(583,856)	(88,529)	145,951	93,197
40115	Campbell County School Board	(960,956)	(1,818,239)	302,775	1,029,889	497,770
40116	Caroline County School Board	(3,182)	(711,568)	195,616	435,946	219,022
40117	Carroll County School Board	(462,538)	(1,000,155)	(77,334)	164,595	141,216
40118	Charles City County School Board	(201,009)	(298,556)	(131,401)	(34,904)	11,705
40119	Charlotte County School Board	(331,093)	(631,715)	(90,462)	90,904	49,623
40120	Chesterfield County School Board	1,329,086	(7,986,954)	5,831,657	8,491,642	3,685,959
40121	Clarke County School Board	(109,657)	(477,369)	98,861	275,434	131,679
40122	Craig County School Board	(167,150)	(221,951)	(18,077)	71,161	41,344
40123	Culpeper County School Board	(243,090)	(1,703,368)	475,270	1,150,127	561,598
40124	Cumberland County School Board	(131,962)	(432,587)	(57,952)	112,073	93,477
40125	Dickenson County School Board	(567,733)	(872,477)	(296,526)	91,253	67,280
40126	Dinwiddie County School Board	(51,951)	(857,689)	80,320	417,387	269,205
40128	Essex County Public Schools	(356,278)	(574,488)	(187,996)	50,001	70,531
40129	Fairfax County School Board	10,324,837	(34,776,045)	30,957,261	47,233,063	22,311,016
40130	Fauquier County School Board	(1,267,718)	(3,374,989)	192,774	1,661,830	933,869
40131	Floyd County School Board	(37,783)	(350,361)	170,768	355,591	152,416
40132	Fluvanna County Public Schools	(301,025)	(1,078,083)	126,794	506,906	244,832
40133	Franklin County Public Schools	135,809	(1,219,280)	611,772	938,798	404,683
40134	Frederick County School Board	1,206,956	(2,467,210)	1,478,856	2,860,466	1,327,216
40135	Giles County Schools	(146,493)	(522,561)	62,840	240,471	111,617
40136	Gloucester County School Board	(203,131)	(969,378)	375,321	744,499	425,317
40137	Goochland County School Board	(66,735)	(555,308)	161,946	368,290	165,355
40138	Grayson County School Board	(578,914)	(589,105)	(48,371)	32,991	33,782
40139	Greene County Public Schools	3,619	(711,851)	39,008	303,980	164,599
40140	Greensville County School Board	(111,920)	(486,554)	210,175	389,902	160,456
40141	Halifax County School Board	(951,114)	(1,743,265)	(443,490)	294,418	272,192
40142	Hanover County School Board	(847,654)	(3,979,394)	640,219	2,046,689	1,081,735
40143	Henrico County School Board	309,997	(8,298,679)	3,956,909	7,711,888	3,647,106
40144	Henry County Public Schools	(562,274)	(1,503,540)	193,214	710,740	382,585
40145	Highland County Public Schools	(15,384)	(81,093)	220	11,046	6,980
40146	Isle of Wight County Schools	(134,804)	(1,006,963)	465,426	898,696	431,839
40148	King George County School Board	544,126	(288,044)	482,535	560,461	307,145
40149	King & Queen County School Board	(152,393)	(196,122)	43,195	92,144	43,449
40150	King William County School Board	(260,435)	(606,875)	12,058	226,245	123,525
40151	Lancaster County Public Schools	(197,794)	(406,165)	(44,626)	81,975	53,806
40152	Lee County School Board	(365,424)	(897,673)	2,578	226,471	119,945

**SCHEDULE C - AMORTIZATION OF DEFERRED INFLOWS AND OUTFLOWS  
TEACHER EMPLOYERS**



Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date				
		Year 1	Year 2	Year 3	Year 4	Year 5
40153	Loudoun County School Board	28,349,456	3,128,099	25,751,061	26,743,858	10,666,381
40154	Louisa County Public Schools	133,249	(829,105)	485,049	813,668	344,304
40155	Lunenburg County School Board	(180,750)	(469,597)	(30,501)	233,288	113,346
40156	Madison County School Board	(246,349)	(466,218)	11,511	132,399	75,341
40157	Mathews County School Board	(162,222)	(330,835)	(18,435)	105,367	73,130
40158	Mecklenburg County School Board	(389,376)	(1,028,360)	38,200	438,321	200,673
40159	Middlesex County School Board	259,678	7,103	423,514	517,314	217,196
40160	Montgomery County School Board	236,910	(1,314,225)	949,348	1,396,749	622,945
40162	Nelson County Public Schools	(235,807)	(530,492)	43,554	241,311	115,946
40163	New Kent County School Board	151,255	(349,822)	371,282	503,235	214,917
40165	Northampton County Schools	(233,071)	(448,130)	33,120	214,016	112,124
40166	Northumberland County School Board	(61,265)	(273,166)	106,894	153,609	57,916
40167	Nottoway County School Board	(347,653)	(642,737)	(125,244)	67,258	67,989
40168	Orange County Public Schools	(456,956)	(1,356,470)	(43,620)	431,285	229,694
40169	Page County Public Schools	(482,719)	(964,481)	(87,001)	294,110	178,210
40170	Patrick County School Board	(457,712)	(827,828)	(253,333)	(13,520)	46,838
40171	Pittsylvania County School Board	161,637	(1,241,596)	840,240	1,184,631	440,686
40172	Powhatan County School Board	(332,164)	(1,024,601)	103,765	513,391	314,681
40173	Prince Edward County School Board	(686,148)	(800,282)	(127,104)	133,337	65,650
40174	Prince George County School Board	(717,056)	(1,666,539)	(175,944)	466,218	276,287
40176	Prince William County School Board	5,093,913	(13,947,326)	9,272,846	14,148,163	6,245,266
40177	Pulaski County School Board	(868,419)	(1,285,648)	(211,160)	223,630	168,759
40178	Rappahannock County School Board	(151,986)	(299,123)	(25,864)	95,974	66,269
40179	Richmond County School Board	(8,108)	(203,733)	114,358	215,277	114,805
40180	Roanoke County School Board	(733,272)	(2,793,364)	384,214	1,169,560	715,726
40181	Rockbridge County School Board	(31,980)	(508,354)	317,378	548,455	258,752
40182	Rockingham County School Board	(207,293)	(2,462,891)	632,944	1,512,229	695,825
40183	Russell County School Board	(263,383)	(854,537)	12,884	338,640	172,032
40184	Scott County School Board	(248,406)	(802,979)	152,530	411,153	221,547
40185	Shenandoah County School Board	280,744	(1,033,952)	666,113	1,312,061	637,301
40186	Smyth County School Board	(1,104,821)	(1,447,542)	(210,288)	308,518	210,999
40187	Southampton County School Board	(194,289)	(547,738)	159,862	351,078	167,222
40188	Spotsylvania County School Board	(1,137,310)	(5,254,525)	920,828	3,371,680	1,813,874
40189	Stafford County School Board	(444,417)	(4,439,214)	2,205,784	4,127,106	2,178,626
40190	Surry County Schools	(348,363)	(476,494)	(72,143)	52,981	45,477
40191	Sussex County School Board	(147,671)	(361,165)	9,620	162,277	76,310
40192	Tazewell County Schools	(1,483,543)	(2,041,912)	(722,827)	(77,627)	89,164
40193	Warren County School Board	(477,162)	(1,171,586)	229,659	599,389	290,906
40195	Washington County School Board	(1,120,728)	(1,854,549)	(162,089)	499,885	329,059
40196	Westmoreland County School Board	(94,108)	(352,700)	15,211	45,058	43,988
40197	Wise County School Board	(1,428,786)	(1,837,296)	(247,557)	657,587	470,023
40198	Wythe County School Board	(608,374)	(1,084,962)	(56,334)	324,108	204,334
40199	York County School Board	182,303	(2,506,883)	676,472	1,974,270	1,011,372
40200	Alexandria City School Board	1,577,792	(4,281,096)	2,094,451	4,266,326	2,117,637
40201	Bristol City School Board	(440,982)	(687,815)	(78,442)	196,306	137,072
40202	Buena Vista City Schools	(135,574)	(295,317)	(38,320)	86,583	54,565
40203	Charlottesville Public Schools	208,140	(1,230,762)	528,154	1,070,150	520,515
40205	Danville City Schools	(391,320)	(1,033,923)	839,444	1,665,333	833,614
40206	Fredericksburg City Schools	55,032	(869,349)	175,269	497,017	250,454
40207	Hampton City Schools	(4,108,007)	(6,024,081)	(777,850)	998,171	728,904
40208	Harrisonburg City School Board	1,110,704	(300,689)	1,249,751	1,368,456	552,439



**SCHEDULE C - AMORTIZATION OF DEFERRED INFLOWS AND OUTFLOWS  
TEACHER EMPLOYERS**



Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date				
		Year 1	Year 2	Year 3	Year 4	Year 5
40209	Hopewell City School Board	(33,037)	(685,566)	470,570	722,105	372,486
40210	Lynchburg Public Schools	(1,295,393)	(3,356,075)	(986,937)	235,072	296,387
40211	Newport News Public Schools	(2,536,706)	(7,177,632)	580,752	3,274,777	1,807,821
40212	Norfolk Public Schools	(7,326,431)	(13,224,404)	(2,556,803)	3,236,677	2,423,077
40213	Petersburg City Schools	(610,031)	(1,406,394)	(69,028)	622,012	317,040
40214	Portsmouth School Board	(1,818,620)	(3,933,073)	197,262	1,839,031	906,132
40215	Radford City School Board	(44,049)	(302,386)	79,258	173,684	98,992
40216	Richmond Public Schools	(83,428)	(6,021,731)	2,506,316	4,986,960	2,098,258
40217	Roanoke City School Board	(112,201)	(2,979,969)	592,210	1,814,437	978,028
40219	Staunton City Schools	(257,032)	(834,861)	(46,803)	274,405	154,905
40220	Suffolk City School Board	1,337,255	(1,432,960)	2,010,737	3,030,622	1,337,127
40222	Winchester Public Schools	(483,391)	(1,516,956)	(127,092)	430,933	252,016
40223	Martinsville City Schools	(550,989)	(733,174)	(168)	255,402	142,731
40224	Falls Church Public Schools	554,982	(703,314)	517,986	968,092	482,735
40225	Colonial Heights City Schools	(425,912)	(832,733)	122,591	435,789	222,248
40230	Covington City School Board	(44,424)	(196,888)	(13,246)	44,004	46,196
40231	Fairfax City School Board	(700)	(3,675)	505	1,574	804
40232	Franklin City Public Schools	(596,478)	(707,086)	(361,801)	(109,489)	14,278
40233	Chesapeake Public Schools	(1,984,265)	(7,949,454)	3,443,755	6,115,182	2,892,719
40234	Virginia Beach City School Board	(4,520,373)	(16,679,385)	2,935,210	8,888,436	4,441,118
40236	Manassas Park City Schools	177,135	(944,396)	63,240	552,930	243,856
40306	Town of West Point School Board	153,295	(30,316)	141,825	137,331	67,990
40307	Lexington City School Board	45,598	(38,838)	93,283	115,929	51,941
40308	Waynesboro Public Schools	(401,091)	(836,972)	(61,429)	229,216	154,207
40309	Town of Colonial Beach Schools	(30,641)	(148,049)	(6,165)	39,713	25,755
40313	Galax City Schools	(81,734)	(305,793)	40,465	170,116	91,053
40314	Norton City Schools	(167,284)	(276,897)	(124,928)	(10,645)	19,754
40332	Manassas City Schools	(1,136,789)	(2,880,690)	(105,064)	1,341,294	884,546
40335	City of Salem Schools	(310,537)	(868,816)	224,214	509,749	234,982
40402	Williamsburg-James City County School Board	(216,256)	(2,540,965)	810,097	1,991,545	1,038,161
40403	Poquoson City Public Schools	(135,080)	(470,391)	60,548	226,112	126,639
40410	Valley Vocational Technical Center	(43,520)	(102,196)	(2,366)	38,385	24,943
40412	Charlottesville/Albemarle Vo-Tech Center	(533)	(12,822)	17,112	46,009	34,869
40413	The Pruden Center for Industry and Technology	(441,616)	(455,917)	(443,663)	(221,828)	0
40414	Jackson River Technical Center	(110,281)	(118,569)	(46,404)	11,749	3,255
40415	New Horizons Technical Center	91,451	(183,978)	184,033	235,484	91,619
40416	Northern Neck Regional Vocational Center	(24,857)	(66,912)	650	32,499	17,290
40417	Rowanty Vocational Technical Center	(1,990)	(27,038)	3,644	25,116	17,987
40418	Amelia-Nottoway Vocational Center	9,377	2,846	14,930	19,195	8,950
40421	Northern Neck Regional Special Education Program	(57,565)	(35,822)	16,874	17,570	6,156
40423	Maggie Walker Governor's School for Govt & Intl Studies	(76,261)	(201,039)	(13,561)	35,618	19,162
40424	Appomattox Region Governor's School	(21,292)	(76,172)	21,983	74,454	39,674
40425	Bridging Communities Regional Career and Tech Center	17,806	(11,102)	5,736	5,844	(1,804)
	Total for Teacher Employers	(2,748,508)	(259,218,039)	111,130,701	217,367,298	104,971,717

**SCHEDULE D - NET PENSION LIABILITY  
TEACHERS EMPLOYERS**



Employer Code	Employer	6/30/2018 Net Pension Liability	6/30/2019 Net Pension Liability	Net Pension Liability 1% Decrease Discount Rate (5.75%)	Net Pension Liability 1% Increase Discount Rate (7.75%)
40100	Accomack County School Board	40,652,000	44,335,323	66,743,921	25,807,562
40101	Albemarle County Schools	133,078,000	152,492,821	229,567,943	88,765,970
40102	Alleghany County School Board	16,581,000	18,008,921	27,111,251	10,482,981
40103	Amelia County School Board	12,256,000	12,847,347	19,340,838	7,478,432
40104	Amherst County School Board	33,606,000	37,408,916	56,316,669	21,775,705
40105	Appomattox County School Board	16,416,000	17,782,560	26,770,478	10,351,217
40106	Arlington Public Schools	436,027,000	485,265,685	730,535,671	282,472,834
40107	Augusta County School Board	83,908,000	92,995,208	139,998,187	54,132,449
40108	Bath County School Board	6,690,000	7,158,033	10,775,949	4,166,686
40109	Bedford County School Board	72,970,000	81,823,201	123,179,464	47,629,231
40110	Bland County School Board	5,215,000	5,501,118	8,281,572	3,202,197
40111	Botetourt County Schools	39,152,000	43,836,537	65,993,032	25,517,219
40112	Brunswick County Public Schools	13,534,000	14,159,456	21,316,132	8,242,210
40113	Buchanan County School Board	20,219,000	21,576,752	32,482,385	12,559,813
40114	Buckingham County School Board	15,629,000	16,958,708	25,530,223	9,871,653
40115	Campbell County School Board	55,996,000	62,641,672	94,302,931	36,463,676
40116	Caroline County School Board	30,483,000	33,504,175	50,438,338	19,502,758
40117	Carroll County School Board	31,333,000	33,475,221	50,394,751	19,485,904
40118	Charles City County School Board	6,486,000	6,728,999	10,130,066	3,916,946
40119	Charlotte County School Board	16,719,000	17,566,726	26,445,555	10,225,580
40120	Chesterfield County School Board	441,087,000	490,735,218	738,769,694	285,656,645
40121	Clarke County School Board	17,860,000	19,668,469	29,609,591	11,449,003
40122	Craig County School Board	5,030,000	5,587,978	8,412,334	3,252,758
40123	Culpeper County School Board	64,188,000	71,701,408	107,941,769	41,737,342
40124	Cumberland County School Board	11,282,000	12,542,022	18,881,191	7,300,702
40125	Dickenson County School Board	14,151,000	15,158,343	22,819,891	8,823,661
40126	Dinwiddie County School Board	33,613,000	37,262,833	56,096,751	21,690,670
40128	Essex County Public Schools	11,279,000	12,276,178	18,480,981	7,145,955
40129	Fairfax County School Board	2,139,027,000	2,430,714,832	3,659,281,812	1,414,917,498
40130	Fauquier County School Board	106,175,000	118,660,948	178,636,277	69,072,459
40131	Floyd County School Board	15,393,000	17,398,272	26,191,957	10,127,523
40132	Fluvanna County Public Schools	35,532,000	38,932,909	58,610,942	22,662,820
40133	Franklin County Public Schools	62,429,000	68,112,521	102,538,935	39,648,254
40134	Frederick County School Board	128,205,000	145,572,994	219,150,597	84,737,943
40135	Giles County Schools	18,270,000	19,855,350	29,890,927	11,557,786
40136	Gloucester County School Board	43,526,000	49,132,350	73,965,531	28,599,908
40137	Goochland County School Board	22,108,000	24,373,372	36,692,514	14,187,723
40138	Grayson County School Board	13,134,000	13,739,633	20,684,117	7,997,831
40139	Greene County Public Schools	25,259,000	27,568,758	41,502,958	16,047,756
40140	Greensville County School Board	18,875,000	21,030,589	31,660,172	12,241,892
40141	Halifax County School Board	39,817,000	43,603,595	65,642,353	25,381,624
40142	Hanover County School Board	147,770,000	162,644,883	244,851,207	94,675,478
40143	Henrico County School Board	386,870,000	435,169,982	655,119,875	253,312,158
40144	Henry County Public Schools	53,687,000	58,971,190	88,777,260	34,327,090
40145	Highland County Public Schools	2,863,000	2,990,081	4,501,371	1,740,524
40146	Isle of Wight County Schools	43,319,000	48,996,795	73,761,463	28,521,002
40148	King George County School Board	32,893,000	36,966,721	55,650,974	21,518,304
40149	King & Queen County School Board	6,666,000	7,275,162	10,952,280	4,234,867
40150	King William County School Board	17,421,000	19,128,886	28,797,284	11,134,912
40151	Lancaster County Public Schools	11,152,000	11,955,060	17,997,559	6,959,032
40152	Lee County School Board	27,460,000	29,294,108	44,100,360	17,052,081
40153	Loudoun County School Board	842,841,000	979,305,522	1,474,280,252	570,053,095
40154	Louisa County Public Schools	41,282,000	45,921,171	69,131,312	26,730,683

**SCHEDULE D - NET PENSION LIABILITY  
TEACHERS EMPLOYERS**



Employer Code	Employer	6/30/2018 Net Pension Liability	6/30/2019 Net Pension Liability	Net Pension Liability 1% Decrease Discount Rate (5.75%)	Net Pension Liability 1% Increase Discount Rate (7.75%)
40155	Lunenburg County School Board	11,388,000	12,878,932	19,388,388	7,496,818
40156	Madison County School Board	14,720,000	15,829,532	23,830,322	9,214,360
40157	Mathews County School Board	9,451,000	10,448,175	15,729,042	6,081,875
40158	Mecklenburg County School Board	33,411,000	36,269,210	54,600,917	21,112,283
40159	Middlesex County School Board	11,337,000	14,018,637	21,104,139	8,160,239
40160	Montgomery County School Board	75,093,000	83,491,961	125,691,673	48,600,615
40162	Nelson County Public Schools	17,034,000	18,648,526	28,074,132	10,855,295
40163	New Kent County School Board	23,911,000	26,775,176	40,308,272	15,585,812
40165	Northampton County Schools	13,409,000	14,918,820	22,459,306	8,684,235
40166	Northumberland County School Board	12,139,000	13,005,274	19,578,587	7,570,362
40167	Nottoway County School Board	16,414,000	17,466,706	26,294,981	10,167,358
40168	Orange County Public Schools	39,011,000	42,296,751	63,674,985	24,620,911
40169	Page County Public Schools	26,848,000	29,340,171	44,169,704	17,078,894
40170	Patrick County School Board	19,194,000	20,050,126	30,184,150	11,671,165
40171	Pittsylvania County School Board	64,357,000	70,485,372	106,111,106	41,029,488
40172	Powhatan County School Board	34,534,000	38,721,024	58,291,963	22,539,483
40173	Prince Edward County School Board	17,294,000	18,335,303	27,602,597	10,672,968
40174	Prince George County School Board	47,531,000	51,493,355	77,519,870	29,974,248
40176	Prince William County School Board	785,340,000	870,089,914	1,309,863,315	506,478,762
40177	Pulaski County School Board	31,530,000	33,991,116	51,171,396	19,786,206
40178	Rappahannock County School Board	8,208,000	9,104,481	13,706,199	5,299,712
40179	Richmond County School Board	9,574,000	11,050,930	16,636,450	6,432,739
40180	Roanoke County School Board	112,596,000	122,684,133	184,692,918	71,414,352
40181	Rockbridge County School Board	24,095,000	27,466,106	41,348,422	15,988,002
40182	Rockingham County School Board	97,190,000	106,794,064	160,771,460	62,164,754
40183	Russell County School Board	26,888,000	29,309,901	44,124,135	17,061,274
40184	Scott County School Board	29,418,000	32,450,014	48,851,367	18,889,131
40185	Shenandoah County School Board	50,631,000	58,789,575	88,503,850	34,221,373
40186	Smyth County School Board	32,756,000	35,723,046	53,778,704	20,794,361
40187	Southampton County School Board	19,208,000	21,447,778	32,288,224	12,484,738
40188	Spotsylvania County School Board	184,137,000	208,022,522	313,164,268	121,089,772
40189	Stafford County School Board	221,585,000	250,279,791	376,779,815	145,687,701
40190	Surry County Schools	11,580,000	12,294,603	18,508,718	7,156,680
40191	Sussex County School Board	11,541,000	12,609,141	18,982,234	7,339,772
40192	Tazewell County Schools	37,651,000	39,300,089	59,163,707	22,876,556
40193	Warren County School Board	43,274,000	47,333,300	71,257,179	27,552,682
40195	Washington County School Board	51,529,000	56,164,041	84,551,282	32,693,051
40196	Westmoreland County School Board	14,148,000	14,888,550	22,413,737	8,666,615
40197	Wise County School Board	38,222,000	44,253,727	66,621,084	25,760,065
40198	Wythe County School Board	30,404,000	33,255,440	50,063,884	19,357,969
40199	York County School Board	98,844,000	112,097,772	168,755,846	65,252,039
40200	Alexandria City School Board	215,896,000	243,795,579	367,018,259	141,913,245
40201	Bristol City School Board	17,745,000	19,613,195	29,526,379	11,416,828
40202	Buena Vista City Schools	7,564,000	8,316,163	12,519,438	4,840,833
40203	Charlottesville Public Schools	56,399,000	63,312,862	95,313,362	36,854,375
40205	Danville City Schools	45,360,000	55,684,997	83,830,111	32,414,200
40206	Fredericksburg City Schools	33,837,000	37,274,678	56,114,583	21,697,565
40207	Hampton City Schools	159,918,000	170,943,938	257,344,889	99,506,353
40208	Harrisonburg City School Board	57,498,000	64,796,058	97,546,216	37,717,742
40209	Hopewell City School Board	36,195,000	41,072,818	61,832,434	23,908,460
40210	Lynchburg Public Schools	80,732,000	85,476,574	128,679,378	49,755,857
40211	Newport News Public Schools	234,314,000	258,963,134	389,852,018	150,742,268
40212	Norfolk Public Schools	302,047,000	334,885,136	504,147,614	194,936,415

**SCHEDULE D - NET PENSION LIABILITY  
TEACHERS EMPLOYERS**



Employer Code	Employer	6/30/2018 Net Pension Liability	6/30/2019 Net Pension Liability	Net Pension Liability 1% Decrease Discount Rate (5.75%)	Net Pension Liability 1% Increase Discount Rate (7.75%)
40213	Petersburg City Schools	33,194,000	37,385,227	56,281,007	21,761,916
40214	Portsmouth School Board	117,977,000	130,340,952	196,219,757	75,871,382
40215	Radford City School Board	12,773,000	14,121,290	21,258,676	8,219,994
40216	Richmond Public Schools	240,372,000	268,455,852	404,142,683	156,267,974
40217	Roanoke City School Board	116,773,000	129,942,187	195,619,442	75,639,261
40219	Staunton City Schools	25,034,000	27,227,900	40,989,818	15,849,342
40220	Suffolk City School Board	111,812,000	129,020,948	194,232,577	75,103,008
40222	Winchester Public Schools	42,860,000	46,466,019	69,951,544	27,047,839
40223	Martinsville City Schools	16,979,000	18,899,892	28,452,549	11,001,615
40224	Falls Church Public Schools	37,232,000	43,393,026	65,325,355	25,259,052
40225	Colonial Heights City Schools	27,685,000	30,697,025	46,212,359	17,868,718
40230	Covington City School Board	8,026,000	8,689,923	13,082,109	5,058,398
40231	Fairfax City School Board	141,000	152,663	229,824	88,865
40232	Franklin City Public Schools	10,178,000	10,511,346	15,824,142	6,118,647
40233	Chesapeake Public Schools	339,880,000	378,738,781	570,166,402	220,463,593
40234	Virginia Beach City School Board	596,910,000	657,816,528	990,299,651	382,914,565
40236	Manassas Park City Schools	31,147,000	34,463,580	51,882,660	20,061,227
40306	Town of West Point School Board	8,053,000	8,967,611	13,500,151	5,220,041
40307	Lexington City School Board	4,188,000	4,853,617	7,306,803	2,825,287
40308	Waynesboro Public Schools	26,175,000	28,380,766	42,725,382	16,520,425
40309	Town of Colonial Beach Schools	5,248,000	5,631,408	8,477,715	3,278,039
40313	Galax City Schools	10,483,000	11,702,378	17,617,162	6,811,946
40314	Norton City Schools	5,218,000	5,531,387	8,327,141	3,219,817
40332	Manassas City Schools	77,572,000	89,016,768	134,008,907	51,816,602
40335	City of Salem Schools	33,092,000	36,340,277	54,707,904	21,153,651
40402	Williamsburg-James City County School Board	99,893,000	113,471,736	170,824,258	66,051,822
40403	Poquoson City Public Schools	16,923,000	18,657,738	28,088,001	10,860,657
40410	Valley Vocational Technical Center	2,833,000	3,166,433	4,766,857	1,843,178
40412	Charlottesville/Albemarle Vo-Tech Center	1,454,000	1,878,013	2,827,226	1,093,190
40413	The Pruden Center for Industry and Technology	-	-	-	-
40414	Jackson River Technical Center	866,000	917,292	1,380,922	533,955
40415	New Horizons Technical Center	12,678,000	13,940,990	20,987,247	8,115,041
40416	Northern Neck Regional Vocational Center	1,629,000	1,854,324	2,791,563	1,079,401
40417	Rowanty Vocational Technical Center	1,000,000	1,223,933	1,842,551	712,451
40418	Amelia-Nottoway Vocational Center	310,000	417,190	628,052	242,846
40421	Northern Neck Regional Special Education Program	1,229,000	1,320,005	1,987,181	768,374
40423	Maggie Walker Governor's School for Govt & Intl Studies	6,590,000	6,919,827	10,417,346	4,028,027
40424	Appomattox Region Governor's School	2,467,000	2,963,760	4,461,747	1,725,203
40425	Bridging Communities Regional Career and Tech Center	774,000	765,945	1,153,080	445,856
	Total Teacher Employers	11,759,992,000	13,160,568,266	19,812,372,607	7,660,758,063

**SCHEDULE A - PROPORTIONATE SHARE OF CONTRIBUTIONS  
VIRGINIA LAW OFFICERS EMPLOYERS**



Virginia Law Officers Cost Sharing Plan

Employer Code	Employer	2018		2019	
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
70156	Department of State Police	\$ 133,292	0.18326%	\$ 132,962	0.17580%
70203	Woodrow Wilson Rehabilitation Center	78,241	0.10757%	78,197	0.10339%
70204	The College of William and Mary	203,453	0.27972%	240,684	0.31822%
70207	University of Virginia - Academic Division	568,394	0.78147%	594,895	0.78654%
70208	Virginia Polytechnic Institute and State University	483,617	0.66491%	496,572	0.65654%
70211	Virginia Military Institute	90,276	0.12412%	114,405	0.15126%
70212	Virginia State University	157,853	0.21703%	187,234	0.24755%
70213	Norfolk State University	239,413	0.32916%	212,308	0.28070%
70214	Longwood University	159,651	0.21950%	169,690	0.22436%
70215	University of Mary Washington	196,638	0.27035%	199,259	0.26345%
70216	James Madison University	320,503	0.44065%	357,946	0.47326%
70217	Radford University	201,397	0.27689%	236,478	0.31266%
70221	Old Dominion University	462,422	0.63577%	487,902	0.64508%
70236	Virginia Commonwealth University	887,226	1.21982%	971,007	1.28381%
70241	Richard Bland College	39,057	0.05370%	40,439	0.05347%
70242	Christopher Newport University	198,079	0.27233%	195,251	0.25815%
70246	University of Virginia's College at Wise	79,163	0.10884%	73,889	0.09769%
70247	George Mason University	613,238	0.84312%	595,041	0.78673%
70280	Northern Virginia Community College	600,239	0.82525%	605,354	0.80037%
70282	Piedmont Virginia Community College	31,461	0.04325%	27,699	0.03662%
70283	J. Sargeant Reynolds Community College	126,294	0.17364%	131,287	0.17358%
70286	Virginia Western Community College	84,272	0.11586%	75,812	0.10023%
70288	Wytheville Community College	0	0.00000%	0	0.00000%
70291	Blue Ridge Community College	2,631	0.00362%	10,895	0.01440%
70292	Central Virginia Community College	50,614	0.06959%	52,087	0.06887%
70293	Thomas Nelson Community College	91,527	0.12584%	91,315	0.12073%
70294	Southwest Virginia Community College	32,637	0.04487%	40,797	0.05394%
70296	Virginia Highlands Community College	13,502	0.01856%	13,895	0.01837%
70297	Germanna Community College	37,120	0.05104%	38,200	0.05051%
70298	Lord Fairfax Community College	33,130	0.04555%	42,369	0.05602%
70299	Mountain Empire Community College	22,015	0.03027%	22,703	0.03002%
70402	Marine Resources Commission	654,904	0.90041%	707,432	0.93533%
70403	Department of Game and Inland Fisheries	1,808,607	2.48660%	2,012,350	2.66062%
70701	Department of Corrections-Central Administration	0	0.00000%	0	0.00000%
70709	Powhatan Correctional Center	0	0.00000%	0	0.00000%
70716	Virginia Correctional Center for Women	1,284,062	1.76542%	1,456,903	1.92624%
70718	Bland Correctional Center	1,421,075	1.95379%	1,483,500	1.96141%
70721	Powhatan Reception and Classification Center	0	0.00000%	0	0.00000%
70733	Sussex I State Prison	2,203,434	3.02943%	2,256,158	2.98297%
70734	Sussex II State Prison	1,722,103	2.36767%	2,014,172	2.66303%
70735	Wallen's Ridge State Prison	2,618,260	3.59976%	2,716,146	3.59115%



**SCHEDULE A - PROPORTIONATE SHARE OF CONTRIBUTIONS  
VIRGINIA LAW OFFICERS EMPLOYERS**



Virginia Law Officers Cost Sharing Plan

Employer Code	Employer	2018	2018	2019	2019
		Employer Contributions	Employer Allocation Percentage	Employer Contributions	Employer Allocation Percentage
70737	St. Brides Correctional Center	1,492,543	2.05205%	1,491,450	1.97192%
70741	Red Onion State Prison	2,654,319	3.64934%	2,743,475	3.62728%
70743	Fluvanna Women's Correctional Center	1,703,643	2.34229%	1,725,778	2.28173%
70744	Mecklenburg Correctional Center	0	0.00000%	0	0.00000%
70745	Nottoway Correctional Center	2,285,835	3.14272%	2,376,129	3.14159%
70747	Marion Correctional Treatment Center	1,230,427	1.69168%	1,248,185	1.65029%
70749	Buckingham Correctional Center	2,036,356	2.79972%	2,193,581	2.90024%
70752	Deep Meadow Correctional Center	3,656,667	5.02744%	3,732,700	4.93518%
70753	Deerfield Correctional Center	2,484,945	3.41647%	2,600,990	3.43889%
70754	Augusta Correctional Center	1,650,961	2.26985%	1,791,935	2.36920%
70756	Department of Corrections - Division of Institutions	109,761	0.15091%	110,574	0.14620%
70757	Western Region Correctional Field Units	887,549	1.22026%	899,432	1.18918%
70760	Central Region Correctional Field Units	0	0.00000%	0	0.00000%
70761	Baskerville Correctional Center	816,053	1.12197%	862,007	1.13970%
70767	Division of Community Corrections	9,467,092	13.01601%	9,806,004	12.96499%
70768	Keen Mountain Correctional Center	1,708,728	2.34928%	1,713,568	2.26559%
70769	Greensville Correctional Center	4,547,766	6.25258%	4,789,410	6.33231%
70770	Dillwyn Correctional Center	1,880,597	2.58557%	1,919,328	2.53764%
70771	Indian Creek Correctional Center	1,275,932	1.75424%	1,364,494	1.80406%
70772	Haynesville Correctional Center	2,129,292	2.92750%	2,119,301	2.80203%
70773	Coffeewood Correctional Center	1,571,488	2.16059%	1,566,958	2.07175%
70774	Lunenburg Correctional Center	1,585,919	2.18043%	1,640,685	2.16923%
70775	Pocahontas State Correctional Center	1,526,322	2.09849%	1,529,390	2.02208%
70776	Green Rock Correctional Center	1,481,192	2.03644%	1,556,645	2.05811%
70777	Department of Juvenile Justice	2,770,145	3.80859%	2,659,684	3.51650%
70785	River North Correctional Center	1,836,170	2.52449%	1,924,902	2.54500%
70786	Culpeper Correctional Center for Women	0	0.00000%	0	0.00000%
70961	Division of Capitol Police	794,381	1.09217%	875,486	1.15752%
70999	Department of Alcoholic Beverage Control	1,200,325	1.65029%	1,209,186	1.59872%
Total for Virginia Law Officers Employers		\$ 72,734,208	100.00000%	\$ 75,634,510	100.00000%

**SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND PENSION EXPENSE  
VIRGINIA LAW OFFICERS EMPLOYERS**



		Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense	
70156	Department of State Police	12,330	0	69,170	0	81,500	14,068	19,346	1,829	43,452	78,695	124,106	(38,712)	85,394
70203	Woodrow Wilson Rehabilitation Center	7,251	0	40,680	27,863	75,794	8,273	11,377	1,076	17,813	38,539	72,988	36,841	109,829
70204	The College of William and Mary	22,318	0	125,206	168,395	315,919	25,465	35,018	3,310	16,383	80,176	224,647	170,883	395,530
70207	University of Virginia - Academic Division	55,164	0	309,471	79,110	443,745	62,942	86,554	8,182	0	157,678	555,256	172,983	728,239
70208	Virginia Polytechnic Institute and State University	46,046	0	258,321	0	304,367	52,538	72,249	6,830	46,623	178,240	463,483	(31,661)	431,822
70211	Virginia Military Institute	10,609	0	59,515	117,510	187,634	12,106	16,645	1,573	23,404	53,728	106,782	75,398	182,180
70212	Virginia State University	17,362	0	97,401	133,698	248,461	19,811	27,241	2,575	0	49,627	174,757	121,535	296,292
70213	Norfolk State University	19,687	0	110,444	9,000	139,131	22,464	30,889	2,920	224,759	281,032	198,159	27,888	226,047
70214	Longwood University	15,735	0	88,276	62,363	166,374	17,953	24,690	2,334	0	44,977	158,386	107,319	265,705
70215	University of Mary Washington	18,477	0	103,657	86,383	208,517	21,082	28,991	2,741	29,403	82,217	185,982	165,621	351,603
70216	James Madison University	33,192	0	186,208	182,399	401,799	37,872	52,080	4,923	0	94,875	334,097	175,888	509,985
70217	Radford University	21,928	0	123,019	154,095	299,042	25,021	34,406	3,252	59,447	122,126	220,722	51,889	272,611
70221	Old Dominion University	45,243	0	253,812	83,802	382,857	51,622	70,987	6,710	0	129,319	455,393	220,803	676,196
70236	Virginia Commonwealth University	90,040	0	505,126	332,267	927,433	102,735	141,276	13,355	0	257,366	906,303	325,036	1,231,339
70241	Richard Bland College	3,750	0	21,038	17,399	42,187	4,279	5,884	556	980	11,699	37,747	52,035	89,782
70242	Christopher Newport University	18,105	0	101,571	22,468	142,144	20,658	28,408	2,685	64,188	115,939	182,240	(69,634)	112,606
70246	University of Virginia's College at Wise	6,851	0	38,437	810	46,098	7,818	10,750	1,016	47,514	67,098	68,964	(9,275)	59,689
70247	George Mason University	55,177	0	309,546	245,277	610,000	62,957	86,575	8,184	242,107	399,823	555,390	91,633	647,023
70280	Northern Virginia Community College	56,134	0	314,912	4,499	375,545	64,048	88,076	8,326	106,022	266,472	565,019	(6,784)	558,235
70282	Piedmont Virginia Community College	2,568	0	14,408	3,673	20,649	2,930	4,030	381	28,253	35,594	25,852	13,996	39,848
70283	J. Sargeant Reynolds Community College	12,174	0	68,297	14,511	94,982	13,890	19,102	1,806	2,255	37,053	122,538	(15,659)	106,879
70286	Virginia Western Community College	7,030	0	39,436	0	46,466	8,021	11,030	1,043	70,071	90,165	70,757	(43,033)	27,724
70288	Wytheville Community College	0	0	0	0	0	0	0	0	0	0	0	(8,000)	(8,000)
70291	Blue Ridge Community College	1,010	0	5,666	45,937	52,613	1,152	1,585	150	37,447	40,334	10,166	(16,000)	(5,834)
70292	Central Virginia Community College	4,830	0	27,097	8,767	40,694	5,510	7,579	716	3,068	16,873	48,619	29,460	78,079
70293	Thomas Nelson Community College	8,467	0	47,502	3,524	59,493	9,660	13,286	1,256	23,648	47,850	85,229	60,761	145,990
70294	Southwest Virginia Community College	3,783	0	21,223	38,699	63,705	4,316	5,936	561	9,362	20,175	38,079	12,655	50,734
70296	Virginia Highlands Community College	1,288	0	7,228	936	9,452	1,469	2,022	191	809	4,491	12,968	596	13,564
70297	Germanna Community College	3,543	0	19,874	2,626	26,043	4,044	5,558	525	2,259	12,386	35,657	8,069	43,726
70298	Lord Fairfax Community College	3,929	0	22,042	45,997	71,968	4,483	6,165	583	21,064	32,295	39,547	39,473	79,020
70299	Mountain Empire Community College	2,105	0	11,812	27,959	41,876	2,402	3,304	312	1,066	7,084	21,193	44,425	65,618
70402	Marine Resources Commission	65,599	0	368,014	148,806	582,419	74,848	102,928	9,730	65,661	253,167	660,294	(80,324)	579,970
70403	Department of Game and Inland Fisheries	186,603	0	1,046,844	1,106,291	2,339,738	212,914	292,786	27,677	0	533,377	1,878,258	1,191,914	3,070,172
70701	Department of Corrections-Central Administration	0	0	0	1,524	1,524	0	0	0	27,149	27,149	0	(375)	(375)
70709	Powhatan Correctional Center	0	0	0	0	0	0	0	0	0	0	0	(933,000)	(933,000)
70716	Virginia Correctional Center for Women	135,097	0	757,896	685,309	1,578,302	154,146	211,972	20,037	5,721	391,876	1,359,825	343,853	1,703,678
70718	Bland Correctional Center	137,563	0	771,733	90,625	999,921	156,958	215,842	20,403	0	393,203	1,384,653	105,616	1,490,269
70721	Powhatan Reception and Classification Center	0	0	0	0	0	0	0	0	0	0	0	(380,000)	(380,000)
70733	Sussex I State Prison	209,211	0	1,173,675	9,762	1,392,648	238,709	328,259	31,030	521,429	1,119,427	2,105,821	(314,755)	1,791,066
70734	Sussex II State Prison	186,772	0	1,047,792	1,258,628	2,493,192	213,105	293,052	27,702	812,934	1,346,793	1,879,960	(478,535)	1,401,425
70735	Wallen's Ridge State Prison	251,865	0	1,412,969	114,205	1,779,039	287,377	395,186	37,357	36,691	756,611	2,535,164	250,587	2,785,751
70737	St. Brides Correctional Center	138,301	0	775,869	303,623	1,217,793	157,800	216,999	20,513	341,461	736,773	1,392,072	310,000	1,702,072
70741	Red Onion State Prison	254,399	0	1,427,184	124,624	1,806,207	290,268	399,162	37,732	94,006	821,168	2,560,670	276,038	2,836,708
70743	Fluvanna Women's Correctional Center	160,029	0	897,766	0	1,057,795	182,592	251,092	23,735	480,594	938,013	1,610,782	(514,643)	1,096,139

**SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND PENSION EXPENSE  
VIRGINIA LAW OFFICERS EMPLOYERS**



		Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
Employer Code	Employer	Difference Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes in Proportionate Share	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Change of Assumptions	Changes in Proportionate Share	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense	
70744	Mecklenburg Correctional Center	0	0	0	0	0	0	0	0	0	0	0	0	
70745	Nottoway Correctional Center	220,335	0	1,236,085	227,489	1,683,909	251,401	345,714	32,680	7,101	636,896	2,217,798	2,434,812	
70747	Marion Correctional Treatment Center	115,743	0	649,321	121,331	886,395	132,062	181,605	17,167	176,377	507,211	1,165,018	1,290,735	
70749	Buckingham Correctional Center	203,408	0	1,141,124	428,350	1,772,882	232,089	319,155	30,169	320,569	901,982	2,047,417	1,842,587	
70752	Deep Meadow Correctional Center	346,129	0	1,941,789	67,786	2,355,704	394,932	543,089	51,338	393,151	1,382,510	3,483,978	5,024,937	
70753	Deerfield Correctional Center	241,186	0	1,353,061	105,015	1,699,262	275,192	378,431	35,773	99,702	789,098	2,427,676	2,582,127	
70754	Augusta Correctional Center	166,164	0	932,182	431,269	1,529,615	189,593	260,717	24,645	254,638	729,593	1,672,531	1,750,983	
70756	Department of Corrections - Division of Institutions	10,254	0	57,524	0	67,778	11,701	16,088	1,521	25,878	55,188	103,210	59,415	
70757	Western Region Correctional Field Units	83,403	0	467,893	47,864	599,160	95,162	130,863	12,370	132,443	370,838	839,499	742,079	
70760	Central Region Correctional Field Units	0	0	0	0	0	0	0	0	0	0	0	0	
70761	Baskerville Correctional Center	79,933	0	448,425	75,553	603,911	91,203	125,418	11,856	1,404	229,881	804,568	871,645	
70767	Division of Community Corrections	909,302	0	5,101,180	765,789	6,776,271	1,037,501	1,426,723	134,867	242,605	2,841,696	9,152,600	9,378,328	
70768	Keen Mountain Correctional Center	158,897	0	891,416	84,922	1,135,235	181,302	249,315	23,568	356,631	810,816	1,599,388	1,605,321	
70769	Greensville Correctional Center	444,116	0	2,491,501	339,756	3,275,373	506,734	696,835	65,871	495,733	1,765,173	4,470,279	3,874,403	
70770	Dillwyn Correctional Center	177,977	0	998,456	0	1,176,433	203,072	279,253	26,397	239,306	748,028	1,791,441	1,582,440	
70771	Indian Creek Correctional Center	126,528	0	709,823	212,300	1,048,651	144,368	198,527	18,767	46,499	408,161	1,273,572	1,361,788	
70772	Haynesville Correctional Center	196,520	0	1,102,483	395,064	1,694,067	224,229	308,348	29,148	541,337	1,103,062	1,978,086	2,026,631	
70773	Coffeewood Correctional Center	145,302	0	815,148	81,764	1,042,214	165,790	227,984	21,551	378,577	793,902	1,462,547	1,463,952	
70774	Lunenburg Correctional Center	152,139	0	853,502	157,542	1,163,183	173,589	238,712	22,565	47,726	482,592	1,531,363	1,902,233	
70775	Pocahontas State Correctional Center	141,819	0	795,605	166,755	1,104,179	161,815	222,519	21,034	325,609	730,977	1,427,483	1,761,515	
70776	Green Rock Correctional Center	144,345	0	809,781	212,683	1,166,809	164,698	226,483	21,409	0	412,590	1,452,918	1,819,956	
70777	Department of Juvenile Justice	246,630	0	1,383,597	0	1,630,227	281,404	386,971	36,580	2,930,332	3,635,287	2,482,465	(1,906,374)	
70785	River North Correctional Center	178,493	0	1,001,352	594,244	1,774,089	203,660	280,063	26,474	0	510,197	1,796,637	2,710,312	
70786	Culpeper Correctional Center for Women	0	0	0	0	0	0	0	0	95	95	0	(226,905)	
70961	Division of Capitol Police	81,183	0	455,436	565,883	1,102,502	92,629	127,379	12,041	11,905	243,954	817,148	1,069,619	
70999	Department of Alcoholic Beverage Control	112,126	0	629,030	0	741,156	127,936	175,930	16,630	310,062	630,558	1,128,613	(567,722)	
	<b>Total for Virginia Law Officers Employers</b>	<b>7,013,497</b>	<b>0</b>	<b>39,345,851</b>	<b>10,844,723</b>	<b>57,204,071</b>	<b>8,002,368</b>	<b>11,004,439</b>	<b>1,040,238</b>	<b>10,844,723</b>	<b>30,891,768</b>	<b>70,594,760</b>	<b>0</b>	<b>70,594,760</b>



**SCHEDULE C - AMORTIZATION OF DEFERRED INFLOWS AND OUTFLOWS  
VIRGINIA LAW OFFICERS EMPLOYERS**



Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date				
		Year 1	Year 2	Year 3	Year 4	Year 5
70156	Department of State Police	1,553	(609)	89	1,772	0
70203	Woodrow Wilson Rehabilitation Center	36,146	14	52	1,043	0
70204	The College of William and Mary	139,966	92,408	161	3,208	0
70207	University of Virginia - Academic Division	211,331	66,408	398	7,930	0
70208	Virginia Polytechnic Institute and State University	86,405	32,772	332	6,618	0
70211	Virginia Military Institute	72,485	59,820	77	1,524	0
70212	Virginia State University	123,303	72,910	125	2,496	0
70213	Norfolk State University	(78,181)	(66,691)	142	2,829	0
70214	Longwood University	93,940	25,082	114	2,261	0
70215	University of Mary Washington	116,728	6,783	133	2,656	0
70216	James Madison University	208,805	93,109	239	4,771	0
70217	Radford University	86,513	87,093	158	3,152	0
70221	Old Dominion University	182,980	63,728	326	6,504	0
70236	Virginia Commonwealth University	447,900	208,575	650	12,942	0
70241	Richard Bland College	26,441	3,481	27	539	0
70242	Christopher Newport University	30,167	(6,694)	131	2,601	0
70246	University of Virginia's College at Wise	(9,100)	(12,933)	49	984	0
70247	George Mason University	245,940	(44,092)	398	7,931	0
70280	Northern Virginia Community College	87,038	13,562	405	8,068	0
70282	Piedmont Virginia Community College	(6,078)	(9,255)	19	369	0
70283	J. Sargeant Reynolds Community College	43,555	12,537	88	1,749	0
70286	Virginia Western Community College	(23,956)	(20,803)	51	1,009	0
70288	Wytheville Community College	0	0	0	0	0
70291	Blue Ridge Community College	(8,306)	20,433	7	145	0
70292	Central Virginia Community College	19,370	3,721	35	695	0
70293	Thomas Nelson Community College	10,760	(395)	61	1,217	0
70294	Southwest Virginia Community College	22,720	20,239	27	544	0
70296	Virginia Highlands Community College	3,769	997	9	186	0
70297	Germanna Community College	10,397	2,725	26	509	0
70298	Lord Fairfax Community College	16,174	22,906	28	565	0
70299	Mountain Empire Community College	32,737	1,737	15	303	0
70402	Marine Resources Commission	188,429	130,920	473	9,430	0
70403	Department of Game and Inland Fisheries	1,271,484	506,710	1,346	26,821	0
70701	Department of Corrections-Central Administration	(25,625)	0	0	0	0
70709	Powhatan Correctional Center	0	0	0	0	0
70716	Virginia Correctional Center for Women	736,549	429,484	975	19,418	0
70718	Bland Correctional Center	429,382	156,569	992	19,775	0
70721	Powhatan Reception and Classification Center	0	0	0	0	0
70733	Sussex I State Prison	107,904	133,737	1,509	30,071	0
70734	Sussex II State Prison	393,134	725,071	1,347	26,847	0
70735	Wallen's Ridge State Prison	738,314	246,095	1,817	36,202	0
70737	St. Brides Correctional Center	460,593	(450)	998	19,879	0
70741	Red Onion State Prison	722,095	224,542	1,835	36,567	0
70743	Fluvanna Women's Correctional Center	38,320	57,306	1,155	23,001	0
70744	Mecklenburg Correctional Center	0	0	0	0	0
70745	Nottoway Correctional Center	786,952	226,800	1,590	31,671	0
70747	Marion Correctional Treatment Center	315,930	45,782	835	16,637	0
70749	Buckingham Correctional Center	448,195	392,002	1,467	29,236	0
70752	Deep Meadow Correctional Center	727,365	193,581	2,497	49,751	0

**SCHEDULE C - AMORTIZATION OF DEFERRED INFLOWS AND OUTFLOWS  
VIRGINIA LAW OFFICERS EMPLOYERS**



Employer Code	Employer	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date				
		Year 1	Year 2	Year 3	Year 4	Year 5
70753	Deerfield Correctional Center	582,955	290,802	1,740	34,667	0
70754	Augusta Correctional Center	423,723	351,217	1,199	23,883	0
70756	Department of Corrections - Division of Institutions	8,863	2,180	74	1,473	0
70757	Western Region Correctional Field Units	184,999	30,733	602	11,988	0
70760	Central Region Correctional Field Units	0	0	0	0	0
70761	Baskerville Correctional Center	247,069	114,895	577	11,489	0
70767	Division of Community Corrections	2,944,681	852,628	6,562	130,704	0
70768	Keen Mountain Correctional Center	285,897	14,537	1,146	22,839	0
70769	Greensville Correctional Center	838,551	604,608	3,204	63,837	0
70770	Dillwyn Correctional Center	302,884	98,656	1,284	25,581	0
70771	Indian Creek Correctional Center	400,401	220,990	913	18,186	0
70772	Haynesville Correctional Center	582,854	(21,513)	1,418	28,246	0
70773	Coffeewood Correctional Center	235,219	(8,840)	1,048	20,885	0
70774	Lunenburg Correctional Center	519,757	137,868	1,098	21,868	0
70775	Pocahontas State Correctional Center	341,902	9,892	1,023	20,385	0
70776	Green Rock Correctional Center	543,553	188,877	1,041	20,748	0
70777	Department of Juvenile Justice	(1,773,213)	(269,076)	1,779	35,450	0
70785	River North Correctional Center	1,014,692	222,256	1,288	25,656	0
70786	Culpeper Correctional Center for Women	(95)	0	0	0	0
70961	Division of Capitol Police	644,471	201,822	586	11,669	0
70999	Department of Alcoholic Beverage Control	69,952	23,720	809	16,117	0
	<b>Total for Virginia Law Officers Employers</b>	<b>17,969,638</b>	<b>7,283,969</b>	<b>50,599</b>	<b>1,008,097</b>	<b>0</b>

**SCHEDULE D - NET PENSION LIABILITY  
VIRGINIA LAW OFFICERS EMPLOYERS**



Employer Code	Employer	6/30/2018 Net Pension Liability	6/30/2019 Net Pension Liability	Net Pension Liability 1% Decrease Discount Rate (5.75%)	Net Pension Liability 1% Increase Discount Rate (7.75%)
70156	Department of State Police	1,142,000	1,220,112	1,713,466	812,519
70203	Woodrow Wilson Rehabilitation Center	670,000	717,562	1,007,709	477,852
70204	The College of William and Mary	1,743,000	2,208,556	3,101,588	1,470,762
70207	University of Virginia - Academic Division	4,870,000	5,458,857	7,666,151	3,635,263
70208	Virginia Polytechnic Institute and State University	4,144,000	4,556,612	6,399,083	3,034,423
70211	Virginia Military Institute	774,000	1,049,796	1,474,282	699,100
70212	Virginia State University	1,353,000	1,718,082	2,412,790	1,144,137
70213	Norfolk State University	2,051,000	1,948,154	2,735,892	1,297,351
70214	Longwood University	1,368,000	1,557,136	2,186,765	1,036,957
70215	University of Mary Washington	1,684,000	1,828,433	2,567,762	1,217,624
70216	James Madison University	2,746,000	3,284,586	4,612,712	2,187,332
70217	Radford University	1,725,000	2,169,968	3,047,396	1,445,065
70221	Old Dominion University	3,962,000	4,477,076	6,287,386	2,981,457
70236	Virginia Commonwealth University	7,602,000	8,910,081	12,512,881	5,933,565
70241	Richard Bland College	334,000	371,100	521,154	247,130
70242	Christopher Newport University	1,697,000	1,791,650	2,516,105	1,193,129
70246	University of Virginia's College at Wise	678,000	678,002	952,153	451,508
70247	George Mason University	5,254,000	5,460,175	7,668,002	3,636,140
70280	Northern Virginia Community College	5,143,000	5,554,842	7,800,947	3,699,182
70282	Piedmont Virginia Community College	269,000	254,156	356,924	169,252
70283	J. Sargeant Reynolds Community College	1,082,000	1,204,705	1,691,828	802,259
70286	Virginia Western Community College	722,000	695,631	976,910	463,248
70288	Wytheville Community College	0	0	0	0
70291	Blue Ridge Community College	22,000	99,940	140,352	66,554
70292	Central Virginia Community College	434,000	477,981	671,254	318,306
70293	Thomas Nelson Community College	784,000	837,908	1,176,717	557,995
70294	Southwest Virginia Community College	280,000	374,362	525,736	249,302
70296	Virginia Highlands Community College	116,000	127,494	179,047	84,904
70297	Germanna Community College	318,000	350,557	492,305	233,450
70298	Lord Fairfax Community College	283,000	388,798	546,009	258,916
70299	Mountain Empire Community College	189,000	208,349	292,595	138,748
70402	Marine Resources Commission	5,611,000	6,491,511	9,116,359	4,322,946
70403	Department of Game and Inland Fisheries	15,496,000	18,465,614	25,932,202	12,296,961
70701	Department of Corrections-Central Administration	0	0	0	0
70709	Powhatan Correctional Center	0	0	0	0
70716	Virginia Correctional Center for Women	11,002,000	13,368,765	18,774,438	8,902,774
70718	Bland Correctional Center	12,175,000	13,612,856	19,117,228	9,065,324
70721	Powhatan Reception and Classification Center	0	0	0	0
70733	Sussex I State Prison	18,879,000	20,702,833	29,074,043	13,786,811
70734	Sussex II State Prison	14,755,000	18,482,340	25,955,692	12,308,100
70735	Wallen's Ridge State Prison	22,433,000	24,923,811	35,001,777	16,597,722
70737	St. Brides Correctional Center	12,788,000	13,685,800	19,219,666	9,113,900
70741	Red Onion State Prison	22,742,000	25,174,565	35,353,924	16,764,710
70743	Fluvanna Women's Correctional Center	14,596,000	15,835,987	22,239,284	10,545,792

**SCHEDULE D - NET PENSION LIABILITY  
VIRGINIA LAW OFFICERS EMPLOYERS**



Employer Code	Employer	6/30/2018 Net Pension Liability	6/30/2019 Net Pension Liability	Net Pension Liability 1% Decrease Discount Rate (5.75%)	Net Pension Liability 1% Increase Discount Rate (7.75%)
70744	Mecklenburg Correctional Center	0	0	0	0
70745	Nottoway Correctional Center	19,585,000	21,803,710	30,620,061	14,519,928
70747	Marion Correctional Treatment Center	10,542,000	11,453,578	16,084,843	7,627,377
70749	Buckingham Correctional Center	17,448,000	20,128,658	28,267,700	13,404,446
70752	Deep Meadow Correctional Center	31,330,000	34,251,839	48,101,603	22,809,615
70753	Deerfield Correctional Center	21,291,000	23,867,074	33,517,748	15,894,001
70754	Augusta Correctional Center	14,145,000	16,443,059	23,091,826	10,950,064
70756	Department of Corrections - Division of Institutions	940,000	1,014,678	1,424,964	675,713
70757	Western Region Correctional Field Units	7,605,000	8,253,317	11,590,553	5,496,201
70760	Central Region Correctional Field Units	0	0	0	0
70761	Baskerville Correctional Center	6,992,000	7,909,908	11,108,287	5,267,511
70767	Division of Community Corrections	81,115,000	89,981,469	126,365,554	59,922,110
70768	Keen Mountain Correctional Center	14,641,000	15,723,970	22,081,972	10,471,196
70769	Greensville Correctional Center	38,965,000	43,948,400	61,718,976	29,266,927
70770	Dillwyn Correctional Center	16,113,000	17,612,090	24,733,556	11,728,567
70771	Indian Creek Correctional Center	10,932,000	12,520,794	17,583,589	8,338,077
70772	Haynesville Correctional Center	18,244,000	19,447,048	27,310,480	12,950,536
70773	Coffeewood Correctional Center	13,465,000	14,378,654	20,192,676	9,575,298
70774	Lunenburg Correctional Center	13,588,000	15,055,199	21,142,783	10,025,835
70775	Pocahontas State Correctional Center	13,077,000	14,033,928	19,708,560	9,345,732
70776	Green Rock Correctional Center	12,691,000	14,283,988	20,059,732	9,512,256
70777	Department of Juvenile Justice	23,734,000	24,405,714	34,274,187	16,252,702
70785	River North Correctional Center	15,732,000	17,663,171	24,805,291	11,762,584
70786	Culpeper Correctional Center for Women	0	0	0	0
70961	Division of Capitol Police	6,806,000	8,033,585	11,281,973	5,349,873
70999	Department of Alcoholic Beverage Control	10,284,000	11,095,665	15,582,207	7,389,029
	Total for Virginia Law Officers Employers	623,181,000	694,034,239	974,667,635	462,184,048

**SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND PENSION EXPENSE  
POLITICAL SUBDIVISIONS**



Employer Code	Political Subdivision	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense
		Difference Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to the Measurement Date	Total	Difference Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to the Measurement Date	Total	
55100	Accomack County	317,757	1,182,767	685,563	0	2,186,087	90,060	28,511	1,222,967	0	1,341,538	1,026,024
55101	Albemarle County	1,620,108	4,424,768	1,755,895	0	7,800,771	334,700	161,637	3,171,035	0	3,667,372	6,833,711
55102	Alleghany County	86,275	835,047	380,185	0	1,301,507	469,326	40,125	669,754	0	1,179,205	711,925
55103	Amelia County	138,111	317,491	179,406	0	635,008	167,444	10,188	321,459	0	499,091	78,814
55104	Amherst County	0	850,114	467,985	0	1,318,099	82,960	0	831,475	0	914,435	1,229,699
55105	Appomattox County	283,596	500,360	255,133	0	1,039,089	192,753	16,587	437,848	0	647,188	734,263
55107	Augusta County	213,540	2,073,995	987,465	0	3,275,000	252,878	33,558	1,739,551	0	2,025,987	2,267,405
55108	Bath County	51,488	314,391	145,977	0	511,856	209,366	20,887	253,700	0	483,953	358,079
55109	Bedford County	1,340,390	1,642,554	776,489	0	3,759,433	55,506	56,371	1,384,413	0	1,496,290	2,473,069
55110	Bland County	178,711	235,066	90,115	0	503,892	104,845	0	160,796	0	265,641	310,839
55111	Botetourt County	0	1,143,894	530,505	0	1,674,399	1,633,693	65,265	987,662	0	2,686,620	376,384
55112	Brunswick County	318,581	537,200	206,455	0	1,062,236	247,146	4,488	380,458	0	632,092	611,708
55113	Buchanan County	689,469	1,280,880	510,319	0	2,480,668	337,232	56,627	901,253	0	1,295,112	2,211,081
55114	Buckingham County	33,795	400,614	198,371	0	632,780	88,786	78,243	369,742	0	536,771	214,326
55115	Campbell County	0	1,496,187	724,445	0	2,220,632	396,053	29,767	1,313,488	0	1,739,308	1,414,978
55116	Caroline County	0	998,919	564,373	0	1,563,292	638,015	14,702	1,066,426	0	1,719,143	(192,909)
55117	Carroll County	352,175	815,573	353,379	0	1,521,127	277,489	40,843	632,245	0	950,577	1,153,014
55118	Charles City County	569	283,375	170,666	0	454,610	127,342	0	300,224	0	427,566	183,528
55119	Charlotte County	0	517,932	269,476	0	787,408	419,511	16,366	476,514	0	912,391	269,753
55120	Chesterfield County	0	25,250,431	10,422,108	0	35,672,539	6,494,812	0	18,624,278	0	25,119,090	30,200,823
55121	Clarke County	0	404,524	223,844	0	628,368	364,667	0	412,825	0	777,492	307,468
55122	Craig County	0	122,936	88,738	0	211,674	52,045	0	154,946	0	206,991	231,620
55123	Culpeper County	403,367	1,577,441	628,356	0	2,609,164	73,913	43,359	1,160,373	0	1,277,645	2,467,020
55124	Cumberland County	137,505	320,068	146,107	0	603,680	88,344	0	265,458	0	353,802	398,557
55125	Dickenson County	694,891	774,715	337,632	0	1,807,238	6,676	43,820	598,455	0	648,951	1,250,353
55126	Dinwiddie County	93,511	830,681	395,006	0	1,319,198	431,305	0	725,381	0	1,156,686	897,512
55128	Essex County	12,708	309,549	186,882	0	509,139	149,642	5,142	334,713	0	489,497	239,724
55130	Fauquier County	391,728	3,128,749	1,240,331	0	4,760,808	0	101,108	2,369,129	0	2,470,237	4,277,337
55131	Floyd County	519,932	404,070	172,652	0	1,096,654	0	3,299	312,501	0	315,800	993,761
55132	Fluvanna County	232,644	465,752	253,155	0	951,551	0	0	458,217	0	458,217	841,620
55133	Franklin County	0	1,385,933	706,368	0	2,092,301	168,424	43,512	1,259,598	0	1,471,534	1,093,245
55134	Frederick County	2,688,815	4,430,509	1,521,222	0	8,640,546	407,939	446,351	2,887,725	0	3,742,015	6,455,720
55135	Giles County	0	543,122	268,105	0	811,227	111,401	8,799	464,952	0	585,152	834,693
55136	Gloucester County	262,679	1,404,038	685,671	0	2,352,388	186,791	0	1,263,205	0	1,449,996	1,673,747
55137	Goochland County	151,120	822,262	347,536	0	1,320,918	432,981	50,967	659,436	0	1,143,384	1,013,708
55138	Grayson County	398,454	453,160	213,907	0	1,065,521	246,826	577	380,955	0	628,358	829,327
55139	Greene County	38,911	457,269	223,011	0	719,191	176,768	58,006	413,205	0	647,979	435,038
55140	Greensville County	0	448,532	255,847	0	704,379	334,441	0	454,666	0	789,107	371,433
55141	Halifax County	141,693	770,334	456,007	0	1,368,034	15,527	7,554	795,361	0	818,442	886,443
55142	Hanover County	263,672	6,636,393	2,553,410	0	9,453,475	1,140,399	294,068	4,891,439	0	6,325,906	6,348,878
55143	Henrico County	0	32,154,065	14,084,777	0	46,238,842	10,575,377	0	24,874,628	0	35,450,005	40,126,543
55144	Henry County	974,212	1,782,362	874,278	0	3,630,852	0	19,194	1,545,154	0	1,564,348	3,254,180
55145	Highland County	11,943	127,520	71,764	0	211,227	173,172	0	126,647	0	299,819	186,532
55146	Isle of Wight County	183,340	999,810	487,348	0	1,670,498	0	3,426	882,078	0	885,504	1,968,468
55147	James City County	913,809	4,256,521	1,811,697	0	6,982,027	425,583	242,497	3,437,175	0	4,105,255	8,356,817
55148	King George County	452,053	907,210	381,805	0	1,741,068	176,289	87,643	720,923	0	984,855	1,264,946

**SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND PENSION EXPENSE  
POLITICAL SUBDIVISIONS**



Employer Code	Political Subdivision	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense
		Difference Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to the Measurement Date	Total	Difference Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to the Measurement Date	Total	
55149	King & Queen County	27,737	189,921	123,620	0	341,278	8,723	0	219,726	0	228,449	280,910
55150	King William County	210,109	331,667	177,031	0	718,807	0	0	326,845	0	326,845	645,481
55151	Lancaster County	379,642	416,776	225,796	0	1,022,214	31,983	1,071	414,491	0	447,545	805,670
55152	Lee County	47,435	578,288	303,156	0	928,879	354,713	0	537,640	0	892,353	517,089
55153	Loudoun County	5,726,612	21,152,416	7,276,198	0	34,155,226	2,540,962	290,085	13,642,968	0	16,474,015	26,327,540
55154	Louisa County	386,744	860,433	420,470	0	1,667,647	548,469	34,393	776,189	0	1,359,051	1,015,286
55155	Lunenburg County	87,804	199,245	136,046	0	423,095	86,907	0	233,814	0	320,721	313,019
55156	Madison County	160,874	416,080	196,814	0	773,768	233,739	8,328	352,899	0	594,966	442,065
55157	Mathews County	0	209,069	133,182	0	342,251	396,746	0	243,675	0	640,421	77,120
55158	Mecklenburg County	592,885	1,007,773	500,514	0	2,101,172	48,822	41,446	878,503	0	968,771	1,000,149
55159	Middlesex County	109,731	195,828	133,217	0	438,776	66,173	0	243,865	0	310,038	190,923
55160	Montgomery County	968,867	1,904,238	884,680	0	3,757,785	557,510	21,846	1,616,589	0	2,195,945	2,332,002
55162	Nelson County	356,861	351,721	213,019	0	921,601	125,624	6,779	363,401	0	495,804	630,232
55163	New Kent County	215,669	729,237	286,581	0	1,231,487	211,296	25,319	542,146	0	778,761	1,272,635
55165	Northampton County	103,299	732,279	373,496	0	1,209,074	298,328	45,424	676,247	0	1,019,999	394,229
55166	Northumberland County	277,821	408,327	195,878	0	882,026	40,081	18,231	349,469	0	407,781	635,107
55167	Nottoway County	0	274,791	203,982	0	478,773	207,415	0	358,335	0	565,750	(186,731)
55168	Orange County	0	831,854	377,922	0	1,209,776	654,947	3,104	696,786	0	1,354,837	1,036,234
55169	Page County	82,580	700,172	320,905	0	1,103,657	286,921	5,282	569,565	0	861,768	842,275
55170	Patrick County	928,061	628,435	247,595	0	1,804,091	36,127	29,946	454,657	0	520,730	1,281,142
55171	Pittsylvania County	661,999	1,431,381	748,983	0	2,842,363	24,751	26,971	1,320,988	0	1,372,710	2,290,530
55172	Powhatan County	494,930	672,720	197,458	0	1,365,108	540,594	88,548	403,215	0	1,032,357	950,334
55173	Prince Edward County	30,073	451,336	254,284	0	735,693	211,894	0	458,498	0	670,392	350,021
55174	Prince George County	0	1,352,639	590,349	0	1,942,988	946,557	12	1,080,990	0	2,027,559	1,593,772
55176	Prince William County	6,038,289	32,671,749	12,472,746	0	51,182,784	4,472,206	0	22,726,055	0	27,198,261	44,171,865
55177	Pulaski County	169,584	1,141,035	601,866	0	1,912,485	277,953	15,177	1,052,489	0	1,345,619	1,393,942
55178	Rappahannock County	62,330	287,952	152,689	0	502,971	89,891	0	282,259	0	372,150	612,897
55179	Richmond County	85,597	262,714	155,949	0	504,260	235,970	0	274,320	0	510,290	235,529
55180	Roanoke County	952,874	5,525,430	2,497,160	0	8,975,464	1,269,885	89,738	4,441,353	0	5,800,976	8,141,884
55181	Rockbridge County	460,490	763,284	368,405	0	1,592,179	79,244	24,203	656,189	0	759,636	1,246,325
55182	Rockingham County	1,283,597	2,685,237	1,064,691	0	5,033,525	83,894	237,158	1,964,706	0	2,285,758	4,038,958
55183	Russell County	326,102	638,250	330,656	0	1,295,008	132,296	0	565,704	0	698,000	897,898
55184	Scott County	507,059	676,773	291,984	0	1,475,816	153,280	4,546	511,194	0	669,020	928,884
55185	Shenandoah County	0	1,190,392	524,615	0	1,715,007	516,438	31,175	951,639	0	1,499,252	1,000,250
55186	Smyth County	69,383	871,306	472,322	0	1,413,011	225,181	16,548	833,702	0	1,075,431	304,043
55187	Southampton County	101,486	807,655	431,421	0	1,340,562	190,784	0	769,919	0	960,703	1,266,002
55188	Spotsylvania County	3,506,530	5,072,084	1,741,494	0	10,320,108	28,054	477,633	3,311,702	0	3,817,389	6,916,486
55189	Stafford County	452,477	5,201,875	1,942,155	0	7,596,507	863,991	301,532	3,629,483	0	4,795,006	9,018,867
55190	Surry County	295,888	405,862	214,712	0	916,462	1,344	0	366,138	0	367,482	591,947
55191	Sussex County	0	434,267	295,588	0	729,855	846,663	29,167	541,036	0	1,416,866	(553,507)
55192	Tazewell County	111,585	1,156,224	580,143	0	1,847,952	130,963	16,465	1,036,362	0	1,183,790	1,872,716
55193	Warren County	718,430	1,026,758	466,051	0	2,211,239	108,844	23,341	834,101	0	966,286	1,556,192
55195	Washington County	933,788	1,001,850	504,848	0	2,440,486	467,072	12,974	882,597	0	1,362,643	1,247,328
55196	Westmoreland County	280,501	524,163	265,634	0	1,070,298	22,885	0	493,718	0	516,603	760,779
55197	Wise County	269,706	1,226,196	599,328	0	2,095,230	273,045	18,955	1,011,006	0	1,303,006	1,684,457
55198	Wythe County	209,940	642,046	393,868	0	1,245,854	0	0	691,561	0	691,561	1,090,416



**SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND PENSION EXPENSE  
POLITICAL SUBDIVISIONS**



Employer Code	Political Subdivision	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense
		Difference Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to the Measurement Date	Total	Difference Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to the Measurement Date	Total	
55199	York County	2,757,412	4,601,872	2,182,304	0	9,541,588	108,733	141,461	3,936,354	0	4,186,548	6,753,631
55200	City of Alexandria	6,044,837	13,586,795	6,207,013	0	25,838,645	1,133,400	130,700	10,868,411	0	12,132,511	16,162,586
55201	City of Bristol	0	1,828,812	1,155,360	0	2,984,172	858,355	0	1,957,798	0	2,816,153	2,976,807
55202	City of Buena Vista	331,752	399,787	195,618	0	927,157	0	10,167	336,975	0	347,142	920,007
55203	Town of St Paul	92,064	67,235	25,911	0	185,210	609	3,778	47,523	0	51,910	161,621
55204	City of Clifton Forge	116,322	121,234	105,697	0	343,253	0	0	186,965	0	186,965	441,602
55205	City of Danville	0	487,280	288,446	0	775,726	224,889	17,780	506,363	0	749,032	508,342
55206	City of Fredericksburg	1,812,480	2,592,005	1,322,831	0	5,727,316	194,030	12,981	2,284,724	0	2,491,735	5,037,252
55207	City of Hampton	0	12,346,535	5,667,733	0	18,014,268	3,331,277	0	9,687,801	0	13,019,078	19,296,535
55208	City of Harrisonburg	681,583	3,631,404	1,450,383	0	5,763,370	862,195	310,629	2,644,021	0	3,816,845	4,477,310
55209	City of Hopewell	0	2,093,594	1,146,256	0	3,239,850	994,525	8	1,950,976	0	2,945,509	2,335,302
55210	City of Lynchburg	56,678	8,080,806	3,294,393	0	11,431,877	3,284,610	0	5,589,606	0	8,874,216	12,108,385
55211	Town of Crewe	25,780	63,208	35,317	0	124,305	150,897	0	65,365	0	216,262	(79,887)
55212	City of Norfolk	0	2,520,987	1,138,277	0	3,659,264	1,050,200	188,046	2,073,810	0	3,312,056	2,475,577
55213	City of Petersburg	805,884	2,259,236	1,970,284	0	5,035,404	0	0	3,306,028	0	3,306,028	3,214,229
55214	City of Portsmouth	0	6,995,553	3,623,528	0	10,619,081	2,837,374	0	6,443,689	0	9,281,063	7,193,372
55215	City of Radford	128,947	1,170,533	557,338	0	1,856,818	265,181	40,071	985,880	0	1,291,132	1,378,123
55216	City of Richmond	357,660	2,541,134	1,391,054	0	4,289,848	293,954	64,511	2,433,152	0	2,791,617	3,346,908
55217	City of Roanoke	203,341	1,470,062	681,737	0	2,355,140	641,256	38,767	1,192,526	0	1,872,549	1,914,784
55218	Town of Craigsville	4,138	14,861	3,535	0	22,534	19,198	740	7,384	0	27,322	12,112
55219	City of Staunton	633,492	1,559,359	727,320	0	2,920,171	212,880	7,960	1,288,798	0	1,509,638	2,451,825
55220	City of Suffolk	4,057,372	7,392,354	2,896,491	0	14,346,217	749,032	180,393	5,204,979	0	6,134,404	11,037,780
55221	City of Williamsburg	0	1,193,835	726,308	0	1,920,143	461,361	0	1,255,128	0	1,716,489	1,809,804
55222	City of Winchester	634,243	2,522,115	1,067,486	0	4,223,844	424,706	158,626	1,977,883	0	2,561,215	2,764,603
55223	City of Martinsville	1,359,572	1,764,122	984,541	0	4,108,235	43,067	0	1,680,604	0	1,723,671	4,075,064
55224	City of Falls Church	0	55,526	65,701	0	121,227	68,844	0	116,448	0	185,292	(134,393)
55225	City of Colonial Heights	0	1,597,501	744,421	0	2,341,922	1,467,570	13,049	1,339,970	0	2,820,589	1,275,490
55226	Town of Front Royal	248,364	790,139	386,546	0	1,425,049	12,382	10,271	674,923	0	697,576	1,339,886
55227	Town of Boyce	0	0	789	0	789	0	0	1,494	0	1,494	(5,015)
55228	Town of Middletown	16,317	17,724	7,946	0	41,987	13,137	2,095	14,867	0	30,099	27,250
55229	Town of Chilhowie	0	82,583	35,727	0	118,310	85,615	2,388	64,123	0	152,126	31,126
55230	City of Covington	25,148	474,514	250,706	0	750,368	180,862	20,378	434,428	0	635,668	608,739
55231	Town of Floyd	23,419	8,297	3,994	0	35,710	401	1,051	6,989	0	8,441	24,537
55232	City of Franklin	0	693,569	397,658	0	1,091,227	1,036,775	2,741	703,446	0	1,742,962	645,448
55233	City of Chesapeake	4,808,070	21,594,665	9,587,294	0	35,990,029	2,711,393	0	16,775,475	0	19,486,868	34,021,123
55234	City of Virginia Beach	6,859,836	46,921,034	19,713,947	0	73,494,817	0	0	34,169,697	0	34,169,697	69,419,966
55235	City of Norton	0	378,837	199,993	0	578,830	536,243	6,262	352,011	0	894,516	109,961
55236	City of Manassas Park	42,480	881,660	403,261	0	1,327,401	72,643	12,537	724,897	0	810,077	1,128,577
55237	Town of Exmore	3,142	31,037	16,949	0	51,128	46,940	511	32,600	0	80,051	13,503
55238	Town of Pound	12,346	21,084	15,909	0	49,339	18,121	0	27,157	0	45,278	104,960
55239	Town of Grottoes	50,109	60,813	22,696	0	133,618	22,424	633	42,374	0	65,431	147,248
55240	Town of Onley	2,131	9,184	2,263	0	13,578	75,295	0	5,743	0	81,038	(3,966)
55241	Town of West Point	155,130	120,201	47,118	0	322,449	0	1,040	92,584	0	93,624	215,273
55242	Town of South Hill	752,382	322,026	101,415	0	1,175,823	114,380	73,469	194,907	0	382,756	668,497
55243	Town of Rural Retreat	11,308	17,246	7,896	0	36,450	61,456	0	13,201	0	74,657	3,507
55244	Town of Dillwyn	0	0	195	0	195	0	0	371	0	371	199



**SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND PENSION EXPENSE  
POLITICAL SUBDIVISIONS**



Employer Code	Political Subdivision	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense
		Difference Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to the Measurement Date	Total	Difference Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to the Measurement Date	Total	
55245	Town of Scottsville	21,772	10,845	4,584	0	37,201	0	4,037	8,770	0	12,807	39,836
55246	Town of Burkeville	0	2,105	2,802	0	4,907	4,828	0	5,648	0	10,476	(4,814)
55247	Town of Madison	0	334	550	0	884	14,512	0	982	0	15,494	(5,191)
55248	Town of Pennington Gap	48,196	28,812	11,167	0	88,175	9,673	6,438	23,114	0	39,225	24,188
55249	Town of La Crosse	24,719	6,606	4,435	0	35,760	111	0	8,163	0	8,274	16,133
55250	Town of Rich Creek	21,489	9,892	4,089	0	35,470	47,074	1,797	7,941	0	56,812	11,761
55251	Town of White Stone	0	0	1	0	1	0	0	4	0	4	1
55252	Town of Windsor	36,151	32,515	9,423	0	78,089	779	11,974	19,508	0	32,261	28,417
55253	Town of Haysi	10,722	14,291	2,193	0	27,206	792	0	3,914	0	4,706	30,788
55254	Town of Stephens City	6,601	32,661	14,954	0	54,216	13,037	0	26,171	0	39,208	23,207
55255	Town of Brodnax	4,643	2,871	1,580	0	9,094	36,717	567	3,402	0	40,686	(8,181)
55256	Town of Mineral	834	3,654	2,186	0	6,674	1,863	271	4,198	0	6,332	(7,073)
55257	Town of Lebanon	659,872	213,947	49,098	0	922,917	28,763	65,074	93,157	0	186,994	450,006
55258	City of Newport News	501,937	1,553,000	204,205	0	2,259,142	471,495	648,392	624,824	0	1,744,711	2,501,243
55259	Town of Richlands	302,492	319,608	66,523	0	688,623	145,466	71,187	122,287	0	338,940	645,018
55260	Town of Haymarket	19,333	18,593	3,696	0	41,622	183,892	10,547	9,404	0	203,843	6,268
55261	Town of Lovettsville	29,810	15,766	2,304	0	47,880	7,148	4,041	6,419	0	17,608	30,320
55262	Town of Troutville	29,219	1,087	44	0	30,350	0	0	77	0	77	8,916
55263	Town of Buchanan	0	0	36	0	36	0	0	0	0	0	(869)
55300	Town of Abingdon	235,934	514,152	212,503	0	962,589	947,000	89,163	385,429	0	1,421,592	259,290
55301	Town of Dumfries	0	61,252	54,739	0	115,991	254,765	0	95,414	0	350,179	(166,543)
55302	Town of Iron Gate	9,640	3,072	3,485	0	16,197	0	0	5,793	0	5,793	16,688
55303	Town of Montross	5,208	5,130	4,911	0	15,249	539	0	9,012	0	9,551	16,689
55304	Town of South Boston	87,199	407,000	223,660	0	717,859	329,250	0	401,642	0	730,892	605,205
55305	Town of Gretna	113,864	44,006	17,824	0	175,694	33,125	7,115	33,715	0	73,955	67,968
55306	Town of Remington	8,489	13,222	6,686	0	28,397	40	0	12,349	0	12,389	34,900
55307	City of Lexington	46,688	513,227	283,682	0	843,597	381,957	26,550	485,977	0	894,484	363,920
55308	City of Waynesboro	0	1,343,449	803,774	0	2,147,223	114,998	0	1,390,669	0	1,505,667	2,198,728
55309	Town of Colonial Beach	0	79,419	82,496	0	161,915	62,448	0	146,262	0	208,710	(73,411)
55310	Town of Smithfield	217,963	241,042	110,197	0	569,202	86,142	9,838	208,187	0	304,167	265,730
55311	Town of Brookneal	9,317	18,652	16,874	0	44,843	0	0	28,285	0	28,285	85,774
55312	Town of Hamilton	8,282	15,169	8,051	0	31,502	0	0	14,081	0	14,081	51,576
55313	City of Galax	24,919	588,951	309,732	0	923,602	329,374	62,212	559,301	0	950,887	282,920
55314	Town of Jonesville	6,141	25,176	11,592	0	42,909	10,704	0	20,678	0	31,382	5,450
55315	Town of Wytheville	550,500	658,694	289,170	0	1,498,364	261,051	167,994	535,101	0	964,146	545,308
55316	City of Fairfax	2,932,583	3,586,700	1,480,493	0	7,999,776	346,819	445,361	2,556,068	0	3,348,248	6,229,179
55317	Town of Vienna	1,358,118	1,455,001	663,029	0	3,476,148	238,275	55,941	1,179,900	0	1,474,116	2,202,875
55318	Town of Vinton	122,904	370,631	202,481	0	696,016	34,066	0	353,927	0	387,993	640,730
55319	City of Emporia	29,544	534,057	285,971	0	849,572	130,902	6,697	518,889	0	656,488	613,015
55320	Town of Culpeper	18,116	925,188	390,822	0	1,334,126	650,505	97,805	699,724	0	1,448,034	966,326
55321	Town of Woodstock	37,367	316,841	115,061	0	469,269	293,084	21,298	206,427	0	520,809	184,576
55322	Town of Glasgow	8,332	9,369	9,538	0	27,239	0	0	17,764	0	17,764	5,893
55323	Town of Marion	0	384,847	164,183	0	549,030	484,782	30,700	287,241	0	802,723	298,810
55324	Town of Altavista	0	181,918	125,854	0	307,772	26,765	0	219,410	0	246,175	228,466
55325	Town of Herndon	0	1,847,755	882,186	0	2,729,941	953,171	132,388	1,599,400	0	2,684,959	1,125,018
55326	Town of Pearisburg	96,318	192,280	72,844	0	361,442	236,214	8,663	129,818	0	374,695	236,238

**SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND PENSION EXPENSE  
POLITICAL SUBDIVISIONS**



Employer Code	Political Subdivision	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense
		Difference Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to the Measurement Date	Total	Difference Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to the Measurement Date	Total	
55327	Town of Christiansburg	0	1,151,623	415,238	0	1,566,861	364,081	74,044	757,076	0	1,195,201	1,078,637
55328	Town of Wakefield	0	5,570	5,211	0	10,781	18,128	0	9,516	0	27,644	3,750
55329	Town of Leesburg	1,461,894	2,487,363	1,005,883	0	4,955,140	1,161,521	171,098	1,830,256	0	3,162,875	3,067,098
55330	Town of Chatham	0	33,830	23,771	0	57,601	51,193	15,270	43,820	0	110,283	4,104
55331	Town of Bowling Green	11,766	8,170	10,220	0	30,156	0	0	17,976	0	17,976	124,099
55332	City of Manassas	1,645,544	3,524,917	1,427,696	0	6,598,157	1,725,958	244,773	2,488,560	0	4,459,291	3,895,194
55333	Town of Alberta	0	0	3,561	0	3,561	0	0	6,168	0	6,168	(14,259)
55334	Town of Boynton	10,075	8,009	14,835	0	32,919	8,886	0	27,017	0	35,903	33,221
55335	City of Salem	631,202	3,357,798	2,051,139	0	6,040,139	0	0	3,425,268	0	3,425,268	7,075,588
55336	Town of Mckenney	2,573	4,960	4,306	0	11,839	712	0	7,313	0	8,025	(3,708)
55337	Town of Narrows	288,226	82,452	39,082	0	409,760	0	289	70,456	0	70,745	319,625
55338	Town of Quantico	0	5,307	8,570	0	13,877	77,481	0	14,541	0	92,022	(73,328)
55339	Town of Halifax	16,294	25,023	21,848	0	63,165	0	0	38,924	0	38,924	101,937
55340	Town of Blacksburg	373,225	1,924,544	728,201	0	3,025,970	332,845	80,403	1,304,716	0	1,717,964	2,868,280
55341	Town of Chincoteague	87,619	204,286	75,827	0	367,732	157,008	27,634	146,561	0	331,203	186,541
55342	Town of Lawrenceville	75,034	80,404	41,024	0	196,462	9,254	10,327	72,347	0	91,928	123,997
55343	Town of Amherst	18,967	92,956	44,616	0	156,539	175,650	6,198	79,341	0	261,189	135,629
55344	Town of Stanley	197,197	61,966	28,026	0	287,189	28,837	11,612	52,263	0	92,712	98,898
55345	Town of Hillsville	50,432	157,019	70,010	0	277,461	0	8,304	125,873	0	134,177	263,455
55346	Town of Elkton	0	57,757	43,259	0	101,016	113,254	0	74,242	0	187,496	114,414
55347	Town of Bridgewater	20,061	196,095	104,030	0	320,186	1,841	16,888	192,659	0	211,388	251,882
55348	Town of Purcellville	189,206	367,086	153,611	0	709,903	47,467	44,483	287,875	0	379,825	452,100
55349	Town of Timberville	147,606	66,819	25,660	0	240,085	54,467	10,887	48,163	0	113,517	146,427
55350	Town of Wise	461,032	289,793	123,424	0	874,249	106,506	11,386	214,507	0	332,399	367,536
55351	Town of New Market	264,146	91,326	37,446	0	392,918	27,476	9,680	68,492	0	105,648	243,364
55352	Town of Tappahannock	0	120,027	61,792	0	181,819	361,368	11,239	111,132	0	483,739	(107,035)
55353	Town of Rocky Mount	233,620	290,173	114,573	0	638,366	179,930	14,491	206,134	0	400,555	654,472
55354	Town of Big Stone Gap	0	211,127	131,108	0	342,235	14,294	0	220,036	0	234,330	500,024
55355	Town of Luray	53,035	237,181	123,918	0	414,134	194,114	13,429	218,440	0	425,983	219,607
55356	Town of Stuart	0	0	0	0	0	0	0	21,159	0	21,159	9,131
55357	Town of Strasburg	37,868	272,240	116,676	0	426,784	16,605	23,224	216,574	0	256,403	321,154
55358	Town of Appomattox	83,980	63,761	26,365	0	174,106	0	13,012	49,688	0	62,700	92,154
55359	Town of Clarksville	75,083	82,419	36,721	0	194,223	0	3,014	67,011	0	70,025	210,411
55360	Town of Dublin	18,923	86,939	48,112	0	153,974	36,385	1,267	85,147	0	122,799	181,116
55361	Town of Middleburg	20,068	50,915	31,100	0	102,083	0	0	53,792	0	53,792	103,931
55362	Town of Edinburg	4,667	13,749	12,993	0	31,409	0	0	24,232	0	24,232	(4,672)
55363	Town of Chase City	332,728	129,172	71,037	0	532,937	96,148	3,213	121,301	0	220,662	97,770
55364	City of Bedford	402,079	432,326	271,166	0	1,105,571	12,005	0	460,682	0	472,687	1,375,380
55365	City of Poquoson	272,206	717,972	356,958	0	1,347,136	100,581	67,070	640,568	0	808,219	776,353
55366	Town of Ashland	0	330,411	164,475	0	494,886	103,469	0	309,565	0	413,034	428,163
55367	Town of Broadway	51,124	90,858	33,553	0	175,535	109,628	14,946	60,420	0	184,994	131,756
55368	Town of Berryville	6,618	131,434	62,202	0	200,254	811	0	119,354	0	120,165	347,509
55369	Town of Tazewell	94,914	135,377	78,646	0	308,937	51,077	4,598	138,892	0	194,567	19,023
55370	Town of Urbanna	1,032	1,456	13,014	0	15,502	0	0	22,342	0	22,342	15,864
55371	Town of Bluefield	13,057	186,328	78,736	0	278,121	271,176	18,270	150,671	0	440,117	96,678
55372	Town of Weber City	4,113	14,893	8,906	0	27,912	0	0	15,469	0	15,469	102,649

**SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND PENSION EXPENSE  
POLITICAL SUBDIVISIONS**



Employer Code	Political Subdivision	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense
		Difference Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to the Measurement Date	Total	Difference Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to the Measurement Date	Total	
55373	Town of Damascus	0	0	2,849	0	2,849	0	0	4,369	0	4,369	3,040
55374	Town of Hurt	0	533	7,514	0	8,047	1,575	0	13,519	0	15,094	(22,452)
55375	Town of Waverly	10,989	28,986	29,015	0	68,990	0	0	49,218	0	49,218	51,489
55376	Town of Coeburn	97,440	50,837	39,216	0	187,493	8,223	0	67,929	0	76,152	50,806
55377	Town of Dayton	6,321	55,685	32,914	0	94,920	267,183	4,963	59,622	0	331,768	(46,678)
55378	Town of Courtland	3,242	7,493	7,073	0	17,808	7,818	0	13,444	0	21,262	(4,510)
55379	Town of Cape Charles	0	65,730	32,782	0	98,512	112,693	0	64,727	0	177,420	(18,654)
55380	Town of Independence	29,256	44,479	13,378	0	87,113	146,521	5,164	25,443	0	177,128	45,360
55381	Town of Warsaw	12,028	45,643	26,863	0	84,534	5,489	0	46,136	0	51,625	124,834
55382	Town of Grundy	63,525	52,870	32,547	0	148,942	6,036	0	59,260	0	65,296	69,218
55383	Town of Warrenton	0	547,713	302,448	0	850,161	212,532	0	535,260	0	747,792	615,368
55384	Town of Louisa	0	36,545	30,008	0	66,553	59,859	0	56,102	0	115,961	(17,861)
55385	Town of Kenbridge	48,189	24,977	16,300	0	89,466	0	0	28,482	0	28,482	106,647
55386	Town of Mt Jackson	9,910	50,593	26,163	0	86,666	38,581	0	49,854	0	88,435	57,014
55387	Town of Pulaski	413,572	440,848	253,672	0	1,108,092	82,317	0	450,870	0	533,187	903,827
55388	Town of Jarratt	0	3,860	2,604	0	6,464	2,101	278	4,541	0	6,920	2,619
55389	Town of Pembroke	0	16,919	10,280	0	27,199	14,983	0	19,005	0	33,988	29,108
55390	Town of Parksley	1,375	10,840	8,581	0	20,796	81,503	1,390	15,238	0	98,131	(70,562)
55391	Town of Onancock	25,698	45,036	21,171	0	91,905	99	548	40,798	0	41,445	403,518
55392	Town of Victoria	17,081	38,612	23,110	0	78,803	21,716	2,067	40,181	0	63,964	50,667
55393	Town of Shenandoah	61,643	54,525	25,262	0	141,430	0	0	48,431	0	48,431	63,700
55394	Town of Gate City	20,964	23,496	20,441	0	64,901	0	0	37,039	0	37,039	98,607
55395	Town of Round Hill	19,433	39,041	20,339	0	78,813	134,100	2,553	38,546	0	175,199	889
55396	Town of Kilmarnock	0	58,424	30,962	0	89,386	109,775	0	61,669	0	171,444	(12,038)
55397	Town of Orange	96,992	194,081	77,992	0	369,065	0	0	146,815	0	146,815	549,190
55398	Town of Saltville	0	29,127	24,433	0	53,560	9,675	0	42,019	0	51,694	59,129
55399	Town of Blackstone	106,619	167,391	93,979	0	367,989	40,901	20,200	172,832	0	233,933	561,268
55400	Bedford Recreation Commission	0	0	1,282	0	1,282	0	0	2,577	0	2,577	(89,350)
55401	Southeastern Virginia Public Service Authority	0	370,328	621,586	0	991,914	148,218	0	1,068,822	0	1,217,040	608,773
55402	Pittsylvania Co Service Authority	19,805	39,422	16,719	0	75,946	402,913	1,580	37,504	0	441,997	(109,331)
55403	Rappahannock Area Office on Youth Services and Group Home Commission	1,144	16,930	9,845	0	27,919	1,027	705	18,836	0	20,568	5,689
55404	Appomattox Regional Library	13,348	44,555	32,941	0	90,844	0	0	58,591	0	58,591	(10,264)
55405	Staunton Redevelopment & Housing Authority	29,234	25,042	17,453	0	71,729	0	0	32,432	0	32,432	86,061
55406	Hampton Newport News Community Services Board	0	1,473,684	782,919	0	2,256,603	529,192	127,295	1,483,491	0	2,139,978	(14,396)
55408	C P Jones Memorial Library	4,201	4,406	4,607	0	13,214	0	0	7,940	0	7,940	19,152
55409	Southside Regional Juvenile Group Home	0	0	10,873	0	10,873	0	0	18,798	0	18,798	22,083
55411	Hampton Roads Sanitation District	1,267,872	5,763,670	2,335,872	0	9,367,414	1,280,931	1,388,173	4,183,960	0	6,853,064	3,453,969
55412	Peninsula Airport Commission	12,036	146,854	87,059	0	245,949	141,456	3,003	155,902	0	300,361	21,916
55413	Richmond Redevelopment & Housing Authority	0	681,515	783,539	0	1,465,054	318,516	0	1,290,697	0	1,609,213	1,892,387
55415	Chesapeake Redevelopment & Housing Authority	0	144,412	131,056	0	275,468	153,990	0	234,175	0	388,165	(88,066)
55416	Alexandria Renew Enterprise	0	847,985	543,037	0	1,391,022	403,170	0	940,060	0	1,343,230	753,530
55417	Norfolk Airport Authority	1,538,086	971,695	507,154	0	3,016,935	5,653	2,932	917,263	0	925,848	2,643,293
55418	Charlottesville Redevelopment/Housing Authority	7,275	10,331	45,129	0	62,735	0	0	77,346	0	77,346	18,263
55419	Hampton Redevelopment & Housing Authority	103,131	269,019	180,599	0	552,749	106,046	0	310,761	0	416,807	341,990
55420	Loudoun County Sanitation Authority	1,667,291	1,635,601	546,512	0	3,849,404	61,036	505,014	1,054,634	0	1,620,684	1,467,407
55421	Danville Redevelopment & Housing Authority	0	115,110	75,079	0	190,189	249,676	4,790	138,489	0	392,955	(243,615)

**SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND PENSION EXPENSE  
POLITICAL SUBDIVISIONS**



Employer Code	Political Subdivision	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense
		Difference Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to the Measurement Date	Total	Difference Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to the Measurement Date	Total	
55422	Blacksburg-Christiansburg-VPI Water Authority	177,099	153,704	39,892	0	370,695	94,066	51,251	64,365	0	209,682	286,333
55423	Northern Virginia Juvenile Detention Home	0	247,973	188,804	0	436,777	387,519	0	329,024	0	716,543	(88,948)
55424	Hopewell Redevelopment & Housing Authority	0	53,100	63,869	0	116,969	152,643	0	108,029	0	260,672	(37,998)
55425	Colonial Behavioral Health	0	533,149	311,572	0	844,721	89,023	0	574,903	0	663,926	378,591
55426	Blacksburg-VPI Sanitation Authority	0	133,081	75,312	0	208,393	228,616	7,988	142,360	0	378,964	(165,728)
55427	Potomac River Fisheries Commission	22,094	22,169	19,184	0	63,447	341	0	32,582	0	32,923	44,015
55428	Chesapeake Bay Bridge Tunnel	260,269	950,062	423,574	0	1,633,905	21,141	104,586	725,711	0	851,438	1,395,911
55429	Alexandria Redevelopment & Housing Authority	111,625	305,316	180,990	0	597,931	24,774	38,998	320,518	0	384,290	263,156
55430	Albemarle County Service Authority	124,564	375,490	159,135	0	659,189	12,124	79,631	297,504	0	389,259	261,133
55431	Franklin Redevelopment & Housing Authority	11,066	18,772	13,942	0	43,780	0	0	24,416	0	24,416	29,893
55432	Bristol Redevelopment & Housing Authority	0	57,198	37,179	0	94,377	93,064	0	64,694	0	157,758	5,057
55433	Norfolk Redevelopment & Housing Authority	147,915	1,451,390	1,094,864	0	2,694,169	0	0	1,816,199	0	1,816,199	2,049,595
55435	Richmond Metropolitan Authority	0	345,539	219,094	0	564,633	319,221	22,907	393,644	0	735,772	(99,775)
55436	Riverside Regional Jail	1,107,239	1,239,195	517,371	0	2,863,805	697,783	124,749	995,355	0	1,817,887	1,038,004
55437	Peninsula Ports Authority	0	0	18,464	0	18,464	0	0	32,855	0	32,855	(65,055)
55439	Rappahannock Rapidan Planning District Comm.	67,491	23,177	14,553	0	105,221	0	0	28,342	0	28,342	95,823
55440	Shenandoah Valley Juvenile Detention Home Comm	21,661	115,686	63,330	0	200,677	103,108	0	112,246	0	215,354	88,466
55442	Southside Regional Library Board	0	0	18,100	0	18,100	0	0	30,101	0	30,101	(1,441)
55443	Bedford Public Library	65,640	51,135	32,413	0	149,188	3,644	0	58,316	0	61,960	51,288
55444	Eastern Shore Economic Development Commission	0	0	4,605	0	4,605	0	0	8,727	0	8,727	(28,883)
55445	Chesterfield County Health Center Commission	0	128,196	214,595	0	342,791	27,366	0	383,990	0	411,356	152,590
55446	Washington County Service Authority	0	344,025	144,327	0	488,352	374,530	87,062	269,085	0	730,677	18,297
55447	Rappahannock Area Community Services Board	471,694	867,163	441,869	0	1,780,726	5,180	4,914	827,139	0	837,233	416,946
55449	Hampton Roads Planning District Commission	139,489	304,511	183,843	0	627,843	106,107	0	310,199	0	416,306	199,486
55450	Meherrin Regional Library	975	22,864	18,624	0	42,463	0	0	34,607	0	34,607	49,551
55451	New River Valley Planning District Commission	50,702	56,467	27,892	0	135,061	11,728	0	51,630	0	63,358	78,021
55452	Northern Virginia Health Care Center	28,389	437,011	277,183	0	742,583	92,975	0	517,058	0	610,033	74,721
55453	Rockbridge Area Community Services Board	275,641	286,201	167,276	0	729,118	0	0	298,602	0	298,602	396,472
55454	Greensville-Emporia Social Services	36,999	112,483	73,848	0	223,330	0	0	122,688	0	122,688	282,357
55455	James City County Service Authority	169,449	381,155	185,040	0	735,644	42,704	67,086	337,675	0	447,465	358,709
55456	Accomack/Northampton Planning District	82,712	71,698	45,165	0	199,575	14,775	0	81,863	0	96,638	25,258
55457	Harrisonburg/Rockingham Regional Sewage Auth	4,798	149,907	77,918	0	232,623	130,470	10,490	137,797	0	278,757	116,152
55458	Wytheville Redevelopment & Housing Authority	8,964	38,503	20,041	0	67,508	20,668	0	37,277	0	57,945	63,151
55459	Waynesboro Redevelopment & Housing Authority	89,787	66,023	46,173	0	201,983	0	0	84,177	0	84,177	119,037
55460	Region Ten Community Services Board	0	1,120,092	601,373	0	1,721,465	350,237	51,238	1,112,280	0	1,513,755	158,596
55462	Lenowisco Planning District Commission	0	0	47,419	0	47,419	0	0	81,531	0	81,531	338,095
55465	Rivanna Water & Sewer Authority	49,581	431,640	228,304	0	709,525	67,213	0	411,419	0	478,632	515,486
55466	Appomattox River Water Authority	0	103,641	67,680	0	171,321	289,931	33,953	123,377	0	447,261	(82,334)
55467	Campbell County Utility Service Authority	75,480	138,177	44,162	0	257,819	25,109	70,830	85,315	0	181,254	132,775
55469	Eastern Shore Community Services Board	38,601	383,650	205,314	0	627,565	116,457	12,584	363,776	0	492,817	414,550
55470	Anchor Commission	0	0	39,411	0	39,411	0	0	69,869	0	69,869	6,591
55471	Central Virginia Community Services Board	0	1,261,209	625,234	0	1,886,443	1,380,616	170,571	1,171,359	0	2,722,546	(662,779)
55472	District 19 Community Services Board	277,620	624,276	412,818	0	1,314,714	47,974	0	749,045	0	797,019	545,826
55473	Hampton Road Transit	5,796	900,309	445,455	0	1,351,560	605,068	125,492	848,089	0	1,578,649	392,974
55474	Upper Occoquan Sewage Authority	404,292	1,434,338	607,903	0	2,446,533	456,056	340,655	1,127,688	0	1,924,399	1,435,639
55475	New River Valley Juvenile Detention Home	8,513	61,604	40,812	0	110,929	94,072	2,778	70,562	0	167,412	(187,162)

**SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND PENSION EXPENSE  
POLITICAL SUBDIVISIONS**



Employer Code	Political Subdivision	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense
		Difference Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to the Measurement Date	Total	Difference Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to the Measurement Date	Total	
55476	Rockbridge Regional Library	48,195	35,991	23,404	0	107,590	10,576	109	40,544	0	51,229	52,445
55477	Frederick County Sanitation Authority	85,626	245,644	110,877	0	442,147	311,398	87,217	205,599	0	604,214	60,775
55478	Western Tidewater Community Services Board	0	937,334	392,628	0	1,329,962	264,050	78,197	742,317	0	1,084,564	459,302
55479	Cumberland Mountain Community Services Board	91,868	1,092,648	374,315	0	1,558,831	240,559	171,860	682,012	0	1,094,431	929,776
55480	Fredericksburg-Stafford Park Authority	0	0	19,661	0	19,661	0	0	36,847	0	36,847	(82,596)
55482	Middle Peninsula/Northern Neck Comm Svcs Bd	0	735,938	396,758	0	1,132,696	645,786	85,218	751,308	0	1,482,312	(33,076)
55483	Rockbridge County Public Service Authority	12,742	38,536	19,180	0	70,458	2,011	3,867	34,451	0	40,329	31,397
55484	Danville-Pittsylvania Community Services Board	4,652	720,011	323,979	0	1,048,642	426,451	81,076	602,939	0	1,110,466	186,794
55485	Crater Juvenile Detention Home Commission	7,108	66,263	0	0	163,110	50,489	0	114,132	0	164,612	134,289
55486	Hampton Roads Workforce Council	0	68,491	89,392	0	157,883	72,172	0	162,843	0	235,015	(90,253)
55487	Capital Regional Airport Commission	235,177	724,044	380,084	0	1,339,305	382,089	0	696,067	0	1,078,156	642,031
55488	Northwestern Community Services Board	274,761	447,538	264,784	0	987,083	38,437	0	476,995	0	515,432	558,414
55489	Harrisonburg/Rockingham Community Services Bd	169,840	444,883	228,947	0	843,670	99,707	785	420,406	0	520,898	386,225
55490	Upper Valley Regional Park Authority	0	0	0	0	0	0	0	466	0	466	12,154
55491	Middle Peninsula Regional Security Center	0	203,239	118,039	0	321,278	115,795	0	229,677	0	345,472	186,286
55492	Northern Neck Planning District Commission	0	14,464	18,131	0	32,595	1,323	0	33,117	0	34,440	9,746
55493	Planning District 1 Behavioral Health Services Board	0	0	20,765	0	20,765	0	0	36,489	0	36,489	19,136
55494	Rockbridge Area Social Services Board	0	54,265	61,108	0	115,373	153,168	0	103,958	0	257,126	(115,219)
55495	Dinwiddie County Water Authority	3,544	40,915	23,766	0	68,225	0	0	45,705	0	45,705	42,460
55496	Rappahannock/Rapidan Community Services Board	76,270	534,958	437,840	0	1,049,068	97,952	0	794,518	0	892,470	(242,422)
55497	Virginia Education Loan Authority	0	0	161,846	0	161,846	0	0	330,989	0	330,989	(3,370,190)
55498	Valley Community Services Board	61,143	562,347	349,182	0	972,672	107,838	0	637,913	0	745,751	54,020
55499	Eastern Shore Public Library	1,726	15,514	14,698	0	31,938	12,990	0	24,534	0	37,524	20,930
55500	Alexandria City School Board	0	722,468	594,147	0	1,316,615	725,330	2,271	1,010,360	0	1,737,961	50,864
55501	Albemarle County Schools	0	443,676	355,303	0	798,979	70,694	0	618,197	0	688,891	466,941
55502	Alleghany County School Board	5,664	154,567	133,512	0	293,743	67,938	0	224,871	0	292,809	69,671
55503	Charlottesville Public Schools	0	148,502	142,452	0	290,954	188,439	0	239,721	0	428,160	31,994
55504	Amherst County School Board	92,267	155,645	106,200	0	354,112	125,683	9,996	192,717	0	328,396	(20,821)
55505	Appomattox County School Board	15,092	56,317	38,665	0	110,074	0	0	68,562	0	68,562	73,504
55506	Arlington County Schools	923,768	1,298,178	465,850	0	2,687,796	221,644	267,556	896,291	0	1,385,491	1,354,559
55507	Augusta County School Board	87,832	228,998	146,477	0	463,307	39,227	3,169	252,226	0	294,622	75,206
55508	Bath County School Board	55,470	61,989	53,335	0	170,794	5,833	0	87,390	0	93,223	58,529
55509	Bedford County School Board	250,586	359,403	278,106	0	888,095	0	0	495,651	0	495,651	601,460
55510	Bland County School Board	4,819	22,421	21,875	0	49,115	12,742	0	38,136	0	50,878	55,907
55511	Botetourt County School Board	0	147,044	141,774	0	288,818	15,387	0	245,180	0	260,567	420,526
55512	Norfolk Public Schools	0	1,445,853	1,008,731	0	2,454,584	1,189,557	0	1,726,615	0	2,916,172	789,921
55513	Petersburg Public Schools	0	182,442	164,099	0	346,541	99,765	0	274,914	0	374,679	(66,519)
55514	Buckingham County School Board	0	54,755	41,296	0	96,051	66,369	0	75,065	0	141,434	(929)
55515	Radford City School Board	34,010	20,779	24,489	0	79,278	1,186	163	41,097	0	42,446	49,862
55516	Caroline County School Board	19,444	82,393	66,074	0	167,911	11,078	3,221	111,047	0	125,346	87,079
55517	Carroll County School Board	0	158,445	126,107	0	284,552	252,673	15,686	217,804	0	486,163	(28,598)
55518	Charles City County School Board	0	12,198	24,020	0	36,218	106,362	0	40,371	0	146,733	(166,236)
55519	Charlotte County School Board	0	36,378	47,033	0	83,411	24,410	0	77,691	0	102,101	6,679
55520	Chesterfield County School Board	0	1,561,544	1,286,011	0	2,847,555	283,781	0	2,099,629	0	2,383,410	1,375,720
55521	Clarke County School Board	19,116	41,155	43,969	0	104,240	2,730	0	75,563	0	78,293	67,122
55522	Winchester Public Schools	110,250	139,894	91,186	0	341,330	41,399	10,763	162,823	0	214,985	112,796

**SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND PENSION EXPENSE  
POLITICAL SUBDIVISIONS**



Employer Code	Political Subdivision	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense
		Difference Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual on Plan Investments	Employer Contributions Subsequent to the Measurement Date	Total	Difference Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual on Plan Investments	Employer Contributions Subsequent to the Measurement Date	Total	
55523	Culpeper County School Board	57,873	220,309	160,092	0	438,274	149,650	0	291,864	0	441,514	(146,964)
55524	Cumberland County School Board	122	47,693	37,217	0	85,032	66,257	0	67,233	0	133,490	(5,888)
55525	Dickenson County School Board	0	141,774	76,205	0	217,979	51,334	0	119,777	0	171,111	596,473
55526	Dinwiddie County Public Schools	0	109,431	97,330	0	206,761	76,299	0	160,371	0	236,670	130,593
55528	Essex County School Board	27,160	52,904	54,880	0	134,944	0	0	91,595	0	91,595	152,667
55530	Covington School Board	27,597	23,869	29,722	0	81,188	0	0	49,854	0	49,854	130,287
55531	Floyd County School Board	0	98,366	79,267	0	177,633	57,990	0	131,719	0	189,709	229,426
55532	Fluvanna County Public Schools	37,271	127,079	76,884	0	241,234	136,860	8,328	142,343	0	287,531	11,557
55533	Chesapeake Public Schools	0	1,877,447	1,067,779	0	2,945,226	181,128	88,465	1,843,303	0	2,112,896	2,158,977
55534	Virginia Beach City School Board	1,290,200	3,823,568	2,567,975	0	7,681,743	28,200	0	4,420,078	0	4,448,278	6,674,553
55535	Giles County Schools	0	10,448	58,969	0	69,417	10,966	0	97,108	0	108,074	39,184
55536	Gloucester County School Board	108,255	297,767	222,575	0	628,597	255,605	0	390,748	0	646,353	111,949
55537	Goochland County School Board	0	55,404	48,942	0	104,346	422	0	87,972	0	88,394	75,884
55538	Grayson County School Board	13,921	76,341	68,448	0	158,710	6,476	0	119,368	0	125,844	99,297
55539	Greene County Schools	4,517	125,134	105,234	0	234,885	71,914	0	182,720	0	254,634	147,532
55540	Greensville County School Board	5,653	46,633	72,677	0	124,963	0	0	121,799	0	121,799	118,417
55541	Halifax County School Board	0	103,179	168,847	0	272,026	30,862	0	274,953	0	305,815	262,643
55542	Hanover County School Board	0	375,341	317,702	0	693,043	171,331	0	567,196	0	738,527	(146,519)
55543	Henrico County Schools	0	0	78,894	0	78,894	0	0	116,111	0	116,111	589,524
55544	Henry County Public Schools	44,147	219,009	226,331	0	489,487	15,929	0	370,626	0	386,555	403,346
55545	Highland County Public Schools	0	15,352	10,406	0	25,758	981	0	18,262	0	19,243	97,912
55546	Isle of Wight County Schools	628	70,352	69,600	0	140,580	76,590	0	124,171	0	200,761	85,680
55548	King George County School Board	273,714	155,613	83,317	0	512,644	0	615	155,954	0	156,569	492,776
55549	King & Queen County School Board	25,002	41,120	38,933	0	105,055	64,666	0	65,739	0	130,405	(12,345)
55550	King William County Schools	124,157	78,548	37,732	0	240,437	65,855	20,444	70,224	0	156,523	88,210
55551	Lancaster County School Board	10,226	55,320	33,765	0	99,311	29,452	2,657	63,502	0	95,611	35,326
55552	Lee County School Board	0	183,491	107,094	0	290,585	2,310	0	169,796	0	172,106	727,142
55553	Loudoun County School Board	4,419,900	3,951,985	1,605,453	0	9,977,338	9,607	539,225	2,938,037	0	3,486,869	5,456,317
55554	Louisa County Public Schools	0	264,555	168,820	0	433,375	340,112	17,958	303,310	0	661,380	5,538
55555	Lunenburg County School Board	23,888	45,662	33,023	0	102,573	7,849	0	58,414	0	66,263	20,943
55556	Madison County School Board	1,747	58,185	49,528	0	109,460	12,292	0	86,517	0	98,809	(911)
55557	Mathews County School Board	36,632	51,563	38,547	0	126,742	0	0	68,677	0	68,677	166,315
55558	Mecklenburg County Schools	26,408	55,030	71,704	0	153,142	0	0	116,296	0	116,296	244,995
55559	Middlesex County School Board	11,502	22,418	31,633	0	65,553	0	0	54,589	0	54,589	127,328
55560	Montgomery County School Board	189,007	408,822	253,556	0	851,385	806,779	5,611	444,692	0	1,257,082	209,586
55562	Nelson County Public Schools	1,776	132,093	83,122	0	216,991	94,794	158	149,146	0	244,098	107,713
55563	New Kent County Schools	15,434	82,916	59,548	0	157,898	0	0	106,554	0	106,554	217,435
55565	Northampton County Schools	0	53,467	43,592	0	97,059	55,439	0	76,500	0	131,939	(15,253)
55566	Northumberland Co School Board	23,644	49,410	46,529	0	119,583	0	0	78,094	0	78,094	152,982
55567	Nottoway County School Board	0	88,845	73,941	0	162,786	52,871	0	126,622	0	179,493	(32,670)
55568	Orange County Public Schools	0	160,845	120,448	0	281,293	85,548	0	214,981	0	300,529	63,117
55569	Page County Public Schools	33,340	129,296	95,357	0	257,993	11,710	0	162,508	0	174,218	255,152
55570	Patrick County Public Schools	22,965	113,753	86,072	0	222,790	13,835	0	148,659	0	162,494	135,170
55571	Pittsylvania County School Board	9,339	192,101	169,923	0	371,363	70,539	0	289,610	0	360,149	367,077
55572	Powhatan County School Board	0	155,043	107,796	0	262,839	70,092	0	182,263	0	252,355	104,277
55573	Prince Edward County Schools	23,159	45,267	48,284	0	116,710	0	0	82,990	0	82,990	38,873



# SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND PENSION EXPENSE POLITICAL SUBDIVISIONS



Employer Code	Political Subdivision	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense
		Difference Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to the Measurement Date	Total	Difference Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to the Measurement Date	Total	
55574	Prince George County School Board	0	253,432	205,410	0	458,842	85,083	0	354,035	0	439,118	262,206
55576	Prince William County Schools	429,642	4,491,323	2,252,545	0	7,173,510	1,142,777	484,283	3,994,481	0	5,621,541	3,688,932
55577	Pulaski County School Board	69,417	182,668	127,877	0	379,962	14,646	0	223,590	0	238,236	198,001
55578	Rappahannock County Schools	33,769	36,922	30,778	0	101,469	0	0	52,863	0	52,863	118,458
55579	Richmond County Public Schools	0	0	10,894	0	10,894	0	0	17,592	0	17,592	31,396
55580	Roanoke County School Board	0	0	436,952	0	436,952	0	0	724,976	0	724,976	1,151,937
55581	Rockbridge County Schools	0	69,097	96,101	0	165,198	92,017	0	160,674	0	252,691	80,893
55582	Rockingham County School Board	0	607,193	398,388	0	1,005,581	109,408	39,509	712,055	0	860,972	510,814
55583	Russell County School Board	242,441	280,473	161,445	0	684,359	0	0	252,669	0	252,669	975,181
55584	Scott County Schools	0	188,687	109,379	0	298,066	351,036	5,359	190,907	0	547,302	(16,948)
55585	Shenandoah County School Board	4,547	179,244	161,384	0	345,175	46,764	0	289,219	0	335,983	77,221
55586	Smyth County School Board	0	193,757	147,098	0	340,855	296,688	0	249,529	0	546,217	108,511
55587	Southampton County School Board	776	48,459	64,433	0	113,668	30,480	0	107,593	0	138,073	71,664
55588	Spotsylvania County School Board	0	578,663	341,550	0	920,213	105,522	11,425	602,478	0	719,425	636,038
55589	Stafford County Schools	0	587,852	327,905	0	915,757	507,145	13,040	582,592	0	1,102,777	55,263
55590	Surry County Public Schools	0	74,154	70,236	0	144,390	67,061	0	113,521	0	180,582	190,269
55591	Sussex County School Board	10,427	55,324	44,830	0	110,581	279	0	78,345	0	78,624	32,642
55592	Tazewell County Schools	40,528	382,465	264,633	0	687,626	45,674	0	443,813	0	489,487	779,823
55593	Warren County School Board	5,834	109,721	122,327	0	237,882	197,721	0	210,296	0	408,017	58,489
55595	Washington County School Board	0	184,758	162,929	0	347,687	217,537	0	273,979	0	491,516	(96,209)
55596	Westmoreland County School Board	62,580	32,573	49,408	0	144,561	0	0	83,961	0	83,961	380,410
55597	Wise County Schools	0	87,928	115,794	0	203,722	52,496	0	191,157	0	243,653	530,381
55598	Wythe County School Board	42,352	83,252	74,294	0	199,898	0	0	123,561	0	123,561	261,251
55599	York County School Board	32,677	407,013	270,807	0	710,497	41,552	0	491,893	0	533,445	573,478
55600	Accomack County School Board	16,224	202,902	153,995	0	373,121	24,889	0	271,651	0	296,540	48,005
55601	Bristol Virginia School System	86,996	42,270	31,994	0	161,260	0	0	50,778	0	50,778	149,813
55602	Buena Vista City Public Schools	0	15,802	23,652	0	39,454	9,736	0	38,359	0	48,095	25,334
55603	Amelia County Public Schools	0	40,194	47,158	0	87,352	24,539	0	80,635	0	105,174	22,329
55605	Danville School Board	31,404	145,465	101,608	0	278,477	38,703	0	175,483	0	214,186	156,359
55606	Franklin City Public Schools	29,092	29,044	24,661	0	82,797	9,565	0	40,601	0	50,166	29,067
55607	Lexington City Public Schools	0	0	6,725	0	6,725	0	0	10,934	0	10,934	7,650
55608	Harrisonburg City School Board	26,769	135,343	95,144	0	257,256	44,991	1,385	167,432	0	213,808	28,070
55609	Hopewell Public Schools	292,673	132,850	87,172	0	512,695	0	0	145,254	0	145,254	399,972
55610	Lynchburg School Board	0	236,495	182,805	0	419,300	205,407	0	322,324	0	527,731	89,388
55611	Fauquier County School Board	125,097	450,802	305,123	0	881,022	0	0	545,674	0	545,674	576,971
55612	Brunswick County Public Schools	29,595	74,189	68,022	0	171,806	76,092	0	116,160	0	192,252	(14,648)
55613	P D Pruden Vocational-Technical Center	0	0	8,176	0	8,176	1,841	0	4,427	0	6,268	192,244
55614	Portsmouth School Board	99,364	611,402	394,061	0	1,104,827	261,305	0	669,518	0	930,823	1,019,071
55615	Campbell County School Board	68,217	178,430	168,757	0	415,404	56,982	0	282,573	0	339,555	210,538
55616	Richmond City Schools	0	877,631	643,083	0	1,520,714	354,964	0	1,109,633	0	1,464,597	399,813
55617	Roanoke City Schools	54,203	64,335	27,591	0	146,129	32,888	7,863	65,031	0	105,782	35,327
55619	Staunton City School Board	0	57,280	53,619	0	110,899	92,951	0	87,783	0	180,734	21,082
55620	Suffolk City School Board	95,719	521,395	297,739	0	914,853	35,598	9,927	548,976	0	594,501	211,270
55622	Craig County School Board	30,759	29,085	20,920	0	80,764	0	0	37,791	0	37,791	23,522
55623	Martinsville City School Board	383	10,495	36,809	0	47,687	0	0	58,409	0	58,409	235,408
55624	Appomattox Regional Governor's School	6,056	4,602	1,994	0	12,652	6,152	597	4,159	0	10,908	9,376

# SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND PENSION EXPENSE POLITICAL SUBDIVISIONS



Employer Code	Political Subdivision	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense
		Difference Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to the Measurement Date	Total	Difference Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to the Measurement Date	Total	
55625	Colonial Heights City Schools	25,953	72,405	60,096	0	158,454	12,693	0	103,582	0	116,275	124,192
55632	City of Manassas School Board	0	316,349	199,263	0	515,612	266,487	0	356,032	0	622,519	(175,274)
55633	Franklin County Schools	228,463	409,421	239,168	0	877,052	80,497	1,897	421,632	0	504,026	436,931
55634	Frederick County School Board	228,186	437,007	284,912	0	950,105	62,274	0	520,287	0	582,561	591,561
55635	City of Salem Schools	0	68,784	68,503	0	137,287	51,763	0	118,714	0	170,477	(1,601)
55636	Manassas Park City Schools	15,024	66,043	49,354	0	130,421	5,529	119	86,437	0	92,085	(34,285)
55637	Newport News Public Schools	186,100	118,710	28,389	0	333,199	26,634	39,253	77,541	0	143,428	177,729
55708	Waynesboro City Schools	0	46,474	46,426	0	92,900	4,223	0	81,455	0	85,678	111,881
55710	Valley Vocational-Technical Center	0	3,190	4,285	0	7,475	46,817	0	7,343	0	54,160	(37,471)
55711	New Horizons Technical Center	9,172	14,453	9,261	0	32,886	0	0	15,249	0	15,249	74,376
55713	Galax City Schools	14,864	36,670	25,017	0	76,551	0	0	44,322	0	44,322	49,289
55714	Norton City Schools	0	406	26,465	0	26,871	134	0	44,010	0	44,144	(25,894)
55802	Williamsburg-James City County Schools	0	339,455	231,981	0	571,436	402,916	18,227	419,812	0	840,955	(87,255)
55803	Poquoson City School Board	0	31,879	25,934	0	57,813	11,291	0	43,659	0	54,950	30,832
55806	Fredericksburg City Public Schools	56,360	93,416	57,704	0	207,480	40,391	23,358	105,600	0	169,349	32,625
55807	Hampton City Schools	0	297,204	343,788	0	640,992	100,258	0	560,739	0	660,997	582,474
55813	Buchanan County School Board	81,892	211,672	153,906	0	447,470	2,071	0	232,327	0	234,398	898,737
55814	Jackson River Vocational Technical Center	2,119	2,653	4,307	0	9,079	0	0	7,178	0	7,178	14,161
55815	Northern Neck Regional Vocational Center	0	2,956	1,301	0	4,257	10,131	1,140	2,699	0	13,970	(3,054)
55858	Peumansend Creek Jail Authority	0	0	1,984	0	1,984	0	0	0	0	0	(44,770)
55859	Williamsburg Area Transit Authority	0	0	33,107	0	33,107	0	0	0	0	0	(1,232,507)
55860	Middle Peninsula Juvenile Detention Commission	0	0	69,058	0	69,058	0	0	0	0	0	(2,558,848)
55861	Breaks Interstate Park	0	0	1,417	0	1,417	0	0	0	0	0	(184,175)
55862	Crater Criminal Justice Training Academy	7,235	1,899	266	0	9,400	0	0	198	0	198	12,987
55863	Central Shenandoah Criminal Justice Training Academy	707	3,759	320	0	4,786	0	0	531	0	531	19,303
55864	New River Valley Emergency Communications Regional Authority	108,125	14,219	0	0	122,344	47,027	0	3,950	0	50,977	61,351
55865	Maury Service Authority	64,219	8,237	448	0	72,904	4,762	0	2,029	0	6,791	78,772
55866	Hampton Roads Transportation Accountability Commission	23,685	4,485	183	0	28,353	11,658	3,144	1,224	0	16,026	32,090
55867	Pamunkey Regional Library	62,497	92,609	51,591	0	206,697	161,644	0	48,860	0	210,504	119,832
55868	Northern Va Transit Authority	115,416	17,890	902	0	134,208	4,796	8,919	5,421	0	19,136	90,048
55869	Rsw Regional Jail Authority	369,044	119,041	8,833	0	496,918	371,228	17,347	52,650	0	441,225	438,105
55870	Bedford Regional Water Authority	214,775	165,710	42,205	0	422,690	0	38,814	87,347	0	126,161	244,783
55871	Portsmouth Redevelopment And Housing Authority	425,167	82,356	15,258	0	522,781	432,962	51,593	23,069	0	507,624	185,237
55872	Southwest Regn Recreation Auth	26,868	3,728	944	0	31,540	28,416	2,519	2,412	0	33,347	659
55873	Roanoke Redevelop & Housing Aut	33,587	66,027	24,502	0	124,116	62,065	32,644	53,385	0	148,094	105,479
55874	Meherrin River Regnl Jail Auth	0	169,739	34,122	0	203,861	545,338	47,240	103,236	0	695,814	235,111
55875	Woodway Water Authority	1,907	5,369	921	0	8,197	13,032	3,446	2,212	0	18,690	(2,149)
55876	Bristol Virginia Utilities Authority	168,731	295,836	91,673	0	556,240	69,206	158,562	186,329	0	414,097	424,583
55877	Washington Metro Area Transit Commission	0	26,366	6,443	0	32,809	81,079	27,659	13,430	0	122,168	8,994
55878	Mt Rogers Community Services Board	159,010	1,342,977	372,789	0	1,874,776	1,213,053	379,894	757,652	0	2,350,599	1,140,515
55879	Lonesome Pine Soil & Water Conservation District	4,298	2,166	299	0	6,763	0	287	797	0	1,084	3,083
55880	Big Sandy Soil & Water & Conservation District	3,829	2,794	632	0	7,255	3,419	1,610	1,447	0	6,476	3,110
55881	Virginia's Region 2000 Local Government Council	0	64,032	29,345	0	93,377	162,351	18,764	64,223	0	245,338	(24,789)
55882	Middle Peninsula Planningdistrict Commission	752	16,208	7,707	0	24,667	57,329	2,182	15,464	0	74,975	(32,173)
55883	Western Virginia Regional Jail Authority	0	446,479	134,511	0	580,990	997,099	54,931	296,733	0	1,348,763	254,643
55884	Halifax Service Authority	307,940	57,798	27,813	0	393,551	9,120	33,675	48,286	0	91,081	158,503

**SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND PENSION EXPENSE  
POLITICAL SUBDIVISIONS**



Employer Code	Political Subdivision	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense
		Difference Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to the Measurement Date	Total	Difference Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to the Measurement Date	Total	
55885	Fort Monroe Area Development Authority	0	0	34	0	34	0	0	72	0	72	(4,646)
55886	Russell County Public Service Authority	38,205	23,795	5,481	0	67,481	28,556	11,636	11,960	0	52,152	33,994
55887	Piedmont Community Services Board	89,089	418,520	137,405	0	645,014	90,305	179,800	289,850	0	559,955	372,298
55888	Blue Ridge Behavioral Healthcare	0	441,840	236,648	0	678,488	651,840	35,371	469,708	0	1,156,919	(329,351)
55889	Skyline Soil & Water Conservation District	13,925	13,269	3,460	0	30,654	0	0	7,418	0	7,418	32,409
55890	Middle River Regional Jail Authority	4,219	398,891	134,297	0	537,407	852,662	84,417	284,408	0	1,221,487	509,390
55891	Tidewater Soil & Water Conservation District	1,045	4,510	1,086	0	6,641	2,962	227	2,555	0	5,744	3,166
55892	Big Stone Gap Redevelopment And Housing Authority	112,873	19,627	5,466	0	137,966	2,478	13,319	11,022	0	26,819	54,927
55893	Eastern Shore Soil & Water Conservation District	25,679	12,391	2,948	0	41,018	0	2,699	7,651	0	10,350	15,866
55894	Town of Boykins	0	2,199	1,283	0	3,482	3,068	0	2,482	0	5,550	(671)
55895	Town of Gordonsville	15,954	37,152	13,978	0	67,084	14,978	2,683	26,818	0	44,479	72,697
55896	Virginia Resources Authority	206,158	60,035	18,093	0	284,286	31,184	38,093	42,174	0	111,451	99,155
55897	Prince William County Service Authority	1,713,689	1,265,360	374,691	0	3,353,740	9,598	447,507	768,781	0	1,225,886	1,932,078
55898	Western Virginia Water Authority	233,879	442,663	144,732	0	821,274	140,936	175,657	287,996	0	604,589	412,648
55899	Shenandoah Valley Regional Airport Commission	46,079	74,032	16,230	0	136,341	12,673	35,271	32,255	0	80,199	52,192
55900	Alleghany Highlands Community Services Board	177,080	176,428	104,183	0	457,691	0	0	186,506	0	186,506	262,349
55901	Brunswick Industrial Development Authority	0	0	4,612	0	4,612	0	0	8,715	0	8,715	29,205
55902	Northern Neck/Essex County Group Home Comm	0	0	11,926	0	11,926	0	0	19,637	0	19,637	26,912
55903	State Education Assistance Authority	0	0	105,890	0	105,890	0	0	214,470	0	214,470	(2,796,472)
55904	Appalachian Juvenile Commission	53,974	162,907	56,910	0	273,791	138,781	33,147	106,231	0	278,159	118,180
55905	Goochland/Powhatan Community Services Board	113,254	136,670	111,405	0	361,329	35,170	0	191,646	0	226,816	89,023
55906	Suffolk Redevelopment & Housing Authority	15,313	59,931	53,880	0	129,124	83,769	0	99,473	0	183,242	15,152
55907	Virginia Small Business Financing Authority	0	0	7,241	0	7,241	0	0	14,590	0	14,590	(511,013)
55908	Lee County Redevelopment & Housing Authority	0	35,338	17,874	0	53,212	14,088	0	31,277	0	45,365	45,009
55909	Henry County Public Service Authority	213,838	283,355	136,637	0	633,830	0	26,620	241,541	0	268,161	325,306
55910	Southside Planning District Commission	26,656	65,552	29,473	0	121,681	125	0	54,542	0	54,667	137,951
55911	Economic Development Authority - Henrico Co	0	32,858	26,200	0	59,058	53,572	5,729	47,607	0	106,908	34,109
55912	Augusta County Service Authority	33,507	421,904	185,845	0	641,256	199,721	107,775	342,680	0	650,176	317,944
55914	Rappahannock Juvenile Center	169,186	204,350	107,843	0	481,379	23,292	24,876	193,290	0	241,458	216,638
55915	Cumberland Plateau Regional Housing Authority	28,444	54,146	31,925	0	114,515	350,313	10,883	53,305	0	414,501	(133,769)
55918	Amherst County Service Authority	610	115,200	59,853	0	175,663	25,396	4,817	108,728	0	138,941	64,256
55919	Pepper's Ferry Regional Wastewater Authority	105,005	75,543	34,387	0	214,935	46,888	3,095	64,004	0	113,987	125,272
55920	Rappahannock Regional Jail	88,070	993,261	418,796	0	1,500,127	144,514	18,268	819,587	0	982,369	1,293,832
55921	Thomas Jefferson Planning District Commission	4,381	25,281	21,680	0	51,342	0	0	39,990	0	39,990	29,475
55922	Piedmont Regional Jail	642,110	355,189	142,493	0	1,139,792	84,423	0	278,582	0	363,005	869,473
55923	Nelson County Service Authority	26,921	89,652	37,126	0	153,699	155,580	25,929	71,023	0	252,532	(25,331)
55924	Coeburn-Norton-Wise Water Treatment Authority	64,527	69,003	20,186	0	153,716	229,342	56,817	40,160	0	326,319	(24,271)
55925	Fauquier County Water & Sanitation Authority	207,069	224,756	77,714	0	509,539	25,614	80,231	148,835	0	254,680	215,298
55926	Scott County Soil & Water Conservation District	31,927	14,282	3,299	0	49,508	0	8,741	6,916	0	15,657	13,837
55927	New River Resource Authority	82,568	94,863	25,850	0	203,281	103,108	43,912	51,754	0	198,774	75,821
55928	Scott County Water & Sewerage Authority	135,902	66,570	23,837	0	226,309	4,852	17,799	46,328	0	68,979	115,891
55929	Greensville County Water & Sewer Authority	78,831	126,342	46,040	0	251,213	0	41,090	87,908	0	128,998	128,551
55930	Petersburg Redevelopment & Housing Authority	3,529	82,135	60,030	0	145,694	43,140	0	105,823	0	148,963	88,691
55931	Central Rappahannock Regional Library	259,257	454,208	195,276	0	908,741	440,619	20,822	356,305	0	817,746	206,063
55932	Virginia Coalfield Economic Development Auth	12,523	42,869	14,567	0	69,959	12,394	0	26,749	0	52,134	36,851
55933	Central Virginia Regional Jail	48,466	344,576	142,310	0	535,352	427,227	7,436	280,358	0	715,021	672,482

**SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND PENSION EXPENSE  
POLITICAL SUBDIVISIONS**



Employer Code	Political Subdivision	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense
		Difference Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to the Measurement Date	Total	Difference Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to the Measurement Date	Total	
55934	Thomas Jefferson Soil & Water Conservation Dist	25,299	16,873	9,703	0	51,875	9,863	0	18,335	0	28,198	37,451
55936	Commonwealth Regional Council	587	28,407	13,759	0	42,753	90,945	336	24,576	0	115,857	(9,619)
55937	Wythe-Grayson Regional Library	14,321	20,752	13,329	0	48,402	0	0	25,058	0	25,058	9,315
55938	Colonial Soil & Water Conservation District	5,393	12,452	7,125	0	24,970	0	0	13,560	0	13,560	72,850
55939	Rivanna Solid Waste Authority	8,054	19,044	31,120	0	58,218	0	0	53,290	0	53,290	116,523
55940	Monacan Soil & Water Conservation District	64,801	20,888	5,376	0	91,065	0	2,153	11,189	0	13,342	70,309
55941	Robert E Lee Soil & Water Conservation District	17,268	13,917	4,392	0	35,577	5,924	2,846	8,517	0	17,287	25,779
55942	Tri-County/City Soil & Water Conservation Dist	4,588	7,587	6,016	0	18,191	160	0	10,942	0	11,102	11,372
55944	Central Virginia Waste Management Authority	4,970	43,147	19,077	0	67,194	1,941	0	35,391	0	37,332	58,673
55945	Lonesome Pine Regional Library	19,163	75,146	54,571	0	148,880	68,533	0	98,734	0	167,267	(37,888)
55946	Virginia Peninsulas Public Service Authority	18,518	83,717	54,850	0	157,085	29,592	0	105,121	0	134,713	48,329
55947	Tidewater Youth Services Commission	10,140	133,246	132,848	0	276,234	0	0	236,472	0	236,472	291,018
55948	Virginia Highlands Airport Commission	25,611	16,764	6,193	0	48,568	0	4,142	11,615	0	15,757	16,640
55949	Western Tidewater Regional Jail	342,462	609,025	313,166	0	1,264,653	121,600	20,643	570,377	0	712,620	1,355,175
55950	Scott County Redevelopment & Housing Authority	137,156	21,402	14,669	0	173,227	0	0	25,875	0	25,875	219,742
55951	Handley Regional Library	4,684	46,872	29,787	0	81,343	10,066	0	55,314	0	65,380	9,379
55952	Northern Neck Regional Jail	0	306,207	147,328	0	453,535	302,925	16,172	272,991	0	592,088	22,838
55953	Montgomery Regional Solid Waste Authority	16,616	51,529	22,958	0	91,103	0	0	44,500	0	44,500	64,196
55954	Potomac & Rappahannock Transportation Commission	365,613	485,456	186,690	0	1,037,759	0	75,494	356,293	0	431,787	599,651
55955	Giles County Public Service Authority	5,075	23,579	17,862	0	46,516	0	0	32,710	0	32,710	54,087
55956	South Central Wastewater Authority	8,704	101,345	43,900	0	153,949	39,374	11,348	85,021	0	135,743	51,415
55957	Wise County Redevelopment & Housing Authority	1,341	102,754	58,551	0	162,646	108,443	0	99,687	0	208,130	99,653
55958	Prince William Soil & Water Conservation District	13,838	11,078	4,995	0	29,911	0	574	9,406	0	9,980	(1,021)
55959	Hampton Roads Regional Jail Authority	722,638	1,037,380	409,472	0	2,169,490	61,769	189,264	806,582	0	1,057,615	1,859,507
55960	Castlewood Water & Sewage Authority	53,611	17,211	7,969	0	78,791	76,670	1,917	14,066	0	92,653	(13,353)
55961	Pamunkey Regional Jail	0	422,287	183,196	0	605,483	78,556	0	362,882	0	441,438	762,757
55962	Charlottesville-Albemarle Airport Authority	147,501	148,314	53,945	0	349,760	3,080	45,544	105,559	0	154,183	221,271
55963	Virginia Peninsula Regional Jail	0	254,866	172,093	0	426,959	692,114	0	329,083	0	1,021,197	(112,044)
55964	Virginia Biotechnology Research Park Authority	23,168	33,113	26,116	0	82,397	0	0	45,948	0	45,948	49,566
55965	Peumansend Creek Regional Jail	0	0	0	0	0	0	0	0	0	0	0
55966	Blue Ridge Regional Jail Authority	0	1,067,878	436,583	0	1,504,461	1,115,139	71,054	878,884	0	2,065,077	1,253,635
55967	Massanutten Regional Library	12,779	44,799	28,623	0	86,201	12,578	0	51,667	0	64,245	22,698
55968	Albemarle-Charlottesville Regional Jail	26,293	673,001	250,921	0	950,215	541,431	64,110	478,829	0	1,084,370	660,710
55969	Culpeper Soil & Water Conservation District	16,738	26,785	7,634	0	51,157	0	11,794	16,234	0	28,028	33,069
55970	New River Valley Regional Jail	220,157	647,482	251,003	0	1,118,642	531,694	54,554	494,512	0	1,080,760	419,263
55971	Sussex Service Authority	0	57,049	27,619	0	84,668	12,608	0	52,914	0	65,522	34,288
55972	Big Walker Soil & Water Conservation District	7,528	11,097	1,734	0	20,359	1,761	6,800	3,687	0	12,248	4,103
55973	Peter Francisco Soil & Water Conservation District	13,130	10,947	2,145	0	26,222	11,738	3,161	4,464	0	19,363	4,044
55974	Peaks of Otter Soil & Water Conservation District	9,746	2,156	1,135	0	13,037	36,447	5,613	2,298	0	44,358	(17,759)
55975	New River Soil & Water Conservation District	32,679	13,968	2,376	0	49,023	4,937	8,373	4,831	0	18,141	9,294
55977	Southside Regional Jail	155,054	168,189	76,778	0	400,021	80,803	14,537	145,611	0	240,951	301,481
55978	Evergreen Soil & Water Conservation District	2,515	7,864	1,347	0	11,726	20,997	518	2,723	0	24,238	(1,112)
55979	Roanoke Higher Education Authority	74,648	49,167	23,649	0	147,464	33,322	28,980	45,186	0	107,488	23,836
55981	John Marshall Soil & Water Conservation District	50,567	12,546	8,129	0	71,242	0	0	14,212	0	14,212	100,037
55982	Daniel Boone Soil & Water Conservation District	0	9,477	1,792	0	11,269	17,496	1,945	3,906	0	23,347	1,817
55983	Southside Community Services Board	406	427,043	198,870	0	626,319	420,339	31,238	379,246	0	830,823	145,794

**SCHEDULE B - SCHEDULE OF DEFERRED INFLOWS AND OUTFLOWS AND PENSION EXPENSE  
POLITICAL SUBDIVISIONS**



Employer Code	Political Subdivision	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense
		Difference Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to the Measurement Date	Total	Difference Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Earnings on Plan Investments	Employer Contributions Subsequent to the Measurement Date	Total	
		55984	Northern Shenandoah Valley Regional Commission	19,536	23,320	14,492	0	57,348	12,391	3,370	26,348	
55985	Tazewell Soil & Water Conservation District	17,044	4,664	1,482	0	23,190	0	144	2,850	0	2,994	13,910
55987	Richmond Regional Planning District Committee	100,864	73,833	41,419	0	216,116	70,721	31,762	69,735	0	172,218	126,737
55988	Henricopolis Soil & Water Conservation District	3,889	5,273	2,481	0	11,643	82	0	4,608	0	4,690	5,950
55989	Piedmont Regional Juvenile Detention Center	3,420	34,693	14,356	0	52,469	40,514	6,057	26,397	0	72,968	15,157
55990	Roanoke River Service Authority	0	17,628	5,637	0	23,265	34,429	15,319	11,846	0	61,594	(1,023)
55991	Lee County Public Service Authority	8,464	22,744	8,490	0	39,698	22,428	7,309	16,992	0	46,729	(4,941)
55992	Blue Ridge Juvenile Detention Center	108,054	95,731	32,906	0	236,691	8,570	18,161	56,979	0	83,710	160,145
55993	Ferrum Water & Sewage Authority	0	11,201	2,912	0	14,113	21,914	3,550	5,965	0	31,429	2,837
55994	Wise County Public Service Authority	13,712	53,902	17,277	0	84,891	145,149	26,054	34,316	0	205,519	8,455
55995	Holston River Soil & Water Conservation District	9,901	9,961	3,683	0	23,545	3,083	3,160	7,478	0	13,721	9,155
55996	New River Valley Community Services Board	300,940	1,051,197	378,479	0	1,730,616	552,026	217,000	775,322	0	1,544,348	1,811
55997	Institute For Advanced Learning And Research	37,508	55,528	27,245	0	120,281	0	0	56,471	0	56,471	46,912
55998	Southwest Virginia Regional Jail Authority	168,999	918,121	277,148	0	1,364,268	689,385	123,379	608,859	0	1,421,623	1,182,387
55999	Clinch Valley Soil & Water Conservation District	1,783	4,889	1,933	0	8,605	817	126	3,781	0	4,724	(6,372)
	<b>Total Political Subdivisions</b>	<b>124,831,771</b>	<b>497,009,984</b>	<b>230,070,231</b>	<b>0</b>	<b>851,911,986</b>	<b>127,263,148</b>	<b>17,678,830</b>	<b>410,857,629</b>	<b>0</b>	<b>555,799,607</b>	<b>626,923,149</b>

**SCHEDULE C - AMORTIZATION OF DEFERRED INFLOWS AND OUTFLOWS  
POLITICAL SUBDIVISIONS**



Employer Code	Political Subdivision	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55100	Accomack County	621,351	80,668	104,949	37,581	0	0
55101	Albemarle County	1,957,185	912,057	1,171,221	92,936	0	0
55102	Alleghany County	44,938	(77,688)	134,060	20,992	0	0
55103	Amelia County	34,702	34,651	56,559	10,005	0	0
55104	Amherst County	341,749	30,800	6,613	24,502	0	0
55105	Appomattox County	164,541	89,142	123,939	14,279	0	0
55107	Augusta County	712,056	219,780	264,847	52,330	0	0
55108	Bath County	2,049	(53,614)	71,857	7,611	0	0
55109	Bedford County	1,471,856	542,613	206,406	42,268	0	0
55110	Bland County	54,850	73,557	105,000	4,844	0	0
55111	Botetourt County	(522,162)	(669,556)	153,061	26,436	0	0
55112	Brunswick County	185,796	86,871	147,726	9,751	0	0
55113	Buchanan County	516,815	259,651	381,090	28,000	0	0
55114	Buckingham County	38,951	23,017	23,831	10,210	0	0
55115	Campbell County	360,814	6,707	77,162	36,641	0	0
55116	Caroline County	27,148	(198,458)	(13,376)	28,835	0	0
55117	Carroll County	211,601	72,616	267,376	18,957	0	0
55118	Charles City County	48,842	(27,230)	(3,578)	9,010	0	0
55119	Charlotte County	(36,895)	(138,048)	33,480	16,480	0	0
55120	Chesterfield County	4,797,576	(1,851,387)	7,054,893	552,367	0	0
55121	Clarke County	(39,075)	(116,081)	(5,227)	11,259	0	0
55122	Craig County	48,099	(46,152)	(1,774)	4,510	0	0
55123	Culpeper County	770,437	269,344	259,712	32,026	0	0
55124	Cumberland County	129,984	85,282	27,143	7,469	0	0
55125	Dickenson County	537,016	269,049	333,525	18,697	0	0
55126	Dinwiddie County	186,952	(119,161)	74,520	20,201	0	0
55128	Essex County	5,903	(3,172)	6,431	10,480	0	0
55130	Fauquier County	1,283,255	239,945	709,167	58,204	0	0
55131	Floyd County	489,569	160,255	122,363	8,667	0	0
55132	Fluvanna County	425,159	58,817	(4,058)	13,416	0	0
55133	Franklin County	365,316	(21,993)	240,553	36,891	0	0
55134	Frederick County	1,859,646	433,472	1,763,052	842,361	0	0
55135	Giles County	162,615	23,999	23,222	16,239	0	0
55136	Gloucester County	626,090	240,365	1,191	34,746	0	0
55137	Goochland County	82,398	(57,243)	135,468	16,911	0	0
55138	Grayson County	186,959	194,377	44,457	11,370	0	0
55139	Greene County	4,835	7,606	47,557	11,214	0	0
55140	Greensville County	25,802	(120,506)	(4,009)	13,985	0	0
55141	Halifax County	459,044	72,153	(6,936)	25,331	0	0
55142	Hanover County	849,131	140,872	2,014,789	122,777	0	0
55143	Henrico County	5,151,886	(2,971,867)	7,842,920	765,898	0	0
55144	Henry County	1,357,363	388,816	273,577	46,748	0	0
55145	Highland County	(22,260)	(68,531)	(1,492)	3,691	0	0
55146	Isle of Wight County	614,936	102,525	41,259	26,274	0	0
55147	James City County	1,420,442	492,828	888,881	74,621	0	0
55148	King George County	494,618	109,693	132,599	19,303	0	0
55149	King & Queen County	142,093	(33,502)	(2,278)	6,516	0	0
55150	King William County	360,006	26,985	(3,926)	8,897	0	0
55151	Lancaster County	459,252	110,424	(5,929)	10,922	0	0
55152	Lee County	21,518	(57,255)	56,434	15,829	0	0
55153	Loudoun County	5,465,018	(411,957)	6,415,352	6,212,798	0	0
55154	Louisa County	310,385	(42,389)	18,378	22,222	0	0
55155	Lunenburg County	120,779	(24,210)	(1,726)	7,531	0	0
55156	Madison County	73,232	(59,182)	154,402	10,350	0	0
55157	Mathews County	(140,849)	(160,639)	(3,314)	6,632	0	0
55158	Mecklenburg County	634,964	296,822	173,221	27,394	0	0
55159	Middlesex County	118,751	6,760	(3,456)	6,683	0	0
55160	Montgomery County	797,369	655,260	63,175	46,036	0	0
55162	Nelson County	287,716	131,591	(4,361)	10,851	0	0
55163	New Kent County	320,132	(1,443)	119,803	14,234	0	0
55165	Northampton County	55,069	(52,324)	167,106	19,224	0	0
55166	Northumberland County	242,327	67,362	154,512	10,044	0	0
55167	Nottoway County	1,716	(95,694)	(3,570)	10,571	0	0
55168	Orange County	62,922	(228,883)	1,093	19,807	0	0
55169	Page County	160,112	(39,825)	104,601	17,001	0	0



**SCHEDULE C - AMORTIZATION OF DEFERRED INFLOWS AND OUTFLOWS  
POLITICAL SUBDIVISIONS**



Employer Code	Political Subdivision	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55170	Patrick County	517,112	336,647	358,166	71,436	0	0
55171	Pittsylvania County	960,847	332,170	136,483	40,153	0	0
55172	Powhatan County	139,606	(23,299)	104,260	112,184	0	0
55173	Prince Edward County	50,370	6,516	(5,338)	13,753	0	0
55174	Prince George County	(50,084)	(170,179)	105,406	30,286	0	0
55176	Prince William County	8,449,465	(938,167)	10,055,881	6,417,344	0	0
55177	Pulaski County	357,430	70,088	106,294	33,054	0	0
55178	Rappahannock County	177,224	(50,262)	(3,527)	7,386	0	0
55179	Richmond County	(47,046)	36,254	(3,278)	8,040	0	0
55180	Roanoke County	1,718,511	193,607	1,129,411	132,959	0	0
55181	Rockbridge County	400,600	213,621	197,589	20,733	0	0
55182	Rockingham County	1,228,494	643,687	821,025	54,561	0	0
55183	Russell County	372,757	210,987	(4,637)	17,901	0	0
55184	Scott County	297,946	213,996	278,769	16,085	0	0
55185	Shenandoah County	165,310	(82,961)	105,704	27,702	0	0
55186	Smyth County	247,846	73,600	(8,969)	25,103	0	0
55187	Southampton County	434,356	(70,577)	(7,101)	23,181	0	0
55188	Spotsylvania County	2,404,354	739,586	2,175,710	1,183,069	0	0
55189	Stafford County	810,794	15,901	1,750,463	224,343	0	0
55190	Surry County	337,555	103,661	95,893	11,871	0	0
55191	Sussex County	(523,876)	(172,775)	(6,354)	15,994	0	0
55192	Tazewell County	479,218	130,486	24,004	30,454	0	0
55193	Warren County	623,973	273,368	322,500	25,112	0	0
55195	Washington County	480,878	432,094	137,419	27,452	0	0
55196	Westmoreland County	408,183	94,728	38,101	12,683	0	0
55197	Wise County	457,899	135,954	163,495	34,876	0	0
55198	Wythe County	571,658	(31,604)	(7,156)	21,395	0	0
55199	York County	3,068,753	1,326,400	845,417	114,470	0	0
55200	City of Alexandria	5,801,235	2,207,955	5,351,107	345,837	0	0
55201	City of Bristol	499,929	(373,754)	(20,025)	61,869	0	0
55202	City of Buena Vista	365,360	147,468	56,593	10,594	0	0
55203	Town of St Paul	91,181	30,032	10,811	1,276	0	0
55204	City of Clifton Forge	235,979	(83,998)	(1,511)	5,818	0	0
55205	City of Danville	85,644	(71,210)	(3,129)	15,389	0	0
55206	City of Fredericksburg	2,124,342	923,629	111,857	75,753	0	0
55207	City of Hampton	3,531,423	(277,315)	1,414,653	326,429	0	0
55208	City of Harrisonburg	659,957	954	1,211,883	73,731	0	0
55209	City of Hopewell	377,357	(140,391)	(6,123)	63,498	0	0
55210	City of Lynchburg	1,312,617	(360,967)	1,421,155	184,856	0	0
55211	Town of Crewe	(71,901)	(20,951)	(875)	1,770	0	0
55212	City of Norfolk	169,459	(264,631)	381,688	60,692	0	0
55213	City of Petersburg	3,108,806	(1,474,048)	(18,519)	113,137	0	0
55214	City of Portsmouth	1,035,619	159,037	(55,884)	199,246	0	0
55215	City of Radford	355,815	48,752	130,130	30,989	0	0
55216	City of Richmond	1,114,077	325,061	(18,510)	77,603	0	0
55217	City of Roanoke	303,166	(94,620)	236,225	37,820	0	0
55218	Town of Craigsville	(7,084)	(1)	2,130	167	0	0
55219	City of Staunton	812,470	455,534	101,494	41,035	0	0
55220	City of Suffolk	3,635,337	2,080,061	2,338,216	158,199	0	0
55221	City of Williamsburg	446,129	(273,489)	(10,344)	41,358	0	0
55222	City of Winchester	754,497	258,775	595,283	54,074	0	0
55223	City of Martinsville	1,704,650	637,807	(13,319)	55,426	0	0
55224	City of Falls Church	(16,138)	(50,440)	(1,118)	3,631	0	0
55225	City of Colonial Heights	(234,003)	(367,135)	82,379	40,092	0	0
55226	Town of Front Royal	479,877	198,392	28,485	20,719	0	0
55227	Town of Boyce	(40)	(681)	(23)	39	0	0
55228	Town of Middletown	5,196	6,304	1	387	0	0
55229	Town of Chilhowie	(31,718)	(5,565)	1,478	1,989	0	0
55230	City of Covington	96,860	(49,046)	52,527	14,359	0	0
55231	Town of Floyd	11,129	3,885	7,133	5,122	0	0
55232	City of Franklin	(260,514)	(403,965)	(7,311)	20,055	0	0
55233	City of Chesapeake	7,086,250	1,294,198	7,584,940	537,773	0	0
55234	City of Virginia Beach	18,869,094	1,515,947	15,623,026	3,317,053	0	0
55235	City of Norton	(152,895)	(180,240)	6,524	10,925	0	0
55236	City of Manassas Park	375,186	125,419	(5,788)	22,507	0	0

**SCHEDULE C - AMORTIZATION OF DEFERRED INFLOWS AND OUTFLOWS  
POLITICAL SUBDIVISIONS**



Employer Code	Political Subdivision	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55237	Town of Exmore	(12,282)	(16,630)	(851)	840	0	0
55238	Town of Pound	15,607	(12,196)	(204)	854	0	0
55239	Town of Grottoes	56,927	7,004	2,863	1,393	0	0
55240	Town of Onley	(28,862)	(31,619)	(6,983)	4	0	0
55241	Town of West Point	145,510	82,648	(1,549)	2,216	0	0
55242	Town of South Hill	269,528	304,008	214,547	4,984	0	0
55243	Town of Rural Retreat	(24,430)	(20,366)	6,200	389	0	0
55244	Town of Dillwyn	(10)	(170)	(6)	10	0	0
55245	Town of Scottsville	22,429	1,650	47	268	0	0
55246	Town of Burkeville	(3,037)	(2,586)	(80)	134	0	0
55247	Town of Madison	(4,546)	(4,186)	(2,820)	(2,828)	(230)	0
55248	Town of Pennington Gap	11,178	10,922	24,347	2,503	0	0
55249	Town of La Crosse	12,482	7,641	7,119	244	0	0
55250	Town of Rich Creek	(1,468)	(9,021)	(8,403)	(2,450)	0	0
55251	Town of White Stone	(2)	(1)	0	0	0	0
55252	Town of Windsor	19,601	7,262	14,849	4,116	0	0
55253	Town of Haysi	6,903	5,525	5,078	4,408	586	0
55254	Town of Stephens City	8,934	5,234	(55)	895	0	0
55255	Town of Brodnax	(11,915)	(10,417)	(8,952)	(1,214)	906	0
55256	Town of Mineral	839	(554)	(51)	108	0	0
55257	Town of Lebanon	171,052	132,396	166,103	182,885	83,487	0
55258	City of Newport News	(10,552)	(214,757)	117,648	337,574	284,518	0
55259	Town of Richlands	58,901	55,882	85,663	122,932	26,305	0
55260	Town of Haymarket	(40,997)	(44,240)	(39,813)	(32,704)	(2,003)	(2,464)
55261	Town of Lovettsville	5,480	3,432	6,874	8,735	5,536	215
55262	Town of Troutville	7,388	7,388	7,387	7,372	738	0
55263	Town of Buchanan	9	9	9	9	0	0
55300	Town of Abingdon	(167,373)	(219,455)	(83,242)	11,067	0	0
55301	Town of Dumfries	(192,833)	(43,165)	(912)	2,722	0	0
55302	Town of Iron Gate	12,826	(2,574)	(47)	199	0	0
55303	Town of Montross	8,661	(3,113)	(113)	263	0	0
55304	Town of South Boston	129,429	(148,777)	(5,014)	11,329	0	0
55305	Town of Gretna	31,052	34,831	34,621	1,235	0	0
55306	Town of Remington	14,250	1,557	(137)	338	0	0
55307	City of Lexington	(118,433)	14,111	36,497	16,938	0	0
55308	City of Waynesboro	768,650	(158,883)	(12,944)	44,733	0	0
55309	Town of Colonial Beach	15,054	(65,400)	(1,202)	4,753	0	0
55310	Town of Smithfield	143,852	53,731	61,693	5,759	0	0
55311	Town of Brookneal	28,413	(12,631)	(175)	951	0	0
55312	Town of Hamilton	14,255	2,882	(126)	410	0	0
55313	City of Galax	(61,335)	(56,255)	73,611	16,694	0	0
55314	Town of Jonesville	9,042	(1,599)	3,474	610	0	0
55315	Town of Wytheville	80,019	165,147	274,152	14,900	0	0
55316	City of Fairfax	2,167,527	1,450,830	950,287	82,884	0	0
55317	Town of Vienna	869,576	398,256	700,142	34,058	0	0
55318	Town of Vinton	296,429	3,968	(3,243)	10,869	0	0
55319	City of Emporia	166,117	(33,865)	46,112	14,720	0	0
55320	Town of Culpeper	8,964	(208,851)	64,902	21,077	0	0
55321	Town of Woodstock	(203,897)	20,676	109,779	21,902	0	0
55322	Town of Glasgow	16,185	(6,916)	(262)	468	0	0
55323	Town of Marion	(126,718)	(137,927)	1,538	9,414	0	0
55324	Town of Altavista	95,015	(37,844)	(2,277)	6,703	0	0
55325	Town of Herndon	(139,748)	(247,482)	384,285	47,927	0	0
55326	Town of Pearisburg	16,985	(43,782)	10,696	2,848	0	0
55327	Town of Christiansburg	113,162	(47,185)	284,078	21,605	0	0
55328	Town of Wakefield	(12,207)	(4,810)	(100)	254	0	0
55329	Town of Leesburg	640,502	321,550	777,072	53,141	0	0
55330	Town of Chatham	(24,191)	(29,229)	(566)	1,304	0	0
55331	Town of Bowling Green	20,019	(8,123)	(220)	504	0	0
55332	City of Manassas	738,058	483,629	837,223	79,956	0	0
55333	Town of Alberta	36	(2,796)	(28)	181	0	0
55334	Town of Boydton	8,802	(12,209)	(332)	755	0	0
55335	City of Salem	2,791,039	(274,894)	(18,694)	117,420	0	0
55336	Town of Mckenney	3,756	(76)	(86)	220	0	0
55337	Town of Narrows	208,724	128,835	(701)	2,157	0	0

**SCHEDULE C - AMORTIZATION OF DEFERRED INFLOWS AND OUTFLOWS  
POLITICAL SUBDIVISIONS**



Employer Code	Political Subdivision	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55338	Town of Quantico	(71,878)	(6,556)	(142)	431	0	0
55339	Town of Halifax	41,001	(17,528)	(389)	1,157	0	0
55340	Town of Blacksburg	502,032	176,363	590,957	38,654	0	0
55341	Town of Chincoteague	(4,196)	(40,376)	77,736	3,365	0	0
55342	Town of Lawrenceville	63,918	34,404	4,216	1,996	0	0
55343	Town of Amherst	(36,911)	(61,942)	(8,083)	2,286	0	0
55344	Town of Stanley	71,989	81,735	39,237	1,516	0	0
55345	Town of Hillsville	90,477	25,706	23,333	3,768	0	0
55346	Town of Elkton	(54,914)	(33,278)	(636)	2,348	0	0
55347	Town of Bridgewater	108,319	(2,192)	(2,539)	5,210	0	0
55348	Town of Purcellville	130,597	91,107	100,284	8,090	0	0
55349	Town of Timberville	46,208	31,074	32,675	16,611	0	0
55350	Town of Wise	192,628	162,901	178,403	7,918	0	0
55351	Town of New Market	112,961	101,498	70,823	1,988	0	0
55352	Town of Tappahannock	(132,267)	(153,253)	(19,461)	3,061	0	0
55353	Town of Rocky Mount	161,141	46,308	24,220	6,142	0	0
55354	Town of Big Stone Gap	135,289	(33,648)	(1,355)	7,619	0	0
55355	Town of Luray	(38,273)	(931)	20,700	6,655	0	0
55356	Town of Stuart	(8,208)	(6,347)	(4,360)	(2,244)	0	0
55357	Town of Strasburg	121,217	17,681	25,381	6,102	0	0
55358	Town of Appomattox	53,881	23,678	32,575	1,272	0	0
55359	Town of Clarksville	93,429	29,692	(794)	1,871	0	0
55360	Town of Dublin	24,378	4,416	(581)	2,962	0	0
55361	Town of Middleburg	49,978	(3,677)	203	1,787	0	0
55362	Town of Edinburg	17,873	(11,001)	(329)	634	0	0
55363	Town of Chase City	109,556	118,776	79,835	4,108	0	0
55364	City of Bedford	669,048	(48,757)	(3,335)	15,928	0	0
55365	City of Poquoson	237,179	111,655	169,351	20,732	0	0
55366	Town of Ashland	108,465	(30,208)	(4,514)	8,109	0	0
55367	Town of Broadway	(2,624)	(41,497)	3,902	28,067	2,693	0
55368	Town of Berryville	80,862	(1,706)	(1,849)	2,782	0	0
55369	Town of Tazewell	61,880	30,344	17,922	4,224	0	0
55370	Town of Urbanna	2,701	(10,010)	(227)	696	0	0
55371	Town of Bluefield	(48,124)	(103,121)	(14,595)	3,844	0	0
55372	Town of Weber City	18,960	(6,924)	(101)	508	0	0
55373	Town of Damascus	110	(1,878)	33	215	0	0
55374	Town of Hurt	(1,117)	(6,140)	(151)	361	0	0
55375	Town of Waverly	40,478	(21,997)	(336)	1,627	0	0
55376	Town of Coeburn	90,337	19,383	(600)	2,221	0	0
55377	Town of Dayton	(137,467)	(100,571)	(447)	1,637	0	0
55378	Town of Courtland	(206)	(3,472)	(158)	382	0	0
55379	Town of Cape Charles	(33,628)	(44,410)	(2,293)	1,423	0	0
55380	Town of Independence	(22,442)	(38,387)	(29,763)	577	0	0
55381	Town of Warsaw	35,520	(3,655)	(384)	1,428	0	0
55382	Town of Grundy	63,750	18,550	(368)	1,714	0	0
55383	Town of Warrenton	130,544	(39,462)	(5,039)	16,326	0	0
55384	Town of Louisa	(23,783)	(26,533)	(689)	1,597	0	0
55385	Town of Kenbridge	56,335	3,875	(63)	837	0	0
55386	Town of Mt Jackson	(10,099)	7,437	(385)	1,278	0	0
55387	Town of Pulaski	479,578	85,860	(4,259)	13,726	0	0
55388	Town of Jarratt	(107)	(1,508)	1,017	142	0	0
55389	Town of Pembroke	(2,903)	(4,139)	(250)	503	0	0
55390	Town of Parksley	(70,848)	(6,840)	(126)	479	0	0
55391	Town of Onancock	48,641	1,469	(633)	983	0	0
55392	Town of Victoria	13,601	(424)	412	1,250	0	0
55393	Town of Shenandoah	61,185	28,871	1,840	1,103	0	0
55394	Town of Gate City	43,917	(16,683)	(447)	1,075	0	0
55395	Town of Round Hill	(40,895)	(56,146)	(422)	1,077	0	0
55396	Town of Kilmarnock	(30,634)	(42,908)	(9,909)	1,393	0	0
55397	Town of Orange	202,529	18,154	(2,038)	3,605	0	0
55398	Town of Saltville	19,997	(18,914)	(461)	1,244	0	0
55399	Town of Blackstone	94,835	36,079	(2,007)	5,149	0	0
55400	Bedford Recreation Commission	(6)	(1,289)	0	0	0	0
55401	Southeastern Virginia Public Service Authority	227,370	(477,408)	(9,819)	34,731	0	0
55402	Pittsylvania Co Service Authority	(76,519)	(91,457)	(80,834)	(63,973)	(51,217)	(2,051)

**SCHEDULE C - AMORTIZATION OF DEFERRED INFLOWS AND OUTFLOWS  
POLITICAL SUBDIVISIONS**



Employer Code	Political Subdivision	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55403	Rappahannock Area Office on Youth Services and Group Home Commission	5,857	(388)	1,385	497	0	0
55404	Appomattox Regional Library	38,746	(7,531)	(715)	1,753	0	0
55405	Staunton Redevelopment & Housing Authority	46,785	(8,022)	(382)	916	0	0
55406	Hampton Newport News Community Services Board	169,195	(80,790)	(11,763)	39,983	0	0
55408	C P Jones Memorial Library	8,665	(3,537)	(108)	254	0	0
55409	Southside Regional Juvenile Group Home	135	(8,452)	(181)	573	0	0
55411	Hampton Roads Sanitation District	624,526	(974,029)	1,724,908	1,138,945	0	0
55412	Peninsula Airport Commission	(56,835)	(411)	(1,679)	4,513	0	0
55413	Richmond Redevelopment & Housing Authority	394,668	(574,260)	(8,968)	44,401	0	0
55415	Chesapeake Redevelopment & Housing Authority	(11,557)	(105,078)	(3,227)	7,165	0	0
55416	Alexandria Renew Enterprise	231,649	(205,195)	(9,047)	30,385	0	0
55417	Norfolk Airport Authority	1,518,523	554,220	(9,493)	27,837	0	0
55418	Charlottesville Redevelopment/Housing Authority	18,482	(34,641)	(857)	2,405	0	0
55419	Hampton Redevelopment & Housing Authority	147,355	(18,608)	(2,640)	9,835	0	0
55420	Loudoun County Sanitation Authority	562,019	138,777	622,196	682,277	223,451	0
55421	Danville Redevelopment & Housing Authority	(146,621)	(59,936)	(54)	3,845	0	0
55422	Blacksburg-Christiansburg-VPI Water Authority	66,266	(3,312)	16,308	28,516	48,778	4,457
55423	Northern Virginia Juvenile Detention Home	(100,625)	(186,634)	(3,039)	10,532	0	0
55424	Hopewell Redevelopment & Housing Authority	(98,160)	(48,213)	(897)	3,567	0	0
55425	Colonial Behavioral Health	206,052	(35,002)	(6,343)	16,088	0	0
55426	Blacksburg-VPI Sanitation Authority	(102,944)	(72,590)	1,231	3,732	0	0
55427	Potomac River Fisheries Commission	28,647	1,222	(411)	1,066	0	0
55428	Chesapeake Bay Bridge Tunnel	451,473	162,342	144,754	23,898	0	0
55429	Alexandria Redevelopment & Housing Authority	112,309	18,280	73,115	9,937	0	0
55430	Albemarle County Service Authority	108,308	26,180	127,389	8,053	0	0
55431	Franklin Redevelopment & Housing Authority	20,058	(1,355)	(153)	814	0	0
55432	Bristol Redevelopment & Housing Authority	(48,750)	(15,985)	(715)	2,069	0	0
55433	Norfolk Redevelopment & Housing Authority	1,117,889	(291,884)	(11,564)	63,529	0	0
55435	Richmond Metropolitan Authority	(61,753)	(122,623)	1,589	11,648	0	0
55436	Riverside Regional Jail	210,343	330,378	478,549	26,648	0	0
55437	Peninsula Ports Authority	(188)	(14,778)	(392)	967	0	0
55439	Rappahannock Rapidan Planning District Comm.	73,303	3,166	(357)	767	0	0
55440	Shenandoah Valley Juvenile Detention Home Comm	26,951	(44,192)	(995)	3,559	0	0
55442	Southside Regional Library Board	634	(13,405)	(247)	1,017	0	0
55443	Bedford Public Library	55,930	30,078	(568)	1,788	0	0
55444	Eastern Shore Economic Development Commission	(239)	(3,967)	(137)	221	0	0
55445	Chesterfield County Health Center Commission	95,961	(172,660)	(3,568)	11,702	0	0
55446	Washington County Service Authority	(145,656)	(229,019)	71,518	60,832	0	0
55447	Rappahannock Area Community Services Board	680,286	250,121	(9,359)	22,445	0	0
55449	Hampton Roads Planning District Commission	137,868	65,522	(2,200)	10,347	0	0
55450	Meherrin Regional Library	22,997	(15,698)	(386)	943	0	0
55451	New River Valley Planning District Commission	47,791	23,234	(707)	1,385	0	0
55452	Northern Virginia Health Care Center	185,888	(62,571)	(5,632)	14,865	0	0
55453	Rockbridge Area Community Services Board	387,857	36,449	(2,817)	9,027	0	0
55454	Greensville-Emporia Social Services	119,289	(21,934)	(872)	4,159	0	0
55455	James City County Service Authority	137,859	77,944	62,601	9,775	0	0
55456	Accomack/Northampton Planning District	68,563	32,803	(905)	2,476	0	0
55457	Harrisonburg/Rockingham Regional Sewage Auth	(1,703)	(55,808)	7,247	4,130	0	0
55458	Wytheville Redevelopment & Housing Authority	20,152	(11,194)	(416)	1,021	0	0
55459	Waynesboro Redevelopment & Housing Authority	128,786	(13,659)	187	2,492	0	0
55460	Region Ten Community Services Board	277,307	(88,628)	(12,991)	32,022	0	0
55462	Lenowisco Planning District Commission	4	(36,291)	(607)	2,782	0	0
55465	Rivanna Water & Sewer Authority	175,765	47,093	(4,433)	12,468	0	0
55466	Appomattox River Water Authority	(125,615)	(125,699)	(28,065)	3,439	0	0
55467	Campbell County Utility Service Authority	25,572	(26,182)	46,294	30,881	0	0
55469	Eastern Shore Community Services Board	121,465	(11,778)	13,727	11,334	0	0
55470	Anchor Commission	(520)	(31,325)	(764)	2,151	0	0
55471	Central Virginia Community Services Board	(596,342)	(313,765)	41,138	32,866	0	0
55472	District 19 Community Services Board	572,140	(66,316)	(9,602)	21,473	0	0
55473	Hampton Road Transit	(97,915)	(218,234)	66,062	22,998	0	0
55474	Upper Occoquan Sewage Authority	151,769	4,000	334,119	32,246	0	0
55475	New River Valley Juvenile Detention Home	(56,345)	(1,639)	(669)	2,170	0	0
55476	Rockbridge Regional Library	39,167	15,832	157	1,205	0	0
55477	Frederick County Sanitation Authority	(123,439)	(147,635)	18,410	82,515	8,082	0
55478	Western Tidewater Community Services Board	52,846	(91,167)	264,824	18,895	0	0

**SCHEDULE C - AMORTIZATION OF DEFERRED INFLOWS AND OUTFLOWS  
POLITICAL SUBDIVISIONS**



Employer Code	Political Subdivision	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55479	Cumberland Mountain Community Services Board	63,356	(66,939)	303,819	164,164	0	0
55480	Fredericksburg-Stafford Park Authority	(866)	(16,718)	(553)	951	0	0
55482	Middle Peninsula/Northern Neck Comm Svcs Bd	(117,482)	(246,141)	(5,822)	19,829	0	0
55483	Rockbridge County Public Service Authority	16,161	(1,039)	13,994	1,013	0	0
55484	Danville-Pittsylvania Community Services Board	(17,201)	(166,452)	105,193	16,636	0	0
55485	Crater Juvenile Detention Home Commission	35,439	(39,868)	(795)	3,722	0	0
55486	Hampton Roads Workforce Council	(6,320)	(73,505)	(1,939)	4,632	0	0
55487	Capital Regional Airport Commission	101,007	150,222	(9,231)	19,151	0	0
55488	Northwestern Community Services Board	415,717	47,036	(4,976)	13,874	0	0
55489	Harrisonburg/Rockingham Community Services Bd	174,187	45,641	91,180	11,764	0	0
55490	Upper Valley Regional Park Authority	(173)	(136)	(98)	(59)	0	0
55491	Middle Peninsula Regional Security Center	17,630	(43,568)	(3,870)	5,614	0	0
55492	Northern Neck Planning District Commission	12,515	(14,944)	(371)	955	0	0
55493	Planning District 1 Behavioral Health Services Board	(4)	(16,396)	(419)	1,095	0	0
55494	Rockbridge Area Social Services Board	(89,137)	(55,175)	(897)	3,456	0	0
55495	Dinwiddie County Water Authority	28,891	(6,967)	(616)	1,212	0	0
55496	Rappahannock/Rapidan Community Services Board	290,904	(148,808)	(8,798)	23,300	0	0
55497	Virginia Education Loan Authority	(3,649)	(165,494)	0	0	0	0
55498	Valley Community Services Board	280,819	(65,825)	(7,001)	18,928	0	0
55499	Eastern Shore Public Library	4,086	(10,329)	(186)	843	0	0
55500	Alexandria City School Board	(17,638)	(429,618)	(7,759)	33,669	0	0
55501	Albemarle County Schools	312,572	(216,771)	(5,307)	19,594	0	0
55502	Alleghany County School Board	64,135	(70,196)	(502)	7,497	0	0
55503	Charlottesville Public Schools	(28,930)	(114,393)	(1,916)	8,033	0	0
55504	Amherst County School Board	892	21,401	(2,094)	5,517	0	0
55505	Appomattox County School Board	43,531	(3,349)	(736)	2,066	0	0
55506	Arlington County Schools	298,274	331,394	579,356	93,281	0	0
55507	Augusta County School Board	120,845	41,021	(1,784)	8,603	0	0
55508	Bath County School Board	86,232	(11,504)	(410)	3,253	0	0
55509	Bedford County School Board	442,302	(59,412)	(5,338)	14,892	0	0
55510	Bland County School Board	14,351	(17,101)	(242)	1,229	0	0
55511	Botetourt County School Board	133,172	(110,120)	(2,335)	7,534	0	0
55512	Norfolk Public Schools	(19,145)	(484,275)	(12,620)	54,452	0	0
55513	Petersburg Public Schools	56,113	(91,846)	(1,368)	8,963	0	0
55514	Buckingham County School Board	(12,587)	(33,989)	(944)	2,137	0	0
55515	Radford City School Board	40,449	(4,692)	(326)	1,401	0	0
55516	Caroline County School Board	48,349	(8,693)	(696)	3,605	0	0
55517	Carroll County School Board	(116,887)	(89,941)	(1,769)	6,986	0	0
55518	Charles City County School Board	(93,397)	(18,071)	(343)	1,296	0	0
55519	Charlotte County School Board	14,068	(34,683)	(637)	2,562	0	0
55520	Chesterfield County School Board	1,185,315	(781,437)	(10,530)	70,797	0	0
55521	Clarke County School Board	55,092	(30,932)	(648)	2,435	0	0
55522	Winchester Public Schools	79,688	43,193	(1,443)	4,907	0	0
55523	Culpeper County School Board	15,286	(22,588)	(3,833)	7,895	0	0
55524	Cumberland County School Board	(12,866)	(36,833)	(717)	1,958	0	0
55525	Dickenson County School Board	96,424	(53,268)	(526)	4,238	0	0
55526	Dinwiddie County Public Schools	28,113	(63,103)	(685)	5,766	0	0
55528	Essex County School Board	81,893	(40,896)	(688)	3,040	0	0
55530	Covington School Board	52,629	(22,343)	(505)	1,553	0	0
55531	Floyd County School Board	39,635	(54,973)	(972)	4,234	0	0
55532	Fluvanna County Public Schools	(45,288)	(3,322)	(1,687)	4,000	0	0
55533	Chesapeake Public Schools	711,899	73,209	(11,858)	59,080	0	0
55534	Virginia Beach City School Board	3,321,399	(190,209)	(36,638)	138,913	0	0
55535	Giles County Schools	2,248	(43,340)	(782)	3,217	0	0
55536	Gloucester County School Board	135,310	(161,283)	(3,855)	12,072	0	0
55537	Goochland County School Board	53,884	(39,557)	(994)	2,619	0	0
55538	Grayson County School Board	77,673	(47,461)	(1,167)	3,821	0	0
55539	Greene County Schools	51,338	(76,098)	(1,022)	6,033	0	0
55540	Greensville County School Board	54,837	(54,491)	(1,091)	3,909	0	0
55541	Halifax County School Board	78,746	(121,742)	(961)	10,168	0	0
55542	Hanover County School Board	128,406	(184,952)	(5,855)	16,917	0	0
55543	Henrico County Schools	7,904	(50,945)	814	5,010	0	0
55544	Henry County Public Schools	239,858	(147,931)	(1,829)	12,834	0	0
55545	Highland County Public Schools	14,460	(8,254)	(206)	515	0	0
55546	Isle of Wight County Schools	(6,028)	(56,207)	(1,400)	3,454	0	0



**SCHEDULE C - AMORTIZATION OF DEFERRED INFLOWS AND OUTFLOWS  
POLITICAL SUBDIVISIONS**



Employer Code	Political Subdivision	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55548	King George County School Board	319,674	34,482	(2,120)	4,039	0	0
55549	King & Queen County School Board	11,053	(37,605)	(807)	2,009	0	0
55550	King William County Schools	18,870	6,494	56,514	2,036	0	0
55551	Lancaster County School Board	10,787	(7,945)	(780)	1,638	0	0
55552	Lee County School Board	177,318	(65,186)	34	6,313	0	0
55553	Loudoun County School Board	2,447,474	1,564,746	2,393,771	84,478	0	0
55554	Louisa County Public Schools	(79,243)	(154,528)	(2,968)	8,734	0	0
55555	Lunenburg County School Board	29,503	5,518	(522)	1,811	0	0
55556	Madison County School Board	30,776	(21,693)	(1,001)	2,569	0	0
55557	Mathews County School Board	79,687	(23,005)	(651)	2,034	0	0
55558	Mecklenburg County Schools	85,157	(51,753)	(617)	4,059	0	0
55559	Middlesex County School Board	34,230	(24,455)	(526)	1,715	0	0
55560	Montgomery County School Board	(148,345)	(267,995)	(3,350)	13,993	0	0
55562	Nelson County Public Schools	20,424	(49,917)	(1,823)	4,209	0	0
55563	New Kent County Schools	89,314	(39,994)	(1,086)	3,110	0	0
55565	Northampton County Schools	(11,012)	(25,479)	(727)	2,338	0	0
55566	Northumberland Co School Board	74,066	(34,937)	(284)	2,644	0	0
55567	Nottoway County School Board	28,796	(48,988)	(445)	3,930	0	0
55568	Orange County Public Schools	32,678	(56,116)	(2,236)	6,438	0	0
55569	Page County Public Schools	98,054	(18,602)	(978)	5,301	0	0
55570	Patrick County Public Schools	77,802	(21,145)	(1,076)	4,715	0	0
55571	Pittsylvania County School Board	121,127	(116,868)	(2,239)	9,194	0	0
55572	Powhatan County School Board	43,769	(38,948)	(783)	6,446	0	0
55573	Prince Edward County Schools	68,839	(37,127)	(677)	2,685	0	0
55574	Prince George County School Board	123,834	(112,912)	(2,764)	11,566	0	0
55576	Prince William County Schools	631,479	(112,341)	911,910	120,921	0	0
55577	Pulaski County School Board	166,225	(29,388)	(2,173)	7,062	0	0
55578	Rappahannock County Schools	56,201	(8,976)	(356)	1,737	0	0
55579	Richmond County Public Schools	780	(7,866)	(173)	561	0	0
55580	Roanoke County School Board	15,673	(323,079)	(5,169)	24,551	0	0
55581	Rockbridge County Schools	(20,144)	(71,649)	(1,118)	5,418	0	0
55582	Rockingham County School Board	166,070	(35,423)	(6,917)	20,879	0	0
55583	Russell County School Board	323,394	97,510	645	10,141	0	0
55584	Scott County Schools	(108,152)	(125,044)	(21,961)	5,921	0	0
55585	Shenandoah County School Board	118,706	(114,597)	(3,606)	8,689	0	0
55586	Smyth County School Board	(73,104)	(138,184)	(2,154)	8,080	0	0
55587	Southampton County School Board	20,127	(47,740)	(624)	3,832	0	0
55588	Spotsylvania County School Board	207,140	(28,677)	4,623	17,702	0	0
55589	Stafford County Schools	(98,309)	(129,286)	22,662	17,913	0	0
55590	Surry County Public Schools	10,080	(50,294)	(215)	4,237	0	0
55591	Sussex County School Board	47,260	(16,793)	(850)	2,340	0	0
55592	Tazewell County Schools	263,264	(77,252)	(2,804)	14,931	0	0
55593	Warren County School Board	(80,486)	(94,104)	(2,179)	6,634	0	0
55595	Washington County School Board	(44,486)	(106,531)	(1,968)	9,156	0	0
55596	Westmoreland County School Board	95,920	(37,487)	(622)	2,789	0	0
55597	Wise County Schools	40,162	(85,200)	(1,360)	6,467	0	0
55598	Wythe County School Board	125,764	(52,790)	(742)	4,105	0	0
55599	York County School Board	272,923	(105,328)	(5,022)	14,479	0	0
55600	Accomack County School Board	99,773	(29,379)	(2,351)	8,538	0	0
55601	Bristol Virginia School System	86,245	22,655	(204)	1,786	0	0
55602	Buena Vista City Public Schools	7,411	(17,076)	(284)	1,308	0	0
55603	Amelia County Public Schools	16,260	(36,199)	(471)	2,588	0	0
55605	Danville School Board	58,241	1,672	(1,315)	5,693	0	0
55606	Franklin City Public Schools	33,934	(3,034)	39	1,692	0	0
55607	Lexington City Public Schools	345	(4,857)	(79)	382	0	0
55608	Harrisonburg City School Board	30,348	1,473	6,654	4,973	0	0
55609	Hopewell Public Schools	255,280	108,550	(1,059)	4,670	0	0
55610	Lynchburg School Board	16,240	(131,258)	(3,296)	9,883	0	0
55611	Fauquier County School Board	365,362	(40,788)	(5,256)	16,030	0	0
55612	Brunswick County Public Schools	2,384	(25,762)	(794)	3,726	0	0
55613	P D Pruden Vocational-Technical Center	(533)	(541)	1,400	1,582	0	0
55614	Portsmouth School Board	209,895	(52,757)	(5,246)	22,112	0	0
55615	Campbell County School Board	154,960	(86,760)	(1,836)	9,485	0	0
55616	Richmond City Schools	257,505	(228,608)	(7,983)	35,203	0	0
55617	Roanoke City Schools	11,313	25,927	2,289	818	0	0



**SCHEDULE C - AMORTIZATION OF DEFERRED INFLOWS AND OUTFLOWS  
POLITICAL SUBDIVISIONS**



Employer Code	Political Subdivision	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55619	Staunton City School Board	(27,345)	(45,220)	(372)	3,102	0	0
55620	Suffolk City School Board	320,096	(6,432)	(7,621)	14,309	0	0
55622	Craig County School Board	45,697	(3,260)	(561)	1,097	0	0
55623	Martinsville City School Board	13,297	(25,897)	(244)	2,122	0	0
55624	Appomattox Regional Governor's School	2,563	(111)	(677)	(31)	0	0
55625	Colonial Heights City Schools	62,864	(23,245)	(717)	3,277	0	0
55632	City of Manassas School Board	5,286	(119,085)	(3,642)	10,534	0	0
55633	Franklin County Schools	257,733	105,774	(3,689)	13,208	0	0
55634	Frederick County School Board	324,504	33,817	(5,441)	14,664	0	0
55635	City of Salem Schools	16,355	(51,948)	(1,257)	3,660	0	0
55636	Manassas Park City Schools	32,138	(1,487)	4,981	2,704	0	0
55637	Newport News Public Schools	46,354	77,857	65,233	327	0	0
55708	Waynesboro City Schools	42,137	(36,586)	(819)	2,490	0	0
55710	Valley Vocational-Technical Center	(41,832)	(4,991)	(74)	212	0	0
55711	New Horizons Technical Center	23,863	(6,785)	(2)	561	0	0
55713	Galax City Schools	37,232	(6,089)	(356)	1,442	0	0
55714	Norton City Schools	1,363	(19,656)	(409)	1,429	0	0
55802	Williamsburg-James City County Schools	(104,918)	(172,777)	(4,305)	12,481	0	0
55803	Poquoson City School Board	15,392	(13,841)	(152)	1,464	0	0
55806	Fredericksburg City Public Schools	2,260	(2,379)	35,210	3,040	0	0
55807	Hampton City Schools	212,161	(249,652)	(2,244)	19,730	0	0
55813	Buchanan County School Board	294,576	(91,481)	785	9,192	0	0
55814	Jackson River Vocational Technical Center	4,855	(3,177)	(39)	262	0	0
55815	Northern Neck Regional Vocational Center	(5,619)	(4,409)	257	58	0	0
55858	Peumansend Creek Jail Authority	496	496	496	496	0	0
55859	Williamsburg Area Transit Authority	8,277	8,277	8,277	8,276	0	0
55860	Middle Peninsula Juvenile Detention Commission	17,265	17,265	17,265	17,263	0	0
55861	Breaks Interstate Park	354	354	354	355	0	0
55862	Crater Criminal Justice Training Academy	1,579	1,578	1,522	1,469	1,520	1,534
55863	Central Shenandoah Criminal Justice Training Academy	636	637	601	519	651	1,211
55864	New River Valley Emergency Communications Regional Authority	12,948	12,946	14,094	14,118	17,261	0
55865	Maury Service Authority	15,774	15,773	16,398	16,250	1,918	0
55866	Hampton Roads Transportation Accountability Commission	2,870	2,819	3,308	3,266	1,732	(1,668)
55867	Pamunkey Regional Library	10,778	(16,750)	(895)	3,060	0	0
55868	Northern Va Transit Authority	30,999	30,095	32,603	19,034	2,341	0
55869	Rsw Regional Jail Authority	(9,055)	(17,890)	7,202	75,557	(121)	0
55870	Bedford Regional Water Authority	106,124	52,908	72,717	64,780	0	0
55871	Portsmouth Redevelopment And Housing Authority	(96,482)	(39,490)	132,730	18,399	0	0
55872	Southwest Regn Recreation Auth	(1,244)	(2,063)	(949)	1,316	1,259	(126)
55873	Roanoke Redevelop & Housing Aut	(12,732)	(15,125)	3,010	869	0	0
55874	Meherrin River Regnl Jail Auth	(214,683)	(247,233)	(30,429)	392	0	0
55875	Woodway Water Authority	(4,752)	(5,543)	(2,901)	772	823	1,108
55876	Bristol Virginia Utilities Authority	23,137	(48,659)	34,212	46,158	61,492	25,803
55877	Washington Metro Area Transit Commission	(24,587)	(29,598)	(23,462)	(10,981)	(731)	0
55878	Mt Rogers Community Services Board	(200,699)	(506,320)	(68,368)	89,157	210,407	0
55879	Lonesome Pine Soil & Water Conservation District	563	288	638	669	664	2,857
55880	Big Sandy Soil & Water & Conservation District	102	(430)	213	268	262	364
55881	Virginia's Region 2000 Local Government Council	(89,134)	(57,564)	(6,463)	1,200	0	0
55882	Middle Peninsula Planningdistrict Commission	(45,218)	(5,241)	(238)	389	0	0
55883	Western Virginia Regional Jail Authority	(349,202)	(382,270)	(99,810)	63,509	0	0
55884	Halifax Service Authority	93,720	63,988	99,187	45,575	0	0
55885	Fort Monroe Area Development Authority	(3)	(35)	0	0	0	0
55886	Russell County Public Service Authority	6,436	1,815	3,467	(2,975)	996	5,590
55887	Piedmont Community Services Board	(22,624)	(102,812)	120,755	89,740	0	0
55888	Blue Ridge Behavioral Healthcare	(247,803)	(237,861)	(4,497)	11,730	0	0
55889	Skyline Soil & Water Conservation District	17,746	5,486	(141)	145	0	0
55890	Middle River Regional Jail Authority	(245,665)	(333,276)	(110,902)	5,763	0	0
55891	Tidewater Soil & Water Conservation District	725	(66)	203	35	0	0
55892	Big Stone Gap Redevelopment And Housing Authority	30,206	25,914	30,883	22,342	1,802	0
55893	Eastern Shore Soil & Water Conservation District	10,831	8,322	8,182	3,333	0	0
55894	Town of Boykins	(652)	(1,458)	(17)	59	0	0
55895	Town of Gordonsville	15,728	5,028	1,180	669	0	0
55896	Virginia Resources Authority	51,028	34,153	79,334	8,320	0	0
55897	Prince William County Service Authority	729,361	216,084	629,465	552,944	0	0
55898	Western Virginia Water Authority	18,367	(80,171)	182,691	95,798	0	0

**SCHEDULE C - AMORTIZATION OF DEFERRED INFLOWS AND OUTFLOWS  
POLITICAL SUBDIVISIONS**



Employer Code	Political Subdivision	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55899	Shenandoah Valley Regional Airport Commission	6,405	(6,785)	7,553	8,746	8,741	31,482
55900	Alleghany Highlands Community Services Board	217,302	50,481	(2,239)	5,641	0	0
55901	Brunswick Industrial Development Authority	(366)	(3,878)	(133)	274	0	0
55902	Northern Neck/Essex County Group Home Comm	565	(8,753)	(176)	653	0	0
55903	State Education Assistance Authority	(1,345)	(107,235)	0	0	0	0
55904	Appalachian Juvenile Commission	(33,644)	(17,249)	35,676	10,849	0	0
55905	Goochland/Powhatan Community Services Board	155,205	(26,092)	(1,246)	6,646	0	0
55906	Suffolk Redevelopment & Housing Authority	(8,412)	(47,244)	(1,275)	2,813	0	0
55907	Virginia Small Business Financing Authority	(55)	(7,294)	0	0	0	0
55908	Lee County Redevelopment & Housing Authority	10,435	(3,245)	(278)	935	0	0
55909	Henry County Public Service Authority	187,862	81,513	89,005	7,289	0	0
55910	Southside Planning District Commission	68,789	(2,528)	(631)	1,384	0	0
55911	Economic Development Authority - Henrico Co	(23,422)	(25,201)	(557)	1,330	0	0
55912	Augusta County Service Authority	6,413	(125,777)	63,707	46,737	0	0
55914	Rappahannock Juvenile Center	126,622	77,200	30,851	5,248	0	0
55915	Cumberland Plateau Regional Housing Authority	(148,664)	(106,232)	(29,520)	(15,570)	0	0
55918	Amherst County Service Authority	29,765	(5,840)	9,641	3,156	0	0
55919	Pepper's Ferry Regional Wastewater Authority	52,612	47,142	(637)	1,831	0	0
55920	Rappahannock Regional Jail	448,808	60,152	(11,258)	20,056	0	0
55921	Thomas Jefferson Planning District Commission	28,938	(18,108)	(551)	1,073	0	0
55922	Piedmont Regional Jail	431,105	343,069	(4,642)	7,255	0	0
55923	Nelson County Service Authority	(36,270)	(46,879)	(17,144)	1,460	0	0
55924	Coeburn-Norton-Wise Water Treatment Authority	(55,831)	(72,025)	(27,301)	(26,507)	2,173	6,888
55925	Fauquier County Water & Sanitation Authority	88,441	(9,992)	84,256	92,154	0	0
55926	Scott County Soil & Water Conservation District	9,039	6,113	12,319	6,380	0	0
55927	New River Resource Authority	8,953	(16,315)	(8,002)	19,509	362	0
55928	Scott County Water & Sewerage Authority	52,637	36,666	54,221	13,806	0	0
55929	Greensville County Water & Sewer Authority	39,521	15,895	55,915	10,884	0	0
55930	Petersburg Redevelopment & Housing Authority	34,303	(39,755)	(1,043)	3,226	0	0
55931	Central Rappahannock Regional Library	(79,520)	(87,033)	221,903	35,645	0	0
55932	Virginia Coalfield Economic Development Auth	3,972	(7,267)	13,254	7,866	0	0
55933	Central Virginia Regional Jail	(8,476)	(164,371)	(12,769)	5,947	0	0
55934	Thomas Jefferson Soil & Water Conservation Dist	29,360	(6,104)	(146)	567	0	0
55936	Commonwealth Regional Council	(43,016)	(30,554)	(258)	724	0	0
55937	Wythe-Grayson Regional Library	24,691	(1,665)	(345)	663	0	0
55938	Colonial Soil & Water Conservation District	14,477	(3,377)	(108)	418	0	0
55939	Rivanna Solid Waste Authority	27,468	(23,809)	(465)	1,734	0	0
55940	Monacan Soil & Water Conservation District	47,108	25,042	5,363	210	0	0
55941	Robert E Lee Soil & Water Conservation District	10,263	5,445	2,383	199	0	0
55942	Tri-County/City Soil & Water Conservation Dist	10,614	(3,722)	(125)	322	0	0
55944	Central Virginia Waste Management Authority	25,846	3,508	(462)	970	0	0
55945	Lonesome Pine Regional Library	19,459	(40,012)	(806)	2,972	0	0
55946	Virginia Peninsulas Public Service Authority	39,191	(18,044)	(1,476)	2,701	0	0
55947	Tidewater Youth Services Commission	141,381	(106,060)	(2,759)	7,200	0	0
55948	Virginia Highlands Airport Commission	10,124	5,269	10,353	7,065	0	0
55949	Western Tidewater Regional Jail	487,864	51,815	(4,858)	17,212	0	0
55950	Scott County Redevelopment & Housing Authority	158,192	(11,453)	(284)	897	0	0
55951	Handley Regional Library	29,959	(14,884)	(654)	1,542	0	0
55952	Northern Neck Regional Jail	(62,966)	(88,903)	5,360	7,956	0	0
55953	Montgomery Regional Solid Waste Authority	41,812	4,377	(683)	1,097	0	0
55954	Potomac & Rappahannock Transportation Commission	233,950	64,045	226,299	81,678	0	0
55955	Giles County Public Service Authority	27,973	(14,721)	(402)	956	0	0
55956	South Central Wastewater Authority	13,607	(5,078)	7,570	2,107	0	0
55957	Wise County Redevelopment & Housing Authority	(4,367)	(48,104)	3,899	3,088	0	0
55958	Prince William Soil & Water Conservation District	8,777	4,614	6,276	264	0	0
55959	Hampton Roads Regional Jail Authority	522,505	400,821	168,583	19,966	0	0
55960	Castlewood Water & Sewage Authority	(15,927)	(17,810)	19,424	451	0	0
55961	Pamunkey Regional Jail	182,779	(22,082)	(5,166)	8,514	0	0
55962	Charlottesville-Albemarle Airport Authority	95,129	35,958	59,546	4,944	0	0
55963	Virginia Peninsula Regional Jail	(386,334)	(211,863)	(4,769)	8,728	0	0
55964	Virginia Biotechnology Research Park Authority	36,465	(987)	(465)	1,436	0	0
55965	Peumansend Creek Regional Jail	0	0	0	0	0	0
55966	Blue Ridge Regional Jail Authority	(341,938)	(377,131)	137,716	20,737	0	0
55967	Massanutten Regional Library	15,424	5,337	(296)	1,491	0	0
55968	Albemarle-Charlottesville Regional Jail	(167,899)	(159,429)	180,675	12,498	0	0

**SCHEDULE C - AMORTIZATION OF DEFERRED INFLOWS AND OUTFLOWS  
POLITICAL SUBDIVISIONS**



Employer Code	Political Subdivision	Deferred Amounts to be Recognized in Fiscal Years Following the Reporting Date					
		Year 1	Year 2	Year 3	Year 4	Year 5	Thereafter
55969	Culpeper Soil & Water Conservation District	9,435	5,479	7,888	327	0	0
55970	New River Valley Regional Jail	(172,800)	(62,571)	260,769	12,484	0	0
55971	Sussex Service Authority	17,231	1,234	(678)	1,359	0	0
55972	Big Walker Soil & Water Conservation District	628	(814)	831	962	890	5,614
55973	Peter Francisco Soil & Water Conservation District	1,223	(509)	1,459	3,942	758	(14)
55974	Peaks of Otter Soil & Water Conservation District	(16,043)	(16,738)	576	571	313	0
55975	New River Soil & Water Conservation District	4,874	2,910	5,058	5,374	5,691	6,975
55977	Southside Regional Jail	64,363	80,911	9,055	4,741	0	0
55978	Evergreen Soil & Water Conservation District	(3,189)	(5,146)	(4,236)	59	0	0
55979	Roanoke Higher Education Authority	5,772	16,050	16,975	1,179	0	0
55981	John Marshall Soil & Water Conservation District	62,869	(6,650)	459	352	0	0
55982	Daniel Boone Soil & Water Conservation District	(2,029)	(3,524)	(1,794)	(1,643)	(1,719)	(1,369)
55983	Southside Community Services Board	(119,581)	(159,288)	64,352	10,013	0	0
55984	Northern Shenandoah Valley Regional Commission	9,564	5,186	(273)	762	0	0
55985	Tazewell Soil & Water Conservation District	7,586	5,385	6,223	1,002	0	0
55987	Richmond Regional Planning District Committee	45,151	(2,825)	(595)	2,167	0	0
55988	Henricopolis Soil & Water Conservation District	3,775	1,871	1,177	130	0	0
55989	Piedmont Regional Juvenile Detention Center	(8,360)	(18,110)	861	2,638	2,472	0
55990	Roanoke River Service Authority	(12,269)	(16,733)	(11,125)	1,798	0	0
55991	Lee County Public Service Authority	(5,097)	(11,132)	5,559	3,639	0	0
55992	Blue Ridge Juvenile Detention Center	66,558	34,840	44,271	7,312	0	0
55993	Ferrum Water & Sewage Authority	(2,846)	(5,217)	(2,567)	(2,347)	(2,481)	(1,858)
55994	Wise County Public Service Authority	(29,481)	(43,593)	(26,694)	(13,780)	(7,677)	597
55995	Holston River Soil & Water Conservation District	3,326	6,046	279	173	0	0
55996	New River Valley Community Services Board	4,209	(103,710)	268,317	17,452	0	0
55997	Institute For Advanced Learning And Research	48,454	15,295	(1,108)	1,169	0	0
55998	Southwest Virginia Regional Jail Authority	(183,660)	(268,582)	236,524	158,363	0	0
55999	Clinch Valley Soil & Water Conservation District	603	(89)	1,551	1,645	171	0
	Total Political Subdivisions	158,679,714	(2,393,450)	106,236,120	32,561,250	943,600	85,145

**SCHEDULE D - NET PENSION LIABILITY  
POLITICAL SUBDIVISIONS**



Employer Code	Political Subdivision	6/30/2018	6/30/2019	Net Pension	Net Pension
		Net Pension Liability	Net Pension Liability	Liability 1% Decrease Discount Rate	Liability 1% Increase Discount Rate
55100	Accomack County	168,723	1,912,737	9,696,679	(4,317,879)
55101	Albemarle County	28,258,486	35,409,889	63,133,443	13,331,746
55102	Alleghany County	4,815,128	5,579,845	10,734,465	1,457,821
55103	Amelia County	(889,707)	(213,737)	1,813,578	(1,836,593)
55104	Amherst County	2,505,903	3,787,239	9,541,837	(807,614)
55105	Appomattox County	3,972,166	5,145,132	8,331,304	2,593,413
55107	Augusta County	7,696,431	11,033,402	24,786,262	158,324
55108	Bath County	1,927,321	2,436,547	4,429,314	848,326
55109	Bedford County	3,364,082	6,058,873	16,754,384	(2,415,859)
55110	Bland County	1,484,800	2,034,290	3,490,963	880,141
55111	Botetourt County	533,986	1,330,935	8,470,386	(4,336,274)
55112	Brunswick County	3,043,208	4,147,418	7,586,924	1,415,057
55113	Buchanan County	12,823,397	15,622,118	23,690,749	9,189,788
55114	Buckingham County	611,241	1,243,010	3,896,012	(872,507)
55115	Campbell County	5,467,995	7,435,551	17,437,997	(512,896)
55116	Caroline County	(2,461,436)	(1,723,558)	5,917,777	(7,773,964)
55117	Carroll County	5,271,991	6,899,037	12,016,055	2,824,859
55118	Charles City County	1,343,632	1,790,367	3,858,818	142,558
55119	Charlotte County	924,380	1,303,488	4,602,922	(1,344,479)
55120	Chesterfield County	154,341,081	186,411,016	336,398,638	66,715,754
55121	Clarke County	1,134,123	1,398,730	4,221,098	(866,287)
55122	Craig County	136,834	266,401	1,167,945	(455,995)
55123	Culpeper County	5,757,436	7,966,100	18,072,431	(37,080)
55124	Cumberland County	861,080	1,556,522	3,654,693	(115,197)
55125	Dickenson County	4,584,069	6,458,215	11,283,068	2,615,798
55126	Dinwiddie County	1,665,826	2,304,433	7,505,258	(1,836,827)
55128	Essex County	(578,179)	(91,400)	1,977,523	(1,746,357)
55130	Fauquier County	6,298,490	10,468,170	30,060,815	(5,028,739)
55131	Floyd County	2,631,395	3,463,128	6,054,321	1,402,614
55132	Fluvanna County	378,804	1,379,298	4,748,841	(1,290,470)
55133	Franklin County	2,232,957	4,078,108	12,871,761	(2,926,460)
55134	Frederick County	16,520,195	22,745,102	48,486,906	2,371,886
55135	Giles County	2,808,575	3,592,529	7,240,628	690,290
55136	Gloucester County	3,653,075	5,998,508	15,462,029	(1,556,276)
55137	Goochland County	752,050	1,273,377	6,261,525	(2,666,573)
55138	Grayson County	4,514,630	5,765,972	8,755,266	3,369,863
55139	Greene County	292,845	845,640	3,787,821	(1,493,841)
55140	Greensville County	534,767	804,566	3,914,796	(1,681,309)
55141	Halifax County	635,224	2,044,936	7,345,192	(2,182,712)
55142	Hanover County	11,087,069	20,343,464	61,010,963	(11,958,881)
55143	Henrico County	192,224,250	229,949,101	418,965,498	78,549,020
55144	Henry County	7,894,740	10,965,442	22,504,563	1,767,665
55145	Highland County	905,390	887,764	1,730,337	210,243
55146	Isle of Wight County	3,105,266	4,532,926	11,071,702	(681,592)
55147	James City County	12,492,414	23,305,368	50,534,974	1,639,056
55148	King George County	1,598,126	2,574,544	8,331,621	(1,990,526)
55149	King & Queen County	(146,901)	244,431	1,692,153	(910,250)
55150	King William County	596,643	1,292,789	3,692,831	(621,334)
55151	Lancaster County	2,458,574	3,328,099	6,167,993	1,045,845
55152	Lee County	2,076,673	2,980,022	6,683,710	20,585
55153	Loudoun County	59,868,574	91,388,159	211,165,662	(3,753,215)
55154	Louisa County	(529,614)	(41,534)	5,624,803	(4,522,112)
55155	Lunenburg County	1,443,315	1,963,696	3,502,918	728,545
55156	Madison County	39,170	790,386	3,368,478	(1,251,055)

**SCHEDULE D - NET PENSION LIABILITY  
POLITICAL SUBDIVISIONS**



Employer Code	Political Subdivision	6/30/2018	6/30/2019	Net Pension	Net Pension
		Net Pension Liability	Net Pension Liability	Liability 1% Decrease Discount Rate	Liability 1% Increase Discount Rate
55157	Mathews County	851,829	551,331	2,115,475	(702,831)
55158	Mecklenburg County	2,611,423	4,772,690	11,387,522	(503,692)
55159	Middlesex County	(1,555,278)	(1,061,488)	340,551	(2,183,615)
55160	Montgomery County	9,383,115	13,651,506	26,471,876	3,461,259
55162	Nelson County	1,390,382	2,439,428	4,882,507	486,563
55163	New Kent County	1,889,222	2,564,857	7,104,889	(1,032,573)
55165	Northampton County	(81,721)	963,720	5,519,706	(2,676,929)
55166	Northumberland County	1,312,568	2,153,650	4,701,128	129,949
55167	Nottoway County	(2,229,485)	(1,966,255)	(33,746)	(3,510,847)
55168	Orange County	2,409,328	2,659,856	8,183,624	(1,705,582)
55169	Page County	2,120,394	3,107,343	7,605,303	(444,067)
55170	Patrick County	3,308,584	4,730,533	8,457,602	1,760,772
55171	Pittsylvania County	5,387,683	8,219,431	17,573,291	733,957
55172	Powhatan County	2,489,735	2,986,158	6,793,503	(27,209)
55173	Prince Edward County	1,012,578	1,807,022	4,974,287	(723,376)
55174	Prince George County	10,154,131	11,334,671	20,108,001	4,330,057
55176	Prince William County	159,702,400	207,548,108	392,116,342	60,252,297
55177	Pulaski County	3,524,476	5,471,147	12,973,577	(522,495)
55178	Rappahannock County	2,011,743	2,255,986	4,365,572	572,509
55179	Richmond County	181,436	733,983	2,558,519	(716,275)
55180	Roanoke County	33,737,858	43,195,729	78,513,223	15,034,853
55181	Rockbridge County	3,639,380	5,445,977	10,290,013	1,568,537
55182	Rockingham County	11,384,384	16,558,834	33,725,367	3,037,223
55183	Russell County	4,443,758	5,981,835	10,380,574	2,473,990
55184	Scott County	4,912,334	6,447,005	10,650,057	3,094,843
55185	Shenandoah County	2,961,072	4,230,052	12,072,453	(1,955,530)
55186	Smyth County	2,952,833	4,510,620	10,478,644	(259,242)
55187	Southampton County	4,948,627	5,934,579	11,602,627	1,397,873
55188	Spotsylvania County	13,770,634	22,781,942	52,524,928	(756,611)
55189	Stafford County	19,453,816	29,526,618	60,881,995	4,669,870
55190	Surry County	1,331,134	1,933,714	4,424,886	(61,570)
55191	Sussex County	(2,400,960)	(2,181,582)	913,755	(4,657,140)
55192	Tazewell County	7,423,527	9,365,638	17,103,646	3,202,484
55193	Warren County	1,924,696	4,305,738	10,864,140	(877,582)
55195	Washington County	4,355,003	7,245,302	13,828,373	1,981,148
55196	Westmoreland County	1,665,037	2,473,394	5,916,369	(276,885)
55197	Wise County	9,252,131	11,121,734	19,092,604	4,781,705
55198	Wythe County	2,010,643	3,339,328	8,111,035	(467,893)
55199	York County	18,104,915	27,804,335	57,720,404	3,903,103
55200	City of Alexandria	66,906,959	94,109,413	177,295,323	27,798,512
55201	City of Bristol	20,249,480	23,187,165	36,982,644	12,141,439
55202	City of Buena Vista	3,143,643	4,072,537	6,686,910	1,985,361
55203	Town of St Paul	706,935	818,410	1,253,460	471,488
55204	City of Clifton Forge	690,787	1,274,014	2,550,061	252,206
55205	City of Danville	1,767,578	2,236,533	5,458,945	(345,105)
55206	City of Fredericksburg	20,905,690	26,755,650	44,303,812	12,757,324
55207	City of Hampton	120,115,368	137,279,805	214,015,982	75,883,701
55208	City of Harrisonburg	22,394,787	27,572,388	49,756,254	9,941,809
55209	City of Hopewell	16,878,552	19,442,082	33,665,302	8,063,951
55210	City of Lynchburg	97,257,448	106,357,956	153,569,771	68,583,826
55211	Town of Crewe	(556,145)	(421,580)	29,828	(775,706)
55212	City of Norfolk	3,143,580	6,041,827	21,924,558	(6,565,738)
55213	City of Petersburg	11,292,997	17,452,690	38,668,208	487,688
55214	City of Portsmouth	18,598,395	29,238,719	76,440,107	(8,456,010)



**SCHEDULE D - NET PENSION LIABILITY  
POLITICAL SUBDIVISIONS**



Employer Code	Political Subdivision	6/30/2018	6/30/2019	Net Pension	Net Pension
		Net Pension Liability	Net Pension Liability	Liability 1% Decrease Discount Rate	Liability 1% Increase Discount Rate
55215	City of Radford	6,322,340	7,963,716	15,593,694	1,867,210
55216	City of Richmond	8,346,064	12,980,010	30,185,084	(725,927)
55217	City of Roanoke	7,820,259	9,234,385	18,405,029	1,911,899
55218	Town of Craigsville	183,858	197,412	283,687	127,689
55219	City of Staunton	16,210,288	19,608,017	30,055,950	11,261,581
55220	City of Suffolk	38,796,196	50,044,096	95,223,238	14,118,042
55221	City of Williamsburg	9,849,935	11,321,851	20,220,182	4,198,203
55222	City of Winchester	7,930,078	12,236,212	28,353,055	(503,604)
55223	City of Martinsville	20,182,522	25,291,246	37,689,126	15,343,568
55224	City of Falls Church	(1,213,159)	(1,135,966)	(678,076)	(1,506,527)
55225	City of Colonial Heights	10,291,649	11,603,753	22,052,965	3,265,096
55226	Town of Front Royal	6,331,329	7,915,636	13,183,289	3,722,995
55227	Town of Boyce	(55,795)	(60,858)	(59,164)	(62,236)
55228	Town of Middletown	(158,714)	(84,655)	46,024	(185,682)
55229	Town of Chilhowie	469,460	567,333	1,116,511	132,390
55230	City of Covington	4,602,282	5,181,119	8,186,414	2,756,494
55231	Town of Floyd	82,265	114,692	163,308	76,447
55232	City of Franklin	4,913,319	4,661,627	9,453,433	824,147
55233	City of Chesapeake	128,523,356	163,243,544	290,506,459	61,285,848
55234	City of Virginia Beach	347,547,586	417,692,180	683,769,340	204,473,984
55235	City of Norton	199,442	306,523	2,726,456	(1,625,899)
55236	City of Manassas Park	1,858,002	3,338,071	9,384,637	(1,438,853)
55237	Town of Exmore	(461,983)	(487,030)	(296,176)	(636,473)
55238	Town of Pound	265,787	269,083	480,360	102,054
55239	Town of Grottoes	392,997	461,610	858,753	145,665
55240	Town of Onley	3,605	(115,852)	(60,424)	(158,948)
55241	Town of West Point	(212,954)	196,142	1,021,730	(455,858)
55242	Town of South Hill	3,481,341	4,654,061	6,644,858	3,068,767
55243	Town of Rural Retreat	39,908	66,325	162,381	(8,261)
55244	Town of Dillwyn	(8,015)	(7,829)	(5,612)	(9,541)
55245	Town of Scottsville	88,160	113,762	202,693	44,889
55246	Town of Burkeville	(66,146)	(74,056)	(54,362)	(90,333)
55247	Town of Madison	(29,843)	(46,009)	(44,051)	(47,523)
55248	Town of Pennington Gap	(201,975)	(109,960)	56,044	(239,218)
55249	Town of La Crosse	(135,800)	(94,246)	(52,654)	(127,419)
55250	Town of Rich Creek	(28,948)	(66,666)	(13,205)	(109,521)
55251	Town of White Stone	0	0	0	0
55252	Town of Windsor	(34,745)	6,491	186,745	(134,254)
55253	Town of Haysi	280,114	300,165	366,336	247,171
55254	Town of Stephens City	612,381	651,600	879,777	468,685
55255	Town of Brodnax	(55,363)	(46,626)	(31,464)	(58,644)
55256	Town of Mineral	(63,085)	(65,522)	(39,387)	(85,301)
55257	Town of Lebanon	2,856,752	3,888,464	5,073,990	2,941,518
55258	City of Newport News	(8,271,704)	(7,570,636)	1,019,459	(14,104,854)
55259	Town of Richlands	6,838,432	7,461,615	9,260,326	6,021,561
55260	Town of Haymarket	(38,900)	(183,796)	(73,339)	(269,536)
55261	Town of Lovettsville	(28,972)	(15,090)	60,666	(74,580)
55262	Town of Troutville	(2,781)	32,042	35,445	29,243
55263	Town of Buchanan	0	(1,355)	(1,355)	(1,355)
55300	Town of Abingdon	3,394,420	3,052,950	6,196,654	555,389
55301	Town of Dumfries	672,194	236,921	843,107	(246,097)
55302	Town of Iron Gate	3,569	35,042	74,087	4,209
55303	Town of Montross	(31,413)	(11,611)	32,156	(46,887)
55304	Town of South Boston	3,450,462	3,614,145	6,540,276	1,264,439



**SCHEDULE D - NET PENSION LIABILITY  
POLITICAL SUBDIVISIONS**



Employer Code	Political Subdivision	6/30/2018	6/30/2019	Net Pension	Net Pension
		Net Pension Liability	Net Pension Liability	Liability 1% Decrease Discount Rate	Liability 1% Increase Discount Rate
55305	Town of Gretna	126,431	171,653	432,694	(38,715)
55306	Town of Remington	47,895	78,320	163,463	9,486
55307	City of Lexington	2,594,884	3,489,976	6,854,745	792,222
55308	City of Waynesboro	8,963,856	11,375,251	21,430,536	3,354,982
55309	Town of Colonial Beach	(1,373,018)	(1,210,285)	(471,522)	(1,798,205)
55310	Town of Smithfield	(1,315,615)	(732,039)	825,956	(1,966,429)
55311	Town of Brookneal	389,286	461,150	677,201	287,676
55312	Town of Hamilton	79,326	116,027	215,857	35,790
55313	City of Galax	1,239,128	2,168,313	5,957,914	(859,123)
55314	Town of Jonesville	(31,446)	(4,657)	152,659	(127,618)
55315	Town of Wytheville	2,342,873	3,566,319	7,578,371	365,951
55316	City of Fairfax	38,432,892	45,157,150	67,878,845	27,078,835
55317	Town of Vienna	8,987,999	12,826,274	21,824,723	5,642,379
55318	Town of Vinton	1,688,229	2,248,075	4,828,505	192,749
55319	City of Emporia	1,327,445	2,000,522	5,495,557	(803,144)
55320	Town of Culpeper	5,745,749	6,143,928	11,972,164	1,514,811
55321	Town of Woodstock	2,283,083	2,757,312	4,688,672	1,230,873
55322	Town of Glasgow	(398,378)	(380,875)	(303,378)	(441,941)
55323	Town of Marion	3,372,924	3,434,296	5,807,192	1,533,334
55324	Town of Altavista	434,220	713,341	2,079,572	(384,007)
55325	Town of Herndon	1,562,512	3,836,373	15,180,539	(5,245,468)
55326	Town of Pearisburg	1,492,826	1,485,800	2,613,089	589,264
55327	Town of Christiansburg	7,745,060	9,268,624	16,387,476	3,640,487
55328	Town of Wakefield	(1,921)	(23,440)	12,695	(52,830)
55329	Town of Leesburg	10,978,562	16,396,917	32,176,745	3,853,771
55330	Town of Chatham	(336,066)	(295,979)	(61,762)	(480,945)
55331	Town of Bowling Green	400,847	469,116	635,726	337,409
55332	City of Manassas	22,630,425	26,468,071	48,046,567	9,360,900
55333	Town of Alberta	(131,685)	(146,331)	(124,748)	(163,493)
55334	Town of Boydton	(285,448)	(292,097)	(151,876)	(404,729)
55335	City of Salem	36,055,731	43,243,080	68,889,276	22,725,110
55336	Town of Mckenney	63,035	63,404	98,632	34,622
55337	Town of Narrows	273,058	830,986	1,396,956	379,951
55338	Town of Quantico	(159,984)	(306,524)	(257,521)	(345,598)
55339	Town of Halifax	(396,593)	(251,592)	(1,188)	(448,587)
55340	Town of Blacksburg	15,514,660	18,684,995	30,633,155	9,163,501
55341	Town of Chincoteague	372,354	746,621	1,989,692	(246,164)
55342	Town of Lawrenceville	402,119	582,595	1,107,226	159,032
55343	Town of Amherst	611,357	582,592	1,164,604	117,658
55344	Town of Stanley	9,900	364,871	764,825	45,788
55345	Town of Hillsville	856,642	1,104,022	2,113,853	304,807
55346	Town of Elkton	293,538	162,169	685,889	(250,480)
55347	Town of Bridgewater	217,189	536,501	1,919,827	(563,903)
55348	Town of Purcellville	42,714	684,977	3,002,041	(1,157,125)
55349	Town of Timberville	88,604	171,758	555,207	(136,059)
55350	Town of Wise	564,069	1,251,435	2,999,773	(142,974)
55351	Town of New Market	369,216	881,534	1,467,307	417,506
55352	Town of Tappahannock	15,319	(99,314)	652,253	(696,879)
55353	Town of Rocky Mount	3,060,604	3,205,472	5,029,730	1,750,793
55354	Town of Big Stone Gap	2,736,170	3,105,257	4,726,816	1,809,171
55355	Town of Luray	839,957	1,282,603	2,863,277	22,593
55356	Town of Stuart	174,351	182,200	182,569	181,849
55357	Town of Strasburg	62,077	424,659	2,221,730	(987,139)
55358	Town of Appomattox	(162,895)	(13,058)	384,372	(327,271)

**SCHEDULE D - NET PENSION LIABILITY  
POLITICAL SUBDIVISIONS**



Employer Code	Political Subdivision	6/30/2018 Net Pension Liability	6/30/2019 Net Pension Liability	Net Pension Liability 1% Decrease Discount Rate	Net Pension Liability 1% Increase Discount Rate
55359	Town of Clarksville	437,615	630,890	1,206,999	172,728
55360	Town of Dublin	519,016	686,945	1,305,298	187,367
55361	Town of Middleburg	173,940	220,786	618,749	(97,841)
55362	Town of Edinburg	(291,695)	(258,619)	(119,543)	(369,876)
55363	Town of Chase City	282,144	798,868	1,603,794	152,528
55364	City of Bedford	6,051,515	7,583,722	11,118,647	4,745,907
55365	City of Poquoson	1,748,915	2,980,082	7,492,880	(624,684)
55366	Town of Ashland	627,795	1,019,540	3,357,341	(839,287)
55367	Town of Broadway	316,296	469,799	977,237	65,234
55368	Town of Berryville	729,415	925,342	1,865,540	172,662
55369	Town of Tazewell	(502,338)	(177,313)	707,225	(880,750)
55370	Town of Urbanna	(325,548)	(308,022)	(219,046)	(379,572)
55371	Town of Bluefield	144,091	50,509	1,214,779	(866,274)
55372	Town of Weber City	164,437	203,088	341,584	94,672
55373	Town of Damascus	(86,704)	(112,071)	(91,971)	(127,638)
55374	Town of Hurt	312,691	248,200	367,449	153,353
55375	Town of Waverly	(509,838)	(428,382)	(160,119)	(639,381)
55376	Town of Coeburn	(326,955)	(77,961)	294,081	(376,489)
55377	Town of Dayton	285,555	21,108	422,915	(299,296)
55378	Town of Courtland	(203,106)	(180,202)	(120,398)	(228,958)
55379	Town of Cape Charles	(320,951)	(385,774)	42,680	(724,836)
55380	Town of Independence	587,672	440,047	711,338	223,674
55381	Town of Warsaw	237,286	279,857	604,444	21,205
55382	Town of Grundy	(10,811)	181,740	565,110	(126,301)
55383	Town of Warrenton	2,687,969	3,354,786	7,103,023	347,910
55384	Town of Louisa	(534,008)	(569,609)	(254,128)	(819,712)
55385	Town of Kenbridge	(74,588)	12,070	201,310	(136,636)
55386	Town of Mt Jackson	170,032	274,714	589,868	20,607
55387	Town of Pulaski	905,940	2,378,966	5,736,326	(290,695)
55388	Town of Jarratt	(17,999)	(10,318)	11,198	(28,085)
55389	Town of Pembroke	132,837	150,620	267,369	56,352
55390	Town of Parksley	29,128	(103,254)	(3,528)	(182,272)
55391	Town of Onancock	49,126	309,950	651,429	38,594
55392	Town of Victoria	(94,726)	(36,064)	226,856	(243,971)
55393	Town of Shenandoah	452,746	565,556	930,334	273,801
55394	Town of Gate City	65,905	182,443	480,610	(53,256)
55395	Town of Round Hill	(130,546)	(272,433)	(8,188)	(483,715)
55396	Town of Kilmarnock	(503,240)	(548,520)	(205,777)	(819,714)
55397	Town of Orange	1,778,129	2,270,755	3,765,514	1,087,956
55398	Town of Saltville	408,917	421,770	714,566	189,507
55399	Town of Blackstone	(1,007,077)	(87,088)	1,113,144	(1,035,548)
55400	Bedford Recreation Commission	89,912	0	0	0
55401	Southeastern Virginia Public Service Authority	(6,158,721)	(5,414,247)	13,373	(9,787,922)
55402	Pittsylvania Co Service Authority	143,369	(301,964)	(86,976)	(474,785)
55403	Rappahannock Area Office on Youth Services and Group Home Commission	(285,378)	(255,300)	(143,821)	(342,564)
55404	Appomattox Regional Library	(219,975)	(122,798)	213,264	(390,999)
55405	Staunton Redevelopment & Housing Authority	(214,772)	(148,969)	61,124	(317,032)
55406	Hampton Newport News Community Services Board	(13,033,671)	(11,142,540)	(1,285,740)	(18,917,769)
55408	C P Jones Memorial Library	60,212	81,871	144,267	31,968
55409	Southside Regional Juvenile Group Home	(220,331)	(212,477)	(141,557)	(269,781)
55411	Hampton Roads Sanitation District	20,303,776	29,058,404	62,623,977	2,307,182
55412	Peninsula Airport Commission	(261,500)	(12,435)	976,279	(800,565)
55413	Richmond Redevelopment & Housing Authority	5,454,853	6,547,011	13,701,638	770,214
55415	Chesapeake Redevelopment & Housing Authority	(1,424,671)	(1,405,976)	(176,812)	(2,392,113)

**SCHEDULE D - NET PENSION LIABILITY  
POLITICAL SUBDIVISIONS**



Employer Code	Political Subdivision	6/30/2018	6/30/2019	Net Pension	Net Pension
		Net Pension Liability	Net Pension Liability	Liability 1% Decrease Discount Rate	Liability 1% Increase Discount Rate
55416	Alexandria Renew Enterprise	4,956,676	6,079,522	12,283,144	1,081,088
55417	Norfolk Airport Authority	5,066,725	7,847,977	14,094,618	2,831,784
55418	Charlottesville Redevelopment/Housing Authority	(1,303,177)	(1,269,988)	(1,029,331)	(1,462,044)
55419	Hampton Redevelopment & Housing Authority	668,912	1,318,020	3,288,575	(269,194)
55420	Loudoun County Sanitation Authority	3,877,461	7,218,728	16,322,573	15,076
55421	Danville Redevelopment & Housing Authority	(1,347,340)	(1,310,532)	(564,503)	(1,914,371)
55422	Blacksburg-Christiansburg-VPI Water Authority	2,637,022	2,918,997	3,770,699	2,249,708
55423	Northern Virginia Juvenile Detention Home	(243,021)	(401,837)	1,483,698	(1,911,937)
55424	Hopewell Redevelopment & Housing Authority	(318,844)	(497,139)	5,205	(901,595)
55425	Colonial Behavioral Health	(1,825,838)	(1,047,016)	2,598,143	(3,968,170)
55426	Blacksburg-VPI Sanitation Authority	(116,587)	(80,605)	789,868	(789,827)
55427	Potomac River Fisheries Commission	53,492	129,177	288,716	(268)
55428	Chesapeake Bay Bridge Tunnel	10,705,534	12,265,486	18,384,807	7,361,459
55429	Alexandria Redevelopment & Housing Authority	(627,481)	(32,089)	1,816,723	(1,512,548)
55430	Albemarle County Service Authority	1,551,829	2,185,637	4,504,772	338,890
55431	Franklin Redevelopment & Housing Authority	(342,569)	(299,617)	(159,132)	(411,081)
55432	Bristol Redevelopment & Housing Authority	271,271	311,938	693,391	4,761
55433	Norfolk Redevelopment & Housing Authority	11,316,334	14,276,568	25,106,683	5,520,440
55435	Richmond Metropolitan Authority	(1,676,364)	(1,426,179)	863,634	(3,263,221)
55436	Riverside Regional Jail	(7,895,646)	(4,704,050)	3,193,049	(10,934,745)
55437	Peninsula Ports Authority	(1,103,101)	(1,169,652)	(1,130,991)	(1,201,420)
55439	Rappahannock Rapidan Planning District Comm.	(331,439)	(240,718)	(54,848)	(386,076)
55440	Shenandoah Valley Juvenile Detention Home Comm	450,731	483,191	1,282,338	(142,391)
55442	Southside Regional Library Board	33,892	30,644	164,364	(78,016)
55443	Bedford Public Library	(342,519)	(174,410)	177,143	(450,901)
55444	Eastern Shore Economic Development Commission	(436,898)	(466,070)	(466,070)	(466,070)
55445	Chesterfield County Health Center Commission	(3,664,606)	(3,350,167)	(1,389,344)	(4,904,518)
55446	Washington County Service Authority	(359,614)	67,141	2,021,518	(1,496,752)
55447	Rappahannock Area Community Services Board	(6,998,293)	(5,224,872)	608,750	(9,778,144)
55449	Hampton Roads Planning District Commission	1,159,195	1,886,072	4,010,472	194,508
55450	Meherrin Regional Library	(74,730)	(16,805)	207,212	(198,035)
55451	New River Valley Planning District Commission	(176,785)	(7,207)	383,781	(311,915)
55452	Northern Virginia Health Care Center	(3,859,661)	(3,122,451)	(89,999)	(5,528,766)
55453	Rockbridge Area Community Services Board	(1,997,845)	(1,124,528)	1,031,504	(2,816,950)
55454	Greensville-Emporia Social Services	1,326,889	1,558,971	2,446,784	851,175
55455	James City County Service Authority	523,170	1,265,328	3,723,268	(702,029)
55456	Accomack/Northampton Planning District	(390,786)	(146,389)	363,140	(552,752)
55457	Harrisonburg/Rockingham Regional Sewage Auth	379,043	431,503	1,365,723	(318,284)
55458	Wytheville Redevelopment & Housing Authority	258,118	292,411	583,273	58,076
55459	Waynesboro Redevelopment & Housing Authority	(80,002)	209,723	757,834	(233,073)
55460	Region Ten Community Services Board	(6,689,344)	(5,629,170)	1,982,163	(11,589,981)
55462	Lenowisco Planning District Commission	707,024	996,208	1,575,076	532,016
55465	Rivanna Water & Sewer Authority	2,570,815	3,325,528	6,278,943	957,760
55466	Appomattox River Water Authority	(279,290)	(477,262)	174,611	(1,000,268)
55467	Campbell County Utility Service Authority	620,687	831,536	1,630,715	197,965
55469	Eastern Shore Community Services Board	1,076,837	1,564,503	4,075,178	(447,850)
55470	Anchor Commission	(1,506,854)	(1,503,417)	(1,268,646)	(1,692,449)
55471	Central Virginia Community Services Board	(10,738,956)	(9,509,850)	(1,253,265)	(15,916,374)
55472	District 19 Community Services Board	(4,418,940)	(2,880,007)	1,934,943	(6,699,543)
55473	Hampton Road Transit	(2,860,584)	(2,320,763)	3,068,510	(6,618,776)
55474	Upper Occoquan Sewage Authority	6,633,814	8,235,922	16,892,479	1,306,762
55475	New River Valley Juvenile Detention Home	(582,302)	(481,322)	(43,971)	(825,040)
55476	Rockbridge Regional Library	46,170	183,767	413,626	(1,483)
55477	Frederick County Sanitation Authority	113,202	538,343	1,878,135	(535,454)

**SCHEDULE D - NET PENSION LIABILITY  
POLITICAL SUBDIVISIONS**



Employer Code	Political Subdivision	6/30/2018	6/30/2019	Net Pension	Net Pension
		Net Pension Liability	Net Pension Liability	Liability 1% Decrease Discount Rate	Liability 1% Increase Discount Rate
55478	Western Tidewater Community Services Board	(2,361,543)	(1,151,148)	4,474,027	(5,606,769)
55479	Cumberland Mountain Community Services Board	4,870,576	6,309,578	12,628,865	1,305,617
55480	Fredericksburg-Stafford Park Authority	(1,698,962)	(1,782,900)	(1,756,447)	(1,803,317)
55482	Middle Peninsula/Northern Neck Comm Svcs Bd	(4,784,220)	(4,402,322)	486,832	(8,267,536)
55483	Rockbridge County Public Service Authority	(73,363)	(6,278)	227,511	(192,914)
55484	Danville-Pittsylvania Community Services Board	(2,905,067)	(2,326,797)	2,085,674	(5,797,162)
55485	Crater Juvenile Detention Home Commission	53,319	132,977	817,944	(418,767)
55486	Hampton Roads Workforce Council	(2,493,483)	(2,579,491)	(1,920,995)	(3,106,031)
55487	Capital Regional Airport Commission	902,004	2,389,713	7,235,731	(1,489,670)
55488	Northwestern Community Services Board	(898,715)	198,849	3,461,021	(2,380,482)
55489	Harrisonburg/Rockingham Community Services Bd	(1,673,306)	(907,990)	1,943,947	(3,170,593)
55490	Upper Valley Regional Park Authority	74,368	86,433	96,142	78,290
55491	Middle Peninsula Regional Security Center	(979,046)	(745,960)	697,312	(1,899,125)
55492	Northern Neck Planning District Commission	(186,578)	(149,812)	18,102	(285,596)
55493	Planning District 1 Behavioral Health Services Board	(807,887)	(791,360)	(714,158)	(854,763)
55494	Rockbridge Area Social Services Board	(375,368)	(506,749)	(69,757)	(861,800)
55495	Dinwiddie County Water Authority	(219,858)	(129,551)	177,768	(378,217)
55496	Rappahannock/Rapidan Community Services Board	(9,045,859)	(8,199,937)	(4,257,009)	(11,343,845)
55497	Virginia Education Loan Authority	3,437,585	0	0	0
55498	Valley Community Services Board	(4,373,025)	(3,336,354)	835,097	(6,606,422)
55499	Eastern Shore Public Library	6,417	13,538	136,723	(85,015)
55500	Alexandria City School Board	(5,050,065)	(4,863,175)	71,484	(8,841,562)
55501	Albemarle County Schools	(1,079,558)	(275,602)	3,401,476	(3,216,611)
55502	Alleghany County School Board	(389,391)	(214,907)	890,519	(1,113,314)
55503	Charlottesville Public Schools	(456,956)	(481,302)	644,896	(1,389,670)
55504	Amherst County School Board	(1,565,707)	(1,199,096)	(181,543)	(2,020,009)
55505	Appomattox County School Board	(221,441)	(91,386)	300,509	(405,484)
55506	Arlington County Schools	1,493,744	3,566,453	10,971,733	(2,317,348)
55507	Augusta County School Board	(82,521)	428,003	1,972,056	(803,950)
55508	Bath County School Board	(92,332)	131,424	623,438	(266,294)
55509	Bedford County School Board	(1,083,310)	(74,805)	2,602,878	(2,239,208)
55510	Bland County School Board	(32,248)	(3,477)	196,965	(165,385)
55511	Botetourt County School Board	1,059,203	1,337,653	2,775,147	176,041
55512	Norfolk Public Schools	6,268,317	7,768,773	18,283,493	(727,875)
55513	Petersburg Public Schools	(119,618)	174,244	1,602,760	(982,016)
55514	Buckingham County School Board	(230,063)	(228,319)	202,111	(573,411)
55515	Radford City School Board	(195,432)	(93,790)	66,734	(224,698)
55516	Caroline County School Board	(310,273)	(140,266)	437,340	(603,970)
55517	Carroll County School Board	47,332	127,774	1,285,572	(805,054)
55518	Charles City County School Board	(296,052)	(555,770)	(410,305)	(673,552)
55519	Charlotte County School Board	(318,762)	(277,122)	46,454	(539,707)
55520	Chesterfield County School Board	14,329,459	16,290,927	29,335,317	5,801,949
55521	Clarke County School Board	(332,917)	(206,816)	144,457	(490,819)
55522	Winchester Public Schools	(336,091)	47,223	947,649	(680,213)
55523	Culpeper County School Board	(2,340,587)	(1,920,650)	(418,426)	(3,125,403)
55524	Cumberland County School Board	(534,160)	(561,290)	(220,755)	(835,656)
55525	Dickenson County School Board	6,899,189	7,002,716	8,265,338	5,978,313
55526	Dinwiddie County Public Schools	328,871	400,086	1,250,161	(289,582)
55528	Essex County School Board	91,142	267,464	741,040	(117,531)
55530	Covington School Board	471,884	617,601	928,506	365,389
55531	Floyd County School Board	1,700,268	1,778,767	2,608,908	1,106,480
55532	Fluvanna County Public Schools	(671,279)	(404,456)	469,985	(1,104,223)
55533	Chesapeake Public Schools	12,500,147	15,609,443	28,170,503	5,508,557
55534	Virginia Beach City School Board	12,290,943	21,008,282	49,043,588	(1,550,755)

**SCHEDULE D - NET PENSION LIABILITY  
POLITICAL SUBDIVISIONS**



Employer Code	Political Subdivision	6/30/2018 Net Pension Liability	6/30/2019 Net Pension Liability	Net Pension Liability 1% Decrease Discount Rate	Net Pension Liability 1% Increase Discount Rate
55535	Giles County Schools	287,417	262,995	837,815	(194,773)
55536	Gloucester County School Board	(103,529)	6,728	2,216,809	(1,773,915)
55537	Goochland County School Board	(39,041)	80,064	595,576	(338,464)
55538	Grayson County School Board	96,209	292,435	942,168	(234,640)
55539	Greene County Schools	(280)	115,583	1,163,171	(730,984)
55540	Greensville County School Board	(123,649)	21,437	593,412	(443,048)
55541	Halifax County School Board	(97,589)	178,828	1,517,467	(906,649)
55542	Hanover County School Board	(3,248,084)	(2,691,619)	174,717	(5,003,611)
55543	Henrico County Schools	2,661,005	3,073,656	3,894,484	2,414,374
55544	Henry County Public Schools	744,883	1,288,872	3,119,136	(194,240)
55545	Highland County Public Schools	454,006	490,404	644,187	365,654
55546	Isle of Wight County Schools	(4,941)	(92,572)	564,796	(621,420)
55548	King George County School Board	467,494	820,529	1,860,147	(16,422)
55549	King & Queen County School Board	(663,039)	(707,462)	(404,108)	(951,926)
55550	King William County Schools	(388,503)	(125,674)	331,739	(492,197)
55551	Lancaster County School Board	224,132	328,787	731,032	3,088
55552	Lee County School Board	6,685,054	7,064,752	8,648,959	5,782,928
55553	Loudoun County School Board	3,622,671	14,274,518	37,494,408	(4,169,479)
55554	Louisa County Public Schools	(802,980)	(829,696)	914,367	(2,236,421)
55555	Lunenburg County School Board	(391,058)	(283,282)	28,503	(532,977)
55556	Madison County School Board	(790,930)	(728,497)	(309,576)	(1,063,843)
55557	Mathews County School Board	624,388	790,975	1,223,235	439,498
55558	Mecklenburg County Schools	529,375	729,072	1,339,246	236,255
55559	Middlesex County School Board	428,369	537,117	862,580	273,381
55560	Montgomery County School Board	4,595,149	4,053,608	7,354,643	1,420,103
55562	Nelson County Public Schools	396,776	446,062	1,341,161	(276,012)
55563	New Kent County Schools	59,305	256,302	969,438	(313,519)
55565	Northampton County Schools	(90,764)	(46,461)	336,025	(355,090)
55566	Northumberland Co School Board	621,152	793,416	1,261,908	412,357
55567	Nottoway County School Board	(288,478)	(203,291)	504,486	(774,706)
55568	Orange County Public Schools	(864,018)	(711,482)	400,538	(1,605,369)
55569	Page County Public Schools	731,398	1,005,352	1,933,070	257,367
55570	Patrick County Public Schools	174,868	416,546	1,232,697	(241,101)
55571	Pittsylvania County School Board	699,964	970,974	2,557,859	(309,778)
55572	Powhatan County School Board	(341,327)	(170,441)	881,415	(1,016,301)
55573	Prince Edward County Schools	(112,524)	38,875	481,961	(319,547)
55574	Prince George County School Board	1,237,478	1,613,729	3,590,500	12,746
55576	Prince William County Schools	4,983,577	10,551,041	37,673,081	(11,148,089)
55577	Pulaski County School Board	52,399	504,527	1,908,159	(620,624)
55578	Rappahannock County Schools	183,533	276,989	552,644	53,386
55579	Richmond County Public Schools	(108,305)	(79,059)	4,552	(146,110)
55580	Roanoke County School Board	(1,844,862)	(793,372)	2,509,054	(3,473,265)
55581	Rockbridge County Schools	17,808	(18,417)	765,586	(650,107)
55582	Rockingham County School Board	(457,774)	480,756	4,474,079	(2,751,405)
55583	Russell County School Board	5,668,828	6,573,850	8,572,605	4,962,316
55584	Scott County Schools	254,175	156,801	1,294,773	(762,393)
55585	Shenandoah County School Board	41,325	373,831	1,869,443	(833,947)
55586	Smyth County School Board	1,340,058	1,261,145	2,669,811	122,816
55587	Southampton County School Board	(845,094)	(803,893)	(324,389)	(1,192,495)
55588	Spotsylvania County School Board	114,428	849,562	4,494,658	(2,069,005)
55589	Stafford County Schools	19,878	617,513	4,351,625	(2,368,708)
55590	Surry County Public Schools	865,204	877,841	1,559,172	328,356
55591	Sussex County School Board	(378,538)	(264,858)	151,797	(599,546)
55592	Tazewell County Schools	5,482,047	6,354,336	9,267,368	3,999,617



**SCHEDULE D - NET PENSION LIABILITY  
POLITICAL SUBDIVISIONS**



Employer Code	Political Subdivision	6/30/2018	6/30/2019	Net Pension	Net Pension
		Net Pension Liability	Net Pension Liability	Liability 1% Decrease Discount Rate	Liability 1% Increase Discount Rate
55593	Warren County School Board	(634,502)	(799,752)	162,649	(1,574,670)
55595	Washington County School Board	1,127,848	1,335,882	2,786,910	159,873
55596	Westmoreland County School Board	327,791	658,653	1,135,785	272,605
55597	Wise County Schools	3,825,382	4,005,588	5,411,732	2,869,167
55598	Wythe County School Board	397,278	652,820	1,358,289	85,957
55599	York County School Board	(198,995)	587,599	3,694,845	(1,913,515)
55600	Accomack County School Board	(1,067,412)	(716,919)	661,826	(1,831,588)
55601	Bristol Virginia School System	374,431	531,102	825,661	294,413
55602	Buena Vista City Public Schools	(308,765)	(294,612)	(165,869)	(399,115)
55603	Amelia County Public Schools	(167,053)	(125,270)	310,092	(474,820)
55605	Danville School Board	(362,167)	(71,290)	904,588	(861,324)
55606	Franklin City Public Schools	(121,552)	(25,077)	198,767	(206,153)
55607	Lexington City Public Schools	(191,555)	(184,647)	(157,196)	(206,989)
55608	Harrisonburg City School Board	(862,017)	(631,286)	217,890	(1,319,868)
55609	Hopewell Public Schools	1,167,990	1,816,410	2,713,445	1,091,143
55610	Lynchburg School Board	(202,054)	(88,082)	1,657,717	(1,494,956)
55611	Fauquier County School Board	(1,854,624)	(1,065,692)	2,050,220	(3,558,682)
55612	Brunswick County Public Schools	(573,004)	(367,682)	192,271	(821,830)
55613	P D Pruden Vocational-Technical Center	(144,485)	58,820	62,546	55,779
55614	Portsmouth School Board	7,099,810	8,401,988	12,878,805	4,793,758
55615	Campbell County School Board	389,172	834,317	2,254,750	(316,859)
55616	Richmond City Schools	(43,747)	1,349,101	7,757,375	(3,828,261)
55617	Roanoke City Schools	(1,310,207)	(1,207,418)	(836,559)	(1,495,740)
55619	Staunton City School Board	292,033	248,054	690,960	(110,531)
55620	Suffolk City School Board	(274,788)	270,635	3,785,387	(2,560,640)
55622	Craig County School Board	12,072	97,399	323,830	(85,316)
55623	Martinsville City School Board	1,433,256	1,549,002	1,951,475	1,223,222
55624	Appomattox Regional Governor's School	(14,701)	(12,763)	15,850	(36,232)
55625	Colonial Heights City Schools	(230,672)	(43,923)	504,956	(489,930)
55632	City of Manassas School Board	(74,949)	169,829	2,541,334	(1,715,069)
55633	Franklin County Schools	1,245,547	2,241,786	4,994,374	19,845
55634	Frederick County School Board	(1,319,735)	(309,529)	2,619,228	(2,664,619)
55635	City of Salem Schools	(505,064)	(435,809)	149,984	(905,753)
55636	Manassas Park City Schools	(877,103)	(767,412)	(345,072)	(1,104,150)
55637	Newport News Public Schools	(1,648,474)	(1,409,044)	(791,934)	(1,885,553)
55708	Waynesboro City Schools	(403,638)	(301,468)	105,131	(630,072)
55710	Valley Vocational-Technical Center	(14,009)	(99,289)	(73,419)	(120,047)
55711	New Horizons Technical Center	315,706	362,102	492,020	256,952
55713	Galax City Schools	190,678	252,830	516,359	38,260
55714	Norton City Schools	(348,704)	(328,821)	(145,308)	(477,601)
55802	Williamsburg-James City County Schools	(1,819,117)	(1,738,743)	576,264	(3,606,780)
55803	Poquoson City School Board	191,733	247,063	494,857	47,388
55806	Fredericksburg City Public Schools	(558,091)	(344,987)	218,473	(802,956)
55807	Hampton City Schools	1,427,290	1,901,590	4,980,141	(569,548)
55813	Buchanan County School Board	7,414,528	8,073,299	9,899,186	6,593,774
55814	Jackson River Vocational Technical Center	(10,242)	4,427	38,804	(23,335)
55815	Northern Neck Regional Vocational Center	13,861	16,616	35,361	1,114
55858	Peumansend Creek Jail Authority	0	(162,089)	(162,089)	(162,089)
55859	Williamsburg Area Transit Authority	0	(1,251,242)	(1,251,242)	(1,251,242)
55860	Middle Peninsula Juvenile Detention Commission	0	(2,549,306)	(2,549,306)	(2,549,306)
55861	Breaks Interstate Park	0	(203,934)	(203,924)	(203,949)
55862	Crater Criminal Justice Training Academy	(23,758)	(17,344)	(7,465)	(25,050)
55863	Central Shenandoah Criminal Justice Training Academy	(39,725)	(49,797)	(30,227)	(64,734)
55864	New River Valley Emergency Communications Regional Authority	(45,103)	(139,229)	(58,142)	(199,995)



**SCHEDULE D - NET PENSION LIABILITY  
POLITICAL SUBDIVISIONS**



Employer Code	Political Subdivision	6/30/2018	6/30/2019	Net Pension	Net Pension
		Net Pension Liability	Net Pension Liability	Liability 1% Decrease Discount Rate	Liability 1% Increase Discount Rate
55865	Maury Service Authority	(30,684)	(67,626)	(26,220)	(100,722)
55866	Hampton Roads Transportation Accountability Commission	(12,297)	(22,645)	763	(41,400)
55867	Pamunkey Regional Library	61,592	222,232	820,408	(260,053)
55868	Northern Va Transit Authority	32,752	42,494	134,153	(31,233)
55869	Rsw Regional Jail Authority	(939,539)	(1,080,544)	(376,953)	(1,615,807)
55870	Bedford Regional Water Authority	223,404	501,911	1,445,898	(233,058)
55871	Portsmouth Redevelopment And Housing Authority	920,394	1,260,655	1,740,572	881,222
55872	Southwest Regn Recreation Auth	(88,347)	(86,200)	(65,391)	(102,270)
55873	Roanoke Redevlop & Housing Aut	(525,708)	(510,172)	(164,164)	(786,052)
55874	Meherrin River Regnl Jail Auth	(1,492,994)	(1,663,120)	(632,331)	(2,455,839)
55875	Woodway Water Authority	(50,931)	(44,107)	(14,774)	(66,119)
55876	Bristol Virginia Utilities Authority	(2,237,453)	(1,629,463)	(76,953)	(2,847,318)
55877	Washington Metro Area Transit Commission	231,553	232,224	379,266	114,773
55878	Mt Rogers Community Services Board	3,990,844	5,626,062	12,752,965	4,649
55879	Lonesome Pine Soil & Water Conservation District	1,155	5,248	16,055	(3,431)
55880	Big Sandy Soil & Water & Conservation District	(11,931)	(9,355)	657	(17,310)
55881	Virginia's Region 2000 Local Government Council	(1,065,296)	(1,104,372)	(717,066)	(1,412,186)
55882	Middle Peninsula Planningdistrict Commission	8,337	29,544	144,163	(62,646)
55883	Western Virginia Regional Jail Authority	(5,070,114)	(4,874,473)	(2,232,800)	(6,910,108)
55884	Halifax Service Authority	(443,518)	(58,682)	278,559	(327,169)
55885	Fort Monroe Area Development Authority	4,659	0	0	0
55886	Russell County Public Service Authority	(50,106)	(24,337)	88,588	(113,302)
55887	Piedmont Community Services Board	(1,672,579)	(1,215,255)	998,829	(2,951,508)
55888	Blue Ridge Behavioral Healthcare	(6,658,974)	(6,626,680)	(3,673,979)	(8,930,604)
55889	Skyline Soil & Water Conservation District	122,047	162,478	261,921	82,599
55890	Middle River Regional Jail Authority	(3,202,390)	(3,175,728)	(863,670)	(4,991,744)
55891	Tidewater Soil & Water Conservation District	(13,138)	(12,633)	15,704	(34,492)
55892	Big Stone Gap Redevelopment And Housing Authority	70,072	115,448	227,746	27,808
55893	Eastern Shore Soil & Water Conservation District	(27,348)	(9,202)	63,258	(65,848)
55894	Town of Boykins	(46,553)	(46,833)	(33,363)	(57,613)
55895	Town of Gordonsville	81,245	112,216	361,424	(84,247)
55896	Virginia Resources Authority	(449,298)	(136,287)	231,420	(417,380)
55897	Prince William County Service Authority	631,514	2,043,180	9,131,530	(3,573,628)
55898	Western Virginia Water Authority	(1,185,812)	(451,677)	2,035,251	(2,407,843)
55899	Shenandoah Valley Regional Airport Commission	180,214	311,127	699,351	5,380
55900	Alleghany Highlands Community Services Board	(557,833)	(60,124)	1,198,826	(1,052,989)
55901	Brunswick Industrial Development Authority	(70,548)	(49,269)	(13,185)	(78,368)
55902	Northern Neck/Essex County Group Home Comm	(48,476)	(23,159)	63,423	(93,649)
55903	State Education Assistance Authority	2,841,768	0	0	0
55904	Appalachian Juvenile Commission	1,082,133	1,222,207	2,189,128	459,940
55905	Goochland/Powhatan Community Services Board	(1,675,846)	(1,231,411)	(138,743)	(2,098,354)
55906	Suffolk Redevelopment & Housing Authority	(1,201,167)	(1,264,840)	(758,539)	(1,671,142)
55907	Virginia Small Business Financing Authority	514,117	0	0	0
55908	Lee County Redevelopment & Housing Authority	452,599	498,054	755,644	292,100
55909	Henry County Public Service Authority	629,591	1,293,878	3,086,413	(141,049)
55910	Southside Planning District Commission	816,681	978,626	1,508,284	557,073
55911	Economic Development Authority - Henrico Co	83,483	96,273	324,380	(90,321)
55912	Augusta County Service Authority	576,193	953,459	3,404,845	(998,608)
55914	Rappahannock Juvenile Center	(250,272)	234,387	1,549,060	(807,035)
55915	Cumberland Plateau Regional Housing Authority	(208,707)	(362,526)	(42,664)	(617,601)
55918	Amherst County Service Authority	333,404	488,863	1,248,473	(120,969)
55919	Pepper's Ferry Regional Wastewater Authority	517,323	793,246	1,320,817	368,878
55920	Rappahannock Regional Jail	(1,230,499)	162,154	7,059,565	(5,259,726)
55921	Thomas Jefferson Planning District Commission	(385,380)	(332,471)	(97,318)	(517,105)

**SCHEDULE D - NET PENSION LIABILITY  
POLITICAL SUBDIVISIONS**



Employer Code	Political Subdivision	6/30/2018	6/30/2019	Net Pension	Net Pension
		Net Pension Liability	Net Pension Liability	Liability 1% Decrease Discount Rate	Liability 1% Increase Discount Rate
55922	Piedmont Regional Jail	963,415	2,494,042	4,888,902	596,213
55923	Nelson County Service Authority	(290,720)	(363,761)	181,588	(791,379)
55924	Coeburn-Norton-Wise Water Treatment Authority	25,647	118,643	489,123	(174,408)
55925	Fauquier County Water & Sanitation Authority	(133,634)	313,884	1,563,766	(664,221)
55926	Scott County Soil & Water Conservation District	22,276	58,648	143,702	(7,198)
55927	New River Resource Authority	332,274	393,335	930,774	(31,890)
55928	Scott County Water & Sewerage Authority	248,211	363,201	743,720	56,921
55929	Greensville County Water & Sewer Authority	220,322	440,514	1,198,613	(160,961)
55930	Petersburg Redevelopment & Housing Authority	237,403	317,092	979,018	(216,248)
55931	Central Rappahannock Regional Library	1,051,251	1,943,853	4,636,622	(203,611)
55932	Virginia Coalfield Economic Development Auth	213,500	288,362	539,419	87,163
55933	Central Virginia Regional Jail	1,116,104	865,674	3,095,910	(886,946)
55934	Thomas Jefferson Soil & Water Conservation Dist	79,566	96,378	229,027	(6,535)
55936	Commonwealth Regional Council	397,295	306,112	526,483	130,279
55937	Wythe-Grayson Regional Library	(244,300)	(187,361)	(31,423)	(311,685)
55938	Colonial Soil & Water Conservation District	77,301	112,655	216,876	29,090
55939	Rivanna Solid Waste Authority	154,805	222,897	473,539	18,374
55940	Monacan Soil & Water Conservation District	119,259	174,291	311,665	64,566
55941	Robert E Lee Soil & Water Conservation District	24,526	39,886	122,334	(22,294)
55942	Tri-County/City Soil & Water Conservation Dist	(49,633)	(26,030)	38,129	(78,070)
55944	Central Virginia Waste Management Authority	3,349	68,361	369,389	(170,254)
55945	Lonesome Pine Regional Library	80,605	287,331	949,695	(250,743)
55946	Virginia Peninsulas Public Service Authority	(672,004)	(503,186)	115,446	(1,003,620)
55947	Tidewater Youth Services Commission	(1,093,481)	(736,205)	683,117	(1,862,325)
55948	Virginia Highlands Airport Commission	47,681	81,110	180,410	4,181
55949	Western Tidewater Regional Jail	1,208,343	1,958,151	6,077,621	(1,326,714)
55950	Scott County Redevelopment & Housing Authority	384,104	697,265	880,795	549,158
55951	Handley Regional Library	(227,948)	(163,559)	201,204	(455,913)
55952	Northern Neck Regional Jail	(298,928)	(192,721)	1,860,179	(1,805,152)
55953	Montgomery Regional Solid Waste Authority	60,576	169,591	537,483	(124,897)
55954	Potomac & Rappahannock Transportation Commission	(552,045)	366,784	3,069,540	(1,775,482)
55955	Giles County Public Service Authority	89,117	147,632	373,741	(33,333)
55956	South Central Wastewater Authority	81,482	201,913	851,951	(315,389)
55957	Wise County Redevelopment & Housing Authority	1,031,352	1,069,767	1,686,713	567,495
55958	Prince William Soil & Water Conservation District	(190,070)	(167,915)	(95,587)	(222,198)
55959	Hampton Roads Regional Jail Authority	1,863,442	3,992,349	10,478,313	(1,189,736)
55960	Castlewood Water & Sewage Authority	(116,757)	(24,180)	81,827	(106,478)
55961	Pamunkey Regional Jail	(488,083)	175,577	3,226,470	(2,232,564)
55962	Charlottesville-Albemarle Airport Authority	894,945	1,094,760	1,971,169	398,297
55963	Virginia Peninsula Regional Jail	(2,854,420)	(3,208,910)	(1,344,140)	(4,685,921)
55964	Virginia Biotechnology Research Park Authority	(355,357)	(257,202)	(17,088)	(449,256)
55965	Peumansend Creek Regional Jail	0	0	0	0
55966	Blue Ridge Regional Jail Authority	(1,883,597)	(935,618)	5,574,143	(6,099,912)
55967	Massanutten Regional Library	(228,475)	(144,200)	161,151	(386,618)
55968	Albemarle-Charlottesville Regional Jail	141,926	998,902	5,187,315	(2,310,071)
55969	Culpeper Soil & Water Conservation District	(39,702)	(4,518)	162,288	(133,026)
55970	New River Valley Regional Jail	(4,773,527)	(3,585,640)	330,190	(6,649,017)
55971	Sussex Service Authority	(496,334)	(407,593)	(25,892)	(704,204)
55972	Big Walker Soil & Water Conservation District	5,334	19,724	76,548	(24,444)
55973	Peter Francisco Soil & Water Conservation District	1,142	27,334	91,164	(21,433)
55974	Peaks of Otter Soil & Water Conservation District	(30,651)	(84,542)	(67,907)	(95,947)
55975	New River Soil & Water Conservation District	32,757	70,712	146,111	11,839
55977	Southside Regional Jail	(357,360)	116,766	1,221,302	(755,458)
55978	Evergreen Soil & Water Conservation District	50,367	34,159	84,442	(3,810)

**SCHEDULE D - NET PENSION LIABILITY  
POLITICAL SUBDIVISIONS**



Employer Code	Political Subdivision	6/30/2018 Net Pension Liability	6/30/2019 Net Pension Liability	Net Pension Liability 1% Decrease Discount Rate	Net Pension Liability 1% Increase Discount Rate
55979	Roanoke Higher Education Authority	(345,947)	(221,050)	90,230	(467,582)
55981	John Marshall Soil & Water Conservation District	(33,639)	105,209	228,283	7,224
55982	Daniel Boone Soil & Water Conservation District	5,136	14,798	62,793	(23,264)
55983	Southside Community Services Board	(561,068)	(169,508)	2,428,653	(2,240,800)
55984	Northern Shenandoah Valley Regional Commission	(260,925)	(199,268)	(36,186)	(325,445)
55985	Tazewell Soil & Water Conservation District	19,542	43,547	71,248	21,363
55987	Richmond Regional Planning District Committee	521,969	584,259	1,124,113	157,784
55988	Henricopolis Soil & Water Conservation District	(42,779)	(29,291)	2,376	(52,479)
55989	Piedmont Regional Juvenile Detention Center	(257,320)	(230,465)	(47,248)	(376,737)
55990	Roanoke River Service Authority	(99,003)	(78,043)	24,215	(158,867)
55991	Lee County Public Service Authority	(235,302)	(199,092)	(72,241)	(298,570)
55992	Blue Ridge Juvenile Detention Center	(23,970)	169,897	745,322	(280,760)
55993	Ferrum Water & Sewage Authority	(35,503)	(26,093)	26,660	(68,028)
55994	Wise County Public Service Authority	(332,977)	(322,870)	(40,205)	(546,777)
55995	Holston River Soil & Water Conservation District	(39,112)	(8,960)	60,994	(62,305)
55996	New River Valley Community Services Board	(6,244,150)	(6,002,766)	597,688	(11,100,709)
55997	Institute For Advanced Learning And Research	(760,452)	(667,943)	(295,486)	(955,492)
55998	Southwest Virginia Regional Jail Authority	(3,293,684)	(2,088,531)	3,155,798	(6,211,050)
55999	Clinch Valley Soil & Water Conservation District	(55,764)	(51,970)	(23,235)	(73,855)
	Total Political Subdivisions	2,194,911,952	2,947,729,307	6,063,119,566	462,728,678

# SCHEDULE E - TOTAL PENSION LIABILITY AND FIDUCIARY NET POSITION POLITICAL SUBDIVISIONS



Change in Total Pension Liability (TPL)

Employer Code	Political Subdivision	Service Cost	Interest	Benefit Changes	Difference Between Expected and Actual Experience		Changes of Assumptions		Refunds of Contributions	Net Change in TPL	TPL - Beginning	TPL - Ending
55100	Accomack County	1,268,964	4,032,880	0	161,557	1,720,389	(3,203,158)	(231,480)	3,749,152	59,329,884	63,079,036	
55101	Albemarle County	4,971,334	12,869,580	0	1,181,067	6,133,173	(8,463,687)	(232,056)	16,459,411	188,199,018	204,658,429	
55102	Alleghany County	895,095	2,606,495	0	(442,701)	1,138,701	(1,910,129)	(73,972)	2,213,489	38,227,700	40,441,189	
55103	Amelia County	509,458	1,038,474	0	198,159	455,530	(687,209)	(20,098)	1,494,314	15,189,000	16,683,314	
55104	Amherst County	1,035,596	2,944,486	0	(24,423)	1,266,837	(2,046,289)	(87,869)	3,088,338	43,131,161	46,219,499	
55105	Appomattox County	470,340	1,696,748	0	402,255	709,716	(1,461,008)	(28,369)	1,789,682	24,983,952	26,773,634	
55107	Augusta County	2,348,634	6,400,578	0	307,198	2,983,642	(4,661,105)	(106,534)	7,272,413	93,820,643	101,093,056	
55108	Bath County	295,444	978,929	0	64,258	439,150	(734,543)	(20,476)	1,022,762	14,362,211	15,384,973	
55109	Bedford County	2,021,050	4,947,523	0	283,759	2,366,146	(3,228,953)	(328,084)	6,061,441	72,457,419	78,518,860	
55110	Bland County	283,366	659,526	0	242,748	319,621	(488,736)	(1,395)	1,015,130	9,666,866	10,681,996	
55111	Botetourt County	1,433,860	3,386,772	0	(708,377)	1,564,443	(2,087,391)	(50,914)	3,538,393	49,451,616	52,990,009	
55112	Brunswick County	549,592	1,527,260	0	419,663	756,466	(817,221)	(35,106)	2,400,654	22,244,157	24,644,811	
55113	Buchanan County	1,027,998	3,910,261	0	880,512	1,791,191	(2,876,729)	(3,212)	4,730,021	57,300,848	62,030,869	
55114	Buckingham County	454,381	1,316,068	0	49,587	587,817	(694,901)	(59,552)	1,653,400	19,178,205	20,831,605	
55115	Campbell County	1,591,339	4,784,393	0	(206,618)	2,192,088	(3,089,333)	(104,146)	5,167,723	69,945,209	75,112,932	
55116	Caroline County	1,481,996	3,474,793	0	(181,649)	1,678,455	(1,770,630)	(121,511)	4,396,597	50,668,402	55,064,999	
55117	Carroll County	772,905	2,473,345	0	452,306	1,125,677	(1,793,801)	(49,838)	2,980,594	36,255,322	39,235,916	
55118	Charles City County	316,317	1,066,135	0	922	459,384	(841,627)	(7,964)	993,167	15,655,290	16,648,457	
55119	Charlotte County	521,323	1,674,926	0	(386,303)	738,328	(1,221,367)	(3,007)	1,323,900	24,539,701	25,863,601	
55120	Chesterfield County	23,887,734	73,176,982	0	(2,807,910)	33,012,481	(53,158,914)	(1,377,081)	72,733,292	1,072,653,458	1,145,386,750	
55121	Clarke County	1,496,990	4,496,565	0	(379,336)	631,784	(834,014)	(17,545)	1,426,444	21,805,280	23,231,724	
55122	Craig County	250,942	524,921	0	(77,033)	208,309	(415,488)	(2,114)	489,537	7,707,675	8,197,212	
55123	Culpeper County	2,118,038	4,464,775	0	78,323	2,234,708	(2,418,842)	(152,279)	6,324,723	65,068,060	71,392,783	
55124	Cumberland County	369,121	981,023	0	201,760	465,961	(503,532)	(6,600)	1,507,733	14,269,679	15,777,412	
55125	Dickenson County	648,390	2,296,932	0	816,681	1,065,961	(1,936,386)	(43,604)	2,847,974	33,803,310	36,651,284	
55126	Dinwiddie County	1,274,950	2,570,094	0	(543,998)	1,163,797	(1,770,630)	(57,618)	2,636,595	37,629,750	40,266,345	
55128	Essex County	503,727	1,079,088	0	18,877	459,815	(820,422)	(18,054)	1,223,031	15,834,780	17,057,811	
55130	Fauquier County	4,430,044	8,715,293	0	77,578	4,327,503	(4,277,217)	(117,127)	13,156,074	126,701,356	139,857,430	
55131	Floyd County	455,364	1,222,867	0	318,165	565,698	(846,687)	(24,834)	1,690,573	17,905,287	19,595,860	
55132	Fluvanna County	789,985	1,601,171	0	294,773	741,345	(1,028,859)	(18,458)	2,379,957	23,397,530	25,777,487	
55133	Franklin County	1,662,664	4,366,029	0	(42,359)	1,949,320	(3,211,425)	(139,736)	4,584,493	64,047,417	68,631,910	
55134	Frederick County	5,214,044	11,198,470	0	875,768	5,685,611	(6,287,941)	(265,337)	16,420,615	163,254,788	179,675,403	
55135	Giles County	689,648	1,748,924	0	(63,790)	800,526	(1,683,790)	(15,594)	1,475,924	25,834,324	27,310,248	
55136	Gloucester County	1,698,206	4,558,992	0	392,718	2,097,224	(2,684,398)	(30,108)	6,032,634	66,485,715	72,518,349	
55137	Goochland County	1,391,535	2,347,851	0	(445,032)	1,112,814	(1,370,293)	(116,223)	2,920,652	34,283,985	37,204,637	
55138	Grayson County	524,211	1,583,972	0	586,404	666,915	(1,234,531)	(73,734)	2,053,237	23,282,304	25,335,541	
55139	Greene County	613,296	1,433,534	0	(57,217)	656,950	(956,995)	(33,304)	1,656,264	20,974,211	22,630,475	
55140	Greensville County	495,208	1,556,624	0	(412,720)	687,113	(1,361,968)	(22,217)	942,040	22,929,576	23,871,616	
55141	Halifax County	797,165	2,671,069	0	178,622	1,171,549	(1,892,179)	(147,952)	2,778,274	39,178,197	41,956,471	
55142	Hanover County	7,696,287	17,771,484	0	232,863	8,940,696	(8,585,531)	(377,222)	25,678,577	258,359,718	284,038,295	
55143	Henrico County	31,637,653	96,810,546	0	(6,213,104)	41,782,541	(69,472,874)	(1,909,996)	92,634,566	1,418,699,240	1,511,334,006	
55144	Henry County	1,896,600	5,718,525	0	529,829	2,553,947	(3,995,883)	(153,224)	6,549,794	83,767,769	90,317,563	
55145	Highland County	154,618	491,087	0	(212,208)	189,970	(289,585)	0	333,882	7,160,314	7,494,196	
55146	Isle of Wight County	1,568,075	3,251,497	0	63,445	1,475,910	(2,154,003)	(127,524)	4,077,400	47,590,717	51,668,117	
55147	James City County	4,329,341	12,600,514	0	1,286,792	5,993,876	(8,062,949)	(128,725)	16,018,849	184,103,185	200,122,034	
55148	King George County	1,195,868	2,614,147	0	(244,827)	1,273,021	(1,355,735)	(57,823)	3,424,651	38,051,737	41,476,388	
55149	King & Queen County	298,824	728,937	41,062	47,134	322,723	(487,380)	(7,451)	943,859	10,660,795	11,604,654	
55150	King William County	461,711	1,160,608	0	211,545	537,672	(676,029)	(18,318)	1,677,189	16,927,291	18,604,480	
55151	Lancaster County	601,265	1,543,490	0	228,160	638,465	(1,200,070)	(7,392)	1,803,918	22,653,590	24,457,508	
55152	Lee County	158,996	1,904,254	0	28,476	814,648	(1,414,927)	(50,205)	1,801,242	27,936,193	29,737,435	
55153	Loudoun County	26,173,780	52,327,222	0	6,683,672	26,646,550	(26,782,383)	(634,240)	84,414,601	761,240,058	845,654,659	
55154	Louisa County	1,391,923	2,631,140	0	(665,636)	1,262,504	(1,662,409)	(106,981)	2,850,541	38,472,405	41,322,946	
55155	Lunenburg County	235,665	865,998	0	150,972	342,586	(699,410)	(4,615)	891,196	12,723,418	13,614,614	
55156	Madison County	606,878	1,189,868	0	182,252	564,680	(958,830)	(77,883)	1,506,965	17,516,465	19,023,430	
55157	Mathews County	332,918	877,257	0	(621,810)	352,267	(576,149)	(1,065)	363,418	12,820,847	13,184,265	

# SCHEDULE E - TOTAL PENSION LIABILITY AND FIDUCIARY NET POSITION POLITICAL SUBDIVISIONS



Change in Total Pension Liability (TPL)

Employer Code	Political Subdivision	Service Cost	Interest	Benefit Changes	Difference Between Expected and Actual Experience		Changes of Assumptions		Refunds of Contributions	Net Change in TPL	TPL - Beginning	TPL - Ending
55158	Mecklenburg County	907,552	3,134,491	0	739,382	1,451,726	(2,208,562)	(32,342)	3,992,247	45,898,892	49,891,139	
55159	Middlesex County	346,768	715,335	0	177,466	316,710	(428,320)	(4,514)	1,123,445	10,435,489	11,558,934	
55160	Montgomery County	2,016,917	6,060,068	0	1,439,191	2,828,625	(4,165,140)	(71,861)	8,107,800	88,690,895	96,798,695	
55162	Nelson County	447,108	1,285,306	0	518,742	542,873	(1,079,229)	(31,224)	1,683,576	18,916,747	20,600,323	
55163	New Kent County	1,156,134	2,032,091	0	(291,031)	1,004,421	(1,030,951)	(47,145)	2,823,519	29,568,926	32,392,445	
55165	Northampton County	967,981	2,289,392	0	144,128	1,021,717	(1,406,701)	(98,097)	2,918,420	33,458,002	36,376,422	
55166	Northumberland County	449,055	1,253,243	0	316,890	561,833	(955,579)	(2,336)	1,623,106	18,382,433	20,005,539	
55167	Nottoway County	319,547	1,046,566	0	(195,804)	428,306	(782,576)	(19,136)	796,903	15,351,794	16,148,697	
55168	Orange County	1,263,096	2,567,431	0	(959,010)	1,227,975	(1,538,801)	(107,095)	2,453,596	37,500,530	39,954,126	
55169	Page County	883,870	2,077,466	0	26,594	996,855	(1,426,455)	(16,652)	2,541,678	30,399,637	32,941,315	
55170	Patrick County	765,732	1,754,022	0	616,890	826,679	(1,242,288)	(12,512)	2,708,523	25,684,854	28,393,377	
55171	Pittsylvania County	1,566,727	4,787,083	0	687,864	2,091,004	(3,615,549)	(153,141)	5,363,988	70,271,242	75,635,230	
55172	Powhatan County	1,003,655	1,620,934	0	(222,879)	845,212	(858,321)	(138,427)	2,250,174	23,654,576	25,904,750	
55173	Prince Edward County	568,188	1,607,590	0	46,873	703,479	(1,069,524)	(125,893)	1,730,713	23,563,285	25,293,998	
55174	Prince George County	1,719,670	4,349,151	0	(731,696)	1,933,171	(2,904,718)	(134,712)	4,230,866	63,650,437	67,881,303	
55176	Prince William County	35,161,768	88,053,495	0	7,502,666	40,797,554	(58,626,837)	(1,280,217)	111,608,429	1,287,860,595	1,399,469,024	
55177	Pulaski County	1,327,013	3,745,978	0	247,020	1,662,056	(2,780,150)	(184,980)	4,016,937	54,996,531	59,013,468	
55178	Rappahannock County	383,417	1,068,345	0	(144,370)	462,468	(938,262)	(1,890)	829,708	15,732,145	16,561,853	
55179	Richmond County	403,911	926,566	0	131,371	403,203	(734,517)	(5,086)	1,125,448	13,606,457	14,731,905	
55180	Roanoke County	5,644,717	17,083,226	0	1,270,929	7,780,707	(12,676,542)	(329,105)	18,773,932	250,548,903	269,322,835	
55181	Rockbridge County	988,066	2,437,654	0	652,361	1,081,319	(1,831,881)	(45,987)	3,281,532	35,762,562	39,044,094	
55182	Rockingham County	2,978,664	7,425,916	0	1,502,262	3,726,026	(4,990,811)	(306,343)	10,335,714	108,733,086	119,068,800	
55183	Russell County	667,250	2,181,080	0	494,196	967,245	(1,882,607)	(23,551)	2,403,613	32,111,367	34,514,980	
55184	Scott County	625,726	2,036,058	0	585,651	928,361	(1,614,826)	(55,517)	2,505,453	29,921,717	32,427,170	
55185	Shenandoah County	1,513,031	3,463,665	0	(366,432)	1,712,494	(2,541,289)	(98,179)	3,683,290	50,800,669	54,483,959	
55186	Smyth County	791,618	2,973,153	0	104,425	1,311,360	(2,226,608)	(35,441)	2,918,507	43,604,644	46,523,151	
55187	Southampton County	898,066	2,953,376	0	(296,190)	1,253,879	(1,893,389)	(30,112)	2,885,625	43,152,834	46,038,459	
55188	Spotsylvania County	5,930,755	12,563,674	0	3,053,786	6,513,017	(6,486,482)	(293,968)	21,280,782	182,871,278	204,152,060	
55189	Stafford County	5,982,721	13,797,969	3,140,044	373,287	6,896,297	(8,007,291)	(338,948)	21,844,079	201,286,962	223,131,041	
55190	Surry County	446,163	1,286,442	0	108,825	557,716	(1,199,664)	(80,219)	1,119,263	19,017,687	20,136,950	
55191	Sussex County	637,710	1,648,032	0	(422,526)	683,845	(1,215,242)	(50,389)	1,281,430	24,176,129	25,457,559	
55192	Tazewell County	1,167,815	3,938,914	0	165,753	1,717,498	(2,902,876)	(76,497)	4,010,607	57,759,893	61,770,500	
55193	Warren County	1,280,172	2,972,645	0	953,339	1,440,774	(2,156,961)	(117,805)	4,372,164	43,603,739	47,975,903	
55195	Washington County	1,162,706	3,267,332	0	1,366,097	1,465,670	(2,551,189)	(81,054)	4,629,562	47,992,299	52,621,861	
55196	Westmoreland County	690,198	1,773,060	0	88,440	765,175	(1,273,204)	(39,354)	2,004,315	25,985,704	27,990,019	
55197	Wise County	1,083,261	3,952,921	0	(38,861)	1,752,461	(3,479,132)	(56,517)	3,214,133	58,238,121	61,452,254	
55198	Wythe County	660,639	2,402,043	0	219,570	1,053,614	(1,819,660)	(86,354)	2,429,852	35,267,912	37,697,764	
55199	York County	4,577,670	14,551,387	0	3,138,804	6,602,686	(9,397,431)	(151,443)	19,321,673	212,651,389	231,973,062	
55200	City of Alexandria	11,614,379	40,744,225	0	7,417,578	18,439,222	(29,998,698)	(1,062,781)	47,153,925	597,591,095	644,745,020	
55201	City of Bristol	1,622,117	7,645,084	0	(503,569)	3,056,202	(6,890,384)	(232,028)	4,697,422	112,776,696	117,474,118	
55202	City of Buena Vista	405,680	1,333,809	0	354,955	581,508	(1,069,468)	(689)	1,605,795	19,589,488	21,195,283	
55203	Town of St Paul	62,641	215,127	0	12,838	95,845	(117,778)	(1,219)	267,454	3,132,748	3,400,202	
55204	City of Clifton Forge	176,119	667,083	0	271,417	282,879	(522,999)	(27,181)	847,318	9,804,850	10,652,168	
55205	City of Danville	640,791	1,812,343	0	(238,743)	729,708	(1,373,716)	(13,346)	1,557,037	26,584,151	28,141,188	
55206	City of Fredericksburg	2,658,930	8,978,858	0	1,788,250	3,844,182	(7,742,919)	(167,106)	9,360,195	132,224,409	141,584,604	
55207	City of Hampton	11,430,589	40,334,296	0	(2,491,107)	16,959,529	(32,992,606)	(1,038,823)	32,201,878	593,219,939	625,421,817	
55208	City of Harrisonburg	3,186,160	10,437,382	0	326,025	4,866,575	(7,532,132)	(121,575)	11,162,435	152,932,313	164,094,748	
55209	City of Hopewell	2,282,108	7,585,814	0	(860,658)	3,135,183	(6,632,870)	(101,886)	5,407,691	111,736,144	117,143,835	
55210	City of Lynchburg	6,625,713	25,140,219	0	(2,629,680)	10,427,997	(20,717,105)	(320,641)	18,526,503	369,664,861	388,191,364	
55211	Town of Crewe	78,541	189,702	0	40,596	99,535	(61,282)	(9,419)	337,673	2,745,380	3,083,053	
55212	City of Norfolk	3,476,583	7,340,551	0	(668,598)	3,533,431	(4,286,916)	(302,448)	9,092,603	107,159,697	116,252,300	
55213	City of Petersburg	2,681,204	11,405,702	0	1,663,207	4,662,678	(10,893,538)	(529,213)	8,990,040	168,649,972	177,640,012	
55214	City of Portsmouth	9,121,520	23,152,433	0	(384,172)	10,469,482	(14,961,277)	(875,491)	26,522,495	338,667,430	365,189,925	
55215	City of Radford	1,149,164	3,709,097	0	(180,931)	1,677,257	(2,657,229)	(53,152)	3,644,206	54,342,287	57,986,493	
55216	City of Richmond	3,595,008	8,750,975	0	540,139	3,837,631	(7,127,920)	(268,128)	9,327,705	128,711,957	138,039,662	

# SCHEDULE E - TOTAL PENSION LIABILITY AND FIDUCIARY NET POSITION POLITICAL SUBDIVISIONS



Change in Total Pension Liability (TPL)

Employer Code	Political Subdivision	Service Cost	Interest	Benefit Changes	Difference Between	Changes of Assumptions	Benefit Payments	Refunds of Contributions	Net Change in TPL	TPL - Beginning	TPL - Ending
					Expected and Actual Experience						
55217	City of Roanoke	1,347,664	4,539,086	0	(717,393)	2,014,530	(3,294,403)	(31,223)	3,858,261	66,506,902	70,365,163
55218	Town of Craigsville	19,350	40,568	0	(11,046)	19,933	(12,160)	(1,010)	55,635	586,128	641,763
55219	City of Staunton	1,547,097	5,351,222	0	933,725	2,298,391	(4,631,425)	(42,630)	5,456,380	78,783,057	84,239,437
55220	City of Suffolk	7,567,281	20,613,324	0	651,344	9,986,163	(12,608,886)	(590,723)	25,618,503	301,075,865	326,694,368
55221	City of Williamsburg	1,272,636	4,806,679	0	(619,735)	1,969,052	(4,004,102)	(82,600)	3,341,930	70,710,195	74,052,125
55222	City of Winchester	2,843,982	7,248,362	0	888,959	3,535,013	(4,725,312)	(200,952)	9,590,052	106,011,165	115,601,217
55223	City of Martinsville	1,461,249	6,795,537	0	2,114,890	2,744,190	(6,380,236)	(64,809)	6,670,821	100,301,620	106,972,441
55224	City of Falls Church	123,847	301,441	0	(18,370)	108,916	(241,034)	(11,491)	263,309	4,432,559	4,695,868
55225	City of Colonial Heights	1,705,814	5,274,781	0	(1,174,690)	2,298,160	(3,243,655)	(53,953)	4,806,457	77,002,818	81,809,275
55226	Town of Front Royal	855,832	2,661,052	0	368,346	1,171,848	(2,226,254)	(47,971)	2,782,853	39,152,135	41,934,988
55227	Town of Boyce	0	1,325	0	(1,773)	375	0	0	(73)	18,935	18,862
55228	Town of Middletown	65,650	42,243	0	26,328	28,597	(25,146)	0	137,672	616,047	753,719
55229	Town of Chilhowie	107,236	257,281	0	(25,110)	122,672	(146,837)	(15,908)	299,334	3,756,815	4,056,149
55230	City of Covington	401,154	1,695,769	0	(201,736)	671,408	(1,593,697)	(53,496)	919,402	25,048,862	25,968,264
55231	Town of Floyd	10,625	27,041	0	23,082	10,552	(32,169)	0	39,131	402,379	441,510
55232	City of Franklin	905,990	2,688,424	0	(1,361,201)	1,070,509	(1,956,882)	(41,083)	1,305,757	39,405,044	40,710,801
55233	City of Chesapeake	21,283,410	65,066,734	0	5,243,769	28,194,184	(48,688,758)	(1,711,850)	69,387,489	954,725,081	1,024,112,570
55234	City of Virginia Beach	39,607,023	137,584,382	0	6,189,119	58,968,730	(106,767,991)	(2,668,130)	132,913,133	2,020,209,232	2,153,122,365
55235	City of Norton	358,254	1,203,575	0	(459,633)	534,098	(845,049)	(29,897)	761,348	17,631,402	18,392,750
55236	City of Manassas Park	1,093,842	2,626,325	0	63,827	1,324,705	(1,814,109)	(71,502)	3,223,088	38,461,737	41,684,825
55237	Town of Exmore	85,596	84,693	0	(55,307)	45,609	(32,569)	(7,390)	1,229,882	1,350,514	1,350,514
55238	Town of Pound	30,288	109,078	0	(39,954)	46,487	(87,851)	(4,903)	53,145	1,604,641	1,657,786
55239	Town of Grottoes	107,792	180,740	0	(31,779)	88,838	(90,356)	(26,255)	228,980	2,640,305	2,869,285
55240	Town of Onley	41,629	24,911	0	(109,060)	13,303	(163)	0	(29,380)	355,954	326,574
55241	Town of West Point	166,461	310,690	0	224,430	184,138	(116,602)	(4,916)	764,201	4,499,190	5,263,391
55242	Town of South Hill	350,124	882,588	0	728,192	441,738	(544,686)	(46,098)	1,811,858	12,903,786	14,715,644
55243	Town of Rural Retreat	36,736	49,651	0	3,595	22,643	(38,842)	0	73,783	728,724	802,507
55244	Town of Dillwyn	0	735	0	216	472	0	0	1,423	10,504	11,927
55245	Town of Scottsville	14,968	36,577	0	15,648	18,703	(28,888)	0	57,008	536,978	593,986
55246	Town of Burkeville	14,416	16,316	0	(12,035)	5,246	(3,128)	0	20,815	234,647	255,462
55247	Town of Madison	4,964	1,556	0	(14,851)	416	0	0	(7,915)	22,228	14,313
55248	Town of Pennington Gap	63,373	69,121	0	62,569	38,166	(21,529)	(1,404)	210,296	998,905	1,209,201
55249	Town of La Crosse	18,539	18,502	0	29,550	9,062	(15,990)	0	59,663	272,307	331,970
55250	Town of Rich Creek	22,604	27,720	0	(46,483)	12,854	(9,892)	0	6,803	400,944	407,747
55251	Town of White Stone	0	0	0	0	0	0	0	0	0	0
55252	Town of Windsor	56,299	69,361	0	(1,010)	42,163	(19,668)	(788)	146,357	1,001,105	1,147,462
55253	Town of Haysi	12,112	33,708	0	7,118	14,468	(24,233)	0	43,173	493,658	536,831
55254	Town of Stephens City	44,889	132,368	0	10,351	51,206	(114,326)	(5,130)	119,358	1,950,695	2,070,053
55255	Town of Brodnax	6,427	6,614	0	5,664	3,502	(3,133)	0	19,074	96,054	115,128
55256	Town of Mineral	6,126	9,979	0	(1,570)	5,537	(7,869)	0	12,203	146,489	158,692
55257	Town of Lebanon	172,544	524,181	0	749,097	262,025	(344,071)	(2,128)	1,361,648	7,661,399	9,023,047
55258	City of Newport News	6,513,447	2,274,606	0	(124,261)	1,868,651	(225,129)	(310,156)	9,997,158	32,762,018	42,759,176
55259	Town of Richlands	261,942	894,632	0	228,801	395,344	(764,028)	(4,642)	1,012,049	13,164,792	14,176,841
55260	Town of Haymarket	78,990	40,065	0	(158,731)	23,460	(9,311)	0	(25,527)	571,017	551,490
55261	Town of Lovettsville	56,648	26,999	0	59	18,876	(68)	0	102,514	385,733	488,247
55262	Town of Troutville	5,600	0	0	36,346	1,352	0	0	43,298	0	43,298
55263	Town of Buchanan	0	0	0	0	0	0	0	0	0	0
55300	Town of Abingdon	519,871	1,527,101	0	(1,072,292)	689,034	(1,034,210)	(20,037)	609,467	22,342,849	22,952,316
55301	Town of Dumfries	203,408	369,045	0	(558,057)	134,170	(297,081)	(16,110)	5,428,660	5,264,035	5,264,035
55302	Town of Iron Gate	3,429	18,189	0	23,756	8,461	(21,888)	0	31,947	302,737	302,737
55303	Town of Montross	14,090	26,520	0	9,942	9,794	(25,519)	0	34,827	391,622	426,449
55304	Town of South Boston	406,674	1,582,687	0	(520,675)	643,628	(1,003,450)	(20,784)	1,088,080	23,121,934	24,210,014
55305	Town of Gretna	53,333	127,542	0	(9,336)	58,530	(35,008)	0	195,061	1,839,536	2,034,597
55306	Town of Remington	21,348	46,822	0	6,232	20,798	(21,127)	0	74,073	679,455	753,528
55307	City of Lexington	559,778	1,796,711	0	68,403	751,937	(1,536,170)	(47,254)	1,593,405	26,459,006	28,052,411



# SCHEDULE E - TOTAL PENSION LIABILITY AND FIDUCIARY NET POSITION POLITICAL SUBDIVISIONS



Change in Total Pension Liability (TPL)

Employer Code	Political Subdivision	Service Cost	Interest	Benefit Changes	Difference Between		Changes of Assumptions	Benefit Payments	Refunds of Contributions	Net Change in TPL	TPL - Beginning	TPL - Ending
					Expected and Actual Experience							
55308	City of Waynesboro	1,292,003	5,168,415	0	(11,925)	2,221,521	(4,164,708)	(166,016)	4,339,290	75,999,859	80,339,149	
55309	Town of Colonial Beach	208,619	399,424	0	(26,576)	171,767	(280,948)	(50,137)	422,149	5,871,597	6,293,746	
55310	Town of Smithfield	341,033	634,287	0	272,262	343,613	(332,278)	(3,678)	1,255,239	9,229,218	10,484,457	
55311	Town of Brookneal	22,513	119,921	0	23,874	47,797	(101,687)	(935)	111,483	1,764,461	1,875,944	
55312	Town of Hamilton	44,620	53,932	0	6,514	23,238	(48,065)	0	80,239	794,487	874,726	
55313	City of Galax	610,057	1,951,462	0	35,753	845,016	(1,373,302)	(80,858)	1,988,128	28,605,114	30,593,242	
55314	Town of Jonesville	34,856	67,947	0	(14,698)	34,570	(50,257)	0	72,418	995,807	1,068,225	
55315	Town of Wytheville	660,235	1,954,214	0	394,907	890,628	(1,318,083)	(16,319)	2,565,582	28,584,547	31,150,129	
55316	City of Fairfax	2,399,209	11,141,537	0	1,352,480	4,998,787	(8,681,497)	(210,416)	11,000,100	163,610,772	174,610,872	
55317	Town of Vienna	1,192,712	4,499,602	0	1,823,417	1,995,894	(3,518,797)	(44,409)	5,948,419	66,061,637	72,010,056	
55318	Town of Vinton	468,132	1,285,883	0	(51,996)	565,700	(1,113,253)	(58,314)	1,096,152	18,955,546	20,051,698	
55319	City of Emporia	618,606	1,813,886	0	(127,060)	769,325	(1,441,904)	(31,221)	1,601,632	26,649,221	28,250,853	
55320	Town of Culpeper	986,499	2,777,386	0	(855,083)	1,281,029	(1,880,544)	(113,031)	2,196,256	40,673,724	42,869,980	
55321	Town of Woodstock	357,155	864,257	0	43,177	417,746	(671,049)	(40,899)	970,387	12,702,498	13,672,885	
55322	Town of Glasgow	19,041	33,348	0	15,332	18,126	(12,058)	0	73,789	482,431	556,220	
55323	Town of Marion	346,558	1,211,524	0	(508,337)	525,302	(822,250)	(126,678)	626,119	17,781,944	18,408,063	
55324	Town of Altavista	265,620	744,015	0	(7,580)	301,601	(616,804)	(2,080)	684,722	10,938,222	11,622,994	
55325	Town of Herndon	1,796,601	5,501,837	0	(482,342)	2,524,588	(3,450,271)	(142,191)	5,748,222	80,393,903	86,142,125	
55326	Town of Pearisburg	156,655	539,464	0	(262,042)	249,677	(333,783)	(340)	349,631	7,873,693	8,223,324	
55327	Town of Christiansburg	1,280,264	3,118,589	0	(166,199)	1,562,917	(2,022,022)	(157,865)	3,615,684	45,641,218	49,256,902	
55328	Town of Wakefield	20,790	33,388	0	(35,558)	10,926	(19,648)	0	9,898	486,802	496,700	
55329	Town of Leesburg	2,568,975	7,039,500	0	1,912,417	3,474,412	(4,282,325)	(115,876)	10,597,103	102,763,386	113,360,489	
55330	Town of Chatham	64,581	122,232	0	(26,890)	53,162	(71,912)	(21,511)	119,662	1,792,885	1,912,547	
55331	Town of Bowling Green	33,698	85,614	0	52,338	36,342	(88,922)	0	119,070	1,267,514	1,386,584	
55332	City of Manassas	3,348,683	9,967,112	0	(1,188,795)	4,715,768	(7,381,443)	(311,173)	9,150,152	146,233,624	155,383,776	
55333	Town of Alberta	0	11,266	0	(11,240)	4,686	(8,474)	0	(3,762)	165,181	161,419	
55334	Town of Boynton	22,685	72,432	0	(34,275)	30,892	(29,477)	0	62,257	1,049,484	1,111,741	
55335	City of Salem	2,478,849	13,564,243	0	939,039	5,642,015	(12,039,119)	(229,065)	10,355,962	199,908,997	210,264,959	
55336	Town of Mckenney	1,275	26,034	0	4,051	7,810	(34,327)	0	4,843	389,074	393,917	
55337	Town of Narrows	114,077	256,677	0	428,705	128,006	(205,592)	0	721,873	3,769,614	4,491,487	
55338	Town of Quantico	18,486	37,172	0	(162,625)	11,139	(21,132)	0	(116,960)	541,596	424,636	
55339	Town of Halifax	35,754	103,869	71,587	36,409	55,916	(64,101)	(3,175)	236,259	1,517,485	1,753,744	
55340	Town of Blacksburg	1,598,073	5,533,265	0	420,306	2,626,932	(3,567,409)	(12,724)	6,598,443	80,836,703	87,435,146	
55341	Town of Chincoteague	252,234	551,345	0	102,128	277,245	(239,665)	(1,253)	942,034	7,996,811	8,938,845	
55342	Town of Lawrenceville	98,565	274,878	0	54,220	118,875	(169,152)	0	377,386	4,011,398	4,388,784	
55343	Town of Amherst	145,258	307,232	0	(166,934)	127,771	(246,849)	(3,285)	163,193	4,514,101	4,677,294	
55344	Town of Stanley	61,787	179,828	0	275,099	88,112	(113,494)	0	491,332	2,625,716	3,117,048	
55345	Town of Hillsville	185,776	477,383	0	3,069	223,552	(379,826)	(3,619)	506,335	7,011,480	7,517,815	
55346	Town of Elkton	103,413	266,258	0	(226,508)	115,515	(226,602)	(2,592)	29,484	3,918,284	3,947,768	
55347	Town of Bridgewater	262,663	670,404	0	3,701	308,150	(382,193)	0	862,725	9,768,298	10,631,023	
55348	Town of Purcellville	539,913	1,011,938	0	187,582	512,755	(583,797)	(90,310)	1,578,081	14,793,312	16,371,393	
55349	Town of Timberville	117,039	172,887	0	614	84,040	(173,151)	0	201,429	2,556,383	2,757,812	
55350	Town of Wise	226,536	781,056	0	272,536	386,070	(418,863)	(33,371)	1,213,964	11,384,059	12,598,023	
55351	Town of New Market	106,283	243,618	0	365,574	127,711	(212,055)	0	631,131	3,586,279	4,217,410	
55352	Town of Tappahannock	119,856	373,427	0	(289,974)	167,847	(193,172)	(30,988)	146,996	5,446,758	5,593,754	
55353	Town of Rocky Mount	353,665	909,859	0	(230,200)	404,866	(630,133)	(43,479)	764,578	13,334,790	14,099,368	
55354	Town of Big Stone Gap	198,923	883,223	0	(6,860)	356,731	(946,771)	(49,126)	436,120	13,115,413	13,551,533	
55355	Town of Luray	269,179	780,309	0	61,432	345,979	(611,805)	(18,265)	826,829	11,462,306	12,289,135	
55356	Town of Stuart	0	545	0	7,304	0	(9,381)	0	(1,532)	18,698	17,166	
55357	Town of Strasburg	287,428	741,685	0	(14,309)	393,776	(400,645)	(49,688)	958,247	10,820,664	11,778,911	
55358	Town of Appomattox	77,132	162,156	0	74,409	86,696	(71,077)	(41)	329,275	2,352,068	2,681,343	
55359	Town of Clarksville	81,256	259,421	0	66,153	126,027	(131,975)	(2,687)	398,195	3,773,339	4,171,534	
55360	Town of Dublin	139,958	326,088	0	24,904	138,080	(219,002)	(61,591)	348,437	4,798,690	5,147,127	
55361	Town of Middleburg	163,301	206,165	0	34,300	87,025	(183,030)	(31,179)	276,582	3,052,320	3,328,902	
55362	Town of Edinburg	21,355	64,272	0	10,428	30,722	(13,573)	(2,496)	110,708	926,200	1,036,908	

# SCHEDULE E - TOTAL PENSION LIABILITY AND FIDUCIARY NET POSITION POLITICAL SUBDIVISIONS



Change in Total Pension Liability (TPL)

Employer Code	Political Subdivision	Service Cost	Interest	Benefit Changes	Difference Between Expected and Actual Experience		Changes of Assumptions		Refunds of Contributions	Net Change in TPL	TPL - Beginning	TPL - Ending
55363	Town of Chase City	96,283	414,438	0	304,870	178,853	(340,485)	(41,036)	612,923	6,111,302	6,724,225	
55364	City of Bedford	476,886	1,908,225	0	728,973	783,811	(1,811,439)	1,073	2,087,529	28,165,540	30,253,069	
55365	City of Poquoson	791,275	2,230,741	0	184,088	1,002,882	(1,706,374)	(41,012)	2,461,600	32,741,427	35,203,027	
55366	Town of Ashland	421,206	1,090,109	0	(109,450)	521,400	(697,210)	(16,667)	1,209,388	15,929,921	17,139,309	
55367	Town of Broadway	135,769	234,193	0	39,190	113,073	(150,963)	0	371,262	3,421,102	3,792,364	
55368	Town of Berryville	187,147	465,258	0	(1,294)	209,668	(249,423)	0	611,356	6,771,259	7,382,615	
55369	Town of Tazewell	179,383	434,836	0	138,453	197,476	(278,807)	(15,279)	656,062	6,358,981	7,015,043	
55370	Town of Urbanna	7,206	50,214	0	13,937	19,655	(45,110)	0	45,902	739,895	785,797	
55371	Town of Bluefield	230,259	523,006	0	(322,849)	256,114	(279,591)	(25,174)	381,765	7,623,896	8,005,661	
55372	Town of Weber City	16,064	62,792	0	5,706	29,936	(51,151)	0	63,347	922,598	985,945	
55373	Town of Damascus	0	8,277	0	17,227	4,287	(7,408)	0	22,383	121,945	144,328	
55374	Town of Hurt	14,782	66,323	0	(80,324)	27,191	(47,410)	0	(19,438)	971,179	951,741	
55375	Town of Waverly	55,473	127,514	0	22,557	59,498	(109,523)	(16,045)	199,474	1,884,416	2,023,890	
55376	Town of Coeburn	54,723	197,400	0	157,615	83,339	(187,026)	(9,078)	296,973	2,918,047	3,215,020	
55377	Town of Dayton	107,224	218,981	0	(368,912)	88,634	(156,272)	0	(110,345)	3,206,433	3,096,088	
55378	Town of Courtland	21,303	31,907	0	5,698	13,170	(15,495)	0	56,583	463,559	520,142	
55379	Town of Cape Charles	151,056	201,705	0	(142,946)	97,484	(76,860)	(13,005)	217,434	2,926,434	3,143,868	
55380	Town of Independence	39,094	132,870	0	(198,664)	60,308	(53,006)	0	(19,398)	1,924,650	1,905,252	
55381	Town of Warsaw	74,245	171,949	0	(8,643)	71,874	(172,479)	0	136,946	2,542,657	2,679,603	
55382	Town of Grundy	51,300	198,371	0	102,260	85,108	(107,326)	(2,382)	327,331	2,888,719	3,216,050	
55383	Town of Warrenton	597,882	1,988,551	0	(197,736)	831,502	(1,436,219)	(35,269)	1,748,711	29,143,609	30,892,320	
55384	Town of Louisa	102,639	159,180	0	(98,542)	70,072	(47,858)	(19,991)	165,500	2,307,924	2,473,424	
55385	Town of Kenbridge	43,152	92,075	0	46,479	41,968	(76,636)	0	147,038	1,353,671	1,500,709	
55386	Town of Mt Jackson	127,800	187,684	0	14,840	75,764	(115,599)	(2,596)	287,893	2,740,300	3,028,193	
55387	Town of Pulaski	536,212	1,579,107	0	687,461	732,801	(1,092,763)	(58,104)	2,384,714	23,134,110	25,518,824	
55388	Town of Jarratt	7,954	14,112	0	(574)	5,182	(10,732)	0	15,942	206,673	222,915	
55389	Town of Pembroke	41,191	71,044	0	(4,280)	28,261	(53,349)	(2,401)	80,466	1,042,794	1,123,260	
55390	Town of Parksley	8,193	53,835	0	(148,745)	21,680	(36,429)	(14,475)	(115,941)	794,524	678,583	
55391	Town of Onancock	77,864	143,253	193,358	29,830	75,672	(95,398)	0	424,579	2,094,172	2,518,751	
55392	Town of Victoria	54,998	127,246	0	(1,287)	57,539	(92,608)	(21,404)	124,484	1,874,809	1,999,293	
55393	Town of Shenandoah	66,405	184,148	0	71,282	81,123	(129,180)	(19,168)	254,610	2,704,861	2,959,471	
55394	Town of Gate City	36,838	129,821	0	58,401	65,454	(71,969)	(30,277)	188,268	1,905,712	2,093,980	
55395	Town of Round Hill	76,278	128,014	0	(206,586)	60,145	(64,397)	0	(6,546)	1,860,970	1,854,424	
55396	Town of Kilmarnock	113,210	177,285	0	(125,616)	80,063	(41,511)	(844)	202,587	2,553,816	2,756,403	
55397	Town of Orange	299,300	637,545	0	151,296	329,802	(356,919)	(4,394)	1,056,630	9,288,448	10,345,078	
55398	Town of Saltville	61,392	162,254	0	(21,620)	65,086	(163,638)	0	103,474	2,399,727	2,503,201	
55399	Town of Blackstone	203,635	514,506	502,413	168,969	265,280	(303,699)	(26,421)	1,324,683	7,515,150	8,839,833	
55400	Bedford Recreation Commission	0	6,294	0	(96,206)	0	0	0	(89,912)	89,912	0	
55401	Southeastern Virginia Public Service Authority	537,854	3,038,587	0	(485,076)	1,211,981	(2,723,446)	(26,116)	1,553,784	44,783,166	46,336,950	
55402	Pittsylvania Co Service Authority	21,048	130,771	0	(356,597)	47,244	(93,306)	0	(250,840)	1,914,809	1,663,969	
55403	Rappahannock Area Office on Youth Services and Group Home Commission	46,651	43,814	0	1,350	24,591	(24,323)	(3,251)	88,832	639,703	728,535	
55404	Appomattox Regional Library	71,517	178,337	0	22,367	74,659	(128,553)	(993)	217,334	2,612,438	2,829,772	
55405	Staunton Redevelopment & Housing Authority	26,145	97,420	0	26,981	45,910	(26,641)	(5,901)	163,914	1,407,982	1,571,896	
55406	Hampton Newport News Community Services Board	2,219,023	4,231,829	0	(225,965)	2,206,860	(1,782,901)	(305,427)	6,343,419	61,498,860	67,842,279	
55408	C P Jones Memorial Library	7,510	30,698	0	6,792	13,584	(26,597)	0	31,987	451,842	483,829	
55409	Southside Regional Juvenile Group Home	13,087	45,326	0	10,598	15,707	(44,495)	0	40,223	669,764	709,987	
55411	Hampton Roads Sanitation District	3,946,006	15,598,192	0	759,656	7,378,144	(9,452,720)	(202,164)	18,027,114	227,658,751	245,685,865	
55412	Peninsula Airport Commission	218,774	502,928	0	12,947	227,543	(382,446)	0	579,746	7,375,903	7,955,649	
55413	Richmond Redevelopment & Housing Authority	693,310	4,459,060	0	(748,942)	1,602,482	(4,321,583)	(173,382)	1,510,945	65,948,336	67,459,281	
55415	Chesapeake Redevelopment & Housing Authority	185,124	652,160	0	(281,255)	274,513	(456,150)	(62,465)	311,927	9,575,886	9,887,813	
55416	Alexandria Renew Enterprise	604,713	3,395,405	0	(471,796)	1,368,221	(2,679,989)	(35,563)	2,180,991	49,863,561	52,044,552	
55417	Norfolk Airport Authority	1,420,679	3,419,644	0	1,367,730	1,462,450	(2,615,193)	(16,096)	5,039,214	50,167,705	55,206,919	
55418	Charlottesville Redevelopment/Housing Authority	38,766	159,703	0	37,585	53,376	(154,561)	(15,750)	119,119	2,366,620	2,485,739	
55419	Hampton Redevelopment & Housing Authority	289,669	1,074,568	0	172,814	450,788	(832,384)	(21,453)	1,134,002	15,777,892	16,911,894	
55420	Loudoun County Sanitation Authority	1,822,392	3,927,220	0	1,496,969	2,012,467	(2,288,188)	(55,783)	6,915,077	57,275,135	64,190,212	

# SCHEDULE E - TOTAL PENSION LIABILITY AND FIDUCIARY NET POSITION POLITICAL SUBDIVISIONS



Change in Total Pension Liability (TPL)

Employer Code	Political Subdivision	Service Cost	Interest	Benefit Changes	Difference Between Expected and Actual Experience		Changes of Assumptions		Refunds of Contributions	Net Change in TPL	TPL - Beginning	TPL - Ending
55421	Danville Redevelopment & Housing Authority	125,575	388,931	0	(111,139)	170,187	(94,236)	(16,043)	463,275	5,611,296	6,074,571	
55422	Blacksburg-Christiansburg-VPI Water Authority	87,341	400,798	0	117,436	183,901	(385,092)	0	404,384	5,918,234	6,322,618	
55423	Northern Virginia Juvenile Detention Home	322,443	1,063,201	0	(638,865)	420,177	(804,118)	(139,336)	223,502	15,660,318	15,883,820	
55424	Hopewell Redevelopment & Housing Authority	75,559	317,923	0	(320,383)	111,452	(304,873)	(2,682)	(123,004)	4,695,531	4,572,527	
55425	Colonial Behavioral Health	874,993	1,860,061	0	(56,811)	824,488	(1,020,490)	(38,285)	2,443,956	27,101,686	29,545,642	
55426	Blacksburg-VPI Sanitation Authority	66,418	488,944	0	(138,911)	193,848	(120,050)	0	490,249	7,044,942	7,535,191	
55427	Potomac River Fisheries Commission	30,836	104,117	0	36,348	36,471	(119,901)	0	87,871	1,547,341	1,635,212	
55428	Chesapeake Bay Bridge Tunnel	622,055	3,156,576	0	82,066	1,354,343	(2,472,677)	(46,925)	2,695,438	46,353,738	49,049,176	
55429	Alexandria Redevelopment & Housing Authority	401,147	1,011,972	0	157,186	429,935	(840,032)	(139,348)	1,020,860	14,946,431	15,967,291	
55430	Albemarle County Service Authority	288,386	1,117,629	0	132,308	511,046	(546,104)	(30,268)	1,472,997	16,254,315	17,727,312	
55431	Franklin Redevelopment & Housing Authority	49,336	59,381	0	12,872	30,805	(43,790)	(13,702)	94,902	877,045	971,947	
55432	Bristol Redevelopment & Housing Authority	92,755	231,409	0	(44,246)	88,625	(213,946)	(6,561)	148,036	3,416,102	3,564,138	
55433	Norfolk Redevelopment & Housing Authority	1,198,522	6,579,077	0	156,706	2,418,983	(6,438,786)	(92,005)	3,822,497	97,252,214	101,074,711	
55435	Richmond Metropolitan Authority	298,399	1,193,021	0	(296,050)	510,868	(729,757)	(3,226)	973,255	17,409,649	18,382,904	
55436	Riverside Regional Jail	2,186,851	3,003,090	0	1,544,883	1,728,996	(1,183,196)	(373,580)	6,907,044	43,679,667	50,586,711	
55437	Peninsula Ports Authority	0	32,364	0	(3,949)	8,608	(4,276)	0	484,482	477,229	477,229	
55439	Rappahannock Rapidan Planning District Comm.	24,314	77,006	0	62,456	40,094	(24,076)	0	179,791	1,112,120	1,291,911	
55440	Shenandoah Valley Juvenile Detention Home Comm	230,124	406,124	0	(156,256)	175,318	(358,204)	(64,326)	232,780	6,013,033	6,245,813	
55442	Southside Regional Library Board	0	98,002	0	(41,266)	29,513	(80,530)	0	5,719	1,440,300	1,446,019	
55443	Bedford Public Library	57,461	171,909	0	99,651	77,630	(131,683)	0	274,968	2,521,685	2,796,653	
55444	Eastern Shore Economic Development Commission	0	0	0	0	0	0	0	0	0	0	
55445	Chesterfield County Health Center Commission	473,405	1,034,067	0	(95,782)	448,686	(674,429)	(157,253)	1,028,694	15,188,223	16,216,917	
55446	Washington County Service Authority	334,451	913,738	0	(29,684)	439,587	(371,559)	(11,864)	1,274,669	13,245,116	14,519,785	
55447	Rappahannock Area Community Services Board	1,492,503	2,395,418	0	561,269	1,302,924	(1,172,662)	(133,753)	4,445,699	34,873,462	39,319,161	
55449	Hampton Roads Planning District Commission	286,684	1,096,302	0	214,889	469,111	(1,007,750)	(16,190)	1,043,046	16,173,430	17,216,476	
55450	Meherrin Regional Library	22,537	114,064	0	2,122	49,762	(34,204)	0	154,281	1,646,590	1,800,871	
55451	New River Valley Planning District Commission	88,611	163,344	0	79,347	88,369	(100,131)	(4,096)	315,444	2,385,601	2,701,045	
55452	Northern Virginia Health Care Center	1,041,517	1,514,476	0	46,357	713,600	(876,803)	(192,169)	2,246,978	22,169,857	24,416,835	
55453	Rockbridge Area Community Services Board	371,277	873,394	0	331,345	472,045	(480,653)	(88,241)	1,479,167	12,761,497	14,240,664	
55454	Greensville-Emporia Social Services	85,063	486,194	0	28,857	196,426	(435,092)	(9,780)	351,668	7,168,066	7,519,734	
55455	James City County Service Authority	378,585	1,198,755	0	182,506	546,875	(614,388)	(9,579)	1,682,754	17,437,059	19,119,813	
55456	Accomack/Norhampton Planning District	57,101	248,694	0	128,158	111,092	(166,409)	0	378,636	3,635,974	4,014,610	
55457	Harrisonburg/Rockingham Regional Sewage Auth	117,655	490,691	0	(160,649)	205,020	(297,943)	0	354,774	7,158,836	7,513,610	
55458	Wytheville Redevelopment & Housing Authority	40,636	147,630	0	(34,728)	64,695	(58,030)	(3,070)	157,133	2,139,557	2,296,690	
55459	Waynesboro Redevelopment & Housing Authority	56,867	282,479	0	164,172	121,504	(158,252)	(2,397)	464,373	4,115,741	4,580,114	
55460	Region Ten Community Services Board	1,732,323	3,347,583	0	(440,052)	1,680,138	(1,918,542)	(233,008)	4,168,442	48,898,388	53,066,830	
55462	Lenowisco Planning District Commission	21,847	310,990	0	134,389	127,804	(259,904)	0	335,126	4,572,669	4,907,795	
55465	Rivanna Water & Sewer Authority	416,525	1,542,498	0	75,270	655,287	(1,157,681)	(26,924)	1,504,975	22,627,993	24,132,968	
55466	Appomattox River Water Authority	133,704	392,689	0	(336,850)	145,432	(239,153)	0	95,822	5,729,415	5,825,237	
55467	Campbell County Utility Service Authority	105,618	345,701	0	38,030	176,347	(128,157)	0	537,539	5,002,666	5,540,205	
55469	Eastern Shore Community Services Board	443,631	1,296,671	0	(121,303)	564,617	(855,062)	(82,326)	1,246,228	18,992,565	20,238,793	
55470	Anchor Commission	15,275	126,566	0	38,677	51,717	(129,501)	0	102,734	1,872,840	1,975,574	
55471	Central Virginia Community Services Board	2,212,712	3,363,012	0	(643,115)	1,850,559	(1,406,448)	(523,328)	4,853,392	49,007,912	53,861,304	
55472	District 19 Community Services Board	762,836	2,192,881	0	471,760	1,060,832	(1,356,083)	(58,112)	3,074,114	32,033,973	35,108,087	
55473	Hampton Road Transit	1,547,473	2,746,548	0	(696,895)	1,264,806	(1,565,100)	(182,933)	3,113,899	40,110,415	43,224,314	
55474	Upper Occoquan Sewage Authority	1,226,020	4,293,189	0	(448,022)	1,928,937	(2,693,756)	(14,176)	4,292,192	62,685,236	66,977,428	
55475	New River Valley Juvenile Detention Home	60,230	195,898	0	13,377	96,806	(150,907)	0	215,404	2,874,001	3,089,405	
55476	Rockbridge Regional Library	62,232	140,907	0	76,712	57,288	(110,431)	(1,809)	224,899	2,069,073	2,293,972	
55477	Frederick County Sanitation Authority	326,178	709,818	0	106,510	305,557	(444,832)	(4,731)	998,500	10,365,042	11,363,542	
55478	Western Tidewater Community Services Board	1,404,579	2,470,370	0	(64,265)	1,261,671	(1,153,403)	(157,238)	3,761,714	35,946,316	39,708,030	
55479	Cumberland Mountain Community Services Board	911,214	2,728,138	0	(89,033)	1,405,728	(1,538,364)	(114,762)	3,302,921	39,799,961	43,102,882	
55480	Fredericksburg-Stafford Park Authority	0	9,105	0	23,286	5,626	(7,815)	0	30,202	133,982	164,184	
55482	Middle Peninsula/Northern Neck Comm Svcs Bd	1,137,594	2,256,688	0	(712,253)	1,096,692	(931,414)	(243,754)	2,603,553	32,825,985	35,429,538	
55483	Rockbridge County Public Service Authority	39,097	111,834	0	9,080	51,688	(64,243)	0	147,456	1,629,750	1,777,206	
55484	Danville-Pittsylvania Community Services Board	850,513	1,886,365	0	(414,116)	982,789	(1,051,593)	(81,395)	2,172,563	27,514,569	29,687,132	

# SCHEDULE E - TOTAL PENSION LIABILITY AND FIDUCIARY NET POSITION POLITICAL SUBDIVISIONS



Change in Total Pension Liability (TPL)

Employer Code	Political Subdivision	Service Cost	Interest	Benefit Changes	Difference Between Expected and Actual Experience		Changes of Assumptions		Refunds of Contributions	Net Change in TPL	TPL - Beginning	TPL - Ending
55485	Crater Juvenile Detention Home Commission	122,262	384,503	0	(86,537)	153,838	(283,695)	(9,881)	280,490	5,639,689	5,920,179	
55486	Hampton Roads Workforce Council	159,306	375,518	0	(155,239)	149,069	(218,896)	(2,534)	307,224	5,475,262	5,782,486	
55487	Capital Regional Airport Commission	1,027,458	2,440,776	0	352,766	1,086,066	(1,456,342)	(51,322)	3,399,402	35,622,064	39,021,466	
55488	Northwestern Community Services Board	657,986	1,551,142	0	449,768	732,594	(990,838)	(141,108)	2,259,544	22,725,150	24,984,694	
55489	Harrisonburg/Rockingham Community Services Bd	587,113	1,329,228	0	241,503	632,598	(809,808)	(2,188)	1,978,446	19,394,974	21,373,420	
55490	Upper Valley Regional Park Authority	0	2,727	0	9,338	0	(2,458)	0	9,607	71,325	80,932	
55491	Middle Peninsula Regional Security Center	533,589	729,059	0	(73,643)	327,925	(387,622)	(47,730)	1,081,578	10,632,807	11,714,385	
55492	Northern Neck Planning District Commission	30,038	97,900	0	(3,423)	37,424	(55,931)	0	106,008	1,426,532	1,532,540	
55493	Planning District 1 Behavioral Health Services Board	35,643	63,947	0	22,654	22,305	(67,532)	0	77,017	947,297	1,024,314	
55494	Rockbridge Area Social Services Board	72,039	308,211	0	(236,815)	101,865	(294,003)	(7,530)	(56,233)	4,553,783	4,497,550	
55495	Dinwiddie County Water Authority	66,235	146,915	0	4,649	68,939	(40,556)	(3,630)	242,552	2,120,878	2,363,430	
55496	Rappahannock/Rapidan Community Services Board	818,960	2,018,919	0	126,448	886,904	(1,243,525)	(108,142)	2,499,564	29,517,529	32,017,093	
55497	Virginia Education Loan Authority	0	240,631	0	(3,678,216)	0	0	0	(3,437,585)	3,437,585	0	
55498	Valley Community Services Board	871,081	1,866,485	0	100,590	925,151	(1,138,637)	(159,536)	2,465,134	27,313,157	29,778,291	
55499	Eastern Shore Public Library	19,901	77,057	0	(22,983)	27,448	(85,854)	0	15,569	1,143,740	1,159,309	
55500	Alexandria City School Board	718,880	2,927,788	0	(1,046,591)	1,119,429	(2,413,284)	(147,752)	1,158,470	43,106,057	44,264,527	
55501	Albemarle County Schools	591,992	1,973,519	0	(53,379)	822,887	(1,515,753)	(36,401)	1,782,865	28,969,207	30,752,072	
55502	Alleghany County School Board	181,942	701,983	0	(111,769)	254,287	(667,525)	(1,905)	357,013	10,363,049	10,720,062	
55503	Charlottesville Public Schools	176,264	731,101	0	(301,523)	255,338	(689,006)	(11,958)	160,216	10,794,780	10,954,996	
55504	Amherst County School Board	253,332	549,881	0	140,073	236,290	(343,078)	(10,136)	826,362	8,032,048	8,858,410	
55505	Appomattox County School Board	75,941	213,298	0	22,650	90,656	(140,761)	(4,554)	3,119,766	3,376,996	3,376,996	
55506	Arlington County Schools	1,944,608	3,327,475	0	514,042	1,712,931	(1,339,907)	(177,279)	5,981,870	48,293,951	54,275,821	
55507	Augusta County School Board	213,677	815,037	0	132,192	344,653	(645,497)	(85,998)	774,064	12,009,128	12,783,192	
55508	Bath County School Board	48,901	279,666	0	98,139	109,672	(290,765)	(20,912)	224,701	4,151,066	4,375,767	
55509	Bedford County School Board	529,937	1,564,001	0	364,326	616,120	(1,161,613)	(68,131)	1,844,640	22,957,738	24,802,378	
55510	Bland County School Board	38,396	124,074	0	(26,014)	45,776	(95,564)	(3,181)	83,487	1,821,859	1,905,346	
55511	Botetourt County School Board	233,978	861,276	0	(33,925)	324,206	(939,728)	(15,188)	430,619	12,781,402	13,212,021	
55512	Norfolk Public Schools	1,498,139	6,129,168	0	(1,066,300)	2,360,950	(4,826,727)	(165,216)	3,930,014	90,055,521	93,985,535	
55513	Petersburg Public Schools	235,605	876,008	0	(87,126)	321,710	(806,031)	(28,957)	511,209	12,931,897	13,443,106	
55514	Buckingham County School Board	85,661	235,535	0	(98,586)	97,533	(148,612)	(2,774)	168,757	3,440,472	3,609,229	
55515	Radford City School Board	33,211	115,605	0	59,581	36,403	(136,295)	(2,445)	106,060	1,720,864	1,826,924	
55516	Caroline County School Board	121,390	342,048	0	31,018	131,436	(307,054)	(10,722)	308,116	5,045,281	5,353,397	
55517	Carroll County School Board	209,826	710,318	0	(226,345)	267,717	(601,231)	(49,644)	310,641	10,472,835	10,783,476	
55518	Charles City County School Board	24,652	109,098	0	(289,744)	33,230	(93,705)	(4,573)	(221,042)	1,607,675	1,386,633	
55519	Charlotte County School Board	63,516	226,390	0	(41,670)	73,881	(226,619)	0	95,498	3,347,459	3,442,957	
55520	Chesterfield County School Board	1,744,280	7,694,378	0	(532,711)	2,931,319	(7,651,172)	(331,546)	3,854,548	113,911,039	117,765,587	
55521	Clarke County School Board	73,772	224,572	0	37,322	80,351	(197,690)	(3,728)	214,599	3,308,881	3,523,480	
55522	Winchester Public Schools	242,727	527,051	0	167,672	212,756	(391,667)	(31,995)	726,544	7,741,126	8,467,670	
55523	Culpeper County School Board	398,676	835,066	0	92,947	353,829	(551,497)	(12,526)	1,116,495	12,211,527	13,328,022	
55524	Cumberland County School Board	70,391	190,940	0	(109,281)	78,663	(91,645)	(29,799)	109,269	2,788,440	2,897,709	
55525	Dickenson County School Board	129,184	836,210	0	(97,735)	284,980	(923,072)	(32,144)	197,423	12,423,472	12,620,895	
55526	Dinwiddie County Public Schools	182,616	545,599	0	(127,585)	195,597	(557,501)	(2,729)	235,997	8,074,387	8,310,384	
55528	Essex County School Board	61,356	300,904	0	54,016	106,342	(276,498)	114	246,234	4,436,819	4,683,053	
55530	Covington School Board	35,988	193,583	0	81,708	170,671	(170,210)	(1,567)	210,173	2,851,353	3,061,526	
55531	Floyd County School Board	134,845	536,032	0	(102,799)	187,790	(565,873)	(1,611)	188,384	7,941,337	8,129,721	
55532	Fluvanna County Public Schools	196,264	439,279	0	58,691	200,113	(267,632)	(25,694)	601,021	6,422,084	7,023,105	
55533	Chesapeake Public Schools	1,907,133	6,993,180	0	(7,036)	2,840,241	(5,678,810)	(167,051)	5,887,657	102,825,508	108,713,165	
55534	Virginia Beach City School Board	3,788,974	15,432,954	0	2,127,992	6,306,405	(12,468,334)	(419,254)	14,768,737	226,914,559	241,683,296	
55535	Giles County Schools	36,017	324,954	0	(132,808)	126,533	(324,859)	(1,485)	28,352	4,805,376	4,833,728	
55536	Gloucester County School Board	280,466	1,279,984	0	(426,009)	496,279	(927,279)	(15,125)	688,316	18,756,693	19,445,009	
55537	Goochland County School Board	77,102	288,724	0	(876)	114,979	(198,680)	(2,175)	279,074	4,225,057	4,504,131	
55538	Grayson County School Board	93,993	390,004	0	26,932	147,687	(344,161)	(10,046)	304,409	5,748,596	6,053,005	
55539	Greene County Schools	168,547	607,214	0	(136,122)	236,861	(502,182)	(13,478)	360,840	8,932,315	9,293,155	
55540	Greensville County School Board	82,538	380,155	0	15,749	129,906	(350,001)	(1,592)	256,755	5,606,585	5,863,340	
55541	Halifax County School Board	169,977	870,277	0	(91,375)	305,492	(970,479)	(11,432)	272,460	12,923,484	13,195,944	

# SCHEDULE E - TOTAL PENSION LIABILITY AND FIDUCIARY NET POSITION POLITICAL SUBDIVISIONS



Change in Total Pension Liability (TPL)

Employer Code	Political Subdivision	Service Cost	Interest	Benefit Changes	Difference Between Expected and Actual Experience		Changes of Assumptions		Refunds of Contributions	Net Change in TPL	TPL - Beginning	TPL - Ending
55542	Hanover County School Board	527,361	1,663,215	0	(160,869)	657,553	(1,148,268)	(30,283)	1,508,709	24,349,495	25,858,204	
55543	Henrico County Schools	56,136	539,048	0	157,842	182,613	(705,874)	(5,342)	224,423	8,056,298	8,280,721	
55544	Henry County Public Schools	345,967	1,241,141	0	85,406	423,690	(1,326,871)	(20,076)	749,257	18,404,058	19,153,315	
55545	Highland County Public Schools	21,471	91,803	0	(2,288)	35,821	(64,597)	0	82,210	1,343,764	1,425,974	
55546	Isle of Wight County Schools	166,758	408,944	0	(166,696)	153,119	(325,000)	(21,353)	215,772	6,015,229	6,231,001	
55548	King George County School Board	226,372	565,512	0	141,731	244,535	(313,694)	(4,908)	859,548	8,238,037	9,097,585	
55549	King & Queen County School Board	63,043	176,437	0	(106,932)	67,995	(123,538)	(8,163)	68,842	2,586,374	2,655,216	
55550	King William County Schools	130,936	220,411	0	159,146	105,727	(124,605)	(8,048)	483,567	3,215,051	3,698,618	
55551	Lancaster County School Board	91,562	237,309	0	17,182	92,952	(112,917)	(140)	325,948	3,446,660	3,772,608	
55552	Lee County School Board	178,176	1,010,563	0	(4,490)	356,596	(1,048,744)	(13,075)	479,026	14,967,517	15,446,543	
55553	Loudoun County School Board	5,330,056	10,573,312	0	5,812,334	5,348,446	(6,104,089)	(288,576)	20,671,483	154,243,642	174,915,125	
55554	Louisa County Public Schools	342,311	988,452	0	(433,233)	398,169	(501,132)	(10,790)	783,777	14,376,708	15,160,485	
55555	Lunenburg County School Board	53,116	166,402	0	36,870	70,479	(124,603)	(1,062)	201,175	2,440,023	2,641,198	
55556	Madison County School Board	70,774	228,352	0	(19,974)	94,551	(179,395)	(17,398)	176,910	3,360,573	3,537,483	
55557	Mathews County School Board	71,191	272,250	0	68,635	98,438	(233,097)	0	277,417	4,005,836	4,283,253	
55558	Mecklenburg County Schools	86,898	401,768	0	66,421	138,410	(459,196)	(8,451)	225,850	5,973,371	6,199,221	
55559	Middlesex County School Board	44,102	205,068	0	37,061	72,237	(176,760)	(10,100)	171,608	3,022,972	3,194,580	
55560	Montgomery County School Board	393,505	1,782,396	0	(1,431,716)	735,879	(1,350,385)	(69,522)	60,157	26,172,747	26,232,904	
55562	Nelson County Public Schools	135,657	522,207	0	(145,141)	203,110	(375,234)	(39,182)	301,417	7,667,302	7,968,719	
55563	New Kent County Schools	121,795	359,598	0	28,615	158,986	(238,845)	(52,635)	377,514	5,282,851	5,660,365	
55565	Northampton County Schools	89,764	243,749	0	(43,615)	89,593	(199,613)	(21,096)	158,782	3,592,481	3,751,263	
55566	Northumberland Co School Board	72,845	299,235	0	51,460	107,540	(302,181)	0	228,899	4,425,874	4,654,773	
55567	Nottoway County School Board	75,790	400,261	0	(92,892)	157,717	(276,832)	0	264,044	5,856,429	6,120,473	
55568	Orange County Public Schools	301,285	655,192	0	(97,730)	256,019	(498,235)	(30,802)	585,729	9,624,408	10,210,137	
55569	Page County Public Schools	183,575	576,297	0	55,567	215,493	(512,990)	(8,593)	509,349	8,493,601	9,002,950	
55570	Patrick County Public Schools	174,633	501,073	0	38,275	189,589	(438,696)	(15,818)	449,056	7,385,449	7,834,505	
55571	Pittsylvania County School Board	283,647	983,847	0	(133,520)	363,620	(899,251)	(745)	597,598	14,504,957	15,102,555	
55572	Powhatan County School Board	166,505	572,581	0	(98,308)	238,399	(454,887)	(88,818)	335,472	8,451,577	8,787,049	
55573	Prince Edward County Schools	51,726	265,030	0	51,402	100,471	(212,397)	(6,693)	249,539	3,895,681	4,145,220	
55574	Prince George County School Board	353,840	1,252,121	0	(47,828)	456,178	(1,030,934)	(17,428)	965,949	18,411,623	19,377,572	
55576	Prince William County Schools	5,214,001	14,066,735	0	(761,360)	6,199,051	(8,773,271)	(318,378)	15,626,778	205,499,179	221,125,957	
55577	Pulaski County School Board	205,580	741,559	0	119,357	314,083	(558,487)	(87)	822,005	10,872,994	11,694,999	
55578	Rappahannock County Schools	53,925	185,625	0	36,521	64,475	(173,070)	(717)	166,759	2,738,673	2,905,432	
55579	Richmond County Public Schools	7,380	49,199	0	10,731	19,420	(41,216)	0	45,514	723,452	768,966	
55580	Roanoke County School Board	300,766	2,172,731	0	190,670	743,564	(2,077,483)	(42,165)	1,288,083	32,098,842	33,386,925	
55581	Rockbridge County Schools	135,316	513,796	0	(238,076)	178,774	(515,237)	(55,731)	18,842	7,625,422	7,644,264	
55582	Rockingham County School Board	784,209	2,353,731	0	(11,453)	913,856	(1,651,873)	(42,778)	2,345,692	34,472,058	36,817,750	
55583	Russell County School Board	215,965	1,200,584	0	376,115	447,422	(1,345,503)	(3,802)	890,781	17,825,852	18,716,633	
55584	Scott County Schools	201,089	656,863	0	(387,845)	261,821	(467,963)	(13,442)	250,523	9,624,456	9,874,979	
55585	Shenandoah County School Board	313,409	935,964	0	8,719	343,688	(889,473)	(8,519)	703,788	13,819,904	14,523,692	
55586	Smyth County School Board	210,020	903,484	0	(450,217)	321,229	(790,079)	(4,590)	189,847	13,304,247	13,494,094	
55587	Southampton County School Board	78,234	289,566	0	(69,556)	110,587	(284,994)	(11,464)	112,373	4,284,893	4,397,266	
55588	Spotsylvania County School Board	936,954	2,064,704	0	(112,706)	862,322	(1,501,502)	(73,037)	2,176,735	30,283,041	32,459,776	
55589	Stafford County Schools	794,341	1,976,360	0	(295,951)	861,271	(1,609,959)	(64,899)	1,661,163	29,071,137	30,732,300	
55590	Surry County Public Schools	88,702	420,410	0	(140,755)	155,642	(455,674)	833	69,158	6,233,282	6,302,440	
55591	Sussex County School Board	84,187	236,713	0	17,929	95,125	(165,329)	(3,494)	265,131	3,466,026	3,731,157	
55592	Tazewell County Schools	312,522	1,797,737	0	69,476	655,655	(1,694,664)	(40,137)	1,100,589	26,549,361	27,649,950	
55593	Warren County School Board	185,424	630,676	0	(405,849)	225,216	(575,416)	(16,465)	43,586	9,305,604	9,349,190	
55595	Washington County School Board	252,288	960,953	0	(177,385)	336,199	(922,313)	(4,560)	445,182	14,191,343	14,636,525	
55596	Westmoreland County School Board	70,864	294,007	0	211,579	110,127	(277,985)	0	408,592	4,339,088	4,747,680	
55597	Wise County Schools	128,781	869,715	0	(187,100)	313,383	(814,504)	(5,591)	304,684	12,834,551	13,139,235	
55598	Wythe County School Board	134,549	428,825	0	83,874	164,871	(415,514)	(292)	396,313	6,333,972	6,730,285	
55599	York County School Board	601,823	1,652,635	0	56,704	706,288	(1,044,737)	(98,750)	1,873,963	24,180,813	26,054,776	
55600	Accomack County School Board	268,105	832,871	0	25,602	320,187	(627,081)	(23,042)	796,642	12,223,212	13,019,854	
55601	Bristol Virginia School System	65,224	186,773	0	96,673	66,151	(241,998)	(1,937)	170,886	2,790,156	2,961,042	

# SCHEDULE E - TOTAL PENSION LIABILITY AND FIDUCIARY NET POSITION POLITICAL SUBDIVISIONS



Change in Total Pension Liability (TPL)

Employer Code	Political Subdivision	Service Cost	Interest	Benefit Changes	Difference Between Expected and Actual Experience		Changes of Assumptions		Refunds of Contributions	Net Change in TPL	TPL - Beginning	TPL - Ending
55602	Buena Vista City Public Schools	37,349	98,783	0	(19,570)	31,763	(126,513)	(659)	21,153	1,474,773	1,495,926	
55603	Amelia County Public Schools	67,917	256,717	0	(52,310)	99,303	(200,807)	(35,934)	134,886	3,785,751	3,920,637	
55605	Danville School Board	190,357	552,528	0	48,564	224,954	(467,951)	(97,589)	450,863	8,176,028	8,626,891	
55606	Franklin City Public Schools	35,438	124,077	0	50,803	50,719	(85,415)	(88,644)	86,978	1,859,558	1,946,536	
55607	Lexington City Public Schools	0	20,664	0	11,962	6,071	(28,881)	(4,676)	5,140	311,972	317,112	
55608	Harrisonburg City School Board	211,475	501,885	0	39,455	199,487	(369,968)	(119)	582,215	7,354,825	7,937,040	
55609	Hopewell Public Schools	182,219	549,786	0	465,495	211,459	(565,127)	(60)	843,772	8,136,685	8,980,457	
55610	Lynchburg School Board	363,374	1,047,533	0	(326,795)	397,376	(842,960)	(41,274)	597,254	15,406,875	16,004,129	
55611	Fauquier County School Board	703,953	1,722,409	0	121,516	725,682	(1,184,874)	(68,183)	2,020,503	25,232,369	27,252,872	
55612	Brunswick County Public Schools	113,303	340,566	0	51,681	129,554	(298,551)	0	336,553	5,014,511	5,351,064	
55613	P D Pruden Vocational-Technical Center	0	5,443	0	(25,204)	827	0	0	(18,934)	77,754	58,820	
55614	Portsmouth School Board	669,679	2,650,616	0	164,308	1,011,011	(2,465,958)	(149,873)	1,879,783	39,173,852	41,053,635	
55615	Campbell County School Board	296,913	936,872	0	125,542	328,372	(1,004,202)	(20,376)	663,121	13,896,172	14,559,293	
55616	Richmond City Schools	931,985	3,669,149	0	(165,162)	1,451,246	(2,900,378)	(93,825)	2,893,015	53,913,509	56,806,524	
55617	Roanoke City Schools	330,934	157,720	0	77,685	95,414	(28,094)	(9,355)	624,304	2,271,867	2,896,171	
55619	Staunton City School Board	104,830	300,368	0	(150,376)	101,683	(326,783)	(45,496)	(15,774)	4,477,113	4,461,339	
55620	Suffolk City School Board	642,823	1,844,205	0	(17,177)	800,216	(1,048,684)	(98,929)	2,122,454	26,919,594	29,042,048	
55622	Craig County School Board	27,312	125,236	0	48,277	51,119	(94,887)	0	157,057	1,836,534	1,993,591	
55623	Martinsville City School Board	47,066	275,813	0	3,332	91,229	(329,941)	0	87,499	4,105,154	4,192,653	
55624	Appomattox Regional Governor's School	12,177	14,653	0	(4,476)	6,399	(3,379)	0	25,374	211,025	236,399	
55625	Colonial Heights City Schools	138,821	326,214	0	45,765	127,676	(269,403)	(54,875)	314,198	4,822,342	5,136,540	
55632	City of Manassas School Board	300,745	1,185,656	0	(316,678)	530,099	(736,113)	(24,588)	939,121	17,318,298	18,257,419	
55633	Franklin County Schools	491,582	1,510,520	0	351,293	629,540	(1,171,409)	(39,491)	1,772,035	22,184,304	23,956,339	
55634	Frederick County School Board	851,100	1,692,051	0	364,011	697,130	(1,147,510)	(41,546)	2,415,236	24,766,690	27,181,926	
55635	City of Salem Schools	130,680	348,873	0	(81,471)	134,293	(311,415)	(3,418)	217,542	5,141,323	5,358,865	
55636	Manassas Park City Schools	101,330	226,702	0	22,012	96,761	(177,949)	(9,836)	259,020	3,332,499	3,591,519	
55637	Newport News Public Schools	754,780	235,956	0	219,381	163,847	(23,790)	(42,679)	1,307,495	3,404,029	4,711,524	
55708	Waynesboro City Schools	86,193	241,587	0	(8,669)	95,394	(172,073)	(8,761)	233,671	3,541,665	3,775,336	
55710	Valley Vocational-Technical Center	6,205	23,205	0	(91,833)	6,257	(15,703)	0	(71,869)	339,348	267,479	
55711	New Horizons Technical Center	35,981	73,962	0	19,142	30,162	(64,008)	(16,027)	79,212	1,096,612	1,175,824	
55713	Galax City Schools	46,560	158,824	0	1,887	60,027	(116,910)	(30,810)	119,578	2,342,776	2,462,354	
55714	Norton City Schools	20,611	117,881	0	(13,492)	41,046	(106,206)	0	59,840	1,737,113	1,796,953	
55802	Williamsburg-James City County Schools	485,858	1,297,224	0	(426,300)	528,041	(849,629)	(61,996)	973,198	18,987,586	19,960,784	
55803	Poquoson City School Board	47,094	156,768	0	(5,930)	57,383	(152,648)	(4,666)	98,001	2,318,204	2,416,205	
55806	Fredericksburg City Public Schools	120,840	319,835	0	77,789	128,935	(192,415)	0	454,984	4,665,283	5,120,267	
55807	Hampton City Schools	391,424	1,898,407	0	(233,935)	693,476	(1,902,473)	(83,325)	763,574	28,112,993	28,876,567	
55813	Buchanan County School Board	186,992	1,233,710	0	160,635	415,202	(1,384,093)	(8,572)	603,874	18,320,764	18,924,638	
55814	Jackson River Vocational Technical Center	3,964	21,740	0	6,118	7,660	(23,809)	(3,697)	11,976	324,322	336,298	
55815	Northern Neck Regional Vocational Center	3,002	11,045	0	(1,839)	4,162	0	0	16,370	157,790	174,160	
55858	Peumansend Creek Jail Authority	0	0	0	0	0	0	0	0	0	0	
55859	Williamsburg Area Transit Authority	0	0	0	0	0	0	0	0	0	0	
55860	Middle Peninsula Juvenile Detention Commission	0	0	0	0	0	0	0	0	0	0	
55861	Breaks Interstate Park	0	(87)	0	0	3	(2,475)	0	(2,559)	0	(2,559)	
55862	Crater Criminal Justice Training Academy	26,646	1,303	0	8,439	2,215	0	0	38,603	18,609	57,212	
55863	Central Shenandoah Criminal Justice Training Academy	42,411	2,966	0	810	4,307	0	0	50,494	42,369	92,863	
55864	New River Valley Emergency Communications Regional Authority	127,177	20,827	0	(57,595)	17,414	(2,189)	(4,403)	101,231	300,818	402,049	
55865	Maury Service Authority	109,183	13,463	0	(5,726)	9,905	(4,778)	0	122,047	194,719	316,766	
55866	Hampton Roads Transportation Accountability Commission	44,551	8,556	0	(9,099)	5,106	0	0	49,114	122,224	171,338	
55867	Pamunkey Regional Library	107,250	337,322	0	29,275	135,684	(256,966)	(2,880)	349,685	4,948,807	5,298,492	
55868	Northern Va Transit Authority	107,914	34,544	0	(5,899)	22,003	(3,848)	(10,661)	104,053	500,740	644,793	
55869	Rsw Regional Jail Authority	774,005	183,076	0	(191,554)	146,470	(30,249)	(29,710)	852,038	2,645,351	3,497,389	
55870	Bedford Regional Water Authority	263,853	333,704	0	131,158	208,200	(161,490)	(18,800)	756,625	4,857,346	5,613,971	
55871	Portsmouth Redevelopment And Housing Authority	371,606	173,131	0	201,413	107,775	(155,532)	(54,474)	643,919	2,578,302	3,222,221	
55872	Southwest Regn Recreation Auth	30,023	5,493	0	3,455	4,579	(4,505)	(20,818)	18,227	91,132	109,359	
55873	Roanoke Redevelop & Housing Aut	288,945	168,610	0	(60,196)	93,198	(54,590)	(18,059)	417,908	2,445,032	2,862,940	



# SCHEDULE E - TOTAL PENSION LIABILITY AND FIDUCIARY NET POSITION POLITICAL SUBDIVISIONS



Change in Total Pension Liability (TPL)

Employer Code	Political Subdivision	Service Cost	Interest	Benefit Changes	Difference Between Expected and Actual Experience		Changes of Assumptions		Refunds of Contributions	Net Change in TPL	TPL - Beginning	TPL - Ending
55874	Meherrin River Regnl Jail Auth	853,038	336,211	0	(153,246)	227,474	(42,432)	(39,017)	1,182,028	4,843,740	6,025,768	
55875	Woodway Water Authority	15,703	6,568	0	2,228	6,273	0	0	30,772	93,830	124,602	
55876	Bristol Virginia Utilities Authority	761,034	530,485	0	12,360	350,019	(164,202)	(333,711)	1,155,985	7,827,319	8,983,304	
55877	Washington Metro Area Transit Commission	30,945	68,847	0	(42,986)	32,400	(36,570)	0	52,636	1,001,807	1,054,443	
55878	Mt Rogers Community Services Board	2,150,030	3,025,211	0	98,895	1,618,742	(1,450,399)	(310,968)	5,131,511	44,097,984	49,229,495	
55879	Lonesome Pine Soil & Water Conservation District	4,753	3,356	0	1,654	2,387	0	0	12,150	47,940	60,090	
55880	Big Sandy Soil & Water & Conservation District	6,765	4,889	0	(1,357)	3,183	0	0	13,480	69,837	83,317	
55881	Virginia's Region 2000 Local Government Council	218,411	162,524	0	(106,035)	85,448	(23,810)	(4,351)	332,187	2,335,850	2,668,037	
55882	Middle Peninsula Planningdistrict Commission	23,285	54,652	0	(13,208)	26,733	(16,756)	0	74,706	789,118	863,824	
55883	Western Virginia Regional Jail Authority	1,373,897	809,013	0	(202,658)	565,223	(86,819)	(52,248)	2,406,408	11,626,865	14,033,273	
55884	Halifax Service Authority	145,433	134,283	0	322,272	74,454	(163,137)	(13,994)	499,311	2,006,888	2,506,199	
55885	Fort Monroe Area Development Authority	0	326	0	(4,985)	0	0	0	(4,659)	4,659	0	
55886	Russell County Public Service Authority	51,552	43,756	0	3,830	27,658	(4,618)	0	122,178	627,391	749,569	
55887	Piedmont Community Services Board	1,047,246	959,796	0	67,374	533,183	(339,933)	(96,025)	2,171,641	13,929,354	16,100,995	
55888	Blue Ridge Behavioral Healthcare	1,244,383	1,223,086	0	(541,750)	657,372	(486,829)	(197,195)	1,899,067	17,814,676	19,713,743	
55889	Skyline Soil & Water Conservation District	11,412	36,456	0	17,505	21,614	0	0	86,987	520,797	607,784	
55890	Middle River Regional Jail Authority	1,321,628	874,342	0	(345,766)	506,699	(181,420)	(88,885)	2,086,598	12,625,750	14,712,348	
55891	Tidewater Soil & Water Conservation District	8,863	9,304	0	(3,070)	6,523	0	0	21,620	132,920	154,540	
55892	Big Stone Gap Redevelopment And Housing Authority	33,004	43,276	0	22,532	24,300	(30,468)	0	92,644	633,462	726,106	
55893	Eastern Shore Soil & Water Conservation District	12,092	25,617	0	7,328	15,814	(9,609)	(13,188)	38,054	377,358	415,412	
55894	Town of Boykins	7,103	5,992	0	(4,193)	3,267	0	0	12,169	85,603	97,772	
55895	Town of Gordonsville	85,856	102,881	0	(13,709)	54,676	(58,230)	0	171,474	1,498,848	1,670,322	
55896	Virginia Resources Authority	137,528	101,751	0	264,966	79,464	(36,525)	0	547,184	1,471,853	2,019,037	
55897	Prince William County Service Authority	2,328,302	2,921,479	0	1,180,278	1,586,517	(1,487,080)	(74,527)	6,454,969	42,516,211	48,971,180	
55898	Western Virginia Water Authority	904,918	1,003,186	0	237,243	569,501	(440,199)	(76,987)	2,197,662	14,589,818	16,787,480	
55899	Shenandoah Valley Regional Airport Commission	63,098	131,950	0	38,173	84,372	(21,556)	0	296,037	1,895,780	2,191,817	
55900	Alleghany Highlands Community Services Board	238,027	571,476	0	218,897	277,823	(447,646)	(17,934)	820,643	8,396,730	9,237,373	
55901	Brunswick Industrial Development Authority	5,977	23,377	0	25,197	8,690	(24,432)	0	38,809	346,179	384,988	
55902	Northern Neck/Essex County Group Home Comm	0	58,246	0	5,645	19,126	(51,126)	0	31,891	857,653	889,544	
55903	State Education Assistance Authority	0	198,924	0	(3,040,692)	0	0	0	(2,841,768)	2,841,768	0	
55904	Appalachian Juvenile Commission	176,567	436,606	0	(82,027)	212,878	(273,200)	(5,595)	465,229	6,376,631	6,841,860	
55905	Goochland/Powhatan Community Services Board	192,693	517,491	0	199,708	240,999	(446,200)	(14,633)	690,058	7,623,151	8,313,209	
55906	Suffolk Redevelopment & Housing Authority	107,411	251,898	0	(159,236)	113,923	(139,192)	(3,064)	171,740	3,669,677	3,841,417	
55907	Virginia Small Business Financing Authority	0	35,988	0	(550,105)	0	0	0	(514,117)	514,117	0	
55908	Lee County Redevelopment & Housing Authority	27,189	138,415	0	(12,103)	56,885	(80,800)	0	129,586	2,017,750	2,147,336	
55909	Henry County Public Service Authority	196,211	849,523	0	256,321	397,152	(536,095)	(8,603)	1,154,509	12,408,386	13,562,895	
55910	Southside Planning District Commission	45,896	243,679	0	46,850	115,212	(120,096)	(1,963)	329,578	3,542,156	3,871,734	
55911	Economic Development Authority - Henrico Co	84,908	167,993	0	(40,609)	51,222	(134,445)	0	129,269	2,467,128	2,596,397	
55912	Augusta County Service Authority	468,251	1,206,867	0	(189,974)	543,490	(732,792)	(20,120)	1,275,722	17,617,410	18,893,132	
55914	Rappahannock Juvenile Center	286,018	634,622	0	214,078	296,816	(485,511)	(3,843)	942,180	9,310,706	10,252,886	
55915	Cumberland Plateau Regional Housing Authority	47,407	163,459	0	(234,058)	69,705	(110,933)	(60,679)	(125,099)	2,420,936	2,295,837	
55918	Amherst County Service Authority	69,885	384,494	0	(19,227)	166,628	(226,908)	0	374,872	5,606,220	5,981,092	
55919	Pepper's Ferry Regional Wastewater Authority	99,404	258,023	0	165,008	118,710	(155,009)	(1,603)	484,533	3,764,350	4,248,883	
55920	Rappahannock Regional Jail	1,933,420	2,826,523	0	(100,409)	1,524,416	(1,263,203)	(220,218)	4,700,529	41,120,607	45,821,136	
55921	Thomas Jefferson Planning District Commission	45,609	109,185	0	8,945	51,616	(52,200)	(3,627)	159,528	1,587,695	1,747,223	
55922	Piedmont Regional Jail	713,345	1,034,530	0	980,062	542,130	(843,317)	(92,966)	2,333,784	15,247,141	17,580,925	
55923	Nelson County Service Authority	68,474	226,958	0	(194,480)	119,338	(59,179)	0	161,111	3,271,847	3,432,958	
55924	Coeburn-Norton-Wise Water Treatment Authority	51,033	146,851	0	1,960	81,458	(31,493)	0	249,809	2,113,624	2,363,433	
55925	Fauquier County Water & Sanitation Authority	246,411	504,181	0	166,548	281,227	(224,975)	0	973,392	7,315,078	8,288,470	
55926	Scott County Soil & Water Conservation District	7,230	26,568	0	24,188	18,153	(6,715)	0	69,424	382,900	452,324	
55927	New River Resource Authority	91,001	211,355	0	(58,080)	118,402	(61,430)	(29,471)	271,777	3,064,813	3,336,590	
55928	Scott County Water & Sewerage Authority	87,119	180,915	0	35,594	85,754	(71,496)	0	317,886	2,620,242	2,938,128	
55929	Greensville County Water & Sewer Authority	96,918	319,623	0	56,309	166,324	(141,280)	0	497,894	4,636,686	5,134,580	
55930	Petersburg Redevelopment & Housing Authority	100,226	367,919	0	(77,652)	147,843	(292,077)	(16,520)	229,739	5,410,289	5,640,028	
55931	Central Rappahannock Regional Library	377,289	1,289,975	0	342,619	600,255	(845,277)	0	1,764,861	18,850,853	20,615,714	

**SCHEDULE E - TOTAL PENSION LIABILITY AND FIDUCIARY NET POSITION  
POLITICAL SUBDIVISIONS**



Change in Total Pension Liability (TPL)

Employer Code	Political Subdivision	Service Cost	Interest	Benefit Changes	Difference Between Expected and Actual Experience		Changes of Assumptions		Refunds of Contributions	Net Change in TPL	TPL - Beginning	TPL - Ending
55932	Virginia Coalfield Economic Development Auth	27,187	108,451	0	13,750	55,259	(44,727)	0	0	159,920	1,571,666	1,731,586
55933	Central Virginia Regional Jail	804,213	1,053,220	0	(605,189)	499,094	(685,871)	(81,364)	984,103	15,429,619	16,413,722	16,413,722
55934	Thomas Jefferson Soil & Water Conservation Dist	22,613	66,129	0	(16,712)	28,590	(58,129)	0	42,491	973,758	1,016,249	1,016,249
55936	Commonwealth Regional Council	110,443	12,049	0	(146,786)	0	(57,690)	0	(33,986)	1,606,599	1,572,613	1,572,613
55937	Wythe-Grayson Regional Library	27,300	70,030	0	21,503	35,469	(21,456)	0	132,846	1,011,159	1,144,005	1,144,005
55938	Colonial Soil & Water Conservation District	13,219	50,188	0	9,963	23,005	(38,780)	0	57,595	736,367	793,962	793,962
55939	Rivanna Solid Waste Authority	48,126	179,595	0	25,190	59,564	(202,306)	0	110,169	2,666,797	2,776,966	2,776,966
55940	Monacan Soil & Water Conservation District	14,873	49,451	0	25,164	29,815	0	0	119,303	706,441	825,744	825,744
55941	Robert E Lee Soil & Water Conservation District	21,245	32,213	0	(7,953)	18,683	(12,334)	0	51,854	466,358	518,212	518,212
55942	Tri-County/City Soil & Water Conservation Dist	11,467	33,647	0	8,722	14,422	(13,573)	(8,811)	45,874	491,857	537,731	537,731
55944	Central Virginia Waste Management Authority	53,506	122,504	0	(2,962)	65,856	(55,474)	0	183,430	1,777,796	1,961,226	1,961,226
55945	Lonesome Pine Regional Library	74,420	344,312	0	37,413	146,713	(214,170)	0	388,688	5,025,831	5,414,519	5,414,519
55946	Virginia Peninsulas Public Service Authority	150,311	319,898	0	31,651	143,091	(122,485)	0	522,466	4,631,212	5,153,678	5,153,678
55947	Tidewater Youth Services Commission	210,677	703,973	0	24,031	315,775	(513,193)	(19,129)	722,134	10,322,915	11,045,049	11,045,049
55948	Virginia Highlands Airport Commission	14,282	43,374	0	21,321	21,223	(20,398)	0	79,802	629,830	709,632	709,632
55949	Western Tidewater Regional Jail	1,197,099	2,058,981	0	(170,543)	926,226	(1,551,761)	(58,526)	2,401,476	30,219,158	32,620,634	32,620,634
55950	Scott County Redevelopment & Housing Authority	27,189	104,828	0	272,672	42,507	(123,859)	(1,481)	321,856	1,560,215	1,882,071	1,882,071
55951	Handley Regional Library	71,729	177,112	0	(17,360)	80,837	(80,648)	(646)	231,024	2,570,823	2,801,847	2,801,847
55952	Northern Neck Regional Jail	474,416	910,819	0	(310,435)	445,392	(615,346)	(62,616)	842,230	13,350,688	14,192,918	14,192,918
55953	Montgomery Regional Solid Waste Authority	67,061	160,205	0	21,883	83,535	(56,924)	0	275,760	2,317,100	2,592,860	2,592,860
55954	Potomac & Rappahannock Transportation Commission	747,243	1,233,409	0	312,560	631,239	(636,118)	(80,098)	2,208,235	17,978,233	20,186,468	20,186,468
55955	Giles County Public Service Authority	32,445	115,430	0	8,811	50,073	(78,033)	(2,326)	126,400	1,689,177	1,815,577	1,815,577
55956	South Central Wastewater Authority	177,128	307,432	0	(42,917)	145,795	(130,154)	(5,900)	451,384	4,459,915	4,911,299	4,911,299
55957	Wise County Redevelopment & Housing Authority	46,933	398,004	0	(109,374)	136,651	(289,699)	(677)	181,838	5,830,953	6,012,791	6,012,791
55958	Prince William Soil & Water Conservation District	12,162	21,241	0	16,794	15,106	(12,591)	0	52,712	309,737	362,449	362,449
55959	Hampton Roads Regional Jail Authority	1,767,054	2,997,541	0	777,346	1,496,398	(1,467,596)	(181,675)	5,389,068	43,646,647	49,035,715	49,035,715
55960	Castlewood Water & Sewage Authority	19,477	39,970	0	69,322	23,358	(39,044)	(1,092)	111,991	591,070	703,061	703,061
55961	Pamunkey Regional Jail	866,776	1,270,635	0	(41,981)	691,260	(434,726)	(59,830)	2,292,134	18,399,204	20,691,338	20,691,338
55962	Charlottesville-Albemarle Airport Authority	159,646	402,288	0	49,552	197,101	(266,856)	(257)	541,474	5,880,524	6,421,998	6,421,998
55963	Virginia Peninsula Regional Jail	844,875	934,640	0	(765,242)	429,432	(485,453)	(97,027)	861,225	13,643,245	14,504,470	14,504,470
55964	Virginia Biotechnology Research Park Authority	56,235	126,290	0	36,398	54,476	(114,204)	0	159,195	1,861,238	2,020,433	2,020,433
55965	Peumansend Creek Regional Jail	0	0	0	0	0	0	0	0	0	0	0
55966	Blue Ridge Regional Jail Authority	2,391,134	2,988,065	0	(462,180)	1,491,639	(1,553,101)	(149,525)	4,706,032	43,537,951	48,243,983	48,243,983
55967	Massanutten Regional Library	67,403	159,968	0	19,137	67,087	(102,616)	(2,705)	208,274	2,337,918	2,546,192	2,546,192
55968	Albemarle-Charlottesville Regional Jail	1,086,021	1,734,303	0	31,395	919,521	(854,706)	(73,542)	2,842,992	25,239,886	28,082,878	28,082,878
55969	Culpeper Soil & Water Conservation District	43,525	59,496	0	721	36,706	(1,083)	0	139,365	850,484	989,849	989,849
55970	New River Valley Regional Jail	1,387,518	1,437,748	0	295,812	869,984	(475,731)	(283,123)	3,232,208	20,918,689	24,150,897	24,150,897
55971	Sussex Service Authority	95,637	152,739	0	(1,346)	88,395	(44,638)	(77,611)	213,176	2,243,112	2,456,288	2,456,288
55972	Big Walker Soil & Water Conservation District	8,265	14,537	0	1,845	12,243	0	0	36,890	207,674	244,564	244,564
55973	Peter Francisco Soil & Water Conservation District	6,837	16,704	0	11,870	13,529	0	0	48,940	238,626	287,566	287,566
55974	Peaks of Otter Soil & Water Conservation District	1,581	6,122	0	(55,331)	3,273	0	0	(44,355)	87,452	43,097	43,097
55975	New River Soil & Water Conservation District	6,722	20,474	0	22,657	16,224	0	0	66,077	292,481	358,558	358,558
55977	Southside Regional Jail	378,240	469,342	0	229,960	249,440	(378,207)	(35,799)	912,976	6,911,894	7,824,870	7,824,870
55978	Evergreen Soil & Water Conservation District	5,840	13,623	0	(28,139)	10,539	0	(4,075)	(2,212)	196,652	194,440	194,440
55979	Roanoke Higher Education Authority	78,770	129,615	0	56,467	68,913	(67,382)	(5,297)	261,086	1,887,980	2,149,066	2,149,066
55981	John Marshall Soil & Water Conservation District	28,141	46,834	0	112,233	27,847	(19,520)	0	195,535	678,822	874,357	874,357
55982	Daniel Boone Soil & Water Conservation District	9,468	15,185	0	(2,118)	10,641	0	0	33,176	216,935	250,111	250,111
55983	Southside Community Services Board	612,950	1,262,300	0	(175,003)	588,802	(685,610)	(60,558)	1,542,881	18,405,935	19,948,816	19,948,816
55984	Northern Shenandoah Valley Regional Commission	51,298	71,839	0	24,396	36,645	(51,408)	0	132,770	1,051,982	1,184,752	1,184,752
55985	Tazewell Soil & Water Conservation District	11,492	11,462	0	19,652	6,144	(9,573)	0	39,177	168,536	207,713	207,713
55987	Richmond Regional Planning District Committee	107,807	272,172	0	(99,999)	122,408	(191,387)	0	211,001	3,983,859	4,194,860	4,194,860
55988	Henricopolis Soil & Water Conservation District	10,484	12,996	0	5,573	7,556	(8,560)	0	28,049	189,931	217,980	217,980
55989	Piedmont Regional Juvenile Detention Center	68,828	79,283	0	(17,691)	41,982	(2,787)	(29,068)	140,547	1,148,538	1,289,085	1,289,085
55990	Roanoke River Service Authority	31,331	38,514	0	(3,505)	22,230	(1,364)	0	87,206	550,883	638,089	638,089
55991	Lee County Public Service Authority	50,672	45,980	0	8,789	29,493	(10,625)	0	124,309	662,165	786,474	786,474

**SCHEDULE E - TOTAL PENSION LIABILITY AND FIDUCIARY NET POSITION  
POLITICAL SUBDIVISIONS**



Change in Total Pension Liability (TPL)

Employer Code	Political Subdivision	Service Cost	Interest	Benefit Changes	Difference Between		Changes of Assumptions	Benefit Payments	Refunds of Contributions	Net Change in TPL	TPL - Beginning	TPL - Ending
					Expected and Actual Experience							
55992	Blue Ridge Juvenile Detention Center	189,110	208,240	0	59,398		126,316	(87,289)	(24,950)	470,825	3,030,978	3,501,803
55993	Ferrum Water & Sewage Authority	13,798	20,046	0	(5,143)		12,748	0	0	41,449	286,372	327,821
55994	Wise County Public Service Authority	106,421	105,555	0	(56,332)		63,649	(18,363)	(18,286)	182,644	1,526,256	1,708,900
55995	Holston River Soil & Water Conservation District	14,234	22,815	0	14,637		14,844	(3,997)	0	62,533	327,934	390,467
55996	New River Valley Community Services Board	1,793,146	2,446,128	0	178,464		1,452,417	(1,045,573)	(141,124)	4,683,458	35,538,035	40,221,493
55997	Institute For Advanced Learning And Research	159,890	149,639	0	41,357		84,151	(52,416)	0	382,621	2,163,905	2,546,526
55998	Southwest Virginia Regional Jail Authority	2,420,845	2,019,947	0	214,544		1,182,709	(744,718)	(347,672)	4,745,655	29,402,581	34,148,236
55999	Clinch Valley Soil & Water Conservation District	5,013	9,782	0	1,947		6,079	0	0	22,821	139,736	162,557
	Total Political Subdivisions	556,149,437	1,535,532,384	3,948,464	45,031,956		691,407,023	(1,082,791,836)	(40,248,647)	1,709,028,781	22,497,734,504	24,206,763,285

# SCHEDULE E - TOTAL PENSION LIABILITY AND FIDUCIARY NET POSITION POLITICAL SUBDIVISIONS



Change in Fiduciary Net Position (FNP)

Employer Code	Political Subdivision	Contributions Employer	Contributions Member	Net Investment Income	Benefit Payments	Refunds of Contributions	Admin Expenses	Other	Net Change in FNP	FNP - Beginning	FNP - Ending	Net Pension Liability
55100	Accomack County	897,263	696,872	3,887,497	(3,203,158)	(231,480)	(39,414)	(2,442)	2,005,138	59,161,161	61,166,299	1,912,737
55101	Albemarle County	5,249,888	2,181,620	10,683,035	(8,463,687)	(232,056)	(104,037)	(6,755)	9,308,008	159,940,532	169,248,540	35,409,889
55102	Alleghany County	869,746	379,173	2,207,369	(1,910,129)	(73,972)	(22,023)	(1,392)	1,448,772	33,412,572	34,861,344	5,579,845
55103	Amelia County	259,611	210,495	1,066,781	(687,209)	(20,098)	(10,562)	(674)	818,344	16,078,707	16,897,051	(213,737)
55104	Amherst County	839,756	439,624	2,690,349	(2,046,289)	(87,869)	(26,875)	(1,694)	1,807,002	40,625,258	42,432,260	3,787,239
55105	Appomattox County	548,381	199,618	1,372,961	(1,461,008)	(28,369)	(14,004)	(863)	616,716	21,011,786	21,628,502	5,145,132
55107	Augusta County	2,003,652	1,054,711	5,705,114	(4,661,105)	(106,534)	(56,801)	(3,595)	3,935,442	86,124,212	90,059,654	11,033,402
55108	Bath County	318,691	137,007	821,597	(734,543)	(20,476)	(8,223)	(517)	513,536	12,434,890	12,948,426	2,436,547
55109	Bedford County	1,400,026	989,164	4,582,631	(3,228,953)	(328,084)	(45,242)	(2,892)	3,366,650	69,093,337	72,459,987	6,058,873
55110	Bland County	293,044	122,677	545,722	(488,736)	(1,395)	(5,327)	(345)	465,640	8,182,066	8,647,706	2,034,290
55111	Botetourt County	1,038,353	602,149	3,273,430	(2,087,391)	(50,914)	(32,121)	(2,062)	2,741,444	48,917,630	51,659,074	1,330,935
55112	Brunswick County	582,420	284,276	1,295,345	(817,221)	(35,106)	(12,452)	(818)	1,296,444	19,200,949	20,497,393	4,147,418
55113	Buchanan County	1,366,856	537,402	2,938,181	(2,876,729)	(3,212)	(29,346)	(1,852)	1,931,300	44,477,451	46,408,751	15,622,118
55114	Buckingham County	338,487	209,610	1,240,953	(694,901)	(59,552)	(12,184)	(782)	1,021,631	18,566,964	19,588,595	1,243,010
55115	Campbell County	1,439,426	707,444	4,291,994	(3,089,333)	(104,146)	(42,516)	(2,702)	3,200,167	64,477,214	67,677,381	7,435,551
55116	Caroline County	1,394,668	779,833	3,577,752	(1,935,487)	(121,511)	(34,270)	(2,266)	3,658,719	53,129,838	56,788,557	(1,723,558)
55117	Carroll County	780,075	389,235	2,049,683	(1,793,801)	(49,838)	(20,515)	(1,291)	1,353,548	30,983,331	32,336,879	6,899,037
55118	Charles City County	297,286	165,932	942,898	(841,627)	(7,964)	(9,500)	(593)	546,432	14,311,658	14,858,090	1,790,367
55119	Charlotte County	413,711	222,493	1,549,503	(1,221,367)	(3,007)	(15,561)	(980)	944,792	23,615,321	24,560,113	1,303,488
55120	Chesterfield County	25,567,311	9,462,407	60,814,725	(53,158,914)	(1,377,081)	(606,813)	(38,278)	40,663,357	918,312,377	958,975,734	186,411,016
55121	Clarke County	404,706	240,158	1,382,955	(834,014)	(17,545)	(13,551)	(872)	1,161,837	20,671,157	21,832,994	1,398,730
55122	Craig County	196,475	83,979	502,431	(415,488)	(2,114)	(4,996)	(317)	359,970	7,570,841	7,930,811	266,401
55123	Culpeper County	1,791,823	940,275	3,995,826	(2,418,842)	(152,279)	(38,213)	(2,531)	4,116,059	59,310,624	63,426,683	7,966,100
55124	Cumberland County	270,220	163,250	898,241	(503,532)	(6,600)	(8,720)	(568)	812,291	13,408,599	14,220,890	1,556,522
55125	Dickenson County	671,068	384,624	1,918,788	(1,936,386)	(43,604)	(19,457)	(1,205)	973,828	29,219,241	30,193,069	6,458,215
55126	Dinwiddie County	928,477	520,505	2,402,322	(1,770,630)	(57,618)	(23,553)	(1,515)	1,997,988	35,963,924	37,961,912	2,304,433
55128	Essex County	313,261	188,624	1,084,332	(820,422)	(18,054)	(10,804)	(685)	736,252	16,412,959	17,149,211	(91,400)
55130	Fauquier County	3,382,111	1,915,523	8,165,891	(4,277,217)	(117,127)	(77,623)	(5,164)	8,986,394	120,402,866	129,389,260	10,468,170
55131	Floyd County	469,053	251,770	1,020,186	(846,687)	(24,834)	(10,004)	(644)	858,840	15,273,892	16,132,732	3,463,128
55132	Fluvanna County	559,085	344,979	1,538,655	(1,028,859)	(18,458)	(14,965)	(974)	1,379,665	23,018,726	24,398,189	1,379,298
55133	Franklin County	1,261,119	777,659	4,095,098	(3,211,425)	(139,736)	(40,796)	(2,577)	2,739,342	61,814,460	64,553,802	4,078,108
55134	Frederick County	4,812,011	2,130,349	9,908,013	(6,287,941)	(265,337)	(95,123)	(6,264)	10,195,708	146,734,593	156,930,301	22,745,102
55135	Giles County	622,418	282,852	1,502,255	(1,683,790)	(15,594)	(15,224)	(947)	691,970	23,025,749	23,717,719	3,592,529
55136	Gloucester County	1,447,269	791,699	4,206,391	(2,684,398)	(30,108)	(40,997)	(2,655)	3,687,201	62,832,640	66,519,841	5,998,508
55137	Goochland County	1,044,355	597,243	2,267,305	(1,370,293)	(116,223)	(21,628)	(1,434)	2,399,325	33,531,935	35,931,260	1,273,377
55138	Grayson County	659,578	222,318	1,241,505	(1,234,531)	(73,734)	(12,460)	(781)	801,895	18,767,674	19,569,569	5,765,972
55139	Greene County	450,129	276,236	1,381,874	(956,995)	(33,304)	(13,601)	(870)	1,103,469	20,681,366	21,784,835	845,640
55140	Greensville County	368,227	234,434	1,469,790	(1,361,968)	(22,217)	(15,104)	(921)	672,241	22,394,809	23,067,050	804,566
55141	Halifax County	521,824	383,394	2,530,687	(1,892,179)	(147,952)	(25,619)	(1,593)	1,368,562	38,542,973	39,911,535	2,044,936
55142	Hanover County	5,650,320	3,219,861	16,685,971	(8,585,531)	(377,222)	(160,692)	(10,525)	16,422,182	247,272,649	263,694,831	20,343,464
55143	Henrico County	33,544,492	12,500,817	81,106,858	(69,472,874)	(1,909,996)	(808,234)	(51,148)	54,909,961	1,226,474,990	1,281,384,905	229,949,101
55144	Henry County	1,822,437	835,537	5,023,320	(3,995,883)	(153,224)	(49,928)	(3,167)	3,479,092	75,873,029	79,352,121	10,965,442
55145	Highland County	161,912	66,429	417,087	(289,585)	0	(4,071)	(264)	351,508	6,254,924	6,606,432	887,764
55146	Isle of Wight County	1,306,667	684,102	2,971,352	(2,154,003)	(127,524)	(28,973)	(1,881)	2,649,740	44,485,451	47,135,191	4,532,926
55147	James City County	3,662,166	2,023,105	11,422,082	(8,062,949)	(128,725)	(112,707)	(3,597,077)	5,205,895	171,610,771	176,816,666	23,305,368
55148	King George County	869,007	562,898	2,454,993	(1,355,735)	(57,823)	(23,554)	(1,553)	2,448,233	36,453,611	38,901,844	2,574,544
55149	King & Queen County	203,333	133,413	718,162	(487,380)	(7,451)	(7,097)	(453)	552,527	10,807,696	11,360,223	244,431
55150	King William County	370,865	221,187	1,094,690	(676,029)	(18,318)	(10,661)	(691)	981,043	16,330,648	17,311,691	1,292,789
55151	Lancaster County	576,229	235,193	1,344,689	(1,200,070)	(7,392)	(13,412)	(844)	934,393	20,195,016	21,129,409	3,328,099
55152	Lee County	431,908	246,634	1,702,848	(1,414,927)	(50,205)	(17,297)	(1,068)	897,893	25,859,520	26,757,413	2,980,022
55153	Loudoun County	22,340,603	11,019,669	47,430,170	(26,782,383)	(634,240)	(448,703)	(30,100)	52,895,016	701,371,484	754,266,500	91,388,159
55154	Louisa County	931,768	616,753	2,610,359	(1,662,409)	(106,981)	(25,378)	(1,651)	2,362,461	39,002,019	41,364,480	(41,534)
55155	Lunenburg County	237,526	106,233	739,071	(699,410)	(4,615)	(7,525)	(465)	370,815	11,280,103	11,650,918	1,963,696
55156	Madison County	407,989	239,126	1,157,589	(958,830)	(77,883)	(11,514)	(728)	755,749	17,477,295	18,233,044	790,386
55157	Mathews County	312,617	136,946	799,919	(576,149)	(1,065)	(7,848)	(504)	663,916	11,969,018	12,632,934	551,331

# SCHEDULE E - TOTAL PENSION LIABILITY AND FIDUCIARY NET POSITION POLITICAL SUBDIVISIONS



Change in Fiduciary Net Position (FNP)

Employer Code	Political Subdivision	Contributions Employer	Contributions Member	Net Investment Income	Benefit Payments	Refunds of Contributions	Admin Expenses	Other	Net Change in FNP	FNP - Beginning	FNP - Ending	Net Pension Liability
55158	Mecklenburg County	780,573	464,450	2,857,242	(2,208,562)	(32,342)	(28,580)	(1,801)	1,830,980	43,287,469	45,118,449	4,772,690
55159	Middlesex County	118,251	152,646	799,985	(428,320)	(4,514)	(7,889)	(504)	629,655	11,990,767	12,620,422	(1,061,488)
55160	Montgomery County	1,916,017	944,821	5,271,254	(4,165,140)	(71,861)	(52,363)	(3,319)	3,839,409	79,307,780	83,147,189	13,651,506
55162	Nelson County	397,658	205,346	1,154,400	(1,079,229)	(31,224)	(11,696)	(725)	634,530	17,526,365	18,160,895	2,439,428
55163	New Kent County	913,743	455,239	1,875,927	(1,030,951)	(47,145)	(17,739)	(1,190)	2,147,884	27,679,704	29,827,588	2,564,857
55165	Northampton County	718,548	443,683	2,238,859	(1,406,701)	(98,097)	(21,900)	(1,413)	1,872,979	33,539,723	35,412,702	963,720
55166	Northumberland County	400,802	218,731	1,132,408	(955,579)	(2,336)	(11,289)	(713)	782,024	17,069,865	17,851,889	2,153,650
55167	Nottoway County	25,696	166,243	1,156,056	(782,576)	(19,136)	(11,887)	(723)	533,673	17,581,279	18,114,952	(1,966,255)
55168	Orange County	984,987	536,154	2,352,124	(1,538,801)	(107,095)	(22,812)	(1,489)	2,203,068	35,091,202	37,294,270	2,659,856
55169	Page County	773,686	360,790	1,883,051	(1,426,455)	(16,652)	(18,500)	(1,191)	1,554,729	28,279,243	29,833,972	3,107,343
55170	Patrick County	746,600	314,186	1,496,095	(1,242,288)	(12,512)	(14,563)	(944)	1,286,574	22,376,270	23,662,844	4,730,533
55171	Pittsylvania County	1,356,116	710,681	4,279,923	(3,615,549)	(153,141)	(43,099)	(2,691)	2,532,240	64,883,559	67,415,799	8,219,431
55172	Powhatan County	909,590	405,242	1,450,135	(858,321)	(138,427)	(13,553)	(915)	1,753,571	21,164,841	22,918,592	2,986,158
55173	Prince Edward County	406,538	250,656	1,490,390	(1,069,524)	(125,893)	(14,960)	(938)	936,269	22,550,707	23,486,976	1,807,022
55174	Prince George County	1,902,865	649,145	3,574,949	(2,904,718)	(134,712)	(34,946)	(2,257)	3,050,326	53,496,306	56,546,632	11,334,671
55176	Prince William County	35,323,118	13,921,989	75,208,554	(58,626,837)	(1,280,217)	(736,315)	(47,571)	63,762,721	1,128,158,195	1,191,920,916	207,548,108
55177	Pulaski County	1,074,574	605,436	3,391,526	(2,780,150)	(184,980)	(34,003)	(2,137)	2,070,266	51,472,055	53,542,321	5,471,147
55178	Rappahannock County	470,051	153,207	912,067	(938,262)	(1,890)	(9,137)	(571)	585,465	13,720,402	14,305,867	2,255,986
55179	Richmond County	293,415	140,056	888,497	(734,517)	(5,086)	(8,905)	(559)	572,901	13,425,021	13,997,922	733,983
55180	Roanoke County	5,798,960	2,338,902	14,336,275	(12,676,542)	(329,105)	(143,403)	(9,026)	9,316,061	216,811,045	226,127,106	43,195,729
55181	Rockbridge County	900,403	352,580	2,122,296	(1,831,881)	(45,987)	(21,135)	(4,092)	1,474,935	32,123,182	33,598,117	5,445,977
55182	Rockingham County	2,716,908	1,314,637	6,494,918	(4,990,811)	(306,343)	(63,953)	(4,092)	5,161,264	97,348,702	102,509,966	16,558,834
55183	Russell County	688,158	289,158	1,814,031	(1,882,607)	(23,551)	(18,514)	(1,139)	865,536	27,667,609	28,533,145	5,981,835
55184	Scott County	697,098	315,044	1,646,571	(1,614,826)	(55,517)	(16,551)	(1,037)	970,872	25,009,383	25,980,165	6,447,005
55185	Shenandoah County	1,238,866	665,080	3,183,353	(2,541,289)	(98,179)	(31,515)	(2,006)	2,414,310	47,839,597	50,253,907	4,230,052
55186	Smyth County	606,587	370,812	2,674,142	(2,226,608)	(35,441)	(27,095)	(1,677)	1,360,720	40,651,811	42,012,531	4,510,620
55187	Southampton County	920,235	393,504	2,536,106	(1,893,389)	(30,112)	(25,070)	(1,601)	1,899,673	38,204,207	40,103,880	5,934,579
55188	Spotsylvania County	4,991,625	2,720,647	11,453,293	(6,486,482)	(293,968)	(108,403)	(7,238)	12,269,474	169,100,644	181,370,118	22,781,942
55189	Stafford County	5,340,346	2,686,928	12,216,181	(8,007,291)	(338,948)	(118,212)	(7,727)	11,771,277	181,833,146	193,604,423	29,526,618
55190	Surry County	337,827	315,066	1,156,309	(1,199,664)	(80,219)	(11,909)	(727)	516,683	17,686,553	18,203,236	1,933,714
55191	Sussex County	329,829	260,578	1,756,137	(1,215,242)	(50,389)	(17,758)	(1,103)	1,062,052	26,577,089	27,639,141	(2,181,582)
55192	Tazewell County	1,180,627	575,438	3,327,217	(2,902,876)	(76,497)	(33,321)	(2,092)	2,068,496	50,336,366	52,404,862	9,365,638
55193	Warren County	976,942	553,276	2,764,899	(2,156,961)	(117,805)	(27,486)	(1,743)	1,991,122	41,679,043	43,670,165	4,305,738
55195	Washington County	1,003,894	520,781	2,877,520	(2,551,189)	(81,054)	(28,878)	(1,811)	1,739,263	43,637,296	45,376,559	7,245,302
55196	Westmoreland County	588,834	312,664	1,624,057	(1,273,204)	(39,354)	(16,020)	(1,019)	1,195,958	24,320,667	25,516,625	2,473,394
55197	Wise County	1,192,800	532,105	3,190,054	(3,479,132)	(56,517)	(32,771)	(2,009)	1,344,530	48,985,990	50,330,520	11,121,734
55198	Wythe County	529,494	318,013	2,183,168	(1,819,660)	(86,354)	(22,122)	(1,372)	1,101,167	33,257,269	34,358,436	3,339,328
55199	York County	4,260,368	2,116,844	12,930,127	(9,397,431)	(151,443)	(128,063)	(8,149)	9,622,253	194,546,474	204,168,727	27,804,335
55200	City of Alexandria	9,883,188	6,610,813	34,895,658	(29,998,698)	(1,062,781)	(352,518)	(24,191)	19,951,471	530,684,136	550,635,607	94,109,413
55201	City of Bristol	2,266,023	664,156	6,018,499	(6,890,384)	(232,028)	(62,764)	(3,765)	1,759,737	92,527,216	94,286,953	23,187,165
55202	City of Buena Vista	499,822	174,786	1,083,991	(1,069,468)	(689)	(10,858)	(689)	676,901	16,445,845	17,122,746	4,072,537
55203	Town of St Paul	77,130	36,341	163,183	(117,778)	(1,219)	(1,575)	(103)	155,979	2,425,813	2,581,792	818,410
55204	City of Clifton Forge	157,111	66,422	597,230	(522,999)	(27,181)	(6,118)	(374)	264,091	9,114,063	9,378,154	1,274,014
55205	City of Danville	589,705	262,020	1,640,864	(1,373,716)	(13,346)	(16,411)	(1,034)	1,088,082	24,816,573	25,904,655	2,236,533
55206	City of Fredericksburg	2,993,493	1,223,922	7,281,553	(7,742,919)	(167,106)	(74,124)	(4,584)	3,510,235	111,318,719	114,828,954	26,755,650
55207	City of Hampton	14,178,118	4,296,459	30,928,968	(32,992,606)	(1,038,823)	(315,189)	(19,486)	15,037,441	473,104,571	488,142,012	137,279,805
55208	City of Harrisonburg	3,514,331	1,541,029	8,674,819	(7,532,132)	(121,575)	(86,188)	(5,450)	5,984,834	130,537,526	136,522,360	27,572,388
55209	City of Hopewell	2,504,882	936,260	6,204,915	(6,632,870)	(101,886)	(63,240)	(3,900)	2,844,161	94,857,592	97,701,753	19,442,082
55210	City of Lynchburg	10,150,416	2,655,886	17,849,423	(20,717,105)	(320,641)	(180,734)	(11,250)	9,425,995	272,407,413	281,833,408	106,357,956
55211	Town of Crewe	2,794	51,688	221,613	(61,282)	(9,419)	(2,146)	(140)	203,108	3,301,525	3,504,633	(421,580)
55212	City of Norfolk	2,538,585	1,365,984	6,951,171	(4,286,916)	(302,448)	(67,621)	(4,399)	6,194,356	104,016,117	110,210,473	6,041,827
55213	City of Petersburg	2,961,589	1,212,375	10,191,653	(10,893,538)	(529,213)	(106,124)	(6,395)	2,830,347	157,356,975	160,187,322	17,452,690
55214	City of Portsmouth	7,340,220	3,380,321	21,221,718	(14,961,277)	(875,491)	(209,912)	(13,408)	15,882,171	320,069,035	335,951,206	29,238,719
55215	City of Radford	1,071,431	509,906	3,165,741	(2,657,229)	(53,152)	(31,870)	(1,997)	2,002,830	48,019,947	50,022,777	7,963,716
55216	City of Richmond	2,948,781	1,301,296	7,924,514	(7,127,920)	(268,128)	(79,792)	(4,992)	4,693,759	120,365,893	125,059,652	12,980,010

# SCHEDULE E - TOTAL PENSION LIABILITY AND FIDUCIARY NET POSITION POLITICAL SUBDIVISIONS



Change in Fiduciary Net Position (FNP)

Employer Code	Political Subdivision	Contributions Employer	Contributions Member	Net Investment Income	Benefit Payments	Refunds of Contributions	Admin Expenses	Other	Net Change in FNP	FNP - Beginning	FNP - Ending	Net Pension Liability
55217	City of Roanoke	1,490,872	451,026	3,869,084	(3,294,403)	(31,223)	(38,781)	(2,440)	2,444,135	58,686,643	61,130,778	9,234,385
55218	Town of Craigsville	18,625	9,075	27,819	(12,160)	(1,010)	(250)	(18)	42,081	402,270	444,351	197,412
55219	City of Staunton	1,952,366	721,122	4,103,358	(4,631,425)	(42,630)	(41,560)	(2,580)	2,058,651	62,572,769	64,631,420	19,608,017
55220	City of Suffolk	7,031,636	3,260,682	17,460,442	(12,608,886)	(590,723)	(171,506)	(11,042)	14,370,603	262,279,669	276,650,272	50,044,096
55221	City of Williamsburg	1,453,252	567,049	3,979,585	(4,004,102)	(82,600)	(40,666)	(2,504)	1,870,014	60,860,260	62,730,274	11,321,851
55222	City of Winchester	2,313,005	1,414,862	6,550,967	(4,725,312)	(200,952)	(64,525)	(4,127)	5,283,918	98,081,087	103,365,005	12,236,212
55223	City of Martinsville	2,192,819	668,015	5,203,745	(6,380,236)	(64,809)	(54,176)	(3,261)	1,562,097	80,119,098	81,681,195	25,291,246
55224	City of Falls Church	11,660	60,409	370,585	(241,034)	(11,491)	(3,780)	(233)	186,116	5,645,718	5,831,834	(1,135,966)
55225	City of Colonial Heights	1,750,448	651,719	4,436,348	(3,243,655)	(53,953)	(43,752)	(2,802)	3,494,353	66,711,169	70,205,522	11,603,753
55226	Town of Front Royal	952,791	382,999	2,160,207	(2,226,254)	(47,971)	(21,868)	(1,358)	1,198,546	32,820,806	34,019,352	7,915,636
55227	Town of Boyce	0	0	5,042	0	0	(49)	(3)	4,990	74,730	79,720	(60,858)
55228	Town of Middletown	9,884	26,719	52,681	(25,146)	0	(492)	(33)	63,613	774,761	838,374	(84,655)
55229	Town of Chilhowie	104,691	42,245	219,541	(146,837)	(15,908)	(2,132)	(139)	201,461	3,287,355	3,488,816	567,333
55230	City of Covington	497,259	180,212	1,325,010	(1,593,697)	(53,496)	(13,893)	(830)	340,565	20,446,580	20,787,145	5,181,119
55231	Town of Floyd	9,934	8,423	20,745	(32,169)	0	(216)	(13)	6,704	320,114	326,818	114,692
55232	City of Franklin	918,357	372,712	2,288,557	(1,956,882)	(41,083)	(22,773)	(1,439)	1,557,449	34,491,725	36,049,174	4,661,627
55233	City of Chesapeake	23,141,407	8,054,466	54,452,765	(48,688,758)	(1,711,850)	(546,363)	(34,366)	34,667,301	826,201,725	860,869,026	163,243,544
55234	City of Virginia Beach	47,363,487	16,153,428	109,869,540	(106,767,991)	(2,668,130)	(1,110,715)	(71,080)	62,768,539	1,672,661,646	1,735,430,185	417,692,180
55235	City of Norton	231,118	162,026	1,148,328	(845,049)	(29,897)	(11,537)	(722)	654,267	17,431,960	18,086,227	306,523
55236	City of Manassas Park	781,421	446,893	2,425,835	(1,814,109)	(71,502)	(23,988)	(1,531)	1,743,019	36,603,735	38,346,754	3,338,071
55237	Town of Exmore	39,583	115,291	(32,569)	(7,390)	(1,072)	(73)	(1,691,865)	1,837,544	1,837,544	(487,030)	
55238	Town of Pound	39,013	16,418	88,115	(87,851)	(4,903)	(888)	(55)	49,849	1,338,854	1,388,703	269,083
55239	Town of Grottoes	92,410	35,427	150,682	(90,356)	(26,255)	(1,445)	(96)	160,367	2,247,308	2,407,675	461,610
55240	Town of Onley	48,119	15,474	26,849	(163)	0	(184)	(18)	352,349	442,426	(115,852)	
55241	Town of West Point	81,516	78,354	319,995	(116,602)	(4,916)	(3,040)	(202)	355,105	4,712,144	5,067,249	196,142
55242	Town of South Hill	456,672	144,968	634,807	(544,686)	(46,098)	(6,123)	(402)	639,138	9,422,445	10,061,583	4,654,061
55243	Town of Rural Retreat	23,811	16,564	46,305	(38,842)	0	(443)	(29)	47,366	688,816	736,182	66,325
55244	Town of Dillwyn	0	0	1,250	0	0	(12)	(1)	1,237	18,519	19,756	(7,829)
55245	Town of Scottsville	22,370	8,115	30,114	(28,888)	0	(286)	(19)	31,406	448,818	480,224	113,762
55246	Town of Burkeville	6,299	5,080	20,676	(3,128)	0	(189)	(13)	28,725	300,793	329,518	(74,056)
55247	Town of Madison	1,840	2,714	3,730	0	0	(31)	(2)	8,251	52,071	60,322	(46,009)
55248	Town of Pennington Gap	19,794	39,561	82,665	(21,529)	(1,404)	(753)	(53)	118,281	1,200,880	1,319,161	(109,960)
55249	Town of La Crosse	1,192	6,159	27,035	(15,990)	0	(270)	(17)	18,109	408,107	426,216	(94,246)
55250	Town of Rich Creek	15,704	9,316	29,680	(9,892)	0	(268)	(19)	44,521	429,892	474,413	(66,666)
55251	Town of White Stone	0	0	0	0	0	0	0	0	0	0	0
55252	Town of Windsor	23,635	31,240	71,394	(19,668)	(788)	(646)	(46)	105,121	1,035,850	1,140,971	6,491
55253	Town of Haysi	26,301	6,587	14,605	(24,233)	0	(129)	(9)	23,122	213,544	236,666	300,165
55254	Town of Stephens City	91,867	19,742	88,904	(114,326)	(5,130)	(861)	(57)	80,139	1,338,314	1,418,453	651,600
55255	Town of Brodnax	268	3,104	10,202	(3,133)	0	(98)	(6)	10,337	151,417	161,754	(46,626)
55256	Town of Mineral	1,581	6,930	14,143	(7,869)	0	(136)	(9)	14,640	209,574	224,214	(65,522)
55257	Town of Lebanon	254,719	101,217	323,496	(344,071)	(2,128)	(3,092)	(205)	329,936	4,804,647	5,134,583	3,888,464
55258	City of Newport News	3,473,179	3,285,577	3,096,851	(225,129)	(310,156)	(22,225)	(2,007)	9,296,090	41,033,722	50,329,812	(7,570,636)
55259	Town of Richlands	601,271	139,528	421,049	(764,028)	(4,642)	(4,044)	(268)	388,866	6,326,360	6,715,226	7,461,615
55260	Town of Haymarket	56,131	27,780	45,143	(9,311)	0	(345)	(29)	119,369	615,917	735,286	(183,796)
55261	Town of Lovettsville	29,476	28,734	30,736	(68)	0	(226)	(20)	88,632	414,705	503,337	(15,090)
55262	Town of Troutville	4,307	3,597	568	0	0	3	0	8,475	2,781	11,256	32,042
55263	Town of Buchanan	522	829	2	0	0	2	0	1,355	0	1,355	(1,355)
55300	Town of Abingdon	512,773	245,438	1,260,226	(1,034,210)	(20,037)	(12,459)	(794)	950,937	18,948,429	19,899,366	3,052,950
55301	Town of Dumfries	196,608	72,842	317,689	(297,081)	(16,110)	(3,099)	(201)	270,648	4,756,466	5,027,114	236,921
55302	Town of Iron Gate	3,151	2,278	17,127	(21,888)	0	(183)	(11)	474	267,221	267,695	35,042
55303	Town of Montross	8,011	4,988	27,844	(25,519)	0	(282)	(17)	15,025	423,035	438,060	(11,611)
55304	Town of South Boston	493,177	162,312	1,306,976	(1,003,450)	(20,784)	(13,012)	(822)	924,397	19,671,472	20,595,869	3,614,145
55305	Town of Gretna	45,706	23,576	116,727	(35,008)	0	(1,088)	(74)	149,839	1,713,105	1,862,944	171,653
55306	Town of Remington	14,445	8,207	42,557	(21,127)	0	(407)	(27)	43,648	631,560	675,208	78,320
55307	City of Lexington	506,793	236,119	1,555,787	(1,536,170)	(47,254)	(15,981)	(981)	698,313	23,864,122	24,562,435	3,489,976



# SCHEDULE E - TOTAL PENSION LIABILITY AND FIDUCIARY NET POSITION POLITICAL SUBDIVISIONS



Change in Fiduciary Net Position (FNP)

Employer Code	Political Subdivision	Contributions Employer	Contributions Member	Net Investment Income	Benefit Payments	Refunds of Contributions	Admin Expenses	Other	Net Change in FNP	FNP - Beginning	FNP - Ending	Net Pension Liability
55308	City of Waynesboro	1,273,875	649,479	4,382,921	(4,164,708)	(166,016)	(44,903)	(2,753)	1,927,895	67,036,003	68,963,898	11,375,251
55309	Town of Colonial Beach	33,873	85,960	475,781	(280,948)	(50,137)	(4,813)	(300)	259,416	7,244,615	7,504,031	(1,210,285)
55310	Town of Smithfield	148,084	158,765	708,065	(332,278)	(3,678)	(6,847)	(448)	671,663	10,544,833	11,216,496	(732,039)
55311	Town of Brookneal	38,933	14,526	89,756	(101,687)	(935)	(918)	(56)	39,619	1,375,175	1,414,794	461,150
55312	Town of Hamilton	28,972	15,264	47,860	(48,065)	0	(463)	(30)	43,538	715,161	758,699	116,027
55313	City of Galax	427,401	299,081	1,805,994	(1,373,302)	(80,858)	(18,238)	(1,135)	1,058,943	27,365,986	28,424,929	2,168,313
55314	Town of Jonesville	11,282	17,255	68,072	(50,257)	0	(680)	(43)	45,629	1,027,253	1,072,882	(4,657)
55315	Town of Wytheville	613,162	333,507	1,748,205	(1,318,083)	(16,319)	(17,235)	(1,101)	1,342,136	26,241,674	27,583,810	3,566,319
55316	City of Fairfax	3,547,019	1,499,039	8,210,321	(8,681,497)	(210,416)	(83,456)	(5,168)	4,275,842	125,177,880	129,453,722	45,157,150
55317	Town of Vienna	1,319,240	627,629	3,766,875	(3,518,797)	(44,409)	(38,031)	(2,363)	2,110,144	57,073,638	59,183,782	12,826,274
55318	Town of Vinton	413,427	173,246	1,133,463	(1,113,253)	(58,314)	(11,552)	(711)	536,306	17,267,317	17,803,623	2,248,075
55319	City of Emporia	508,581	238,219	1,672,873	(1,441,904)	(31,221)	(16,945)	(1,048)	928,555	25,321,776	26,250,331	2,000,522
55320	Town of Culpeper	976,655	518,066	2,321,265	(1,880,544)	(113,031)	(22,868)	(1,466)	1,798,077	34,927,975	36,726,052	6,143,928
55321	Town of Woodstock	384,016	140,416	690,973	(671,049)	(40,899)	(6,863)	(436)	496,158	10,419,415	10,915,573	2,757,312
55322	Town of Glasgow	942	8,805	59,207	(12,058)	0	(573)	(37)	56,286	880,809	937,095	(380,875)
55323	Town of Marion	405,287	170,323	948,150	(822,250)	(126,678)	(9,487)	(598)	564,747	14,409,020	14,973,767	3,434,296
55324	Town of Altavista	226,704	113,472	691,759	(616,804)	(2,080)	(6,964)	(436)	405,651	10,504,002	10,909,653	713,341
55325	Town of Herndon	1,062,239	842,610	5,217,554	(3,450,271)	(142,191)	(52,294)	(3,286)	3,474,361	78,831,391	82,305,752	3,836,373
55326	Town of Pearisburg	195,313	74,828	425,066	(333,783)	(340)	(4,158)	(269)	356,657	6,380,867	6,737,524	1,485,800
55327	Town of Christiansburg	1,219,011	549,979	2,529,397	(2,022,022)	(157,865)	(24,784)	(1,596)	2,092,120	37,896,158	39,988,278	9,268,624
55328	Town of Wakefield	11,718	6,797	32,889	(19,648)	0	(318)	(21)	31,417	488,723	520,140	(23,440)
55329	Town of Leesburg	2,290,800	1,223,924	6,126,069	(4,282,325)	(115,876)	(59,974)	(3,870)	5,178,748	91,784,824	96,963,572	16,396,917
55330	Town of Chatham	14,092	20,021	140,383	(71,912)	(21,511)	(1,410)	(88)	79,575	2,128,951	2,208,526	(295,979)
55331	Town of Bowling Green	61,957	20,466	57,902	(88,922)	0	(565)	(37)	50,801	866,667	917,468	469,116
55332	City of Manassas	3,397,643	1,541,055	8,153,026	(7,381,443)	(311,173)	(81,453)	(5,149)	5,312,506	123,603,199	128,915,705	26,468,071
55333	Town of Alberta	0	0	19,568	(8,474)	0	(198)	(12)	10,884	296,866	307,750	(146,331)
55334	Town of Boydton	620	9,729	88,968	(29,477)	0	(878)	(56)	68,906	1,334,932	1,403,838	(292,097)
55335	City of Salem	3,783,419	1,148,770	10,621,769	(12,039,119)	(229,065)	(110,493)	(6,668)	3,168,613	163,853,266	167,021,879	43,243,080
55336	Town of Mckenney	5,040	12,865	21,136	(34,327)	0	(227)	(13)	4,474	326,039	330,513	63,404
55337	Town of Narrows	93,913	46,472	231,598	(205,592)	0	(2,300)	(146)	163,945	3,496,556	3,660,501	830,986
55338	Town of Quantico	621	4,208	46,376	(21,132)	0	(464)	(29)	29,580	701,580	731,160	(306,524)
55339	Town of Halifax	15,545	17,388	126,943	(64,101)	(3,175)	(1,262)	(80)	91,258	1,914,078	2,005,336	(251,592)
55340	Town of Blacksburg	1,960,508	746,099	4,347,116	(3,567,409)	(12,724)	(42,738)	(2,744)	3,428,108	65,322,043	68,750,151	18,684,995
55341	Town of Chincoteague	190,255	105,076	518,608	(239,665)	(1,253)	(4,927)	(327)	567,767	7,624,457	8,192,224	746,621
55342	Town of Lawrenceville	81,130	46,325	241,126	(169,152)	0	(2,367)	(152)	196,910	3,609,279	3,806,189	582,951
55343	Town of Amherst	142,115	43,300	259,405	(246,849)	(3,285)	(2,565)	(163)	191,958	3,902,744	4,094,702	582,592
55344	Town of Stanley	35,152	42,322	174,206	(113,494)	0	(1,715)	(110)	136,361	2,615,816	2,752,177	364,871
55345	Town of Hillsville	169,557	70,355	406,820	(379,826)	(3,619)	(4,076)	(256)	258,955	6,154,838	6,413,793	1,104,022
55346	Town of Elkton	101,045	52,297	239,240	(226,602)	(2,592)	(2,384)	(151)	160,853	3,624,746	3,785,599	162,169
55347	Town of Bridgewater	175,393	117,706	639,169	(382,193)	0	(6,259)	(403)	543,413	9,551,109	10,094,522	536,501
55348	Town of Purcellville	357,501	272,387	990,181	(583,797)	(90,310)	(9,518)	(626)	935,818	14,750,598	15,686,416	684,977
55349	Town of Timberville	96,825	31,904	164,405	(173,151)	0	(1,605)	(103)	118,275	2,467,779	2,586,054	171,758
55350	Town of Wise	161,688	105,451	719,268	(418,863)	(33,371)	(7,122)	(453)	526,598	10,819,990	11,346,588	1,251,435
55351	Town of New Market	80,941	40,217	211,989	(212,055)	0	(2,146)	(133)	118,813	3,217,063	3,335,876	881,534
55352	Town of Tappahannock	67,416	60,782	361,408	(193,172)	(30,988)	(3,590)	(227)	261,629	5,431,439	5,693,068	(99,314)
55353	Town of Rocky Mount	469,551	144,682	686,165	(630,133)	(43,479)	(6,641)	(435)	619,710	10,274,186	10,893,896	3,205,472
55354	Town of Big Stone Gap	313,325	89,661	667,434	(946,771)	(49,126)	(7,073)	(417)	67,033	10,379,243	10,446,276	3,105,257
55355	Town of Luray	222,677	99,853	699,254	(611,805)	(18,265)	(7,092)	(439)	384,183	10,622,349	11,006,532	1,282,603
55356	Town of Stuart	0	0	0	(9,381)	0	0	0	(9,381)	(155,653)	(165,034)	182,200
55357	Town of Strasburg	194,528	140,638	718,307	(400,645)	(49,688)	(7,022)	(453)	595,665	10,758,587	11,354,252	424,659
55358	Town of Appomattox	44,899	37,370	170,017	(71,077)	(41)	(1,622)	(108)	179,438	2,514,963	2,694,401	(13,058)
55359	Town of Clarksville	74,362	44,027	223,500	(131,975)	(2,687)	(2,166)	(141)	204,920	3,335,724	3,540,644	630,890
55360	Town of Dublin	136,015	46,873	281,234	(219,002)	(61,591)	(2,843)	(178)	180,508	4,279,674	4,460,182	686,945
55361	Town of Middleburg	184,332	67,749	193,809	(183,030)	(31,179)	(1,821)	(124)	229,736	2,878,380	3,108,116	220,786
55362	Town of Edinburg	421	12,193	81,932	(13,573)	(2,496)	(793)	(52)	77,632	1,217,895	1,295,527	(258,619)

# SCHEDULE E - TOTAL PENSION LIABILITY AND FIDUCIARY NET POSITION POLITICAL SUBDIVISIONS



Change in Fiduciary Net Position (FNP)

Employer Code	Political Subdivision	Contributions Employer	Contributions Member	Net Investment Income	Benefit Payments	Refunds of Contributions	Admin Expenses	Other	Net Change in FNP	FNP - Beginning	FNP - Ending	Net Pension Liability
55363	Town of Chase City	51,274	52,995	377,646	(340,485)	(41,036)	(3,958)	(237)	96,199	5,829,158	5,925,357	798,868
55364	City of Bedford	745,362	198,677	1,437,471	(1,811,439)	1,073	(14,917)	(905)	555,322	22,114,025	22,669,347	7,583,722
55365	City of Poquoson	649,728	312,348	2,037,562	(1,706,374)	(41,012)	(20,533)	(1,286)	1,230,433	30,992,512	32,222,945	2,980,082
55366	Town of Ashland	326,545	192,298	1,023,406	(697,210)	(16,667)	(10,085)	(644)	817,643	15,302,126	16,119,769	1,019,540
55367	Town of Broadway	111,620	50,178	209,051	(150,963)	0	(1,994)	(133)	217,759	3,104,806	3,322,565	469,799
55368	Town of Berryville	184,538	75,253	409,232	(249,423)	0	(3,913)	(258)	415,429	6,041,844	6,457,273	925,342
55369	Town of Tazewell	67,114	107,970	454,839	(278,807)	(15,279)	(4,513)	(287)	331,037	6,861,319	7,192,356	(177,313)
55370	Town of Urbanna	(39)	4,638	69,648	(45,110)	0	(717)	(44)	28,376	1,065,443	1,093,819	(308,022)
55371	Town of Bluefield	163,202	118,719	503,389	(279,591)	(25,174)	(4,880)	(318)	475,347	7,479,805	7,955,152	50,509
55372	Town of Weber City	18,424	8,294	49,665	(51,151)	0	(505)	(31)	24,696	758,161	782,857	203,088
55373	Town of Damascus	28,482	12,103	14,683	(7,408)	0	(100)	(10)	47,750	208,649	256,399	(112,071)
55374	Town of Hurt	39,707	8,898	44,311	(47,410)	0	(425)	(28)	45,053	658,488	703,541	248,200
55375	Town of Waverly	477	28,795	156,025	(109,523)	(16,045)	(1,613)	(98)	58,018	2,394,254	2,452,272	(428,382)
55376	Town of Coeburn	3,436	32,616	210,369	(187,026)	(9,078)	(2,207)	(131)	47,979	3,245,002	3,292,981	(77,961)
55377	Town of Dayton	85,739	31,825	194,850	(156,272)	0	(1,917)	(123)	154,102	2,920,878	3,074,980	21,108
55378	Town of Courtland	123	5,128	44,390	(15,495)	0	(439)	(28)	33,679	666,665	700,344	(180,202)
55379	Town of Cape Charles	74,902	77,128	222,304	(76,860)	(13,005)	(2,071)	(141)	282,257	3,247,385	3,529,642	(385,774)
55380	Town of Independence	65,937	24,220	91,972	(53,006)	0	(838)	(58)	128,227	1,336,978	1,465,205	440,407
55381	Town of Warsaw	86,326	29,945	152,204	(172,479)	0	(1,525)	(96)	94,375	2,305,371	2,399,746	279,857
55382	Town of Grundy	19,402	34,748	192,373	(107,326)	(2,382)	(1,914)	(121)	134,780	2,899,530	3,034,310	181,740
55383	Town of Warrenton	548,360	276,647	1,746,991	(1,436,219)	(35,269)	(17,517)	(1,099)	1,081,894	26,455,640	27,537,534	3,354,786
55384	Town of Louisa	47,017	32,608	191,286	(47,858)	(19,991)	(1,840)	(121)	201,101	2,841,932	3,043,033	(569,609)
55385	Town of Kenbridge	21,614	21,803	94,603	(76,636)	0	(945)	(59)	60,380	1,428,259	1,488,639	12,070
55386	Town of Mt Jackson	88,820	40,504	173,849	(115,599)	(2,596)	(1,657)	(110)	183,211	2,570,268	2,753,479	274,714
55387	Town of Pulaski	408,818	201,506	1,467,879	(1,092,763)	(58,104)	(14,724)	(924)	911,688	22,228,170	23,139,858	2,378,966
55388	Town of Jarratt	1,947	2,392	14,813	(10,732)	0	(150)	(9)	8,261	224,972	233,233	(10,318)
55389	Town of Pembroke	45,698	12,121	61,237	(53,349)	(2,401)	(584)	(39)	62,683	909,957	972,640	150,620
55390	Town of Parksley	8,251	9,637	50,012	(36,429)	(14,475)	(524)	(31)	16,441	765,396	781,837	(103,254)
55391	Town of Onancock	92,621	28,833	139,097	(95,398)	0	(1,310)	(88)	163,755	2,045,046	2,208,801	309,950
55392	Town of Victoria	27,886	23,938	129,400	(92,608)	(21,404)	(1,309)	(81)	65,822	1,969,535	2,035,357	(36,064)
55393	Town of Shenandoah	67,516	72,397	151,787	(129,180)	(19,168)	(1,456)	(96)	141,800	2,252,115	2,393,915	565,556
55394	Town of Gate City	24,736	28,879	121,659	(71,969)	(30,277)	(1,222)	(76)	71,730	1,839,807	1,911,537	182,443
55395	Town of Round Hill	32,966	34,080	134,062	(64,397)	0	(1,285)	(85)	135,341	1,991,516	2,126,857	(272,433)
55396	Town of Kilmarnock	41,504	42,399	208,406	(41,511)	(844)	(1,955)	(132)	247,867	3,057,056	3,304,923	(548,520)
55397	Town of Orange	308,187	112,670	509,593	(356,919)	(4,394)	(4,811)	(322)	564,004	7,510,319	8,074,323	2,270,755
55398	Town of Saltville	78,321	45,628	131,699	(163,638)	0	(1,306)	(83)	90,621	1,990,810	2,081,431	421,770
55399	Town of Blackstone	78,286	97,314	565,201	(303,699)	(26,421)	(5,631)	(356)	404,694	8,522,227	8,926,921	(87,088)
55400	Bedford Recreation Commission	0	0	0	0	0	0	0	0	0	0	0
55401	Southeastern Virginia Public Service Authority	14,641	276,087	3,304,938	(2,723,446)	(26,116)	(34,728)	(2,066)	809,310	50,941,887	51,751,197	(5,414,247)
55402	Pittsylvania Co Service Authority	115,413	46,444	127,126	(93,306)	0	(1,106)	(78)	194,493	1,771,440	1,965,933	(301,964)
55403	Rappahannock Area Office on Youth Services and Group Home Commission	414	24,403	62,148	(24,323)	(3,251)	(598)	(39)	58,754	925,081	983,835	(255,300)
55404	Appomattox Regional Library	31,399	33,133	187,163	(128,553)	(993)	(1,874)	(118)	120,157	2,832,413	2,952,570	(122,798)
55405	Staunton Redevelopment & Housing Authority	2,606	20,536	108,637	(26,641)	(5,901)	(1,057)	(69)	98,111	1,622,754	1,720,865	(148,969)
55406	Hampton Newport News Community Services Board	318,792	1,275,333	4,998,249	(1,782,901)	(305,427)	(48,605)	(3,153)	4,452,288	74,532,531	78,984,819	(11,142,540)
55408	C P Jones Memorial Library	7,555	4,037	25,613	(26,597)	0	(264)	(16)	10,328	391,630	401,958	81,871
55409	Southside Regional Juvenile Group Home	13,034	5,925	58,534	(44,495)	0	(592)	(37)	32,369	890,095	922,464	(212,477)
55411	Hampton Roads Sanitation District	2,866,112	2,468,016	13,738,790	(9,452,720)	(202,164)	(136,901)	(8,647)	9,272,486	207,354,975	216,627,461	29,058,404
55412	Peninsula Airport Commission	97,542	115,053	505,920	(382,446)	0	(5,070)	(318)	330,681	7,637,403	7,968,084	(12,435)
55413	Richmond Redevelopment & Housing Authority	705,395	361,151	3,891,003	(4,321,583)	(173,382)	(41,365)	(2,432)	418,787	60,493,483	60,912,270	6,547,011
55415	Chesapeake Redevelopment & Housing Authority	2,752	97,659	719,302	(456,150)	(62,465)	(7,415)	(451)	293,232	11,000,557	11,293,789	(1,405,976)
55416	Alexandria Renew Enterprise	518,600	361,031	2,926,176	(2,679,989)	(35,563)	(30,275)	(1,835)	1,058,145	44,906,885	45,965,030	6,079,522
55417	Norfolk Airport Authority	1,335,367	593,189	2,992,190	(2,615,193)	(16,096)	(29,605)	(1,890)	2,257,962	45,100,980	47,358,942	7,847,977
55418	Charlottesville Redevelopment/Housing Authority	(2,270)	21,645	239,494	(154,561)	(15,750)	(2,478)	(150)	85,930	3,669,797	3,755,727	(1,269,988)
55419	Hampton Redevelopment & Housing Authority	209,017	149,696	990,741	(832,384)	(21,453)	(10,100)	(623)	484,894	15,108,980	15,593,874	1,318,020
55420	Loudoun County Sanitation Authority	1,038,736	1,313,832	3,602,161	(2,288,188)	(55,783)	(34,674)	(2,274)	3,573,810	53,397,674	56,971,484	7,218,728

# SCHEDULE E - TOTAL PENSION LIABILITY AND FIDUCIARY NET POSITION POLITICAL SUBDIVISIONS



Change in Fiduciary Net Position (FNP)

Employer Code	Political Subdivision	Contributions Employer	Contributions Member	Net Investment Income	Benefit Payments	Refunds of Contributions	Admin Expenses	Other	Net Change in FNP	FNP - Beginning	FNP - Ending	Net Pension Liability
55421	Danville Redevelopment & Housing Authority	4,972	70,125	466,480	(94,236)	(16,043)	(4,536)	(295)	426,467	6,958,636	7,385,103	(1,310,532)
55422	Blacksburg-Christiansburg-VPI Water Authority	232,398	62,820	214,574	(385,092)	0	(2,155)	(136)	122,409	3,281,212	3,403,621	2,918,997
55423	Northern Virginia Juvenile Detention Home	119,374	180,104	1,037,646	(804,118)	(139,336)	(10,702)	(650)	382,318	15,903,339	16,285,657	(401,837)
55424	Hopewell Redevelopment & Housing Authority	8,262	34,437	323,766	(304,873)	(2,682)	(3,417)	(202)	55,291	5,014,375	5,069,666	(497,139)
55425	Colonial Behavioral Health	360,680	448,323	1,935,048	(1,020,490)	(38,285)	(18,921)	(1,221)	1,665,134	28,927,524	30,592,658	(1,047,016)
55426	Blacksburg-VPI Sanitation Authority	49,088	48,504	481,687	(120,050)	0	(4,658)	(304)	454,267	7,161,529	7,615,796	(80,605)
55427	Potomac River Fisheries Commission	12,586	96,291	96,291	(119,901)	0	(1,021)	(60)	12,186	1,493,849	1,506,035	129,177
55428	Chesapeake Bay Bridge Tunnel	952,822	393,528	2,333,946	(2,472,677)	(46,925)	(23,740)	(1,468)	1,135,486	35,648,204	36,783,690	12,265,486
55429	Alexandria Redevelopment & Housing Authority	185,245	211,042	1,019,695	(840,032)	(139,348)	(10,495)	(639)	425,468	15,573,912	15,999,380	(32,089)
55430	Albemarle County Service Authority	234,877	207,077	983,842	(546,104)	(30,268)	(9,615)	(620)	839,189	14,702,486	15,541,675	2,185,637
55431	Franklin Redevelopment & Housing Authority	6,772	23,214	80,310	(43,790)	(13,702)	(803)	(51)	51,950	1,219,614	1,271,564	(299,617)
55432	Bristol Redevelopment & Housing Authority	73,840	49,921	206,337	(213,946)	(6,561)	(2,092)	(130)	107,369	3,144,831	3,252,200	311,938
55433	Norfolk Redevelopment & Housing Authority	1,262,481	658,066	5,534,344	(6,438,786)	(92,005)	(58,371)	(3,466)	862,263	85,935,880	86,798,143	14,276,568
55435	Richmond Metropolitan Authority	29,746	180,784	1,259,019	(729,757)	(3,226)	(12,705)	(791)	723,070	19,086,013	19,809,083	(1,426,179)
55436	Riverside Regional Jail	1,079,214	743,295	3,485,087	(1,183,196)	(373,580)	(33,165)	(2,207)	3,715,448	51,575,313	55,290,761	(4,704,500)
55437	Peninsula Ports Authority	0	0	104,699	(44,276)	0	(1,059)	(66)	59,298	1,587,583	1,646,881	(1,169,652)
55439	Rappahannock Rapidan Planning District Comm.	460	16,746	96,946	(24,079)	0	(942)	(61)	89,070	1,443,559	1,532,629	(240,718)
55440	Shenandoah Valley Juvenile Detention Home Comm	111,675	149,320	365,775	(358,204)	(64,326)	(3,690)	(230)	200,320	5,562,302	5,762,622	483,191
55442	Southside Regional Library Board	0	0	90,518	(80,530)	0	(964)	(57)	8,967	1,406,408	1,415,375	30,644
55443	Bedford Public Library	18,328	33,555	188,686	(131,683)	0	(1,908)	(119)	106,859	2,864,204	2,971,063	(174,410)
55444	Eastern Shore Economic Development Commission	0	0	29,475	0	0	(284)	(19)	29,172	436,898	466,070	(466,070)
55445	Chesterfield County Health Center Commission	43,628	272,931	1,242,697	(674,429)	(157,253)	(12,538)	(781)	714,255	18,852,829	19,567,084	(3,350,167)
55446	Washington County Service Authority	143,339	184,191	913,224	(371,559)	(11,864)	(8,840)	(577)	847,914	13,604,730	14,452,644	67,141
55447	Rappahannock Area Community Services Board	256,415	937,400	2,813,847	(1,172,662)	(133,753)	(27,191)	(1,778)	2,672,278	41,871,755	44,544,033	(5,224,872)
55449	Hampton Roads Planning District Commission	213,565	161,125	976,157	(1,007,750)	(16,190)	(10,126)	(612)	316,169	15,014,235	15,330,404	1,886,072
55450	Meherrin Regional Library	2,934	13,700	115,128	(34,204)	0	(1,129)	(73)	96,356	1,721,320	1,817,676	(16,805)
55451	New River Valley Planning District Commission	27,748	52,583	171,551	(100,131)	(4,096)	(1,681)	(108)	145,866	2,562,386	2,708,252	(7,207)
55452	Northern Virginia Health Care Center	292,722	564,447	1,739,690	(876,803)	(192,169)	(17,020)	(1,099)	1,509,768	26,029,518	27,539,286	(3,122,451)
55453	Rockbridge Area Community Services Board	31,097	178,953	975,092	(480,653)	(88,241)	(9,785)	(613)	605,850	14,759,342	15,365,192	(1,124,528)
55454	Greensville-Emporia Social Services	134,995	54,627	379,000	(435,092)	(9,780)	(3,926)	(238)	119,586	5,841,177	5,960,763	1,558,971
55455	James City County Service Authority	235,463	212,351	1,128,516	(614,388)	(9,579)	(11,054)	(713)	940,596	16,913,889	17,854,485	1,265,328
55456	Accomack/Norhampton Planning District	2,992	35,598	264,923	(166,409)	0	(2,699)	(166)	134,239	4,026,760	4,160,999	(146,389)
55457	Harrisonburg/Rockingham Regional Sewage Auth	79,772	76,429	448,816	(297,943)	0	(4,477)	(283)	302,314	6,779,793	7,082,107	431,503
55458	Wytheville Redevelopment & Housing Authority	34,721	24,054	126,461	(58,030)	(3,070)	(1,216)	(80)	122,840	1,881,439	2,004,279	292,411
55459	Waynesboro Redevelopment & Housing Authority	26,750	33,868	277,641	(158,252)	(2,397)	(2,788)	(174)	174,648	4,195,743	4,370,391	209,723
55460	Region Ten Community Services Board	452,850	1,135,689	3,709,979	(1,918,542)	(233,008)	(36,357)	(2,343)	3,108,268	55,587,732	58,696,000	(5,629,170)
55462	Lenowisco Planning District Commission	46,666	12,404	249,562	(259,904)	0	(2,630)	(156)	45,942	3,865,645	3,911,587	996,208
55465	Rivanna Water & Sewer Authority	388,000	239,360	1,321,667	(1,157,681)	(26,924)	(13,329)	(831)	750,262	20,057,178	20,807,440	3,325,258
55466	Appomattox River Water Authority	63,920	73,543	399,703	(239,153)	0	(3,967)	(252)	293,794	6,008,705	6,302,499	(477,262)
55467	Campbell County Utility Service Authority	95,682	64,954	297,215	(128,157)	0	(2,816)	(188)	326,690	4,381,979	4,708,669	831,536
55469	Eastern Shore Community Services Board	294,505	231,450	1,182,582	(855,062)	(82,326)	(11,842)	(745)	758,562	17,915,728	18,674,290	1,564,503
55470	Anchor Commission	770	8,893	221,545	(129,501)	0	(2,271)	(139)	99,297	3,379,694	3,478,991	(1,503,417)
55471	Central Virginia Community Services Board	430,167	1,160,625	4,004,643	(1,406,448)	(523,328)	(38,844)	(2,529)	3,624,286	59,746,868	63,371,154	(9,509,850)
55472	District 19 Community Services Board	139,397	422,077	2,413,602	(1,356,083)	(58,112)	(24,184)	(1,561)	1,535,116	36,452,913	37,988,094	(2,880,007)
55473	Hampton Road Transit	610,241	859,548	2,882,188	(1,565,100)	(182,933)	(28,048)	(1,818)	2,574,078	42,970,999	45,545,077	(2,320,763)
55474	Upper Occoquan Sewage Authority	1,020,089	691,183	3,726,109	(2,693,756)	(14,176)	(37,020)	(2,345)	2,690,084	56,051,422	58,741,506	8,235,922
55475	New River Valley Juvenile Detention Home	3,228	227,142	(150,907)	0	(2,313)	(143)	0	114,424	3,456,303	3,570,727	(481,322)
55476	Rockbridge Regional Library	37,298	29,732	133,938	(110,431)	(1,809)	(1,342)	(84)	87,302	2,022,903	2,110,205	183,767
55477	Frederick County Sanitation Authority	166,328	178,102	685,645	(444,832)	(4,731)	(6,721)	(432)	573,359	10,251,840	10,825,199	538,343
55478	Western Tidewater Community Services Board	499,550	803,027	2,585,866	(1,153,403)	(157,238)	(24,852)	(1,631)	2,551,319	38,307,859	40,859,178	(1,151,148)
55479	Cumberland Mountain Community Services Board	697,847	516,991	2,326,505	(1,538,364)	(114,762)	(22,829)	(1,469)	1,863,919	34,929,385	36,793,304	6,309,578
55480	Fredericksburg-Stafford Park Authority	0	0	123,229	(7,815)	0	(1,196)	(78)	114,140	1,832,944	1,947,084	(1,782,900)
55482	Middle Peninsula/Northern Neck Comm Svcs Bd	270,903	629,057	2,523,017	(931,414)	(243,754)	(24,564)	(1,590)	2,221,655	37,610,205	39,831,860	(4,402,322)
55483	Rockbridge County Public Service Authority	11,909	20,893	113,007	(64,243)	0	(1,124)	(71)	80,371	1,703,113	1,783,484	(6,278)
55484	Danville-Pittsylvania Community Services Board	239,214	478,470	2,030,906	(1,051,593)	(81,395)	(20,031)	(1,278)	1,594,293	30,419,636	32,013,929	(2,326,797)

# SCHEDULE E - TOTAL PENSION LIABILITY AND FIDUCIARY NET POSITION POLITICAL SUBDIVISIONS



Change in Fiduciary Net Position (FNP)

Employer Code	Political Subdivision	Contributions Employer	Contributions Member	Net Investment Income	Benefit Payments	Refunds of Contributions	Admin Expenses	Other	Net Change in FNP	FNP - Beginning	FNP - Ending	Net Pension Liability
55485	Crater Juvenile Detention Home Commission	69,751	61,973	366,629	(283,695)	(9,881)	(3,714)	(231)	200,832	5,586,370	5,787,202	132,977
55486	Hampton Roads Workforce Council	5,974	84,395	529,874	(218,896)	(2,534)	(5,247)	(334)	393,232	7,968,745	8,361,977	(2,579,491)
55487	Capital Regional Airport Commission	695,507	427,764	2,320,346	(1,456,342)	(51,322)	(22,798)	(1,462)	1,911,693	34,720,060	36,631,753	2,389,713
55488	Northwestern Community Services Board	295,471	444,990	1,570,023	(990,838)	(141,108)	(15,569)	(989)	1,161,980	23,623,865	24,785,845	198,849
55489	Harrisonburg/Rockingham Community Services Bd	319,112	311,555	1,409,101	(809,808)	(2,188)	(13,753)	(889)	1,213,130	21,068,280	22,281,410	(907,990)
55490	Upper Valley Regional Park Authority	0	0	0	(2,458)	0	0	0	(2,458)	(3,043)	(5,501)	86,433
55491	Middle Peninsula Regional Security Center	357,420	147,513	786,907	(387,622)	(47,730)	(7,499)	(497)	848,492	11,611,853	12,460,345	(745,960)
55492	Northern Neck Planning District Commission	5,213	14,262	106,835	(55,931)	0	(1,070)	(67)	69,242	1,613,110	1,682,352	(149,812)
55493	Planning District 1 Behavioral Health Services Board	719	13,076	115,472	(67,532)	0	(1,173)	(72)	60,490	1,755,184	1,815,674	(791,360)
55494	Rockbridge Area Social Services Board	19,021	41,981	319,222	(294,003)	(7,530)	(3,343)	(200)	75,148	4,929,151	5,004,299	(506,749)
55495	Dinwiddie County Water Authority	13,802	26,642	157,608	(40,556)	(3,630)	(1,521)	(100)	152,245	2,340,736	2,492,981	(129,551)
55496	Rappahannock/Rapidan Community Services Board	1,205	479,754	2,551,515	(1,243,525)	(108,142)	(25,560)	(1,605)	1,653,642	38,563,388	40,217,030	(8,199,937)
55497	Virginia Education Loan Authority	0	0	0	0	0	0	0	0	0	0	0
55498	Valley Community Services Board	160,734	488,291	2,099,893	(1,138,637)	(159,536)	(20,960)	(1,322)	1,428,463	31,686,182	33,114,645	(3,336,354)
55499	Eastern Shore Public Library	11,722	10,261	73,142	(85,854)	0	(777)	(46)	8,448	1,137,323	1,145,771	13,538
55500	Alexandria City School Board	71,642	368,198	3,127,139	(2,413,284)	(147,752)	(32,402)	(1,961)	971,580	48,156,122	49,127,702	(4,863,175)
55501	Albemarle County Schools	243,047	338,569	1,970,730	(1,515,753)	(36,401)	(20,044)	(1,239)	978,909	30,048,765	31,027,674	(275,602)
55502	Alleghany County School Board	73,548	88,955	697,166	(667,525)	(1,905)	(7,273)	(437)	182,529	10,934,969	10,752,440	(214,907)
55503	Charlottesville Public Schools	67,470	97,699	728,430	(689,006)	(11,958)	(7,616)	(457)	184,562	11,251,736	11,436,298	(481,302)
55504	Amherst County School Board	57,942	123,729	638,019	(343,078)	(10,136)	(6,324)	(401)	459,751	9,597,755	10,057,506	(1,199,096)
55505	Appomattox County School Board	23,651	30,898	220,303	(140,761)	(4,554)	(2,224)	(138)	127,175	3,341,207	3,468,382	(91,386)
55506	Arlington County Schools	1,207,932	1,064,709	3,185,444	(1,339,907)	(177,279)	(29,714)	(2,024)	3,909,161	46,800,207	50,709,368	3,566,453
55507	Augusta County School Board	96,440	122,114	785,148	(645,497)	(85,998)	(8,174)	(493)	263,540	12,091,649	12,355,189	428,003
55508	Bath County School Board	15,969	28,417	271,314	(290,765)	(20,912)	(2,908)	(170)	945	4,243,398	4,244,343	131,424
55509	Bedford County School Board	244,991	255,641	1,582,297	(1,161,613)	(68,131)	(16,057)	(993)	836,135	24,041,048	24,877,183	(74,805)
55510	Bland County School Board	16,622	16,852	121,303	(95,564)	(3,181)	(1,240)	(76)	54,716	1,854,107	1,908,823	(3,477)
55511	Botetourt County School Board	222,836	131,165	761,552	(939,728)	(15,188)	(7,994)	(474)	152,169	11,722,199	11,874,368	1,337,653
55512	Norfolk Public Schools	1,150,594	844,493	5,485,877	(4,826,727)	(165,216)	(56,021)	(3,442)	2,429,558	83,787,204	86,216,762	7,768,773
55513	Petersburg Public Schools	107,458	107,479	846,758	(806,031)	(28,957)	(8,830)	(530)	217,347	13,051,515	13,268,862	174,244
55514	Buckingham County School Board	35,439	41,963	243,580	(148,612)	(2,774)	(2,430)	(153)	167,013	3,670,535	3,837,548	(228,319)
55515	Radford City School Board	5,570	15,993	122,990	(136,295)	(2,445)	(1,318)	(77)	4,418	1,916,296	1,920,714	(93,790)
55516	Caroline County School Board	45,420	64,818	349,463	(307,054)	(10,722)	(3,597)	(219)	138,109	5,355,554	5,493,663	(140,266)
55517	Carroll County School Board	113,830	95,557	679,146	(601,231)	(49,644)	(7,034)	(425)	230,199	10,425,503	10,655,702	127,774
55518	Charles City County School Board	782	13,732	123,805	(93,705)	(4,573)	(1,287)	(78)	38,676	1,903,727	1,942,403	(555,770)
55519	Charlotte County School Board	18,186	27,529	237,401	(226,619)	0	(2,490)	(149)	53,858	3,666,221	3,720,079	(277,122)
55520	Chesterfield County School Board	2,490,225	999,604	6,456,989	(7,651,172)	(331,546)	(66,968)	(4,052)	1,893,080	99,581,580	101,474,660	16,290,927
55521	Clarke County School Board	24,368	30,621	237,527	(197,690)	(3,728)	(2,451)	(149)	88,498	3,641,798	3,730,296	(206,816)
55522	Winchester Public Schools	127,371	111,012	534,183	(391,667)	(31,995)	(5,338)	(336)	343,230	8,077,217	8,420,447	47,223
55523	Culpeper County School Board	83,787	217,403	969,624	(551,497)	(12,526)	(9,624)	(609)	696,558	14,552,114	15,248,672	(1,920,650)
55524	Cumberland County School Board	7,572	32,738	219,878	(91,645)	(29,799)	(2,207)	(138)	136,399	3,322,600	3,458,999	(561,290)
55525	Dickenson County School Board	616,599	80,086	356,321	(923,072)	(32,144)	(3,670)	(224)	93,896	5,524,283	5,618,179	7,002,716
55526	Dinwiddie County Public Schools	132,727	96,201	501,568	(557,501)	(2,729)	(5,168)	(316)	164,782	7,745,516	7,910,298	400,086
55528	Essex County School Board	40,539	27,282	281,596	(276,498)	114	(2,945)	(176)	69,912	4,345,677	4,415,589	267,464
55530	Covington School Board	63,262	19,065	155,604	(170,210)	(1,567)	(1,600)	(98)	64,456	2,379,469	2,443,925	617,601
55531	Floyd County School Board	202,602	73,870	405,356	(565,873)	(1,611)	(4,205)	(254)	109,885	6,241,069	6,350,954	1,778,767
55532	Fluvanna County Public Schools	58,626	102,157	471,722	(267,632)	(25,694)	(4,685)	(296)	334,198	7,093,363	7,427,561	(404,456)
55533	Chesapeake Public Schools	1,764,432	1,006,106	5,917,505	(5,678,810)	(167,051)	(60,104)	(3,717)	2,778,361	90,325,361	93,103,722	15,609,443
55534	Virginia Beach City School Board	2,880,916	2,161,296	14,049,158	(12,468,334)	(419,254)	(143,574)	(8,810)	6,051,398	214,623,616	220,675,014	21,008,282
55535	Giles County Schools	71,848	18,712	291,814	(324,859)	(1,485)	(3,073)	(183)	52,774	4,517,959	4,570,733	262,995
55536	Gloucester County School Board	147,051	150,025	1,236,796	(927,279)	(15,125)	(12,633)	(776)	578,059	18,860,222	19,438,281	6,728
55537	Goochland County School Board	42,929	39,770	281,143	(198,680)	(2,175)	(2,841)	(177)	159,969	4,264,098	4,424,067	80,064
55538	Grayson County School Board	54,911	44,052	367,479	(344,161)	(10,046)	(3,822)	(230)	108,183	5,652,387	5,760,570	292,435
55539	Greene County Schools	99,908	83,779	583,273	(502,182)	(13,478)	(5,957)	(366)	244,977	8,932,595	9,177,572	115,583
55540	Greensville County School Board	48,103	46,821	372,444	(350,001)	(1,592)	(3,873)	(233)	111,669	5,730,234	5,841,903	21,437
55541	Halifax County School Board	82,417	73,601	831,394	(970,479)	(11,432)	(8,938)	(520)	(3,957)	13,021,073	13,017,116	178,828

# SCHEDULE E - TOTAL PENSION LIABILITY AND FIDUCIARY NET POSITION POLITICAL SUBDIVISIONS



Change in Fiduciary Net Position (FNP)

Employer Code	Political Subdivision	Contributions Employer	Contributions Member	Net Investment Income	Benefit Payments	Refunds of Contributions	Admin Expenses	Other	Net Change in FNP	FNP - Beginning	FNP - Ending	Net Pension Liability
55542	Hanover County School Board	82,764	250,620	1,816,980	(1,148,268)	(30,283)	(18,429)	(1,140)	952,244	27,597,579	28,549,823	(2,691,619)
55543	Henrico County Schools	165,901	26,749	334,328	(705,874)	(5,342)	(3,782)	(208)	(188,228)	5,395,293	5,207,065	3,073,656
55544	Henry County Public Schools	260,364	165,284	1,139,282	(1,326,871)	(20,076)	(12,002)	(713)	205,268	17,659,175	17,864,443	1,288,872
55545	Highland County Public Schools	39,821	59,234	59,234	(64,597)	0	(582)	(37)	45,812	889,758	935,570	490,404
55546	Isle of Wight County Schools	152,872	100,355	400,739	(325,000)	(21,353)	(3,958)	(252)	303,403	6,020,170	6,323,573	(92,572)
55548	King George County School Board	180,562	126,759	523,168	(313,694)	(4,908)	(5,044)	(330)	506,513	7,770,543	8,277,056	820,529
55549	King & Queen County School Board	2,317	31,071	213,884	(123,538)	(8,163)	(2,172)	(134)	113,265	3,249,413	3,362,678	(707,462)
55550	King William County Schools	53,438	61,090	241,348	(124,605)	(8,048)	(2,332)	(153)	220,738	3,603,554	3,824,292	(125,674)
55551	Lancaster County School Board	76,492	42,562	217,515	(112,917)	(140)	(2,082)	(137)	221,293	3,222,528	3,443,821	328,787
55552	Lee County School Board	538,551	95,490	533,020	(1,048,744)	(13,075)	(5,579)	(335)	99,328	8,282,463	8,381,791	7,064,752
55553	Loudoun County School Board	3,387,225	3,010,797	10,117,648	(6,104,089)	(288,576)	(96,958)	(6,411)	10,019,636	150,620,971	160,640,607	14,274,518
55554	Louisa County Public Schools	146,148	174,972	1,011,864	(501,132)	(10,790)	(9,931)	(638)	810,493	15,179,688	15,990,181	(829,696)
55555	Lunenburg County School Board	6,087	29,121	185,892	(124,630)	(1,062)	(1,892)	(117)	93,399	2,924,480	2,823,081	(283,282)
55556	Madison County School Board	3,454	38,555	272,231	(179,395)	(17,398)	(2,800)	(170)	114,477	4,151,503	4,265,980	(728,497)
55557	Mathews County School Board	84,461	39,237	222,618	(233,097)	0	(2,250)	(139)	110,830	3,381,448	3,492,278	790,975
55558	Mecklenburg County Schools	95,435	52,831	349,473	(459,196)	(8,451)	(3,721)	(218)	26,153	5,443,996	5,470,149	729,072
55559	Middlesex County School Board	58,835	23,422	169,313	(176,760)	(10,100)	(1,744)	(106)	62,860	2,594,603	2,657,463	537,117
55560	Montgomery County School Board	410,048	214,838	1,412,099	(1,350,385)	(69,522)	(14,494)	(886)	601,698	21,577,598	22,179,296	4,053,608
55562	Nelson County Public Schools	113,509	78,290	479,923	(375,234)	(39,182)	(4,875)	(300)	252,131	7,270,526	7,522,657	446,062
55563	New Kent County Schools	67,983	63,364	344,371	(238,845)	(52,635)	(3,505)	(216)	180,517	5,223,546	5,404,063	256,302
55565	Northampton County Schools	48,175	47,933	241,685	(199,613)	(21,096)	(2,453)	(152)	114,479	3,683,245	3,797,724	(46,461)
55566	Northumberland Co School Board	81,474	33,629	246,459	(302,181)	0	(2,592)	(154)	56,635	3,804,722	3,861,357	793,416
55567	Nottoway County School Board	14,788	42,612	402,668	(276,832)	0	(4,127)	(252)	178,857	6,144,907	6,323,764	(203,291)
55568	Orange County Public Schools	126,406	150,294	692,918	(498,235)	(30,802)	(6,952)	(436)	433,193	10,488,426	10,921,619	(711,482)
55569	Page County Public Schools	166,098	89,027	507,335	(512,990)	(8,593)	(5,163)	(319)	235,395	7,762,203	7,997,598	1,005,352
55570	Patrick County Public Schools	109,545	85,570	471,904	(438,696)	(15,818)	(4,831)	(296)	207,378	7,210,581	7,417,959	416,546
55571	Pittsylvania County School Board	202,266	133,890	900,296	(899,251)	(745)	(9,304)	(564)	326,588	13,804,993	14,131,581	970,974
55572	Powhatan County School Board	65,899	79,570	569,118	(454,887)	(88,818)	(5,938)	(358)	164,586	8,792,904	8,957,490	(170,441)
55573	Prince Edward County Schools	27,199	31,466	261,426	(212,397)	(6,693)	(2,697)	(164)	98,140	4,008,205	4,106,345	38,875
55574	Prince George County School Board	319,251	205,319	1,125,599	(1,030,934)	(17,428)	(11,400)	(709)	589,698	17,174,145	17,763,843	1,613,729
55576	Prince William County Schools	3,154,179	2,819,104	13,317,444	(8,773,271)	(318,378)	(131,359)	(8,405)	10,059,314	200,515,602	210,574,916	10,551,041
55577	Pulaski County School Board	116,646	109,242	710,228	(558,487)	(87)	(7,218)	(447)	369,877	10,820,595	11,190,472	504,527
55578	Rappahannock County Schools	50,171	31,820	166,907	(173,070)	(717)	(1,703)	(105)	73,303	2,555,140	2,628,443	276,989
55579	Richmond County Public Schools	294	3,701	54,086	(41,216)	0	(563)	(34)	16,268	831,757	848,025	(79,059)
55580	Roanoke County School Board	50,964	144,753	2,185,110	(2,077,483)	(42,165)	(23,221)	(1,365)	236,593	33,943,704	34,180,297	(793,372)
55581	Rockbridge County Schools	79,673	61,641	490,205	(515,237)	(55,731)	(5,178)	(306)	55,067	7,607,614	7,662,681	(18,417)
55582	Rockingham County School Board	421,138	396,178	2,309,120	(1,651,873)	(42,778)	(23,172)	(1,451)	1,407,162	34,929,832	36,336,994	480,756
55583	Russell County School Board	447,436	123,611	772,746	(1,345,503)	(3,802)	(8,244)	(485)	(14,241)	12,157,024	12,142,783	6,573,850
55584	Scott County Schools	113,964	105,046	616,904	(467,963)	(13,442)	(6,224)	(388)	347,897	9,370,281	9,718,178	156,801
55585	Shenandoah County School Board	208,097	168,578	902,461	(889,473)	(8,519)	(9,297)	(565)	371,282	13,778,579	14,149,861	373,831
55586	Smyth County School Board	192,386	100,364	779,231	(790,079)	(4,590)	(8,064)	(488)	268,760	11,964,189	12,232,949	1,261,145
55587	Southampton County School Board	3,065	37,380	330,858	(284,994)	(11,464)	(3,465)	(208)	71,172	5,129,987	5,201,159	(803,893)
55588	Spotsylvania County School Board	573,688	459,930	2,003,626	(1,501,502)	(73,037)	(19,842)	(1,262)	1,441,601	30,168,613	31,610,214	849,562
55589	Stafford County Schools	422,790	1,914,248	(1,609,959)	(64,899)	(1,202)	1,063,528	(1,202)	1,063,528	29,051,259	30,114,787	617,513
55590	Surry County Public Schools	98,289	72,395	344,493	(455,674)	833	(3,598)	(217)	56,521	5,368,078	5,424,599	877,841
55591	Sussex County School Board	26,101	43,048	253,843	(165,329)	(3,494)	(2,558)	(160)	151,451	3,844,564	3,996,015	(264,858)
55592	Tazewell County Schools	450,672	167,179	1,360,432	(1,694,664)	(40,137)	(14,332)	(850)	228,300	21,067,314	21,295,614	6,354,336
55593	Warren County School Board	71,546	89,010	647,283	(575,416)	(16,465)	(6,717)	(405)	208,836	9,940,106	10,148,942	(799,752)
55595	Washington County School Board	199,699	126,383	847,302	(922,313)	(4,560)	(8,832)	(531)	237,148	13,063,495	13,300,643	1,335,882
55596	Westmoreland County School Board	64,017	34,115	260,455	(277,985)	0	(2,709)	(163)	77,730	4,011,297	4,089,027	658,653
55597	Wise County Schools	293,796	74,964	582,288	(814,504)	(5,591)	(6,110)	(365)	124,478	9,009,169	9,133,647	4,005,588
55598	Wythe County School Board	109,285	65,072	386,449	(415,514)	(292)	(3,986)	(243)	140,771	5,936,694	6,077,465	652,820
55599	York County School Board	326,377	305,891	1,615,700	(1,044,737)	(98,750)	(16,095)	(1,017)	1,087,369	24,379,808	25,467,177	587,599
55600	Accomack County School Board	95,195	137,777	872,720	(627,081)	(23,042)	(8,872)	(548)	446,149	13,290,624	13,736,773	(716,919)
55601	Bristol Virginia School System	62,570	42,088	155,235	(241,998)	(1,937)	(1,646)	(97)	14,215	2,415,725	2,429,940	531,102

# SCHEDULE E - TOTAL PENSION LIABILITY AND FIDUCIARY NET POSITION POLITICAL SUBDIVISIONS



Change in Fiduciary Net Position (FNP)

Employer Code	Political Subdivision	Contributions Employer	Contributions Member	Net Investment Income	Benefit Payments	Refunds of Contributions	Admin Expenses	Other	Net Change in FNP	FNP - Beginning	FNP - Ending	Net Pension Liability
55602	Buena Vista City Public Schools	4,526	16,397	114,544	(126,513)	(659)	(1,223)	(72)	7,000	1,783,538	1,790,538	(294,612)
55603	Amelia County Public Schools	34,779	39,909	257,985	(200,807)	(35,934)	(2,667)	(162)	93,103	3,952,804	4,045,907	(125,270)
55605	Danville School Board	73,060	103,220	555,378	(467,951)	(97,589)	(5,785)	(347)	159,986	8,538,195	8,698,181	(71,290)
55606	Franklin City Public Schools	20,202	20,302	125,501	(85,415)	(88,644)	(1,364)	(79)	159,986	1,971,613	1,971,613	(25,077)
55607	Lexington City Public Schools	0	0	32,154	(28,881)	(4,676)	(345)	(20)	(1,768)	503,527	501,759	(184,647)
55608	Harrisonburg City School Board	76,225	107,536	543,586	(369,968)	(119)	(5,434)	(342)	351,484	8,216,842	8,568,326	(631,286)
55609	Hopewell Public Schools	210,476	99,626	455,363	(565,127)	(60)	(4,640)	(286)	195,352	6,968,695	7,164,047	1,816,410
55610	Lynchburg School Board	179,891	174,448	1,024,271	(842,960)	(41,274)	(10,452)	(642)	483,282	15,608,929	16,092,211	(88,082)
55611	Fauquier County School Board	333,665	373,811	1,796,186	(1,184,874)	(68,183)	(17,904)	(1,130)	1,231,571	27,086,993	28,318,564	(1,065,692)
55612	Brunswick County Public Schools	18,627	50,809	364,341	(298,551)	0	(3,767)	(228)	131,231	5,587,515	5,718,746	(367,682)
55613	P D Pruden Vocational-Technical Center	0	(2,023)	(123)	0	0	0	(220,093)	(222,239)	222,239	0	58,820
55614	Portsmouth School Board	782,510	351,917	2,081,974	(2,465,958)	(149,873)	(21,661)	(1,304)	577,605	32,074,042	32,651,647	8,401,988
55615	Campbell County School Board	153,123	875,067	1,004,202	(224,042)	(20,376)	(9,130)	(548)	217,976	13,507,000	13,724,976	834,317
55616	Richmond City Schools	513,648	489,204	3,529,958	(2,900,378)	(93,825)	(36,226)	(2,214)	1,500,167	53,957,256	55,457,423	1,349,101
55617	Roanoke City Schools	109,376	195,963	255,942	(28,094)	(9,355)	(2,153)	(164)	521,515	3,582,074	4,103,589	(1,207,418)
55619	Staunton City School Board	77,730	56,748	269,021	(326,783)	(45,496)	(2,847)	(168)	28,205	4,185,080	4,213,285	248,054
55620	Suffolk City School Board	356,625	343,660	1,823,442	(1,048,684)	(98,929)	(18,028)	218,945	1,577,031	27,194,382	28,771,413	270,635
55622	Craig County School Board	32,535	14,853	120,519	(94,887)	0	(1,214)	(76)	71,730	1,824,462	1,896,192	97,399
55623	Martinsville City School Board	111,669	22,489	169,498	(329,941)	0	(1,856)	(106)	(28,247)	2,671,898	2,643,651	1,549,002
55624	Appomattox Regional Governor's School	6,561	4,776	15,631	(3,379)	0	(143)	(10)	23,436	225,726	249,162	(12,763)
55625	Colonial Heights City Schools	63,072	62,051	330,236	(269,403)	(54,875)	(3,425)	(207)	127,449	5,053,014	5,180,463	(43,923)
55632	City of Manassas School Board	151,855	166,518	1,148,942	(736,113)	(24,588)	(11,549)	(722)	694,343	17,393,247	18,087,590	169,829
55633	Franklin County Schools	352,380	270,463	1,378,580	(1,171,409)	(39,491)	(13,860)	(867)	775,796	20,938,757	21,714,553	2,241,786
55634	Frederick County School Board	449,392	421,888	1,740,976	(1,147,510)	(41,546)	(17,073)	(1,097)	1,405,030	26,086,425	27,491,455	(309,529)
55635	City of Salem Schools	40,178	57,762	369,207	(311,415)	(3,418)	(3,796)	(231)	148,287	5,646,387	5,794,674	(435,809)
55636	Manassas Park City Schools	3,604	59,793	276,690	(177,949)	(9,836)	(2,799)	(174)	149,329	4,209,602	4,358,931	(767,412)
55637	Newport News Public Schools	289,226	472,079	376,257	(23,790)	(42,679)	(2,784)	(244)	1,068,065	5,052,503	6,120,568	(1,409,044)
55708	Waynesboro City Schools	15,532	40,348	259,258	(172,073)	(8,761)	(2,640)	(163)	131,501	3,945,303	4,076,804	(301,468)
55710	Valley Vocational-Technical Center	2,580	3,464	23,320	(15,703)	0	(235)	(15)	13,411	353,357	366,768	(99,289)
55711	New Horizons Technical Center	46,736	15,440	51,222	(64,008)	(16,027)	(515)	(32)	32,816	780,906	813,722	362,102
55713	Galax City Schools	41,072	25,081	140,528	(116,910)	(30,810)	(1,447)	(88)	57,426	2,152,098	2,209,524	252,830
55714	Norton City Schools	543	11,597	135,517	(106,206)	0	(1,409)	(85)	39,957	2,085,817	2,125,774	(328,821)
55802	Williamsburg-James City County Schools	173,657	268,278	1,377,110	(849,629)	(61,996)	(13,730)	(866)	892,824	20,806,703	21,699,527	(1,738,743)
55803	Poquoson City School Board	39,277	24,035	138,194	(152,648)	(4,666)	(1,434)	(87)	42,671	2,126,471	2,169,142	247,063
55806	Fredericksburg City Public Schools	29,680	61,523	346,765	(192,415)	0	(3,455)	(218)	241,880	5,223,374	5,465,254	(344,987)
55807	Hampton City Schools	376,506	198,458	1,719,298	(1,902,473)	(83,325)	(18,113)	(1,077)	289,274	26,685,703	26,974,977	1,901,590
55813	Buchanan County School Board	557,391	96,884	691,366	(1,384,093)	(8,572)	(7,440)	(433)	(54,897)	10,906,236	10,851,339	8,073,299
55814	Jackson River Vocational Technical Center	1,201	2,581	21,274	(23,809)	(3,697)	(230)	(13)	(2,693)	334,564	331,871	4,427
55815	Northern Neck Regional Vocational Center	1,972	1,833	9,907	0	0	(91)	(6)	13,615	143,929	157,544	16,616
55858	Peumansend Creek Jail Authority	119,303	39,515	3,085	0	0	192	(6)	162,089	0	162,089	(162,089)
55859	Williamsburg Area Transit Authority	51,842	42,101	2,328	0	0	100	1,154,871	1,251,242	0	1,251,242	(1,251,242)
55860	Middle Peninsula Juvenile Detention Commission	59,516	51,870	2,805	0	0	118	2,434,997	2,549,306	0	2,549,306	(2,549,306)
55861	Breaks Interstate Park	21,176	177,390	5,099	(2,475)	0	193	(8)	201,375	0	201,375	(203,934)
55862	Crater Criminal Justice Training Academy	15,401	12,605	4,193	0	0	(7)	(3)	32,189	42,367	74,556	(17,344)
55863	Central Shenandoah Criminal Justice Training Academy	33,192	19,158	8,242	0	0	(20)	(6)	60,566	82,094	142,660	(49,797)
55864	New River Valley Emergency Communications Regional Authority	100,376	69,813	31,907	(2,189)	(4,403)	(125)	(22)	195,357	345,921	541,278	(139,229)
55865	Maury Service Authority	103,141	39,120	21,566	(4,778)	0	(45)	(15)	158,989	225,403	384,332	(67,626)
55866	Hampton Roads Transportation Accountability Commission	35,265	12,852	11,406	0	0	(53)	(8)	59,462	134,521	193,983	(22,645)
55867	Pamunkey Regional Library	76,720	53,490	322,143	(256,966)	(2,880)	(3,259)	(203)	189,045	4,887,215	5,076,260	222,232
55868	Northern Va Transit Authority	64,845	47,862	36,377	(3,848)	(10,661)	(240)	(24)	134,311	467,988	602,299	42,494
55869	Rsw Regional Jail Authority	537,638	237,909	279,526	(30,249)	(29,710)	(1,888)	(183)	993,043	3,584,890	4,577,933	(1,080,544)
55870	Bedford Regional Water Authority	193,711	146,766	321,040	(161,490)	(18,800)	(2,905)	(204)	478,118	4,633,942	5,112,060	501,911
55871	Portsmouth Redevelopment And Housing Authority	251,443	145,153	118,059	(155,532)	(54,474)	(913)	(78)	303,658	1,657,908	1,961,566	1,260,655
55872	Southwest Regn Recreation Auth	7,669	21,336	12,529	(4,505)	(20,818)	(123)	(8)	16,080	179,479	195,559	(86,200)
55873	Roanoke Redevelop & Housing Aut	131,236	135,395	210,329	(54,590)	(18,059)	(1,804)	(135)	402,372	2,970,740	3,373,112	(510,172)



# SCHEDULE E - TOTAL PENSION LIABILITY AND FIDUCIARY NET POSITION POLITICAL SUBDIVISIONS



Change in Fiduciary Net Position (FNP)

Employer Code	Political Subdivision	Contributions Employer	Contributions Member	Net Investment Income	Benefit Payments	Refunds of Contributions	Admin Expenses	Other	Net Change in FNP	FNP - Beginning	FNP - Ending	Net Pension Liability
55874	Meherrin River Regnl Jail Auth	685,196	279,796	472,398	(42,432)	(39,017)	(3,480)	(307)	1,352,154	6,336,734	7,688,888	(1,663,120)
55875	Woodway Water Authority	4,146	9,451	10,443	0	0	(85)	(7)	23,948	144,761	168,709	(44,107)
55876	Bristol Virginia Utilities Authority	152,136	225,543	675,237	(164,202)	(333,711)	(6,584)	(424)	547,995	10,064,772	10,612,767	(1,629,463)
55877	Washington Metro Area Transit Commission	22,104	14,851	52,122	(36,570)	0	(509)	(33)	51,965	770,254	822,219	232,224
55878	Mt Rogers Community Services Board	1,379,442	1,155,801	2,749,669	(1,450,399)	(310,968)	(25,512)	(1,740)	3,496,293	40,107,140	43,603,433	5,626,062
55879	Lonesome Pine Soil & Water Conservation District	2,393	2,288	3,405	0	0	(27)	(2)	8,057	46,785	54,842	5,248
55880	Big Sandy Soil & Water & Conservation District	2,165	3,016	5,777	0	0	(50)	(4)	10,904	81,768	92,672	(9,355)
55881	Virginia's Region 2000 Local Government Council	79,095	85,819	236,787	(23,810)	(4,351)	(2,126)	(151)	371,263	3,401,146	3,772,409	(1,104,372)
55882	Middle Peninsula Planningdistrict Commission	8,734	9,332	52,729	(16,756)	0	(507)	(33)	53,499	780,781	834,280	29,544
55883	Western Virginia Regional Jail Authority	767,926	415,969	1,176,879	(86,819)	(52,248)	(10,186)	(754)	2,210,767	16,696,979	18,907,746	(4,874,473)
55884	Halifax Service Authority	75,806	58,840	158,673	(163,137)	(13,994)	(1,611)	(102)	114,475	2,450,406	2,564,881	(58,682)
55885	Fort Monroe Area Development Authority	0	0	0	0	0	0	0	0	0	0	0
55886	Russell County Public Service Authority	32,444	20,978	48,041	(4,618)	0	(405)	(31)	96,409	677,497	773,906	(24,337)
55887	Piedmont Community Services Board	519,898	555,567	1,085,191	(339,933)	(96,025)	(9,690)	(691)	1,714,317	15,601,933	17,316,250	(1,215,255)
55888	Blue Ridge Behavioral Healthcare	270,862	635,023	1,661,692	(486,829)	(197,195)	(15,729)	(1,051)	1,866,773	24,473,650	26,340,423	(6,626,680)
55889	Skyline Soil & Water Conservation District	11,634	7,336	27,851	0	0	(247)	(18)	46,556	398,750	445,306	162,478
55890	Middle River Regional Jail Authority	871,612	355,909	1,113,039	(181,420)	(88,885)	(9,605)	(714)	2,059,936	15,828,140	17,888,076	(3,175,728)
55891	Tidewater Soil & Water Conservation District	5,354	5,433	10,423	0	0	(88)	(7)	21,115	146,058	167,173	(12,633)
55892	Big Stone Gap Redevelopment And Housing Authority	25,873	13,958	38,285	(30,468)	0	(356)	(24)	47,268	563,390	610,658	115,448
55893	Eastern Shore Soil & Water Conservation District	10,183	5,864	26,944	(9,609)	(13,188)	(269)	(17)	19,908	404,706	424,614	(9,202)
55894	Town of Boykins	581	2,875	9,082	0	0	(83)	(6)	12,449	132,156	144,605	(46,833)
55895	Town of Gordonsville	67,996	34,286	97,396	(58,230)	0	(883)	(62)	140,503	1,417,603	1,558,106	112,216
55896	Virginia Resources Authority	65,730	71,954	134,272	(36,525)	0	(1,172)	(86)	234,173	1,921,151	2,155,324	(136,287)
55897	Prince William County Service Authority	2,515,217	1,213,286	2,903,907	(1,487,080)	(74,527)	(25,628)	(1,872)	5,043,303	41,884,697	46,928,000	2,043,180
55898	Western Virginia Water Authority	418,106	494,237	1,078,971	(440,199)	(76,987)	(9,913)	(688)	1,463,527	15,775,630	17,239,157	(451,677)
55899	Shenandoah Valley Regional Airport Commission	35,665	34,227	117,941	(21,556)	0	(1,078)	(75)	165,124	1,715,566	1,880,690	311,127
55900	Alleghany Highlands Community Services Board	89,636	135,230	589,968	(447,646)	(17,934)	(5,949)	(371)	342,934	8,954,563	9,297,497	(60,124)
55901	Brunswick Industrial Development Authority	8,313	6,494	27,446	(24,432)	0	(274)	(17)	17,530	416,727	434,257	(49,269)
55902	Northern Neck/Essex County Group Home Comm	0	0	58,356	(51,126)	0	(620)	(36)	6,574	906,129	912,703	(23,159)
55903	State Education Assistance Authority	0	0	0	0	0	0	0	0	0	0	0
55904	Appalachian Juvenile Commission	154,676	97,693	355,255	(273,200)	(5,595)	(3,450)	(224)	325,155	5,294,498	5,619,653	1,222,207
55905	Goochland/Powhatan Community Services Board	(2,197)	110,176	605,122	(446,200)	(14,633)	(6,264)	(381)	245,623	9,298,997	9,544,620	(1,231,411)
55906	Suffolk Redevelopment & Housing Authority	2,189	55,094	323,804	(139,192)	(3,064)	(3,214)	(204)	235,413	4,870,844	5,106,257	(1,264,840)
55907	Virginia Small Business Financing Authority	0	0	0	0	0	0	0	0	0	0	0
55908	Lee County Redevelopment & Housing Authority	44,856	16,971	104,192	(80,800)	0	(1,022)	(66)	84,131	1,565,151	1,649,282	498,054
55909	Henry County Public Service Authority	148,530	116,690	777,995	(536,095)	(8,603)	(7,805)	(490)	490,222	11,778,795	12,269,017	1,293,878
55910	Southside Planning District Commission	81,938	26,322	183,322	(120,096)	(1,963)	(1,775)	(115)	167,633	2,725,475	2,893,108	978,626
55911	Economic Development Authority - Henrico Co	57,886	35,983	158,726	(134,445)	0	(1,571)	(100)	116,479	2,383,645	2,500,124	96,273
55912	Augusta County Service Authority	260,631	265,945	1,136,713	(732,792)	(20,120)	(11,205)	(716)	898,456	17,041,217	17,939,673	953,459
55914	Rappahannock Juvenile Center	137,661	179,160	636,759	(485,511)	(3,843)	(6,305)	(400)	457,521	9,560,978	10,018,499	234,387
55915	Cumberland Plateau Regional Housing Authority	7,157	26,082	168,963	(110,933)	(60,679)	(1,764)	(106)	28,720	2,629,643	2,658,363	(362,526)
55918	Amherst County Service Authority	53,162	48,087	348,793	(226,908)	0	(3,502)	(219)	219,413	5,272,816	5,492,229	488,863
55919	Pepper's Ferry Regional Wastewater Authority	94,151	55,485	217,823	(155,009)	(1,603)	(2,099)	(138)	208,610	3,247,027	3,455,637	793,246
55920	Rappahannock Regional Jail	1,258,535	682,370	2,879,297	(1,263,203)	(220,218)	(27,083)	(1,822)	3,307,876	42,351,106	45,658,982	162,154
55921	Thomas Jefferson Planning District Commission	2,951	29,018	131,859	(52,200)	(3,627)	(1,299)	(83)	106,619	1,973,075	2,079,694	(332,471)
55922	Piedmont Regional Jail	547,435	243,745	958,165	(843,317)	(92,966)	(9,303)	(602)	803,157	14,283,726	15,086,883	2,494,042
55923	Nelson County Service Authority	13,153	42,632	240,013	(59,179)	0	(2,315)	(152)	234,152	3,562,567	3,796,719	(363,761)
55924	Coeburn-Norton-Wise Water Treatment Authority	19,659	28,385	141,696	(31,493)	0	(1,344)	(90)	156,813	2,087,977	2,244,790	118,643
55925	Fauquier County Water & Sanitation Authority	105,933	146,362	503,694	(224,975)	0	(4,822)	(318)	525,874	7,448,712	7,974,586	313,884
55926	Scott County Soil & Water Conservation District	8,721	6,520	24,771	(6,715)	0	(229)	(16)	33,052	360,624	393,676	58,648
55927	New River Resource Authority	63,799	54,090	185,594	(61,430)	(29,471)	(1,749)	(117)	210,716	2,732,539	2,943,255	393,335
55928	Scott County Water & Sewerage Authority	69,778	43,987	162,239	(71,496)	0	(1,509)	(103)	202,896	2,372,031	2,574,927	363,201
55929	Greensville County Water & Sewer Authority	66,066	59,117	296,863	(141,280)	0	(2,877)	(187)	277,702	4,416,364	4,694,066	440,514
55930	Petersburg Redevelopment & Housing Authority	67,122	55,866	339,354	(292,077)	(16,520)	(3,482)	(213)	150,050	5,172,886	5,322,936	317,092
55931	Central Rappahannock Regional Library	288,998	257,924	1,183,051	(845,277)	0	(11,692)	(745)	872,259	17,799,602	18,671,861	1,943,853

# SCHEDULE E - TOTAL PENSION LIABILITY AND FIDUCIARY NET POSITION POLITICAL SUBDIVISIONS



Change in Fiduciary Net Position (FNP)

Employer Code	Political Subdivision	Contributions	Contributions	Net Investment	Benefit Payments	Refunds of			Net Change in		FNP - Ending	Net Pension Liability
		Employer	Member	Income		Contributions	Admin Expenses	Other	FNP	FNP - Beginning		
55932	Virginia Coalfield Economic Development Auth	23,346	16,267	91,111	(44,727)	0	(881)	(58)	85,058	1,358,166	1,443,224	288,362
55933	Central Virginia Regional Jail	731,650	298,789	981,078	(685,871)	(81,364)	(9,128)	(621)	1,234,533	14,313,515	15,548,048	865,674
55934	Thomas Jefferson Soil & Water Conservation Dist	11,703	14,136	58,609	(58,129)	0	(603)	(37)	25,679	894,192	919,871	96,378
55936	Commonwealth Regional Council	27,058	8,452	80,225	(57,609)	0	(797)	(51)	57,197	1,209,304	1,266,501	306,112
55937	Wythe-Grayson Regional Library	1,117	12,853	84,266	(21,456)	0	(820)	(53)	75,907	1,255,459	1,331,366	(187,361)
55938	Colonial Soil & Water Conservation District	9,014	9,166	43,308	(38,780)	0	(440)	(27)	22,241	659,066	681,307	112,655
55939	Rivanna Solid Waste Authority	54,508	28,756	162,931	(202,306)	0	(1,710)	(102)	42,077	2,511,992	2,554,069	222,897
55940	Monacan Soil & Water Conservation District	15,966	7,826	40,872	0	0	(367)	(26)	64,271	587,182	651,453	174,291
55941	Robert E Lee Soil & Water Conservation District	9,747	9,228	30,155	(12,334)	0	(283)	(19)	36,494	441,832	478,326	39,886
55942	Tri-County/City Soil & Water Conservation Dist	1,961	7,246	35,828	(13,573)	(8,811)	(357)	(23)	22,271	541,490	563,761	(26,030)
55944	Central Virginia Waste Management Authority	29,346	26,440	119,333	(55,474)	0	(1,151)	(76)	118,418	1,774,447	1,892,865	68,361
55945	Lonesome Pine Regional Library	37,284	36,116	326,248	(214,170)	0	(3,311)	(205)	181,962	4,945,226	5,127,188	287,331
55946	Virginia Peninsulas Public Service Authority	49,335	72,890	357,582	(122,485)	0	(3,448)	(226)	353,648	5,303,216	5,656,864	(503,186)
55947	Tidewater Youth Services Commission	46,119	109,491	749,687	(513,193)	(19,129)	(7,647)	(470)	364,858	11,416,396	11,781,254	(736,205)
55948	Virginia Highlands Airport Commission	14,572	12,972	39,625	(20,398)	0	(373)	(25)	46,373	582,149	628,522	81,110
55949	Western Tidewater Regional Jail	986,245	361,015	1,934,796	(1,551,761)	(58,526)	(18,877)	(1,224)	1,651,668	29,010,815	30,662,483	1,958,151
55950	Scott County Redevelopment & Housing Authority	46,603	12,768	75,512	(123,859)	(1,481)	(801)	(47)	8,695	1,176,111	1,184,806	697,265
55951	Handley Regional Library	31,040	31,351	187,478	(80,648)	(646)	(1,822)	(118)	166,635	2,798,771	2,965,406	(163,559)
55952	Northern Neck Regional Jail	344,684	169,198	909,625	(615,346)	(62,616)	(8,948)	(574)	736,023	13,649,616	14,385,639	(192,721)
55953	Montgomery Regional Solid Waste Authority	36,464	35,811	152,947	(56,924)	0	(1,456)	(97)	166,745	2,256,524	2,423,269	169,591
55954	Potomac & Rappahannock Transportation Commission	414,063	1,249,744	(636,118)	(80,098)	(11,937)	(791)	(11,937)	1,289,406	18,530,278	19,819,684	366,784
55955	Giles County Public Service Authority	22,975	20,504	105,894	(78,033)	(2,326)	(1,062)	(67)	67,885	1,600,060	1,667,945	147,632
55956	South Central Wastewater Authority	89,420	83,449	297,146	(130,154)	(5,900)	(2,820)	(188)	330,953	4,378,433	4,709,386	201,913
55957	Wise County Redevelopment & Housing Authority	91,917	30,760	314,539	(289,699)	(677)	(3,220)	(197)	143,423	4,799,601	4,943,024	1,069,767
55958	Prince William Soil & Water Conservation District	628	9,305	33,561	(12,591)	0	(325)	(21)	30,557	499,807	530,364	(167,915)
55959	Hampton Roads Regional Jail Authority	1,509,472	588,922	2,839,718	(1,467,596)	(181,675)	(26,882)	(11,798)	3,260,161	41,783,205	45,043,366	3,992,349
55960	Castlewood Water & Sewage Authority	2,801	10,909	46,346	(39,044)	(1,092)	(477)	(29)	19,414	707,827	727,241	(24,180)
55961	Pamunkey Regional Jail	563,566	280,983	1,291,332	(434,726)	(59,830)	(12,032)	(819)	1,628,474	18,887,287	20,515,761	175,577
55962	Charlottesville-Albemarle Airport Authority	172,737	102,807	336,663	(266,856)	(257)	(3,222)	(213)	341,659	4,985,579	5,327,238	1,094,760
55963	Virginia Peninsula Regional Jail	455,929	238,811	1,114,739	(485,453)	(97,027)	(10,577)	(717)	1,215,715	16,497,665	17,713,380	(3,208,910)
55964	Virginia Biotechnology Research Park Authority	1,689	30,092	145,042	(114,204)	0	(1,488)	(91)	61,040	2,216,595	2,277,635	(257,202)
55965	Peumansend Creek Regional Jail	0	0	0	0	0	0	0	0	0	0	0
55966	Blue Ridge Regional Jail Authority	1,685,766	707,053	3,098,901	(1,553,101)	(149,525)	(29,078)	(1,963)	3,758,053	45,421,548	49,179,601	(935,618)
55967	Massanutten Regional Library	24,373	36,172	170,571	(102,616)	(2,705)	(1,689)	(107)	123,999	2,566,393	2,690,392	(144,200)
55968	Albemarle-Charlottesville Regional Jail	842,658	384,491	1,704,226	(854,706)	(73,542)	(16,030)	(1,081)	1,986,016	25,097,960	27,083,976	998,902
55969	Culpeper Soil & Water Conservation District	20,753	22,954	62,145	(1,083)	0	(548)	(40)	104,181	890,186	994,367	(4,518)
55970	New River Valley Regional Jail	677,889	396,376	1,746,468	(475,731)	(283,123)	(16,451)	(1,107)	2,044,321	25,692,216	27,736,537	(3,585,640)
55971	Sussex Service Authority	20,946	44,775	182,911	(44,638)	(77,611)	(1,834)	(114)	124,435	2,739,446	2,863,881	(407,593)
55972	Big Walker Soil & Water Conservation District	2,936	5,608	14,090	0	0	(125)	(9)	22,500	202,340	224,840	19,724
55973	Peter Francisco Soil & Water Conservation District	1,831	4,744	16,333	0	0	(150)	(10)	22,748	237,484	260,232	27,334
55974	Peaks of Otter Soil & Water Conservation District	0	1,570	8,047	0	0	(76)	(5)	9,536	118,103	127,639	(84,542)
55975	New River Soil & Water Conservation District	5,034	5,242	18,018	0	0	(161)	(11)	28,122	259,724	287,846	70,712
55977	Southside Regional Jail	284,495	89,854	483,570	(378,207)	(35,799)	(4,755)	(308)	438,850	7,269,254	7,708,104	116,766
55978	Evergreen Soil & Water Conservation District	2,979	5,113	10,078	0	(4,075)	(93)	(6)	13,996	146,285	160,281	34,159
55979	Roanoke Higher Education Authority	18,265	42,158	150,001	(67,382)	(5,297)	(1,461)	(95)	136,189	2,233,927	2,370,116	(221,050)
55981	John Marshall Soil & Water Conservation District	15,848	12,444	48,402	(19,520)	0	(456)	(31)	56,687	712,461	769,148	105,209
55982	Daniel Boone Soil & Water Conservation District	2,460	6,435	14,760	0	0	(132)	(9)	23,514	211,799	235,313	14,798
55983	Southside Community Services Board	308,933	328,403	1,273,354	(685,610)	(60,558)	(12,398)	(803)	1,151,321	18,967,003	20,118,324	(169,508)
55984	Northern Shenandoah Valley Regional Commission	9,583	26,337	87,515	(51,408)	0	(859)	(55)	71,113	1,312,907	1,384,020	(199,268)
55985	Tazewell Soil & Water Conservation District	7,594	6,979	10,272	(9,573)	0	(93)	(7)	15,172	148,994	164,166	43,547
55987	Richmond Regional Planning District Committee	67,339	46,488	228,701	(191,387)	0	(2,286)	(144)	148,711	3,461,890	3,610,601	584,259
55988	Henricopolis Soil & Water Conservation District	1,701	5,974	15,607	(8,560)	0	(151)	(10)	14,561	232,710	247,271	(29,291)
55989	Piedmont Regional Juvenile Detention Center	21,174	30,819	94,514	(2,787)	(29,068)	(899)	(61)	113,692	1,405,858	1,519,550	(230,465)
55990	Roanoke River Service Authority	8,351	14,718	44,977	(1,364)	0	(407)	(29)	66,246	649,886	716,132	(78,043)
55991	Lee County Public Service Authority	7,349	30,211	61,768	(10,625)	0	(565)	(39)	88,099	897,467	985,566	(199,092)

**SCHEDULE E - TOTAL PENSION LIABILITY AND FIDUCIARY NET POSITION  
POLITICAL SUBDIVISIONS**



Change in Fiduciary Net Position (FNP)

Employer Code	Political Subdivision	Contributions Employer	Contributions Member	Net Investment Income	Benefit Payments	Refunds of Contributions	Admin Expenses	Other	Net Change in FNP	FNP - Beginning	FNP - Ending	Net Pension Liability
55992	Blue Ridge Juvenile Detention Center	86,711	95,649	208,898	(87,289)	(24,950)	(1,928)	(133)	276,958	3,054,948	3,331,906	169,897
55993	Ferrum Water & Sewage Authority	3,559	6,495	22,201	0	0	(202)	(14)	32,039	321,875	353,914	(26,093)
55994	Wise County Public Service Authority	33,250	49,423	127,759	(18,363)	(18,286)	(1,165)	(81)	172,537	1,859,233	2,031,770	(322,870)
55995	Holston River Soil & Water Conservation District	4,865	6,682	25,080	(3,997)	0	(233)	(16)	32,381	367,046	399,427	(8,960)
55996	New River Valley Community Services Board	1,604,076	1,160,737	2,891,750	(1,045,573)	(141,124)	(25,948)	(1,844)	4,442,074	41,782,185	46,224,259	(6,002,766)
55997	Institute For Advanced Learning And Research	50,099	92,457	201,942	(52,416)	0	(1,842)	(128)	290,112	2,924,357	3,214,469	(667,943)
55998	Southwest Virginia Regional Jail Authority	1,629,649	749,323	2,275,782	(744,718)	(347,672)	(20,416)	(1,446)	3,540,502	32,696,265	36,236,767	(2,088,531)
55999	Clinch Valley Soil & Water Conservation District	1,752	3,903	13,504	0	0	(123)	(9)	19,027	195,500	214,527	(51,970)
	Total Political Subdivisions	499,292,259	248,421,683	1,345,759,237	(1,082,791,836)	(40,248,647)	(13,368,662)	(852,608)	956,211,426	20,302,822,552	21,259,033,978	2,947,729,307



*Schedule F – Summary of Main Plan Provisions*

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**SCHEDULE F**

**SUMMARY OF MAIN BENEFIT AND CONTRIBUTION PROVISIONS**

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

**Benefit Provisions which apply to all VRS Plans**

- Plan Year:** Twelve-month period ending June 30th.
- Administration:** All plans are administered by the Board of Trustees of the Virginia Retirement System.
- Plan 1:** Members hired prior to July 1, 2010 and who were vested as of January 1, 2013.
- Plan 2:** Members hired on or after July 1, 2010, or members hired prior to July 1, 2010 and who were not vested as of January 1, 2013. Members hired after January 1, 2014 in the State Police and Virginia Law Officers Plans are in Plan 2.
- Hybrid:** Members hired on or after January 1, 2014 or by member election. There is no Hybrid Plan in the State Police and Virginia Law Officers Plans.
- Eligibility:** All full-time, salaried, permanent employees of the Commonwealth of Virginia or of any participating Virginia city, county, town or political subdivision or of any local Virginia school boards are eligible to become members of VRS. This summary covers the provisions relating to state employees.
- Employee Contributions:**
- Defined Benefit -** Active members in Plan 1 and Plan 2 contribute 5.00% of their creditable compensation per year. Active members in the Hybrid Plan contribute 4.00% of their creditable compensation per year. The employer may "pick-up" the member's assessments under the provisions of Internal Revenue Code Section 414(h).



*Schedule F – Summary of Main Plan Provisions*

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**Defined Contribution -**

Active members in the Hybrid Plan are required to contribute 1.00% of their creditable compensation per year to the defined contribution component of the Hybrid Plan. Active members can make voluntary additional contributions of up to 4.00% of their creditable compensation. The employer matches the required 1.00% and will match 100% of the first 1.00% of voluntary contributions plus 50% of additional voluntary contributions up to the 4.00% maximum.

**Creditable Compensation:**

Annual salary minus any overtime pay, payments of a temporary nature, or payments for extra duties.

**Optional Forms of Payment:**

There are optional forms of payment available on an actuarially equivalent basis, as follows:

100% Survivor Option:

Payable for the member's life. Upon the member's death, 100% of the benefit continues to the contingent annuitant.

50% Survivor Option:

Upon the member's death, 50% of the benefit continues to the contingent annuitant.

Leveling Option:

A temporarily increased retirement allowance payable to a date specified by the member and a reduced retirement allowance (on an actuarially equivalent basis) payable after the specified date for the member's remaining lifetime.

Partial Lump Sum Option:

The member may elect to receive a lump sum payment equal to the sum of 12, 24, or 36 payments of the standard monthly life annuity. The member's monthly benefit will be actuarially reduced to reflect the lump sum payment. The member may then elect to receive the reduced monthly annuity under any of the other optional forms of payment.

Actuarial equivalence is based on tables adopted by the Board of Trustees.



*Schedule F – State Employees’ Plan Provisions*

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**STATE EMPLOYEES**  
**Plan Specific Benefit Provisions**

<b>Effective Date:</b>	March 1, 1952
<b>Type of Plan:</b>	VRS is a qualified governmental defined benefit retirement plan. For Governmental Accounting Standards Board purposes, it is considered an agent multiple-employer PERS with separate cost-sharing pools for state employees and teachers.
<b>Service:</b>	Employees receive credit of one month of service for each month a contribution is made on their behalf to VRS. A member may also purchase credit for certain periods, such as time spent in the military, by paying a purchase rate established by the VRS Board. Special rules and limits govern the purchase of additional service.
<b>Average Final Compensation:</b>	
Plan 1:	The average of the member’s highest 36 consecutive months of salary.
Plan 2 and Hybrid:	The average of the member’s highest 60 consecutive months of salary.
<b>Normal Retirement:</b>	
Plan 1:	Eligibility:  A member may retire upon Normal Retirement on or after age 65 with credit for five years of service.  Annual Benefit:  1.70% of average final compensation (AFC) times years of service.  Payment Form:  Benefits are paid as a monthly life annuity, with a guarantee that if the payments do not exceed the





Schedule F – State Employees’ Plan Provisions

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member's contributions plus interest, determined as of the date at retirement, the balance will be paid in a lump sum to the member's beneficiary. Optional forms of payment are available.

Plan 2:

Eligibility:

A member may retire upon Normal Retirement after reaching Social Security normal retirement age plus five years of service.

Annual Benefit:

1.70% of average final compensation (AFC) times years of service up to January 1, 2013 plus 1.65% of AFC times years of service from January 1, 2013.

Payment Form:

Benefits are paid as a monthly life annuity, with a guarantee that if the payments do not exceed the member's contributions plus interest, determined as of the date at retirement, the balance will be paid in a lump sum to the member's beneficiary. Optional forms of payment are available.

Hybrid:

Eligibility:

A member may retire upon Normal Retirement after reaching Social Security normal retirement age plus five years of service.

Annual Benefit:

1.00% of average final compensation (AFC) times years of service.

Payment Form:

Benefits are paid as a monthly life annuity, with a guarantee that if the payments do not exceed the member's contributions plus interest, determined as of the date at retirement, the balance will be paid in



Schedule F – State Employees’ Plan Provisions

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a lump sum to the member's beneficiary. Optional forms of payment are available.

**Early Retirement:**

Plan 1:

Eligibility:

A member may retire early after reaching age 50 with at least ten years of service credit, or age 55 with credit for at least five years of service.

Annual Benefit:

Calculated the same as the normal retirement benefit, using actual service at retirement and multiplied by a reduction factor. No reduction applies if the member has credit for thirty years of service at retirement and is at least age 50. For members at least age 55, the reduction is 0.5% per month for the first 60 months and 0.4% per month for the next 60 months. This reduction is applied for each month that the retirement age precedes 65, or if more favorable, for each month the service at retirement is less than 30. For members younger than 55 at retirement, the reduction factor determined as though the member were 55 is further reduced by multiplying it by a second factor, to reflect a 0.6% reduction for each month retirement precedes age 55.

Payment Form:

Same as for Normal Retirement above.

Plan 2 and Hybrid:

Eligibility:

A member may retire early after reaching age 60 with five years of service, or upon the sum of their age and their service being 90 (Rule of 90).

Annual Benefit:

Calculated the same as the normal retirement benefit, using actual service at retirement and multiplied by a reduction factor similar to Plan 1. No reduction is applied if the sum of the member’s age and service is equal to 90.



Schedule F – State Employees’ Plan Provisions

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Payment Form:

Same as for Normal Retirement above.

**Disability Retirement  
- Non-VSDP:**

Eligibility:

A member hired prior to 1/1/1999 and who has declined VSDP coverage is eligible from the first day of employment.

Annual Benefit:

For members with less than five years of service credit, the minimum guaranteed benefit. For members with greater than five years of service credit, the greater of the minimum guaranteed benefit and 1.70% of AFC times service credit. Benefit is reduced by Worker's Compensation (if any).

Minimum Guaranteed Benefit:

- Workers Compensation Guarantee:  

66 2/3% of AFC if member does not qualify for primary Social Security and 50% of AFC if member qualifies for primary Social Security.
  
- Special Retirement Allowance Guarantee:  

50% of AFC if member does not qualify for primary Social Security and 33 1/3% of AFC if member qualifies for primary Social Security.

Service Credit:

If disability occurs before age 60, service is the smaller of 1) twice actual service, and 2) rendered service plus the number of years remaining between age at disability and age 60.



Schedule F – State Employees’ Plan Provisions

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Payment Form:

The disability benefit commences immediately upon the member's retirement. Benefits cease upon recovery or reemployment. Disability benefits are payable as a monthly life annuity with a guarantee that, at the member's death, the sum of the member's contributions plus interest as of the date of retirement will be paid in a lump sum to the member's beneficiary. 100% and 50% Survivor Options are also permitted for disability retirement. (A refund of the member's contribution account is paid out for a work-related disability.)

**Disability Retirement – VSDP:**

Provisions applying to members entering in 1999 or later and continuing members who have elected this benefit: In lieu of the above benefits, these members will be covered by the Virginia Sickness and Disability Program (VSDP). Under VSDP, these members will receive a deferred benefit payable at age 65 from this plan. The deferred benefit will be computed like a normal retirement benefit. For this calculation, a member's creditable service will include the period of disability, and the Average Final Compensation will be adjusted to reflect increases in the cost-of-living between the date of disability and age 65. If the member dies while disabled before age 65, a death benefit will be determined as though the employee were an active member.

**Deferred Termination Benefit:**

Plan 1:

Eligibility:

A member with at least five years of service who does not withdraw his/her contributions from the fund is eligible for a deferred termination benefit.

Annual Benefit:

Same as normal retirement benefit, but both AFC and service are determined at the time the member leaves active employment. Benefits may commence unreduced at age 65 or at age 50 with at least 30 years of service. Reduced benefits may commence at or



Schedule F – State Employees’ Plan Provisions

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after age 55 with more than 5 years of service or age 50 with at least 10 years of service.

Payment Form:

Same as for Normal Retirement above.

Death Benefit:

The beneficiary of a member who dies after leaving active service but before retiring is entitled to receive a lump sum distribution of the deceased member's contribution account.

Plan 2 and Hybrid:

Eligibility:

A member with at least five years of service who does not withdraw his/her contributions from the fund is eligible for a deferred termination benefit.

Annual Benefit:

Same as normal retirement benefit, but both AFC and service are determined at the time the member leaves active employment. Benefits commence unreduced at Social Security Normal Retirement Age. Reduced benefits may commence on or after age 60 with five years of service.

Payment Form:

Same as for Normal Retirement above.

Death Benefit:

The beneficiary of a member who dies after leaving active service but before retiring is entitled to receive a lump sum distribution of the deceased member's contribution account.



Schedule F – State Employees’ Plan Provisions

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**Withdrawal (Refund) Benefit:**

Eligibility:

All members leaving covered employment with less than five years of service are eligible. Optionally, vested members (those with five or more years of service) may withdraw their contributions plus interest in lieu of the deferred benefits otherwise due.

Benefit:

The member who withdraws receives a lump-sum payment of his/her employee contributions, plus the interest credited on these contributions. Interest is credited at 4%.

**Death Benefit:**

Eligibility:

Death must have occurred while an active or inactive, non-retired member.

Benefit:

Upon the death of a non-vested member, a refund of the member's contributions and interest is paid. Upon the death of a vested member, if death occurs while in active service the qualifying survivor of the member is entitled to receive a benefit determined as though the member retired, elected the 100% Survivor Option, then died. If the member dies before reaching age 55, the member is assumed to be 55 for benefit calculation purposes. The qualifying survivor may elect to receive a refund of the contributions plus interest in lieu of the monthly benefit. If the death occurs while inactive, benefits payable are described in Section 9(d).

Work-Related Death:

Qualifying survivor would receive 50% of AFC if beneficiary does not qualify for Social Security survivor benefits and 33 1/3% of AFC if beneficiary qualifies for Social Security survivor benefits. This benefit is reduced by Worker's Compensation. In





Schedule F – State Employees’ Plan Provisions

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addition, a refund of the member's contribution account is paid to the beneficiary.

**Cost-of-Living Increase:**

- Plan 1: Members qualify for cost-of-living increases on July 1 of the second calendar year after retirement. Automatic cost-of-living increases are calculated as the first 3% of the Consumer Price Index increase plus half of each percentage increase from 3% to 7%.
- Plan 2 and Hybrid: Members qualify for cost-of-living increases on July 1 of the second calendar year after retirement. Automatic cost-of-living increases are calculated as the first 2% increase of the Consumer Price Index plus half of each percent from 2% to 4%, with the maximum cost-of-living increase of 3%.
- Plans 1, 2 & Hybrid: The COLA is deferred for one full calendar year after the member reaches unreduced retirement age. The deferred COLA does not apply to employees within five years of eligibility for unreduced retirement as of January 1, 2013 and to members who retire with twenty or more years of service.



Schedule F – Teachers’ Plan Provisions

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**TEACHERS**  
**Plan Specific Benefit Provisions**

**Effective Date:** March 1, 1952

**Type of Plan:** VRS is a qualified governmental defined benefit retirement plan. For Governmental Accounting Standards Board purposes, it is considered an agent multiple-employer PERS with separate cost-sharing pools for state employees and teachers.

**Service:** Employees receive credit of one month of service for each month a contribution is made on their behalf to VRS. A member may also purchase credit for certain periods, such as time spent in the military, by paying a purchase rate established by the VRS Board. Special rules and limits govern the purchase of additional service.

**Average Final Compensation:**

Plan 1: The average of the member’s highest 36 consecutive months of salary.

Plan 2 and Hybrid: The average of the member’s highest 60 consecutive months of salary.

**Normal Retirement:**

Plan 1: Eligibility:

A member may retire upon Normal Retirement on or after age 65 with credit for five years of service.

Annual Benefit:

1.70% of average final compensation (AFC) times years of service.

Payment Form:

Benefits are paid as a monthly life annuity, with a guarantee that if the payments do not exceed the member's contributions plus interest, determined as of the date at retirement, the balance will be paid in



Schedule F – Teachers’ Plan Provisions

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a lump sum to the member's beneficiary. Optional forms of payment are available.

Plan 2:

Eligibility:

A member may retire upon Normal Retirement after reaching Social Security normal retirement age plus five years of service.

Annual Benefit:

1.70% of average final compensation (AFC) times years of service up to January 1, 2013 plus 1.65% of AFC times years of service from January 1, 2013.

Payment Form:

Benefits are paid as a monthly life annuity, with a guarantee that if the payments do not exceed the member's contributions plus interest, determined as of the date at retirement, the balance will be paid in a lump sum to the member's beneficiary. Optional forms of payment are available.

Hybrid:

Eligibility:

A member may retire upon Normal Retirement after reaching Social Security normal retirement age plus five years of service.

Annual Benefit:

1.00% of average final compensation (AFC) times years of service.

Payment Form:

Benefits are paid as a monthly life annuity, with a guarantee that if the payments do not exceed the member's contributions plus interest, determined as of the date at retirement, the balance will be paid in a lump sum to the member's beneficiary. Optional forms of payment are available.



*Schedule F – Teachers’ Plan Provisions*

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**Early Retirement:**

Plan 1:

Eligibility:

A member may retire early after reaching age 50 with at least ten years of service credit, or age 55 with credit for at least five years of service.

Annual Benefit:

Calculated the same as the normal retirement benefit, using actual service at retirement and multiplied by a reduction factor. No reduction applies if the member has credit for thirty years of service at retirement and is at least age 50. For members at least age 55, the reduction is 0.5% per month for the first 60 months and 0.4% per month for the next 60 months. This reduction is applied for each month that the retirement age precedes 65, or if more favorable, for each month the service at retirement is less than 30. For members younger than 55 at retirement, the reduction factor determined as though the member were 55 is further reduced by multiplying it by a second factor, to reflect a 0.6% reduction for each month retirement precedes age 55.

Payment Form:

Same as for Normal Retirement above.

Plan 2 and Hybrid:

Eligibility:

A member may retire early after reaching age 60 with five years of service or upon the sum of their age and their service being 90 (Rule of 90).

Annual Benefit:

Calculated the same as the normal retirement benefit, using actual service at retirement and multiplied by a reduction factor similar to Plan 1. No reduction is applied if the sum of the member’s age and service is equal to 90.



Schedule F – Teachers’ Plan Provisions

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Payment Form:

Same as for Normal Retirement above.

**Disability Retirement  
(Plan 1 and Plan 2):**

Eligibility:

A member is eligible from the first day of employment.

Annual Benefit:

For members with less than five years of service credit, the minimum guaranteed benefit. For members with greater than five years of service credit, the greater of the minimum guaranteed benefit and 1.70% of AFC times service credit. Benefit is reduced by Worker's Compensation (if any).

Minimum Guaranteed Benefit:

- Workers Compensation Guarantee:  

66 2/3% of AFC if member does not qualify for primary Social Security and 50% of AFC if member qualifies for primary Social Security.
- Special Retirement Allowance Guarantee:  

50% of AFC if member does not qualify for primary Social Security and 33 1/3% of AFC if member qualifies for primary Social Security.

Service Credit:

If disability occurs before age 60, service is the smaller of 1) twice actual service, and 2) rendered service plus the number of years remaining between age at disability and age 60.



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### Payment Form:

The disability benefit commences immediately upon the member's retirement. Benefits cease upon recovery or reemployment. Disability benefits are payable as a monthly life annuity with a guarantee that, at the member's death, the sum of the member's contributions plus interest as of the date of retirement will be paid in a lump sum to the member's beneficiary. 100% and 50% Survivor Options are also permitted for disability retirement. (A refund of the member's contribution account is paid out for a work-related disability.)

### **Disability Retirement – VLDP (Hybrid Plan):**

Provisions applying to Hybrid members: In lieu of the above benefits, these members will be covered by the Virginia Local Disability Program (VLDP). Under VLDP, these members will receive a deferred benefit payable at normal retirement from this plan. The deferred benefit will be computed like a normal retirement benefit. For this calculation, a member's creditable service will include the period of disability, and the Average Final Compensation will be adjusted to reflect increases in the cost-of-living between the date of disability and the date of normal retirement. If the member dies while disabled before normal retirement, a death benefit will be determined as though the employee were an active member.





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**Deferred Termination Benefit:**

Plan 1:

Eligibility:

A member with at least five years of service who does not withdraw his/her contributions from the fund is eligible for a deferred termination benefit.

Annual Benefit:

Same as normal retirement benefit, but both AFC and service are determined at the time the member leaves active employment. Benefits may commence unreduced at age 65 or at age 50 with at least 30 years of service. Reduced benefits may commence at or after age 55 with more than 5 years of service or age 50 with at least 10 years of service.

Payment Form:

Same as for Normal Retirement above.

Death Benefit:

The beneficiary of a member who dies after leaving active service but before retiring is entitled to receive a lump sum distribution of the deceased member's contribution account.

Plan 2 and Hybrid:

Eligibility:

A member with at least five years of service who does not withdraw his/her contributions from the fund is eligible for a deferred termination benefit.

Annual Benefit:

Same as normal retirement benefit, but both AFC and service are determined at the time the member leaves active employment. Benefits commence unreduced at Social Security Normal Retirement Age. Reduced benefits may commence on or after age 60 with five years of service.



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Payment Form:

Same as for Normal Retirement above.

Death Benefit:

The beneficiary of a member who dies after leaving active service but before retiring is entitled to receive a lump sum distribution of the deceased member's contribution account.

**Withdrawal (Refund) Benefit:**

Eligibility:

All members leaving covered employment with less than five years of service are eligible. Optionally, vested members (those with five or more years of service) may withdraw their contributions plus interest in lieu of the deferred benefits otherwise due.

Benefit:

The member who withdraws receives a lump-sum payment of his/her employee contributions, plus the interest credited on these contributions. Interest is credited at 4%.

**Death Benefit:**

Eligibility:

Death must have occurred while an active or inactive, non-retired member.

Benefit:

Upon the death of a non-vested member, a refund of the member's contributions and interest is paid. Upon the death of a vested member, if death occurs while in active service the qualifying survivor of the member is entitled to receive a benefit determined as though the member retired, elected the 100% Survivor Option, then died. If the member dies before reaching age 55, the member is assumed to be 55 for benefit calculation purposes. The qualifying survivor may elect to receive a refund of the contributions plus interest in lieu of the monthly



Schedule F – Teachers’ Plan Provisions

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benefit. If the death occurs while inactive, benefits payable are described in Section 9(d).

**Work-Related Death:**

Qualifying survivor would receive 50% of AFC if beneficiary does not qualify for Social Security survivor benefits and 33 1/3% of AFC if beneficiary qualifies for Social Security survivor benefits. This benefit is reduced by Worker's Compensation. In addition, a refund of the member's contribution account is paid to the beneficiary.

**Cost-of-Living Increase:**

- Plan 1: Members qualify for cost-of-living increases on July 1 of the second calendar year after retirement. Automatic cost-of-living increases are calculated as the first 3% of the Consumer Price Index increase plus half of each percentage increase from 3% to 7%.
- Plan 2 and Hybrid: Members qualify for cost-of-living increases on July 1 of the second calendar year after retirement. Automatic cost-of-living increases are calculated as the first 2% increase of the Consumer Price Index plus half of each percent from 2% to 4%, with the maximum cost-of-living increase of 3%.
- Plans 1, 2 & Hybrid: The COLA is deferred for one full calendar year after the member reaches unreduced retirement age. The deferred COLA does not apply to employees within five years of eligibility for unreduced retirement as of January 1, 2013 and to members who retire with twenty or more years of service.



Schedule F – State Police Plan Provisions

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**STATE POLICE**  
**Plan Specific Benefit Provisions**

<b>Effective Date:</b>	July 1, 1950
<b>Type of Plan:</b>	State Police is a qualified governmental defined benefit retirement plan. For Governmental Accounting Standards Board purposes, it is considered a single-employer PERS.
<b>Service:</b>	Employees receive credit of one month of service for each month a contribution is made on their behalf to State Police. A member may also purchase credit for certain periods, such as time spent in the military, by paying a purchase rate established by the VRS Board. Special rules and limits govern the purchase of additional service.
<b>Average Final Compensation:</b>	
Plan 1:	The average of the member's highest 36 consecutive months of salary.
Plan 2:	The average of the member's highest 60 consecutive months of salary.
<b>Normal Retirement:</b>	Eligibility:  A member may retire upon Normal Retirement on or after age 60 with credit for five years of service.
	Annual Benefit:  1.85% of average final compensation (AFC) times years of service for retirements on or after July 1, 2007 (1.70% of AFC times years of service for retirements prior to July 1, 2007).
	Payment Form:  Benefits are paid as a monthly life annuity, with a guarantee that if the payments do not exceed the member's contributions plus interest, determined as of the date at retirement, the balance will be paid in a lump sum to the member's beneficiary. Optional forms of payment are available.



Schedule F – State Police Plan Provisions

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Temporary Supplement:

A member hired on or after July 1, 1974 who has 20 or more years of hazardous service at retirement or a member hired before July 1, 1974 who is vested under State Police/Virginia Law Officer benefits shall receive an additional annual retirement allowance of \$13,548 payable from the date of retirement to their Social Security normal retirement age. This amount is adjusted biennially based upon increases in Social Security benefits during the interim period.

**Early Retirement:**

Eligibility:

A member may retire early after reaching age 50 with at least five years of service.

Annual Benefit:

Calculated the same as the normal retirement benefit, using actual service at retirement and reduced by 1/2% for the first 60 months and 4/10% for any additional months of early retirement. This reduction is applied for each month that the retirement age precedes 60, or if more favorable, for each month the service at retirement is less than 25. No reduction applies if the member has credit for 25 years of service at retirement.

Payment Form:

Same as for Normal Retirement above.

Temporary Supplement:

A member hired on or after July 1, 1974 who has 20 or more years of hazardous service at retirement or a member hired before July 1, 1974 who is vested under State Police/Virginia Law Officer benefits shall receive an additional annual retirement allowance of \$13,548 payable from the date of retirement to their Social Security normal retirement



Schedule F – State Police Plan Provisions

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age. This amount is adjusted biennially based upon increases in Social Security benefits during the interim period.

**Disability Retirement  
- Non-VSDP:**

Eligibility:

A member hired prior to 1/1/1999 and who has declined VSDP coverage is eligible from the first day of employment.

Annual Benefit:

For members with less than five years of service credit, the minimum guaranteed benefit. For members with greater than five years of service credit, the greater of the minimum guaranteed benefit and 1.70% of AFC times service credit. Benefit is reduced by Worker's Compensation (if any).

Minimum Guaranteed Benefit:

- Workers Compensation Guarantee:  

66 2/3% of AFC if member does not qualify for primary Social Security and 50% of AFC if member qualifies for primary Social Security.
- Special Retirement Allowance Guarantee:  

50% of AFC if member does not qualify for primary Social Security and 33 1/3% of AFC if member qualifies for primary Social Security.

Service Credit:

If disability occurs before age 60, service is the smaller of 1) twice actual service, and 2) rendered service plus the number of years remaining between age at disability and age 60.





## Schedule F – State Police Plan Provisions

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### Payment Form:

The disability benefit commences immediately upon the member's retirement. Benefits cease upon recovery or reemployment. Disability benefits are payable as a monthly life annuity with a guarantee that, at the member's death, the sum of the member's contributions plus interest as of the date of retirement will be paid in a lump sum to the member's beneficiary. 100% and 50% Survivor Options are also permitted for disability retirement. (A refund of the member's contribution account is paid out for a work-related disability.)

### **Disability Retirement – VSDP:**

Provisions applying to members entering in 1999 or later and continuing members who have elected this benefit: In lieu of the above benefits, these members will be covered by the Virginia Sickness and Disability Program (VSDP). Under VSDP, these members will receive a deferred benefit payable at age 60 from this plan. The deferred benefit will be computed like a normal retirement benefit. For this calculation, a member's creditable service will include the period of disability, and the Average Final Compensation will be adjusted to reflect increases in the cost-of-living between the date of disability and age 60. If the member dies while disabled before age 60, a death benefit will be determined as though the employee were an active member.

### **Deferred Termination Benefit:**

#### Eligibility:

A member with at least five years of service who does not withdraw his/her contributions from the fund is eligible for a deferred termination benefit.

#### Annual Benefit:

Same as normal retirement benefit, but both AFC and service are determined at the time the member leaves active employment. Benefits may commence unreduced at age 60 or at age 50 with at least 25 years of service. Reduced benefits may commence at or after age 50 if the member is not eligible for an unreduced benefit.



Schedule F – State Police Plan Provisions

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Payment Form:

The form of payment is the same as for Normal Retirement above.

Death Benefit:

The beneficiary of a member who dies after leaving active service but before retiring is entitled to receive a lump sum distribution of the deceased member's contribution account.

**Withdrawal (Refund) Benefit:**

Eligibility:

All members leaving covered employment with less than five years of service are eligible. Optionally, vested members (those with five or more years of service) may withdraw their contributions plus interest in lieu of the deferred benefits otherwise due.

Benefit:

The member who withdraws receives a lump-sum payment of his/her employee contributions, plus the interest credited on these contributions. Interest is credited at 4%.

**Death Benefit**

Eligibility:

Death must have occurred while an active, non-retired member.

Benefit:

Upon the death of a non-vested member, a refund of the member's contributions and interest is paid. Upon the death of a vested member, if death occurs while in active service the qualifying survivor of the member is entitled to receive a benefit determined as though the member retired, elected the 100% Survivor Option, then died. If the member dies before reaching age 50, the member is assumed to be 50 for benefit calculation purposes. The qualifying survivor may elect to receive a refund of the



Schedule F – State Police Plan Provisions

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contributions plus interest in lieu of the monthly benefit. If the death occurs while inactive, benefits payable are described in Section 9(d).

**Work-Related Death:**

Qualifying survivor would receive 50% of AFC if beneficiary does not qualify for Social Security survivor benefits and 33 1/3% of AFC if beneficiary qualifies for Social Security survivor benefits. This benefit is reduced by Worker's Compensation. In addition, a refund of the member's contribution account is paid to the beneficiary.

**Cost-of-Living Increase:**

- Plan 1: Members qualify for cost-of-living increases on July 1 of the second calendar year after retirement. Automatic cost-of-living increases are calculated as the first 3% of the Consumer Price Index increase plus half of each percentage increase from 3% to 7%.
- Plan 2: Members qualify for cost-of-living increases on July 1 of the second calendar year after retirement. Automatic cost-of-living increases are calculated as the first 2% increase of the Consumer Price Index plus half of each percent from 2% to 4%, with the maximum cost-of-living increase of 3%. This COLA will be deferred until the date at which the member is eligible for unreduced retirement.
- Plans 1 & 2: The COLA is deferred for one full calendar year after the member reaches unreduced retirement age. The deferred COLA does not apply to employees within five years of eligibility for unreduced retirement as of January 1, 2013 and to members who retire with twenty or more years of service.



Schedule F – Judicial Plan Provisions

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**JUDICIAL**  
**Plan Specific Benefit Provisions**

**Effective Date:** July 1, 1970

**Type of Plan:** JRS is a qualified governmental defined benefit retirement plan. For Governmental Accounting Standards Board purposes, it is considered a single-employer PERS.

**Service:**

Appointed or elected  
prior to 7/1/2010:

Employees receive credit of one month of service multiplied by a weighting factor of 3.5 (2.5 for judges entering JRS on or after January 1, 1995) for each month a contribution is made on their behalf to JRS. This weighted service is used for all purposes under this plan, including determining a member's vested status, determining whether a member is eligible for retirement, computing early retirement reductions, and computing the amount of the benefit. A member may also purchase credit for certain periods, such as time spent in the military, by paying a purchase rate established by the VRS Board. Special rules and limits govern the purchase of additional service.

Appointed or elected  
on and after 7/1/2010:

Employees receive credit of one month of service multiplied by a tiered weighting factor for each month a contribution is made on their behalf to JRS. First term judges under age 45 at the time of appointment/election use a weighing factor of 1.5, judges age 45 – 54 use a weighing factor of 2.0, and judges age 55 and above use a weighing factor of 2.5. This weighted service is used for all purposes under this plan, including determining a member's vested status, determining whether a member is eligible for retirement, computing early retirement reductions, and computing the amount of the benefit. A member may also purchase credit for certain periods, such as time spent in the military, by paying a purchase rate established by the VRS Board. Special rules and limits govern the purchase of additional service.



*Schedule F – Judicial Plan Provisions*

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**Average Final Compensation:**

Plan 1: The average of the member's highest 36 consecutive months of salary.

Plan 2 and Hybrid: The average of the member's highest 60 consecutive months of salary.

**Normal Retirement**

Eligibility:

A member may retire upon Normal Retirement on or after age 65 with credit for five years of service. The mandatory retirement age for judges is age 73.

Annual Benefit:

1.70% of average final compensation (AFC) times years of service, not to exceed 78% of AFC. For members appointed or elected on or after January 1, 2013, the benefit multiplier is 1.65% and for members appointed or elected on or after January 1, 2014, the benefit multiplier is 1.00%

Payment Form:

Benefits are paid as a monthly life annuity, with a guarantee that if the payments do not exceed the member's contributions plus interest, determined as of the date at retirement, the balance will be paid in a lump sum to the member's beneficiary. Optional forms of payment are available.

**Early Retirement**

Eligibility:

A member may retire early after reaching age 55 with credit for five years of service.

Annual Benefit:

Calculated the same as the normal retirement benefit, using actual service at retirement and multiplied by a reduction factor. No reduction applies if the member has reached age 60 and has credit for 30 or more years of creditable service. For other members, the



## Schedule F – Judicial Plan Provisions

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reduction is 0.5% per month for the first 60 months and 0.4% per month for the next 60 months. This reduction is measured from the later of age 60 and the point at which the member would have earned 30 years of service, or if more favorable, from age 65.

### Payment Form:

Same as for Normal Retirement above.

## **Disability Retirement**

### Eligibility:

A member is eligible from the first day of employment.

### Annual Benefit:

For members with less than five years of service credit, the minimum guaranteed benefit. For members with greater than five years of service credit, the greater of the minimum guaranteed benefit and 1.70% of AFC times service credit (1.65% if appointed or elected on or after January 1, 2013 and 1.00% if appointed or elected on or after January 1, 2014). Benefit is reduced by Worker's Compensation (if any).

### Minimum Guaranteed Benefit:

- **Workers Compensation Guarantee:**  

66 2/3% of AFC if member does not qualify for primary Social Security and 50% of AFC if member qualifies for primary Social Security.
- **Special Retirement Allowance Guarantee**  

50% of AFC if member does not qualify for primary Social Security and 33 1/3% of AFC if member qualifies for primary Social Security.





## Schedule F – Judicial Plan Provisions

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### Service Credit:

If disability occurs before age 60, service is the smaller of 1) twice actual service, and 2) rendered service plus the number of years remaining between age at disability and age 60.

### Payment Form:

The disability benefit commences immediately upon the member's retirement. Benefits cease upon recovery or reemployment. Disability benefits are payable as a monthly life annuity with a guarantee that, at the member's death, the sum of the member's contributions plus interest as of the date of retirement will be paid in a lump sum to the member's beneficiary. 100% and 50% Survivor Options are also permitted for disability retirement. (A refund of the member's contribution account is paid out for a work-related disability.)

### **Deferred Termination Benefit**

#### Eligibility:

A member with at least five years of service who does not withdraw his/her contributions from the fund is eligible for a deferred termination benefit

#### Annual Benefit:

Same as normal retirement benefit, but both AFC and service are determined at the time the member leaves active employment. Benefits may commence unreduced at age 65 or at age 60 with at least 30 years of service. Reduced benefits may commence at or after age 55 if the member is not eligible for an unreduced benefit.

#### Payment Form:

The form of payment is the same as for Normal Retirement above.



*Schedule F – Judicial Plan Provisions*

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Death Benefit:

The beneficiary of a member who dies after leaving active service but before retiring is entitled to receive a lump sum distribution of the deceased member's contribution account.

**Withdrawal (Refund) Benefit**

Eligibility:

All members leaving covered employment with less than five years of service are eligible. Optionally, vested members (those with five or more years of service) may withdraw their contributions plus interest in lieu of the deferred benefits otherwise due.

Benefit:

The member who withdraws receives a lump-sum payment of his/her employee contributions, plus the interest credited on these contributions. Interest is credited at 4%.

**Death Benefit**

Eligibility:

Death must have occurred while an active, non-retired member.

Benefit:

Upon the death of a non-vested member, a refund of the member's contributions and interest is paid. Upon the death of a vested member, if death occurs while in active service the qualifying survivor of the member is entitled to receive a benefit determined as though the member retired, elected the 100% Survivor Option, then died. If the member dies before reaching age 55, the member is assumed to be 55 for benefit calculation purposes. The qualifying survivor may elect to receive a refund of the contributions plus interest in lieu of the monthly benefit. If the death occurs while inactive, benefits payable are described in Section 8(d).



Schedule F – Judicial Plan Provisions

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**Work-Related Death:**

Qualifying survivor would receive 50% of AFC if beneficiary does not qualify for Social Security survivor benefits, and 33 1/3% of AFC if beneficiary qualifies for Social Security survivor benefits. This benefit is reduced by Worker's Compensation. In addition, a refund of the member's contribution account is paid to the beneficiary.

**Cost-of-Living Increase:**

- Plan 1: Members qualify for cost-of-living increases on July 1 of the second calendar year after retirement. Automatic cost-of-living increases are calculated as the first 3% of the Consumer Price Index increase plus half of each percentage increase from 3% to 7%.
- Plan 2 and Hybrid: Members qualify for cost-of-living increases on July 1 of the second calendar year after retirement. Automatic cost-of-living increases are calculated as the first 2% increase of the Consumer Price Index plus half of each percent from 2% to 4%, with the maximum cost-of-living increase of 3%.
- Plans 1, 2 & Hybrid: The COLA is deferred for one full calendar year after the member reaches unreduced retirement age. The deferred COLA does not apply to employees within five years of eligibility for unreduced retirement as of January 1, 2013 and to members who retire with twenty or more years of service.



Schedule F – Virginia Law Officers’ Plan Provisions

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**VIRGINIA LAW OFFICERS  
Plan Specific Benefit Provisions**

- Effective Date:** October 1, 1999
- Type of Plan:** Virginia Law Officers is a qualified governmental defined benefit retirement plan. For Governmental Accounting Standards Board purposes, it is considered a single-employer PERS.
- Service:** Employees receive credit of one month of service for each month a contribution is made on their behalf to Virginia Law Officers. A member may also purchase credit for certain periods, such as time spent in the military, by paying a purchase rate established by the VRS Board. Special rules and limits govern the purchase of additional service.
- Average Final Compensation:**
- Plan 1: The average of the member’s highest 36 consecutive months of salary.
- Plan 2: The average of the member’s highest 60 consecutive months of salary.
- Normal Retirement:** Eligibility:
- A member may retire upon Normal Retirement on or after age 60 with credit for five years of service.
- Annual Benefit:
- For all employees hired on or after July 1, 2001, the benefit is calculated as 2.00% of average final compensation (AFC) times years of service.
- Employees hired before July 1, 2001, must make a one-time election to receive benefits under (i) or (ii) below:
- (i) 1.70% of average final compensation (AFC) times years of service plus the temporary supplement described in 5(d).



Schedule F – Virginia Law Officers’ Plan Provisions

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(ii) 2.00% of average final compensation (AFC) times years of service and no temporary supplement.

Payment Form:

Benefits are paid as a monthly life annuity, with a guarantee that if the payments do not exceed the member's contributions plus interest, determined as of the date at retirement, the balance will be paid in a lump sum to the member's beneficiary. Optional forms of payment are available.

Temporary Supplement:

A member who is hired before July 1, 2001, and who was either (i) hired on or after July 1, 1974 who has 20 or more years of hazardous service at retirement or (ii) a member hired before July 1, 1974 who is vested under State Police/Virginia Law Officer benefits shall be eligible to receive an additional annual retirement allowance of \$13,548 payable from the date of retirement to age 65. This amount is adjusted biennially based upon increases in Social Security benefits during the interim period. The eligible employee must have made a one-time election to receive benefits under b(i) to receive this supplement.

**Early Retirement:**

Eligibility:

A member may retire early after reaching age 50 with credit for five years of service.

Annual Benefit:

Calculated the same as the normal retirement benefit, using actual service at retirement and reduced by 0.5% per month for the first 60 months and 0.4% per month for any additional months of early retirement. This reduction is applied for each month that the retirement age precedes 60, or if more favorable, for each month the service at retirement is less than 25.



Schedule F – Virginia Law Officers’ Plan Provisions

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No reduction applies if the member has credit for 25 years of service at retirement.

Payment Form:

Same as for Normal Retirement above.

Temporary Supplement:

A member who is hired before July 1, 2001, and who was either (i) hired on or after July 1, 1974 who has 20 or more years of hazardous service at retirement or (ii) a member hired before July 1, 1974 who is vested under State Police/Virginia Law Officer benefits shall be eligible to receive an additional annual retirement allowance or \$13,548 payable from the date of retirement to age 65. This amount is adjusted biennially based upon increases in Social Security benefits during the interim period. The eligible employee must have made a one-time election to receive benefits under 5(b)(i) to receive this supplement.

**Disability Retirement  
- Non-VSDP:**

Eligibility:

A member hired prior to 1/1/1999 and who has declined VSDP coverage is eligible from the first day of employment.

Annual Benefit:

For members with less than five years of service credit, the minimum guaranteed benefit. For members with greater than five years of service credit, the greater of the minimum guaranteed benefit and 1.70% of AFC times service credit. Benefit is reduced by Worker's Compensation (if any).



Schedule F – Virginia Law Officers’ Plan Provisions

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Minimum Guaranteed Benefit:

- Workers Compensation Guarantee:  

66 2/3% of AFC if member does not qualify for primary Social Security and 50% of AFC if member qualifies for primary Social Security.
  
- Special Retirement Allowance Guarantee:  

50% of AFC if member does not qualify for primary Social Security and 33 1/3% of AFC if member qualifies for primary Social Security.

Service Credit:

If disability occurs before age 60, service is the smaller of 1) twice actual service, and 2) rendered service plus the number of years remaining between age at disability and age 60.

Payment Form:

The disability benefit commences immediately upon the member's retirement. Benefits cease upon recovery or reemployment. Disability benefits are payable as a monthly life annuity with a guarantee that, at the member's death, the sum of the member's contributions plus interest as of the date of retirement will be paid in a lump sum to the member's beneficiary. 100% and 50% Survivor Options are also permitted for disability retirement. (A refund of the member's contribution account is paid out for a work-related disability.

**Disability Retirement – VSDP:**

Provisions applying to members entering in 1999 or later and continuing members who have elected this benefit: In lieu of the above benefits, these members will be covered by the Virginia Sickness and Disability Program (VSDP). Under VSDP, these members will receive a deferred benefit payable at age 60 from this plan. The deferred benefit will be computed like a normal retirement benefit. For this





Schedule F – Virginia Law Officers’ Plan Provisions

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calculation, a member's creditable service will include the period of disability, and the Average Final Compensation will be adjusted to reflect increases in the cost-of-living between the date of disability and age 60. If the member dies while disabled before age 60, a death benefit will be determined as though the employee were an active member.

**Deferred Termination Benefit:**

Eligibility:

A member with at least five years of service who does not withdraw his/her contributions from the fund is eligible for a deferred termination benefit.

Annual Benefit:

Same as normal retirement benefit, but both AFC and service are determined at the time the member leaves active employment. Benefits may commence unreduced at age 60 or at age 50 with at least 25 years of service. Reduced benefits may commence at or after age 50 if the member is not eligible for an unreduced benefit.

Payment Form:

The form of payment is the same as for Normal Retirement above.

Death Benefit:

The beneficiary of a member who dies after leaving active service but before retiring is entitled to receive a lump sum distribution of the deceased member's contribution account.

**Withdrawal (Refund) Benefit:**

Eligibility:

All members leaving covered employment with less than five years of service are eligible. Optionally, vested members (those with five or more years of service) may withdraw their contributions plus interest in lieu of the deferred benefits otherwise due.



Schedule F – Virginia Law Officers’ Plan Provisions

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Benefit:

The member who withdraws receives a lump-sum payment of his/her employee contributions, plus the interest credited on these contributions. Interest is credited at 4%.

**Death Benefit:**

Eligibility:

Death must have occurred while an active or inactive, non-retired member.

Benefit:

Upon the death of a non-vested member, a refund of the member's contributions and interest is paid. Upon the death of a vested member, if death occurs while in active service the qualifying survivor of the member is entitled to receive a benefit determined as though the member retired, elected the 100% Survivor Option, then died. If the member dies before reaching age 50, the member is assumed to be 50 for benefit calculation purposes. The qualifying survivor may elect to receive a refund of the contributions plus interest in lieu of the monthly benefit. If the death occurs while inactive, benefits payable are described in Section 9(d).

Work-Related Death:

Qualifying survivor would receive 50% of AFC if beneficiary does not qualify for Social Security survivor benefits and 33 1/3% of AFC if beneficiary qualifies for Social Security survivor benefits. This benefit is reduced by Worker's Compensation. In addition, a refund of the member's contribution account is paid to the beneficiary.

**Cost-of-Living Increase:**

Plan 1:

Members qualify for cost-of-living increases on July 1 of the second calendar year after retirement. Automatic cost-of-living increases are calculated as the first 3% of the



Schedule F – Virginia Law Officers’ Plan Provisions

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Consumer Price Index increase plus half of each percentage increase from 3% to 7%.

Plan 2:

Members qualify for cost-of-living increases on July 1 of the second calendar year after retirement. Automatic cost-of-living increases are calculated as the first 2% increase of the Consumer Price Index plus half of each percent from 2% to 4%, with the maximum cost-of-living increase of 3%.

Plans 1 & 2:

The COLA is deferred for one full calendar year after the member reaches unreduced retirement age. The deferred COLA does not apply to employees within five years of eligibility for unreduced retirement as of January 1, 2013 and to members who retire with twenty or more years of service.



## *Schedule F – Summary of Plan Changes*

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### **Summary of Plan Changes**

#### **1996 Valuation**

1. Any member with at least 25 years of service may purchase prior service credit for a) active duty military service in the armed forces of the United States, b) certified creditable service in the retirement system of another state, or c) both at the rate of 5% of current compensation or average final compensation, if greater, times years of service purchased.
2. VRS may enter into an agreement with any political subdivision of the Commonwealth of Virginia which has a defined benefit plan that is not supplemental to VRS to permit portability of service credit on a cost-neutral basis.
3. Early retirement is allowed at age 50 with 10 years of service. The early retirement benefit is determined as if the member is age 55 (but using actual service and AFC) reduced by 0.6% for each month the member is younger than age 55. This benefit can be no smaller than the value of the member's contributions and interest paid in monthly installments over the member's lifetime.
4. The service multiplier for judges entering the Retirement System after January 1, 1995 is 2.5.
5. Effective 7/1/98, a health credit of \$1.50 per month per year of service (up to 30 years) is automatically provided to teachers in VRS who retire with at least 15 years of service. An additional credit of \$1.00 per month per year of service (up to 30 years) can be provided.

#### **1998 Valuation**

1. Effective January 1, 1999, the retirement benefit became 1.7% of average final pay times years of service. The 3% benefit adjustment was eliminated for future retirees. A 1.6% ad hoc benefit increase was provided for all retirees and beneficiaries receiving benefits as of December 31, 1999.
2. On January 1, 1999, the Virginia Sickness and Disability Program became effective. All future new members will be covered by this program, and will only receive a deferred retirement benefit from VRS. Members joining before 1999 were allowed to make a one-time irrevocable election to join this program. (Applies to State Employees and State Police.)
3. Effective July 1, 1999, state employees, teachers and employees of participating local units that had not elected out of this benefit may retire with an unreduced benefit if they are at least 50 years old and they have earned at least 30 years of service.



## *Schedule F – Summary of Plan Changes*

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### **1999 Valuation**

1. 100% Joint and Survivor Option is payable in the case of death of a member who dies while in active service.
2. 100% Joint and Survivor Option is payable for disability retirement.

### **2000 Valuation**

1. On October 1, 1999, the Virginia Law Officers' Retirement System became effective.
2. The Board of Trustees adopted the use of a "pooled" contribution rate for State Employees and Teachers.

### **2001 Valuation**

1. The State Police System had their temporary supplement starting at retirement extended from age 65 to their Social Security retirement age.
2. The Virginia Law Officers System has changed their benefit multiplier from 1.7% to 2.0% of pay with no temporary supplement for all new hires and rehires after July 1, 2001 as well as for current participants who have made an election to change formulas.
3. The Partial Lump Sum Option was added as an additional optional form of payment. This option provides the retiring member with a lump sum payment equal to the sum of 12, 24, or 36 payments of the standard monthly life annuity. The member's monthly annuity is actuarially reduced to reflect the lump sum payment.

### **2003 Valuation**

No actuarially material changes were made to the plan provisions. Listed below are the two minor changes of note.

1. School superintendents with five years of service may now purchase an additional ten years of out-of-state service. The superintendent must not be eligible for an out-of-state benefit.
2. The leveling option was restored as an optional form of payment. Benefits may be leveled to age 62 or older, and the benefit cannot reduce more than 50%. Any COLAs are calculated on the basic benefit amount.

### **2007 Valuation**

The State Police changed their benefit multiplier from 1.70% to 1.85% of pay.



## *Schedule F – Summary of Plan Changes*

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### **2011 Valuation**

In 2010, VRS adopted a second retirement plan. All employees hired on or after July 1, 2010 are automatically enrolled in this plan. The differences between Plan 1 and Plan 2 are listed below:

1. The Average Final Compensation is now based on the highest 60 consecutive months of service.
2. The Cost of Living Adjustment was adjusted to be the first 2% increase of the Consumer Price Index plus half of each percent from 2% to 10%, with the maximum cost-of-living increases of 6%.
3. The Normal Retirement Age is Social Security normal retirement age plus five years of service. A member is eligible for unreduced early retirement when the sum of his or her age plus years of service is 90 (Rule of 90). Eligibility for reduced early retirement is at age 60 with five years of service.
4. Judges service weight has been changed. For first term judges less than age 45 the service weight is 1.5; for judges age 45 – 54 the service weight is 2.0; finally, for judges age 55 and above the service weight is 2.5.

The State Employees Plan and the Teachers Plan adopted changes 1, 2, and 3 listed above. The State Police Plan and the Virginia Law Officers Plan adopted changes 1 and 2 listed above. The Judicial Plan adopted changes 1, 2, and 4

### **2012 Valuation**

In, 2012 HB 1130 / SB 498 was enacted and will go into effect on January 1, 2013. A summary of this bill is listed below:

1. Active non-vested members in Plan 1 will have their Average Final Compensation based on the highest 60 consecutive months of service instead of the highest 36 consecutive months of service. This provision applies to all plans.
2. Active non-vested members in Plan 1 and all Plan 2 members will accrue benefits at 1.65% as of the effective date. This provision applies only to the State and Teacher Plans as well as members in political subdivision plans not covered by hazardous duty benefits members.
3. Active members in the Judicial plan hired after January 1, 2013 will accrue benefits at 1.65%.
4. Active non-vested members in Plan 1 will now have to satisfy the Rule of 90 (sum of age and service at least 90) or reach their Social Security Normal Retirement Age to be eligible



## Schedule F – Summary of Plan Changes

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for Unreduced Retirement. These same members must attain age 60 with 5 years of service to be eligible for Early Retirement. This provision applies only to the State and Teachers Plans as well as members in political subdivision plans not covered by hazardous duty benefits members.

5. Active non-vested members in Plan 1 and all Plan 2 members will only be able to receive a maximum COLA of 3%. This provision applies to all plans.
6. All active employees not within 5 years of eligibility for unreduced retirement as of January 1, 2013 and retiring with less than 20 years of service will have their COLA deferred to one year after their unreduced retirement date after beginning to receive benefits. All active employees within 5 years of eligibility for unreduced retirement as of January 1, 2013 are grandfathered into the old provisions with no deferral of the COLA.

### **2014 Valuation**

The 2014 valuation includes Hybrid Plan members for the first time. The Hybrid Plan covers eligible employees hired on or after January 1, 2014 in the State, Teachers and Judicial plans. The Hybrid Plan does not apply to members in the State Police and Virginia Law Officer plans. The Hybrid Plan consists of defined benefit plan and defined contribution plan components.

#### Defined benefit plan component

The benefits under the defined benefit plan are similar to Plan 2 benefits except that the benefit accrual rate is 1% under the Hybrid Plan.

#### Defined contribution plan component

Active members in the Hybrid Plan are required to contribute 1% of their creditable compensation per year to the defined contribution component of the Hybrid Plan. Active members can make voluntary additional contributions of up to 4% of their creditable compensation. The maximum employee contribution is 5% of pay.

Employers are also required to contribute 1% of pay to the defined contribution component for members in the Hybrid Plan. In addition, employers match the employee's first 1% of voluntary contributions and 0.5% match for each additional 1% of voluntary employee contributions. The maximum employer contribution is 3.5% of pay of members in the defined contribution component of the Hybrid Plan.

### **2015 Valuation**

The mandatory retirement age for Judges was increased from age 70 to age 73.





Schedule G – Statement of Actuarial Assumptions and Methods

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**SCHEDULE G**

**STATEMENT OF ACTUARIAL ASSUMPTIONS AND METHODS**

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

**Assumptions and Methods which apply to all VRS Plans**

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

**Inflation Assumption:** 2.50% per year.

**Actuarial Cost Method:** Entry age normal cost method. Actuarial gains and losses are reflected in the unfunded actuarial accrued liability.

**Funding Period:** The legacy unfunded actuarial accrued liability less the deferred contribution as of June 30, 2013 is amortized over a closed 30 year period from June 30, 2013. The amortization period of the unfunded less the deferred contribution, will decrease by one each year until reaching 0 years. The deferred contribution, as defined under 2011 Appropriation Act, Item 469(1)(6), has been paid off except for Teachers which is to be amortized using a level-dollar, closed 10 year period beginning June 30, 2011. The actuarial gains and losses and other changes in the unfunded due to benefit and actuarial assumption and method changes for each valuation subsequent to the June 30, 2013 valuation will be amortized over a closed 20 year period.

The amortization payment includes an adjustment of 1.019233 to account for the passage of time from the valuation date to the date the contribution is made. Beginning with the July 1, 2019 valuation, this adjustment will be 1.018041.

**Payroll Growth Rate:** 3.00% per annum.

**Asset Valuation Method:** For purposes of GASB 68, the value of assets is equal to the market value of assets.



Schedule G – Statement of Actuarial Assumptions and Methods

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

**Cost-of-living Increase:** 2.50% per year compounded annually for Plan 1 members receiving benefits or vested as of January 1, 2013 and 2.25% compounded annually for all other members. The temporary supplement for State Police and Virginia Law Officer members is assumed to be adjusted biennially based on increases of 2.50% per annum compounded annually.

**Percent Electing a Deferred Termination Benefit:** Terminating members are assumed to elect a return of contributions or a deferred annuity, whichever is the most valuable benefit at the time of termination. Termination benefits are assumed to commence at normal retirement age.

**Assumed Payment Form:** Modified cash refund annuity; in which the total benefit received by a member and his or her estate cannot be less than the total contributions made by the member while he or she was an active participant. For members in pay status, the modified cash refund was estimated to be in effect for two years after retirement for Judicial members and three years for all others.

**Marriage Assumption:** 100% of active employees are assumed to be married, with males two years older than females.

**Service Related Disability:** The service related disability benefits do not include an adjustment for Social Security or Worker’s Compensation benefits.

**Hazardous Duty Service:** The valuations of State Police and Virginia Law Officers assume that all VRS service is hazardous duty service for purposes of determining eligibility for the temporary supplement.



*Schedule G – Statement of Actuarial Assumptions and Methods*

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**Administrative Expenses:**

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



Schedule G – State Employees’ Actuarial Assumptions and Methods

**STATE EMPLOYEES**  
**Plan Specific Assumptions and Methods**

**MORTALITY RATES:**

Pre-Retirement:

RP-2014 Employee Rates to age 80, Healthy Annuitant Rates at ages 81 and older projected with Scale BB to 2020; males set back 1 year, 85% of rates; females set back 1 year

Post-Retirement:

RP-2014 Employee Rates to age 49, Healthy Annuitant Rates at ages 50 and older projected with Scale BB to 2020; males set forward 1 year; females set back 1 year with 1.5% increase compounded from ages 70 to 85

Post-Disablement:

RP-2014 Disabled Mortality Rates projected with Scale BB to 2020; males 115% of rates; females 130% of rates

State Employees Mortality Rates						
Age	Male			Female		
	Pre Retirement	Post Retirement	Post Disablement	Pre Retirement	Post Retirement	Post Disablement
20	0.00031	0.00044	0.00803	0.00016	0.00016	0.00285
25	0.00043	0.00045	0.00957	0.00017	0.00017	0.00304
30	0.00037	0.00046	0.00894	0.00020	0.00020	0.00383
35	0.00042	0.00053	0.01035	0.00027	0.00027	0.00503
40	0.00050	0.00066	0.01242	0.00036	0.00036	0.00696
45	0.00073	0.00107	0.01925	0.00058	0.00058	0.01155
50	0.00127	0.00431	0.02304	0.00098	0.00098	0.01520
55	0.00211	0.00599	0.02639	0.00151	0.00333	0.01827
60	0.00345	0.00789	0.02933	0.00214	0.00454	0.02081
65	0.00587	0.01102	0.03389	0.00315	0.00684	0.02522
70	0.00970	0.01677	0.04238	0.00527	0.01104	0.03410
75		0.02704	0.05702		0.01930	0.04963
80		0.04548	0.08047		0.03437	0.07380
85		0.07920	0.11900		0.06378	0.10933
90		0.14247	0.18618		0.11280	0.16137

25% of pre-retirement deaths are assumed to be service related. Mortality improvement is anticipated under the post-retirement mortality assumption as projected with Scale BB.



**Schedule G – State Employees’ Actuarial Assumptions and Methods**

**RETIREMENT RATES:** The following rates of retirement are assumed for members eligible to retire from Plan 1.

State Employees Retirement Rates, Plan 1 Male							
Age	Years of service						
	0-4	5	6-9	10	11-29	30	>=31
<=49	0.000	0.000	0.000	0.000	0.000	0.000	0.000
50	0.000	0.000	0.000	0.033	0.033	0.125	0.125
51	0.000	0.000	0.000	0.033	0.030	0.080	0.090
52	0.000	0.000	0.000	0.033	0.030	0.080	0.090
53	0.000	0.000	0.000	0.033	0.030	0.050	0.090
54	0.000	0.000	0.000	0.033	0.030	0.050	0.090
55	0.000	0.045	0.045	0.045	0.035	0.050	0.090
56	0.000	0.045	0.040	0.040	0.040	0.050	0.090
57	0.000	0.045	0.040	0.040	0.040	0.075	0.090
58	0.000	0.045	0.040	0.040	0.040	0.100	0.090
59	0.000	0.045	0.040	0.040	0.040	0.100	0.090
60	0.000	0.045	0.050	0.050	0.050	0.115	0.090
61	0.000	0.150	0.075	0.075	0.075	0.165	0.150
62	0.000	0.150	0.100	0.100	0.100	0.200	0.200
63	0.000	0.150	0.100	0.100	0.100	0.200	0.175
64	0.000	0.150	0.135	0.135	0.135	0.200	0.175
65	0.000	0.250	0.250	0.250	0.250	0.250	0.250
66	0.000	0.275	0.250	0.250	0.250	0.250	0.250
67	0.000	0.275	0.220	0.220	0.220	0.220	0.220
68	0.000	0.200	0.220	0.220	0.220	0.220	0.220
69	0.000	0.200	0.220	0.220	0.220	0.220	0.220
70	0.000	0.200	0.220	0.220	0.220	0.220	0.220
71	0.000	0.200	0.220	0.220	0.220	0.220	0.220
72	0.000	0.200	0.220	0.220	0.220	0.220	0.220
73	0.000	0.200	0.220	0.220	0.220	0.220	0.220
74	0.000	0.200	0.220	0.220	0.220	0.220	0.220
>=75	0.000	1.000	1.000	1.000	1.000	1.000	1.000



**Schedule G – State Employees’ Actuarial Assumptions and Methods**

State Employees Retirement Rates, Plan 1 Female							
Age	Years of service						
	0-4	5	6-9	10	11-29	30	≥31
≤49	0.000	0.000	0.000	0.000	0.000	0.000	0.000
50	0.000	0.000	0.000	0.030	0.030	0.075	0.075
51	0.000	0.000	0.000	0.035	0.030	0.075	0.060
52	0.000	0.000	0.000	0.035	0.030	0.075	0.060
53	0.000	0.000	0.000	0.035	0.035	0.100	0.090
54	0.000	0.000	0.000	0.050	0.035	0.100	0.090
55	0.000	0.050	0.050	0.050	0.040	0.100	0.090
56	0.000	0.050	0.050	0.050	0.050	0.100	0.090
57	0.000	0.050	0.050	0.050	0.050	0.100	0.090
58	0.000	0.050	0.050	0.050	0.050	0.100	0.090
59	0.000	0.050	0.050	0.050	0.050	0.100	0.090
60	0.000	0.050	0.050	0.050	0.050	0.120	0.125
61	0.000	0.075	0.080	0.080	0.080	0.165	0.175
62	0.000	0.100	0.120	0.120	0.120	0.225	0.250
63	0.000	0.175	0.120	0.120	0.120	0.225	0.175
64	0.000	0.175	0.150	0.150	0.150	0.225	0.175
65	0.000	0.275	0.275	0.275	0.275	0.275	0.300
66	0.000	0.300	0.300	0.300	0.300	0.300	0.300
67	0.000	0.300	0.250	0.250	0.250	0.250	0.250
68	0.000	0.250	0.250	0.250	0.250	0.250	0.250
69	0.000	0.250	0.250	0.250	0.250	0.250	0.250
70	0.000	0.250	0.250	0.250	0.250	0.250	0.250
71	0.000	0.250	0.250	0.250	0.250	0.250	0.250
72	0.000	0.250	0.250	0.250	0.250	0.250	0.250
73	0.000	0.250	0.250	0.250	0.250	0.250	0.250
74	0.000	0.250	0.250	0.250	0.250	0.250	0.250
≥75	0.000	1.000	1.000	1.000	1.000	1.000	1.000



**Schedule G – State Employees’ Actuarial Assumptions and Methods**

**RETIREMENT RATES:** The following rates of retirement are assumed for members eligible to retire from Plan 2 and the Hybrid plan.

State Employees Retirement Rates, Plan 2 and Hybrid Male																		
Age	Years of service																	
	0-4	5	6-25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	≥40
<=49	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
50	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.125
51	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.080	0.080
52	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.080	0.080	0.090
53	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.050	0.050	0.090	0.090
54	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.050	0.050	0.090	0.090	0.090
55	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.050	0.050	0.090	0.090	0.090	0.090
56	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.050	0.050	0.090	0.090	0.090	0.090	0.090
57	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.075	0.075	0.090	0.090	0.090	0.090	0.090	0.090
58	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.100	0.100	0.090	0.090	0.090	0.090	0.090	0.090	0.090
59	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.100	0.100	0.090	0.090	0.090	0.090	0.090	0.090	0.090	0.090
60	0.000	0.045	0.045	0.045	0.045	0.045	0.045	0.115	0.115	0.090	0.090	0.090	0.090	0.090	0.090	0.090	0.090	0.090
61	0.000	0.150	0.075	0.075	0.075	0.075	0.165	0.165	0.150	0.150	0.150	0.150	0.150	0.150	0.150	0.150	0.150	0.150
62	0.000	0.150	0.100	0.100	0.100	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200
63	0.000	0.150	0.100	0.100	0.200	0.200	0.175	0.175	0.175	0.175	0.175	0.175	0.175	0.175	0.175	0.175	0.175	0.175
64	0.000	0.150	0.135	0.200	0.200	0.175	0.175	0.175	0.175	0.175	0.175	0.175	0.175	0.175	0.175	0.175	0.175	0.175
65	0.000	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250
66	0.000	0.275	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250
67	0.000	0.275	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220
68	0.000	0.200	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220
69	0.000	0.200	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220
70	0.000	0.200	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220
71	0.000	0.200	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220
72	0.000	0.200	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220
73	0.000	0.200	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220
74	0.000	0.200	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220	0.220
≥75	0.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000





Schedule G – State Employees’ Actuarial Assumptions and Methods

State Employees Retirement Rates, Plan 2 and Hybrid Female																		
Age	Years of service																	
	0-4	5	6-25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	≥40
<=49	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
50	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.075
51	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.075	0.075
52	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.075	0.075	0.060
53	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.100	0.100	0.090	0.090	0.090
54	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.100	0.100	0.090	0.090	0.090	0.090
55	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.100	0.100	0.090	0.090	0.090	0.090	0.090
56	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.100	0.100	0.090	0.090	0.090	0.090	0.090	0.090
57	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.100	0.100	0.090	0.090	0.090	0.090	0.090	0.090	0.090
58	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.100	0.100	0.090	0.090	0.090	0.090	0.090	0.090	0.090	0.090
59	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.100	0.100	0.090	0.090	0.090	0.090	0.090	0.090	0.090	0.090	0.090
60	0.000	0.050	0.050	0.050	0.050	0.050	0.050	0.120	0.120	0.125	0.125	0.125	0.125	0.125	0.125	0.125	0.125	0.125
61	0.000	0.075	0.080	0.080	0.080	0.080	0.165	0.165	0.175	0.175	0.175	0.175	0.175	0.175	0.175	0.175	0.175	0.175
62	0.000	0.100	0.120	0.120	0.120	0.225	0.225	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250
63	0.000	0.175	0.120	0.120	0.225	0.225	0.175	0.175	0.175	0.175	0.175	0.175	0.175	0.175	0.175	0.175	0.175	0.175
64	0.000	0.175	0.150	0.225	0.225	0.175	0.175	0.175	0.175	0.175	0.175	0.175	0.175	0.175	0.175	0.175	0.175	0.175
65	0.000	0.275	0.275	0.275	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300
66	0.000	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300
67	0.000	0.300	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250
68	0.000	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250
69	0.000	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250
70	0.000	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250
71	0.000	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250
72	0.000	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250
73	0.000	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250
74	0.000	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250
≥75	0.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000



Schedule G – State Employees’ Actuarial Assumptions and Methods

**DISABILITY RATES:** As shown below for selected ages. 25% of disability cases are assumed to be service related.

State Employees Disability Rates		
Age	Male	Female
20	0.00039	0.00033
25	0.00072	0.00100
30	0.00091	0.00211
35	0.00129	0.00281
40	0.00212	0.00354
45	0.00343	0.00474
50	0.00497	0.00629
55	0.00629	0.00742
60	0.00690	0.00735
65	0.00657	0.00653
70	0.00572	0.00841



**Schedule G – State Employees’ Actuarial Assumptions and Methods**

**TERMINATION RATES:** The following are sample withdrawal rates based on age and years of service (for causes other than death, disability, or retirement).

State Employees Termination Rates, Male											
Age	Years of service										
	0	1	2	3	4	5	6	7	8	9	>=10
20	0.25852	0.25852	0.25694	0.23691	0.19663	0.15321	0.11602	0.09132	0.08331	0.08331	0.08331
25	0.22297	0.22297	0.22056	0.20171	0.16921	0.13670	0.10954	0.09132	0.08251	0.07732	0.07214
30	0.17601	0.17601	0.17095	0.15425	0.13244	0.11401	0.10011	0.08993	0.08095	0.06790	0.05485
35	0.15120	0.14553	0.13631	0.12195	0.10694	0.09577	0.08902	0.08387	0.07574	0.05878	0.04183
40	0.14480	0.12618	0.11198	0.09890	0.08767	0.08029	0.07681	0.07442	0.06799	0.04938	0.03077
45	0.14223	0.11470	0.09617	0.08321	0.07345	0.06888	0.06600	0.06412	0.05934	0.04282	0.02630
50	0.13789	0.10668	0.08617	0.07370	0.06544	0.06362	0.05994	0.05630	0.05128	0.03879	0.02630
55	0.13242	0.10032	0.08050	0.07094	0.06491	0.06348	0.05950	0.05391	0.04470	0.03550	0.02630
60	0.13038	0.09617	0.07857	0.07094	0.06491	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
65	0.13038	0.09477	0.07859	0.07094	0.06491	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
70	0.13038	0.09477	0.07859	0.07094	0.06491	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

State Employees Termination Rates, Female											
Age	Years of service										
	0	1	2	3	4	5	6	7	8	9	>=10
20	0.31434	0.31434	0.30334	0.27392	0.23350	0.18606	0.14708	0.12545	0.12362	0.12362	0.12362
25	0.26747	0.26747	0.25594	0.23170	0.20061	0.16601	0.13663	0.11705	0.11136	0.11136	0.11136
30	0.21874	0.20726	0.19398	0.17630	0.15700	0.13853	0.12163	0.10538	0.09500	0.09045	0.09045
35	0.19257	0.17078	0.15532	0.14101	0.12758	0.11658	0.10633	0.09380	0.08241	0.07177	0.06019
40	0.17770	0.14790	0.12987	0.11685	0.10577	0.09775	0.09030	0.08135	0.07188	0.05904	0.03747
45	0.17029	0.13335	0.11247	0.09984	0.08920	0.08275	0.07531	0.06872	0.06277	0.05214	0.03025
50	0.16721	0.12286	0.09934	0.08763	0.07822	0.07316	0.06479	0.05936	0.05545	0.05088	0.03025
55	0.16695	0.11694	0.09149	0.08236	0.07660	0.07039	0.06175	0.05711	0.05138	0.05088	0.03025
60	0.16695	0.11656	0.09060	0.08236	0.07660	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
65	0.16695	0.11656	0.09060	0.08236	0.07660	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
70	0.16695	0.11656	0.09060	0.08236	0.07660	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000



Schedule G – State Employees’ Actuarial Assumptions and Methods

**SALARY INCREASE RATES:** The following total salary increase rates are used. The total salary increase rate consists of an inflation rate of 2.50%, a productivity component of 1.00%, and a variable merit component that is dependent on years of service.

Pay Increase Assumption	
Years of Service	Total Increase (Next Year)
1	5.35%
2	5.35
3	4.75
4	4.45
5	4.45
6	4.45
7	4.35
8	4.25
9	4.00
10	4.00
11-19	3.65
20 or more	3.50

**DISABILITY ELECTION:** All active members hired on or after January 1, 1999 will enter the Virginia Sickness and Disability Program (VSDP) and will not be eligible to receive non-VSDP disability benefits. For members hired before January 1, 1999 we measure the liabilities based upon the member’s actual election contained in the valuation data.

**EMPLOYER CONTRIBUTION TO DEFINED CONTRIBUTION HYBRID PLAN:** The valuation assumes an average employer defined contribution rate for members in the Hybrid Plan. This is reported by VRS for each valuation.



Schedule G – Teachers Employees’ Actuarial Assumptions and Methods

**TEACHERS**  
**Plan Specific Assumptions and Methods**

**MORTALITY RATES:**

Pre-Retirement:

RP-2014 White Collar Employee Rates to age 80, White Collar Healthy Annuitant Rates at ages 81 and older projected with Scale BB to 2020

Post-Retirement:

RP-2014 White Collar Employee Rates to age 49, White Collar Healthy Annuitant Rates at ages 50 and older projected with Scale BB to 2020; males 1% increase compounded from ages 70 to 90; females set back 3 years with 1.5% increase compounded from ages 65 to 75 and 2.0% increase compounded from ages 75 to 90

Post-Disablement:

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

Teachers Mortality Rates						
Age	Male			Female		
	Pre Retirement	Post Retirement	Post Disablement	Pre Retirement	Post Retirement	Post Disablement
20	0.00028	0.00028	0.00803	0.00014	0.00015	0.00252
25	0.00033	0.00033	0.00957	0.00014	0.00014	0.00269
30	0.00031	0.00031	0.00894	0.00018	0.00016	0.00339
35	0.00036	0.00036	0.01035	0.00024	0.00020	0.00445
40	0.00043	0.00043	0.01242	0.00033	0.00026	0.00616
45	0.00067	0.00067	0.01925	0.00054	0.00040	0.01022
50	0.00116	0.00272	0.02304	0.00091	0.00068	0.01345
55	0.00192	0.00384	0.02639	0.00137	0.00225	0.01616
60	0.00315	0.00501	0.02933	0.00194	0.00297	0.01841
65	0.00540	0.00705	0.03389	0.00290	0.00460	0.02231
70	0.00939	0.01144	0.04238	0.00505	0.00804	0.03017
75		0.02063	0.05702		0.01419	0.04390
80		0.03801	0.08047		0.02649	0.06529
85		0.07325	0.11900		0.05139	0.09672
90		0.14553	0.18618		0.10307	0.14275

5% of pre-retirement deaths are assumed to be service related. Mortality improvement is anticipated under the post-retirement mortality assumption as projected with Scale BB.



**Schedule G – Teachers Employees’ Actuarial Assumptions and Methods**

**RETIREMENT RATES:** The following rates of retirement are assumed for members eligible to retire from Plan 1.

Teachers Retirement Rates, Plan 1 Male							
Age	Years of service						
	0-4	5	6-9	10	11-29	30	>=31
<=49	0.000	0.000	0.000	0.000	0.000	0.000	0.000
50	0.000	0.000	0.000	0.020	0.020	0.175	0.175
51	0.000	0.000	0.000	0.020	0.020	0.175	0.150
52	0.000	0.000	0.000	0.020	0.020	0.175	0.150
53	0.000	0.000	0.000	0.020	0.020	0.175	0.150
54	0.000	0.000	0.000	0.040	0.035	0.175	0.150
55	0.000	0.070	0.070	0.070	0.045	0.225	0.150
56	0.000	0.070	0.045	0.045	0.045	0.225	0.150
57	0.000	0.070	0.045	0.045	0.045	0.225	0.150
58	0.000	0.070	0.060	0.060	0.060	0.225	0.150
59	0.000	0.100	0.060	0.060	0.060	0.225	0.150
60	0.000	0.100	0.070	0.070	0.070	0.225	0.150
61	0.000	0.110	0.085	0.085	0.085	0.300	0.250
62	0.000	0.170	0.150	0.150	0.150	0.350	0.350
63	0.000	0.140	0.150	0.150	0.150	0.350	0.250
64	0.000	0.180	0.150	0.150	0.150	0.350	0.250
65	0.000	0.300	0.300	0.300	0.300	0.300	0.350
66	0.000	0.275	0.350	0.350	0.350	0.350	0.350
67	0.000	0.300	0.350	0.350	0.350	0.350	0.350
68	0.000	0.300	0.300	0.300	0.300	0.300	0.300
69	0.000	0.300	0.300	0.300	0.300	0.300	0.300
70	0.000	0.300	0.300	0.300	0.300	0.300	0.300
71	0.000	0.300	0.300	0.300	0.300	0.300	0.300
72	0.000	0.300	0.300	0.300	0.300	0.300	0.300
73	0.000	0.300	0.300	0.300	0.300	0.300	0.300
74	0.000	0.300	0.300	0.300	0.300	0.300	0.300
>=75	0.000	1.000	1.000	1.000	1.000	1.000	1.000



**Schedule G – Teachers Employees’ Actuarial Assumptions and Methods**

Teachers Retirement Rates, Plan I Female							
Age	Years of service						
	0-4	5	6-9	10	11-29	30	≥31
<=49	0.000	0.000	0.000	0.000	0.000	0.000	0.000
50	0.000	0.000	0.000	0.024	0.024	0.150	0.150
51	0.000	0.000	0.000	0.035	0.020	0.150	0.100
52	0.000	0.000	0.000	0.035	0.025	0.150	0.100
53	0.000	0.000	0.000	0.035	0.025	0.150	0.100
54	0.000	0.000	0.000	0.040	0.030	0.150	0.100
55	0.000	0.060	0.060	0.060	0.050	0.225	0.160
56	0.000	0.060	0.050	0.050	0.050	0.225	0.160
57	0.000	0.060	0.050	0.050	0.050	0.225	0.160
58	0.000	0.070	0.050	0.050	0.050	0.225	0.160
59	0.000	0.080	0.060	0.060	0.060	0.225	0.200
60	0.000	0.090	0.080	0.080	0.080	0.225	0.200
61	0.000	0.150	0.100	0.100	0.100	0.300	0.250
62	0.000	0.150	0.150	0.150	0.150	0.350	0.300
63	0.000	0.150	0.150	0.150	0.150	0.350	0.300
64	0.000	0.250	0.150	0.150	0.150	0.350	0.300
65	0.000	0.300	0.300	0.300	0.300	0.300	0.350
66	0.000	0.300	0.350	0.350	0.350	0.350	0.350
67	0.000	0.300	0.300	0.300	0.300	0.300	0.300
68	0.000	0.300	0.300	0.300	0.300	0.300	0.300
69	0.000	0.300	0.300	0.300	0.300	0.300	0.300
70	0.000	0.300	0.300	0.300	0.300	0.300	0.300
71	0.000	0.300	0.300	0.300	0.300	0.300	0.300
72	0.000	0.300	0.300	0.300	0.300	0.300	0.300
73	0.000	0.300	0.300	0.300	0.300	0.300	0.300
74	0.000	0.300	0.300	0.300	0.300	0.300	0.300
≥75	0.000	1.000	1.000	1.000	1.000	1.000	1.000





**Schedule G – Teachers Employees’ Actuarial Assumptions and Methods**

**RETIREMENT RATES:** The following rates of retirement are assumed for members eligible to retire from Plan 2 and the Hybrid Plan.

Teachers Retirement Rates, Plan 2 and Hybrid Male																		
Age	Years of service																	
	0-4	5	6-25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	>=40
<=49	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
50	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.175
51	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.175	0.175
52	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.175	0.175	0.150
53	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.175	0.175	0.150	0.150
54	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.175	0.175	0.150	0.150	0.150
55	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.225	0.225	0.150	0.150	0.150	0.150
56	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.225	0.225	0.150	0.150	0.150	0.150	0.150
57	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.225	0.225	0.150	0.150	0.150	0.150	0.150	0.150
58	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.225	0.225	0.150	0.150	0.150	0.150	0.150	0.150	0.150
59	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.225	0.225	0.150	0.150	0.150	0.150	0.150	0.150	0.150	0.150
60	0.000	0.100	0.100	0.100	0.100	0.100	0.100	0.225	0.225	0.150	0.150	0.150	0.150	0.150	0.150	0.150	0.150	0.150
61	0.000	0.110	0.085	0.085	0.085	0.085	0.300	0.300	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250
62	0.000	0.170	0.150	0.150	0.150	0.350	0.350	0.350	0.350	0.350	0.350	0.350	0.350	0.350	0.350	0.350	0.350	0.350
63	0.000	0.140	0.150	0.150	0.350	0.350	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250
64	0.000	0.180	0.150	0.350	0.350	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250
65	0.000	0.300	0.300	0.300	0.350	0.350	0.350	0.350	0.350	0.350	0.350	0.350	0.350	0.350	0.350	0.350	0.350	0.350
66	0.000	0.275	0.350	0.350	0.350	0.350	0.350	0.350	0.350	0.350	0.350	0.350	0.350	0.350	0.350	0.350	0.350	0.350
67	0.000	0.300	0.350	0.350	0.350	0.350	0.350	0.350	0.350	0.350	0.350	0.350	0.350	0.350	0.350	0.350	0.350	0.350
68	0.000	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300
69	0.000	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300
70	0.000	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300
71	0.000	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300
72	0.000	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300
73	0.000	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300
74	0.000	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300
>=75	0.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000



Schedule G – Teachers Employees’ Actuarial Assumptions and Methods

Teachers Retirement Rates, Plan 2 and Hybrid Female																		
Age	Years of service																	
	0-4	5	6-25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	>=40
<=49	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
50	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.150
51	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.150	0.150
52	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.150	0.150	0.100
53	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.150	0.150	0.100	0.100
54	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.150	0.150	0.100	0.100	0.100
55	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.225	0.225	0.160	0.160	0.160	0.160
56	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.225	0.225	0.160	0.160	0.160	0.160	0.160
57	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.225	0.225	0.160	0.160	0.160	0.160	0.160	0.160
58	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.225	0.225	0.160	0.160	0.160	0.160	0.160	0.160	0.160
59	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.225	0.225	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200
60	0.000	0.090	0.090	0.090	0.090	0.090	0.090	0.225	0.225	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200	0.200
61	0.000	0.150	0.100	0.100	0.100	0.100	0.300	0.300	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250	0.250
62	0.000	0.150	0.150	0.150	0.150	0.350	0.350	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300
63	0.000	0.150	0.150	0.150	0.350	0.350	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300
64	0.000	0.250	0.150	0.350	0.350	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300
65	0.000	0.300	0.300	0.300	0.350	0.350	0.350	0.350	0.350	0.350	0.350	0.350	0.350	0.350	0.350	0.350	0.350	0.350
66	0.000	0.300	0.350	0.350	0.350	0.350	0.350	0.350	0.350	0.350	0.350	0.350	0.350	0.350	0.350	0.350	0.350	0.350
67	0.000	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300
68	0.000	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300
69	0.000	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300
70	0.000	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300
71	0.000	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300
72	0.000	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300
73	0.000	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300
74	0.000	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300	0.300
>=75	0.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000



Schedule G – Teachers Employees’ Actuarial Assumptions and Methods

**DISABILITY RATES:** As shown below for selected ages. 5% of disability cases are assumed to be service related.

Teachers Disability Rates		
Age	Male	Female
20	0.000005	0.000003
25	0.000005	0.000023
30	0.000064	0.000081
35	0.000135	0.000196
40	0.000325	0.000481
45	0.000725	0.000792
50	0.001444	0.001609
55	0.002443	0.002521
60	0.003395	0.003321
65	0.003773	0.003509
70	0.003773	0.003509



**Schedule G – Teachers Employees’ Actuarial Assumptions and Methods**

**TERMINATION RATES:** The following are sample withdrawal rates based on age and years of service (for causes other than death, disability, or retirement).

Teachers Termination Rates, Male											
Age	Years of service										
	0	1	2	3	4	5	6	7	8	9	>=10
20	0.21079	0.14843	0.11901	0.11020	0.09349	0.08050	0.08046	0.07228	0.05097	0.04292	0.04292
25	0.18729	0.14293	0.12175	0.11084	0.09453	0.08071	0.07568	0.06716	0.05060	0.04286	0.04286
30	0.16964	0.13940	0.12584	0.11218	0.09637	0.08159	0.07055	0.06162	0.05134	0.04355	0.04355
35	0.16964	0.13888	0.12459	0.10907	0.09347	0.07931	0.06709	0.05881	0.05210	0.04361	0.03314
40	0.16964	0.13888	0.12078	0.10272	0.08688	0.07483	0.06444	0.05760	0.05255	0.04302	0.02407
45	0.16964	0.13888	0.11573	0.10116	0.07864	0.06940	0.06230	0.05733	0.05243	0.04239	0.02407
50	0.16964	0.13888	0.11233	0.10116	0.07206	0.06391	0.06033	0.05733	0.05234	0.04238	0.02407
55	0.16964	0.13888	0.11217	0.10116	0.07038	0.05844	0.05813	0.05733	0.05234	0.04238	0.02407
60	0.16964	0.13888	0.11217	0.10116	0.07038	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
65	0.16964	0.13888	0.11217	0.10116	0.07038	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
70	0.16964	0.13888	0.11217	0.10116	0.07038	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

Teachers Termination Rates, Female											
Age	Years of service										
	0	1	2	3	4	5	6	7	8	9	>=10
20	0.18697	0.11393	0.09392	0.09392	0.08483	0.06269	0.04984	0.04984	0.04938	0.04663	0.04663
25	0.18037	0.12332	0.10860	0.10637	0.09381	0.07728	0.06567	0.06507	0.05448	0.04933	0.04933
30	0.17320	0.13889	0.12685	0.11780	0.10503	0.09536	0.08496	0.07332	0.06172	0.05303	0.04656
35	0.16500	0.14138	0.12602	0.11307	0.10178	0.09519	0.08653	0.07385	0.06386	0.05292	0.03931
40	0.15660	0.13208	0.11313	0.09891	0.08919	0.08395	0.07759	0.06810	0.06086	0.04911	0.02568
45	0.15055	0.12047	0.09933	0.08544	0.07686	0.07181	0.06623	0.05912	0.05390	0.04417	0.02287
50	0.14909	0.11617	0.09449	0.08038	0.07126	0.06481	0.05822	0.05346	0.04858	0.04357	0.02287
55	0.14909	0.11617	0.09449	0.08038	0.07093	0.06249	0.05450	0.05326	0.04771	0.04357	0.02287
60	0.14909	0.11617	0.09449	0.08038	0.07093	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
65	0.14909	0.11617	0.09449	0.08038	0.07093	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
70	0.14909	0.11617	0.09449	0.08038	0.07093	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000



Schedule G – Teachers Employees’ Actuarial Assumptions and Methods

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

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

**EMPLOYER CONTRIBUTION TO DEFINED CONTRIBUTION HYBRID PLAN:** The valuation assumes an average employer defined contribution rate for members in the Hybrid Plan. This is reported by VRS for each valuation.



Schedule G – State Police Actuarial Assumptions and Methods

**STATE POLICE**  
**Plan Specific Assumptions and Methods**

**MORTALITY RATES:**

Pre-Retirement:

RP-2014 Employee Rates to age 80, Healthy Annuitant Rates at ages 81 and older projected with Scale BB to 2020; males 90% of rates; females set forward 1 year

Post-Retirement:

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

Post-Disablement:

RP-2014 Disabled Mortality Rates projected with Scale BB to 2020; males set forward 2 years; unisex using 100% male

SPORS Mortality Rates						
Age	Male			Female		
	Pre Retirement	Post Retirement	Post Disablement	Pre Retirement	Post Retirement	Post Disablement
20	0.00036	0.00044	0.00839	0.00016	0.00016	0.00839
25	0.00043	0.00045	0.00772	0.00018	0.00019	0.00772
30	0.00040	0.00046	0.00820	0.00023	0.00025	0.00820
35	0.00046	0.00053	0.00948	0.00030	0.00033	0.00948
40	0.00056	0.00066	0.01247	0.00043	0.00052	0.01247
45	0.00086	0.00107	0.01810	0.00072	0.00089	0.01810
50	0.00149	0.00431	0.02124	0.00118	0.00317	0.02124
55	0.00246	0.00599	0.02397	0.00174	0.00423	0.02397
60	0.00405	0.00789	0.02682	0.00247	0.00625	0.02682
65	0.00693	0.01102	0.03182	0.00383	0.00989	0.03182
70	0.01139	0.01694	0.04125	0.00653	0.01601	0.04125
75		0.02871	0.05658		0.02631	0.05658
80		0.05074	0.08141		0.04493	0.08141
85		0.09286	0.12299		0.07928	0.12299
90		0.17558	0.19143		0.14077	0.19143

85% of pre-retirement deaths are assumed to be service related. Mortality improvement is anticipated under the post-retirement mortality assumption as projected with Scale BB.



*Schedule G – State Police Actuarial Assumptions and Methods*

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**RETIREMENT RATES:** The following rates of retirement are assumed for members eligible to retire.

SPORS Retirement Rates			
Age	Years of service		
	0-4	5-24	>=25
<=49	0.000	0.000	0.000
50	0.000	0.100	0.100
51	0.000	0.030	0.100
52	0.000	0.030	0.100
53	0.000	0.030	0.100
54	0.000	0.030	0.100
55	0.000	0.060	0.100
56	0.000	0.060	0.100
57	0.000	0.060	0.100
58	0.000	0.100	0.100
59	0.000	0.100	0.100
60	0.000	0.100	0.100
61	0.000	0.100	0.100
62	0.000	0.200	0.200
63	0.000	0.200	0.200
64	0.000	0.200	0.200
>=65	0.000	1.000	1.000





*Schedule G – State Police Actuarial Assumptions and Methods*

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**DISABILITY RATES:** As shown below for selected ages. 85% of disability cases are assumed to be service related.

SPORS Disability Rates	
Age	Unisex
<=44	0.00194
45	0.00233
50	0.00481
55	0.00770
60	0.00897
65	0.01108
70	0.01368

**TERMINATION RATES:** The following are sample withdrawal rates based on age and years of service (for causes other than death, disability, or retirement).

SPORS Termination Rates	
Service	Unisex
0	0.09750
1	0.04750
2	0.04750
3	0.04750
4	0.04750
5	0.04750
6	0.04750
7	0.03000
8	0.03000
9	0.03000
>=10	0.01750



*Schedule G – State Police Actuarial Assumptions and Methods*

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**SALARY INCREASE RATES:** The following salary increase rates are used. Inflation rate of 2.50% plus productivity component of 1.00% plus step-rate/promotional component as shown:

Pay Increase Assumption	
Years of Service	Total Increase (Next Year)
1	4.75%
2	4.75
3	4.75
4	4.75
5	4.65
6	4.40
7	4.40
8	4.40
9	4.40
10 - 19	4.00
20 or more	3.50

It is assumed members covered under VSDP receive a 3.50% annual increase in pay while disabled and this adjusted pay is used to determine deferred benefits payable from the System.

**DISABILITY ELECTION:** All active members hired on or after January 1, 1999 will enter the Virginia Sickness and Disability Program (VSDP) and will not be eligible to receive non-VSDP disability benefits. For members hired before January 1, 1999 we measure the liabilities based upon the member's actual election contained in the valuation data.



Schedule G – Judicial Actuarial Assumptions and Methods

**JUDICIAL**  
**Plan Specific Assumptions and Methods**

**MORTALITY RATES:**

Pre-Retirement:

RP-2014 Employee Rates to age 80, Healthy Annuitant Rates at ages 81 and older projected with Scale BB to 2020; males set back 1 year, 85% of rates; females set back 1 year

Post-Retirement:

RP-2014 Employee Rates to age 49, Healthy Annuitant Rates at ages 50 and older projected with Scale BB to 2020; males set forward 1 year; females set back 1 year with 1.5% compounding increase from ages 70 to 85

Post-Disablement:

RP-2014 Disabled Mortality Rates projected with Scale BB to 2020; males 115% of rates; females 130% of rates

Judicial Employees Mortality Rates						
Age	Male			Female		
	Pre Retirement	Post Retirement	Post Disablement	Pre Retirement	Post Retirement	Post Disablement
20	0.00031	0.00044	0.00803	0.00016	0.00016	0.00285
25	0.00043	0.00045	0.00957	0.00017	0.00017	0.00304
30	0.00037	0.00046	0.00894	0.00020	0.00020	0.00383
35	0.00042	0.00053	0.01035	0.00027	0.00027	0.00503
40	0.00050	0.00066	0.01242	0.00036	0.00036	0.00696
45	0.00073	0.00107	0.01925	0.00058	0.00058	0.01155
50	0.00127	0.00431	0.02304	0.00098	0.00098	0.01520
55	0.00211	0.00599	0.02639	0.00151	0.00333	0.01827
60	0.00345	0.00789	0.02933	0.00214	0.00454	0.02081
65	0.00587	0.01102	0.03389	0.00315	0.00684	0.02522
70	0.00970	0.01677	0.04238	0.00527	0.01104	0.03410
75		0.02704	0.05702		0.01930	0.04963
80		0.04548	0.08047		0.03437	0.07380
85		0.07920	0.11900		0.06378	0.10933
90		0.14247	0.18618		0.11280	0.16137

5% of pre-retirement deaths are assumed to be service related. Mortality improvement is anticipated under the post-retirement mortality assumption as projected with Scale BB.



*Schedule G – Judicial Actuarial Assumptions and Methods*

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**RETIREMENT RATES:** The following rates of retirement are assumed for members eligible to retire with an unreduced retirement benefit.

Judicial Retirement Rates	
Age	Unisex
<=59	0.000
60	0.150
61	0.150
62	0.150
63	0.150
64	0.150
65	0.150
66	0.150
67	0.150
68	0.150
69	0.150
70	0.500
71	0.500
72	0.500
>=73	1.000

**DISABILITY RATES:** There are no assumed rates of disability prior to service retirement (for causes other than death or retirement).

**TERMINATION RATES:** There are no assumed rates of withdrawal prior to service retirement (for causes other than death, disability, or retirement).

**SALARY INCREASE RATES:** Salary increase rates are 4.5%.

**EMPLOYER CONTRIBUTION TO DEFINED CONTRIBUTION HYBRID PLAN:** The valuation assumes an average employer defined contribution rate for members in the Hybrid Plan. This is reported by VRS for each valuation.



Schedule G – Virginia Law Officers’ Actuarial Assumptions and Methods

**VIRGINIA LAW OFFICERS**  
**Plan Specific Assumptions and Methods**

**MORTALITY RATES:**

Pre-Retirement:

RP-2014 Employee Rates to age 80, Healthy Annuitant Rates at ages 81 and older projected with Scale BB to 2020; males 90% of rates; females set forward 1 year

Post-Retirement:

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

Post-Disablement:

RP-2014 Disabled Mortality Rates projected with Scale BB to 2020; males set forward 2 years; unisex using 100% male

VaLORS Mortality Rates						
Age	Male			Female		
	Pre Retirement	Post Retirement	Post Disablement	Pre Retirement	Post Retirement	Post Disablement
20	0.00036	0.00044	0.00839	0.00016	0.00016	0.00839
25	0.00043	0.00045	0.00772	0.00018	0.00019	0.00772
30	0.00040	0.00046	0.00820	0.00023	0.00025	0.00820
35	0.00046	0.00053	0.00948	0.00030	0.00033	0.00948
40	0.00056	0.00066	0.01247	0.00043	0.00052	0.01247
45	0.00086	0.00107	0.01810	0.00072	0.00089	0.01810
50	0.00149	0.00431	0.02124	0.00118	0.00317	0.02124
55	0.00246	0.00599	0.02397	0.00174	0.00423	0.02397
60	0.00405	0.00789	0.02682	0.00247	0.00625	0.02682
65	0.00693	0.01102	0.03182	0.00383	0.00989	0.03182
70	0.01139	0.01694	0.04125	0.00653	0.01601	0.04125
75		0.02871	0.05658		0.02631	0.05658
80		0.05074	0.08141		0.04493	0.08141
85		0.09286	0.12299		0.07928	0.12299
90		0.17558	0.19143		0.14077	0.19143

35% of pre-retirement deaths are assumed to be service related. Mortality improvement is anticipated under the post-retirement mortality assumption as projected with Scale BB.



Schedule G – Virginia Law Officers’ Actuarial Assumptions and Methods

**RETIREMENT RATES:** The following rates of retirement are assumed for members eligible to retire.

VaLORS Retirement Rates, Male					
Age	Years of service				
	0-4	5	6-24	25	>=26
<=49	0.000	0.000	0.000	0.000	0.000
50	0.000	0.110	0.110	0.350	0.350
51	0.000	0.100	0.080	0.300	0.250
52	0.000	0.100	0.080	0.300	0.250
53	0.000	0.100	0.080	0.300	0.250
54	0.000	0.100	0.080	0.240	0.250
55	0.000	0.100	0.080	0.180	0.250
56	0.000	0.100	0.090	0.180	0.200
57	0.000	0.100	0.100	0.180	0.200
58	0.000	0.100	0.100	0.180	0.200
59	0.000	0.100	0.120	0.180	0.200
60	0.000	0.180	0.180	0.180	0.200
61	0.000	0.180	0.200	0.200	0.200
62	0.000	0.180	0.400	0.400	0.400
63	0.000	0.400	0.250	0.250	0.250
64	0.000	0.150	0.250	0.250	0.250
>=65	0.000	1.000	1.000	1.000	1.000



*Schedule G – Virginia Law Officers’ Actuarial Assumptions and Methods*

VaLORS Retirement Rates, Female					
Age	Years of service				
	0-4	5	6-24	25	>=26
<=49	0.000	0.000	0.000	0.000	0.000
50	0.000	0.100	0.100	0.375	0.375
51	0.000	0.100	0.080	0.250	0.200
52	0.000	0.100	0.080	0.250	0.200
53	0.000	0.100	0.080	0.250	0.225
54	0.000	0.100	0.080	0.250	0.250
55	0.000	0.100	0.080	0.250	0.275
56	0.000	0.100	0.080	0.250	0.300
57	0.000	0.100	0.080	0.250	0.225
58	0.000	0.100	0.080	0.400	0.225
59	0.000	0.100	0.130	0.300	0.225
60	0.000	0.200	0.200	0.200	0.225
61	0.000	0.200	0.225	0.225	0.225
62	0.000	0.200	0.300	0.300	0.300
63	0.000	0.200	0.250	0.250	0.250
64	0.000	0.200	0.250	0.250	0.250
>=65	0.000	1.000	1.000	1.000	1.000





Schedule G – Virginia Law Officers’ Actuarial Assumptions and Methods

**DISABILITY RATES:** As shown below for selected ages. 35% of disability cases are assumed to be service related.

VaLORS Disability Rates		
Age	Male	Female
20	0.00143	0.00543
25	0.00322	0.00581
30	0.00584	0.00659
35	0.00720	0.00769
40	0.00793	0.01001
45	0.00913	0.01381
50	0.01165	0.01821
55	0.01501	0.02277
60	0.01782	0.02901
65	0.01916	0.03865
70	0.01920	0.05499



**Schedule G – Virginia Law Officers’ Actuarial Assumptions and Methods**

**TERMINATION RATES:** The following are sample withdrawal rates based on age and years of service (for causes other than death, disability, or retirement).

VaLORS Termination Rates, Male											
Age	Years of service										
	0	1	2	3	4	5	6	7	8	9	>=10
20	0.31876	0.28460	0.25466	0.22550	0.19680	0.16134	0.13524	0.12367	0.12367	0.12367	0.12367
25	0.30264	0.26915	0.23838	0.20793	0.17797	0.14758	0.12544	0.11510	0.11510	0.11510	0.11510
30	0.28066	0.24612	0.21425	0.18325	0.15307	0.12980	0.11286	0.10375	0.10098	0.10098	0.10098
35	0.25749	0.21974	0.18823	0.16020	0.13400	0.11603	0.10242	0.09350	0.08615	0.07590	0.06050
40	0.23639	0.19311	0.16185	0.13861	0.11962	0.10471	0.09313	0.08358	0.07325	0.05907	0.04275
45	0.22182	0.17034	0.13792	0.12032	0.11173	0.09580	0.08484	0.07391	0.06240	0.05163	0.04275
50	0.21689	0.15441	0.11855	0.10683	0.10683	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
55	0.21689	0.14708	0.10525	0.09930	0.09930	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
60	0.21689	0.14673	0.09871	0.09787	0.09787	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
65	0.21689	0.14673	0.09796	0.09787	0.09787	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
70	0.21689	0.14673	0.09796	0.09787	0.09787	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

VaLORS Termination Rates, Female											
Age	Years of service										
	0	1	2	3	4	5	6	7	8	9	>=10
20	0.34816	0.33235	0.29905	0.25161	0.20346	0.15381	0.13567	0.10072	0.09919	0.09919	0.09919
25	0.33633	0.30645	0.27155	0.23161	0.19212	0.15381	0.13567	0.10072	0.09919	0.09919	0.09919
30	0.32698	0.27494	0.23556	0.20432	0.17667	0.15381	0.13567	0.10072	0.09919	0.09066	0.09066
35	0.32025	0.25204	0.20727	0.17948	0.15980	0.14868	0.13534	0.10072	0.09909	0.08073	0.06058
40	0.31390	0.23286	0.18182	0.15417	0.14036	0.13413	0.12530	0.10072	0.09311	0.07057	0.03901
45	0.30589	0.21487	0.15693	0.12720	0.11803	0.10976	0.10134	0.09113	0.07804	0.06036	0.03687
50	0.29483	0.19601	0.13051	0.09760	0.09281	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
55	0.28000	0.17544	0.10155	0.06516	0.06490	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
60	0.26118	0.15309	0.06978	0.02989	0.03440	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
65	0.23879	0.12934	0.03574	0.00004	0.00182	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
70	0.20897	0.10078	0.00000	0.00004	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000



Schedule G – Virginia Law Officers’ Actuarial Assumptions and Methods

**SALARY INCREASE RATES:** The following salary increase rates are used. Inflation rate of 2.50% plus productivity component of 1.00% plus step-rate/promotional component as shown:

Pay Increase Assumption	
Years of Service	Total Increase (Next Year)
1	4.75%
2	4.75
3	4.75
4	4.75
5	4.65
6	4.40
7	4.40
8	4.40
9	4.40
10 - 19	4.00
20 or more	3.50

It is assumed members covered under VSDP receive a 3.50% annual increase in pay while disabled and this adjusted pay is used to determine deferred benefits payable from the System.

**DISABILITY ELECTION:** All active members hired on or after January 1, 1999 will enter the Virginia Sickness and Disability Program (VSDP) and will not be eligible to receive non-VSDP disability benefits. For members hired before January 1, 1999 we measure the liabilities based upon the member’s actual election contained in the valuation data.



Schedule G – Summary of Actuarial Assumptions and Methods Changes

**2009 Valuation**

1. Changes to the actuarial assumptions as a result of the experience study for the four-year period ending June 30, 2008 are stated below.

<b>SYSTEM</b>	<b>ASSUMPTION CHANGE</b>
State	Increase rates of withdrawals Increase rates of disability retirement up to age 52, females Decrease rates of disability retirement after age 52, all members Decrease rates of service retirement
Teachers	Increase rates of withdrawals Increase rates of disability retirement Decrease rates of service retirement
State Police	Decrease rates of withdrawals, males Decrease rates of service retirement
Virginia Law Officers	Increase rates of withdrawals Decrease rates of disability retirement Change rates of service retirement
Judicial	Increase rates of salary increases

2. For the June 30, 2009 valuation the Board suspended application of the 80%/120% market value of assets corridor on the actuarial value of assets.

**2010 Valuation**

The investment return rate was decreased from 7.50% per annum to 7.00% per annum.

**2011 Valuation**

The amortization period of the unfunded less the deferred contribution begins at 30 years on June 30, 2011 and will decrease by one each year until reaching the minimum period of 20 years. The deferred contribution, as defined under 2011 Appropriation Act, Item 469(1)(6), is amortized using a level-dollar, closed, 10 year period beginning June 30, 2011.



Schedule G – Summary of Actuarial Assumptions and Methods Changes

**2013 Valuation**

1. The amortization period of the unfunded as of June 30, 2013 less the deferred contribution under 2011 Appropriation Act, Item 469(1)(6) is amortized using a level-dollar, closed, 30 year period beginning June 30, 2013 decreasing by one each year until reaching 0 years.
2. Changes to the actuarial assumptions as a result of the experience study for the four-year period ending June 30, 2012 are summarized below.

STATE SYSTEM	ASSUMPTION CHANGE
State	Update mortality table Decrease rates of service retirement Decrease rates of withdrawals for less than 10 years of service Decrease rates of male disability retirement Reduce rates of salary increase by 0.25% per year
Teachers	Update mortality table Adjustments to rates of service retirement Decrease rates of withdrawals for three through nine years of service Decrease rates of disability Reduce rates of salary increase by 0.25% per year
State Police	Update mortality table Increase rate of service retirement at age 54
Virginia Law Officers	Update mortality table Adjustments to rates of service retirement Decrease rates of withdrawals for females under 10 years of service Increase rates of disability Decrease service related disability rate from 60% to 50%
Judicial	Update mortality table

**2015 Valuation**

1. An administrative expense charge was added to the employer contribution rates to cover administrative expenses.
2. The retirement rates for the Judicial plan were extended to age 73 to reflect the change in the mandatory retirement age to 73.



**Schedule G – Summary of Actuarial Assumptions and Methods Changes**

**2017 Valuation**

Changes to the actuarial assumptions as a result of the experience study for the four-year period ending June 30, 2016 are summarized below. In addition to these, the spouse age difference was changed from spouses being the same age as participants to males being two years older than females. These changes were reflected in the results for GASB 67 and GASB 68 for the Measurement Date of June 30, 2017.

System	Assumption	Description
State	1. Mortality Rates (Pre-retirement, post-retirement healthy and disabled)	Update to a more current mortality table - RP-2014 projected to 2020
	2. Retirement Rates	Lowered rates at older ages and changed final retirement age from 70 to 75
	3. Withdrawal Rates	Adjusted rates to better fit experience at each year age and service through 9 years of service
	4. Disability Rates	Adjusted rates to better match experience
	5. Salary Scale	No change
	6. Line of Duty Disability	Increase rate from 14% to 25%
Teachers	1. Mortality Rates (Pre-retirement, post-retirement healthy and disabled)	Update to a more current mortality table - RP-2014 projected to 2020
	2. Retirement Rates	Lowered rates at older ages and changed final retirement age from 70 to 75
	3. Withdrawal Rates	Adjusted rates to better fit experience at each year age and service through 9 years of service
	4. Disability Rates	Adjusted rates to better match experience
	5. Salary Scale	No change
SPORS	1. Mortality Rates (Pre-retirement, post-retirement healthy and disabled)	Update to a more current mortality table - RP-2014 projected to 2020 and reduced margin for future improvement in accordance with experience
	2. Retirement Rates	Increased age 50 rates, and lowered rates at older ages
	3. Withdrawal Rates	Adjusted rates to better match experience
	4. Disability Rates	Adjusted rates to better match experience
	5. Salary Increases	No change
	6. Line of Duty Disability	Increase rate from 60% to 85%
VaLORS	1. Mortality Rates (Pre-retirement, post-retirement healthy and disabled)	Update to a more current mortality table - RP-2014 projected to 2020 and reduced margin for future improvement in accordance with experience
	2. Retirement Rates	Increased age 50 rates, and lowered rates at older ages
	3. Withdrawal Rates	Adjusted rates to better fit experience at each year age and service through 9 years of service
	4. Disability Rates	Adjusted rates to better match experience
	5. Salary Increases	No change
	6. Line of Duty Disability	Decrease rate from 50% to 35%
JRS	1. Mortality Rates (Pre-retirement, post-retirement healthy and disabled)	Update to a more current mortality table - RP-2014 projected to 2020
	2. Retirement Rates	Decreased rates at first retirement eligibility
	3. Withdrawal Rates	No change
	4. Disability Rates	Removed disability rates
	5. Salary Increases	No change

In addition to these assumption changes listed above, the method to determine the normal cost rate has changed. Beginning with this valuation, the payroll used to develop the rate will be reduced for those expected to leave during the year. The normal cost rate is also adjusted to reflect that the hybrid payroll as a percent of the total payroll will increase from the rate setting valuation date to when employers make the contribution.



*Schedule G – Summary of Actuarial Assumptions and Methods Changes*

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**2018 Valuation**

The assumed payment form was updated to a modified cash refund annuity. This is a form of payment in which the total benefit received by a member and his or her estate cannot be less than the total contributions made by the member while he or she was an active participant.

**2019 Valuation**

The investment return rate was decreased from 7.00% per annum to 6.75% per annum.